

**ACCOUNTING EDUCATORS' OPINIONS ABOUT ETHICS IN THE CURRICULUM:
A PROFILE**

Dann G. Fisher

Associate Professor
Kansas State University
Department of Accounting
(785) 532-6037
dfisher@ksu.edu

Cindy Blanthorne *

Assistant Professor
UNC – Charlotte
Department of Accounting
9201 University City Blvd.
Charlotte, NC 28223
(704) 687-3435 office
(704) 687-6938 fax
cblantho@email.uncc.edu

Stacy E. Kovar

Associate Professor
Kansas State University
Department of Accounting
(785) 532-6083
skovar@ksu.edu

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* contact author

ACCOUNTING EDUCATORS' OPINIONS ABOUT ETHICS IN THE CURRICULUM: A PROFILE

Abstract: In this paper, we present the results of accounting educators' opinions about incorporating ethics into the curriculum. From our results, a profile evolves. Accounting educators believe that ethics coverage should be part of the accounting curriculum, is encouraged and valued at their institutions, but remains inadequate. Integration is favored over a stand-alone course, but more coverage is needed in each course. On average, about four hours of ethics coverage is integrated into each of the core courses. Furthermore, accounting educators believe that coverage should be applied rather than theoretical. They consider cases to be the best method of delivery. Cases are employed more than in the past, but there is still a heavy reliance on classroom lecture. Despite the wave of recent business scandals, the Academy seems content to embrace the status quo.

The recent barrage of accounting scandals has, once again, brought attention to the importance of accounting ethics education (Gaa and Thorne, 2004). PricewaterhouseCoopers (2003) rebukes accounting educators for failure to coherently include ethics as part of the curriculum. The Texas State Board of Accountancy (2005), weary of all the scandals originating in their state, has mandated an ethics course as a requirement to sit for the CPA exam. The National Association of State Boards of Accountancy (NASAB, 2005) has proposed additional ethics requirements in order to sit for the CPA exam but has stopped short of requiring a stand-alone ethics course. Despite the recent wave of scandals, and much to the chagrin of many business ethics professors, the Association to Advance Collegiate Schools of Business (AACSB) chose not to require even one stand-alone ethics course in business in recently enacted standards (Benner, 2002; Nicklaus, 2002; Swanson 2004, Fisher and Swanson, 2005).

In this paper, we present the results of a survey of accounting faculty regarding accounting ethics education. Although research lamenting the adequacy of ethics education in business programs is plentiful, surveys of accounting faculty are minimal and somewhat dated. Prior surveys (Karnes and Sterner, 1988; McNair and Milam, 1993) indicated that although

accounting educators believed additional ethics coverage was needed, they suggested that integration in the curriculum is sufficient and a stand-alone course is not necessary. Further, the case-method was believed to be the most effective means of delivery but not widely used. Instead, lecture and directed readings were the predominant delivery method. Finally, rewards for implementing ethics in the curriculum were nonexistent. Much has happened in the accounting industry in the ten-plus years since these surveys were conducted. We have experienced a new wave of accounting scandals, the 150-hour requirement (to “sit” for the CPA exam) has been fully implemented, and significant advancements have been made in ethics teaching materials and training opportunities. Thus, the purpose of our paper is to present an updated profile of accounting faculty opinions concerning ethical education in accounting programs.

The results of our survey indicate that accounting educators have not evolved much in terms of the integration of ethics in the classroom. Although our respondents are united in their belief that ethical instruction should be included in the accounting classroom, the methods employed and amount of instruction do not seem to have changed much in the past decade. For instance, lecture remains the dominant form of delivery even though accounting faculty clearly believe case analysis to be the most effective method. Further, there seems to be little interest in teaching ethical theories. Instead, respondents favor coverage of ethical guidance relating to accounting practice. Finally, despite overwhelming support for ethics coverage in the curriculum, seventy-five percent of our respondents confessed that their own ethics coverage could be improved.

The remainder of the paper is organized as follows: First, we present our survey methodology and data collection procedures. Next, we present prior literature and discuss how

our results compare and extend the prior research.¹ We conclude with a summary discussion of our results, the limitations of our survey, and recommendations for future research.

Description of Survey

The survey was conducted online using a proprietary survey system developed by one of the co-authors' institutions. Survey questions were developed based on a careful review of the accounting and business ethics literature, with consideration for current topics related to ethics instruction, such as AACSB activities. Subjects were sent a personalized e-mail with a unique URL allowing them to access the survey. URLs were structured to avoid allowing the same individual to complete the survey more than one time. Subjects could leave the survey, and were returned to the place where they left off if they used the URL again. Subjects also were given the ability to click on a link to 'opt out' of the survey. For those who did not affirmatively opt out but failed to complete the survey, two follow-up reminders were sent at seven-day intervals.

The survey sample was selected from a listing of 5,479 U.S. accounting faculty extracted from the Hasselback Accounting Faculty Directory 2004-2005. The directory was first sorted by institution. Then surveys were sent to every other individual, starting at a random point in the directory to assure consistent coverage by institution. In total, 2,738 e-mails were sent. Of these, 346 were undeliverable and 10 individuals responded as not being qualified. Thus, the sample of qualified subjects receiving the survey was 2,383. Of those, 313 people started the survey (13.1%). From the 313, twenty-seven (27) were eliminated because they did not complete the demographic questions, and another eight (8) were eliminated because they did not complete a substantial number of the questions analyzed in this paper. This represents a final useable response rate of 279 subjects or 11.7%. According to Alreck and Settle (1995), response rates

¹ The discussion of prior literature is presented with the results to facilitate comparisons between prior and the current research.

for mail surveys are normally five to ten percent and response rates above 30 percent are rare. Thus, this response rate seems reasonable.

The functional areas of accounting are reasonably represented in the sample. Among our respondents, 27% reported an interest in financial accounting, 18% in tax, 16% in auditing, 29% in managerial accounting, and 16% in accounting information systems.²

Findings: Past and Present

The discussion of prior literature and results of our investigation are organized to parallel the sections of our survey. We ask accounting educators to provide their opinions about incorporating ethics into the accounting curriculum. We start by asking accounting educators what they think “should” be done, starting with whether or not ethics should be taught. For those respondents who believe ethics should be included in the curriculum, we ask who should teach ethics, what should be taught, where and when coverage should be incorporated, and how ethics should be taught. In a perfect world we would all be implementing what we think is important. However, a number of constraints may keep this from happening. Thus, we provide some comparisons between what faculty say should occur and what they are actually doing.

While the prior literature concerning ethical coverage in business, even in accounting specifically, is plentiful, very few papers report the results of survey data. Since 1988, we identified eight surveys of ethics education in business programs. Five of the surveys report the opinions of accounting faculty (Adkins and Radtke 2004; McNair and Milam 1993; Cohen and Pant 1989; Armstrong and Mintz 1989; and Karnes and Sterner 1988). The remaining three surveys report the opinions of business school faculty (Lawson 2002), employers (Alam 1999)

² The total does not equal 100% because respondents were allowed to report more than one specialization area if the areas were equally emphasized.

and business students (Pizzolatto and Bevill 1996). Thus, most of the prior literature discussed are position papers that present the authors' thoughts concerning ethics education.

Should Ethics be Taught?

Nearly all prior literature concerning ethics education seems to start from a premise that ethics should be taught if for no other reason than as a response to demands from external agencies and committees. Although individual authors (e.g., Loeb 1988; Ravenscroft and Willams, 2004; Fisher and Swanson, 2005) make compelling arguments for why ethics should be taught, surveys of faculty have rarely addressed the underlying reasons why ethics should be taught directly. Furthermore, surveys of accounting faculty, specifically, have not explored the reasons for ethics training in the accounting curriculum. Lawson (2002), in a survey of business faculty at five institutions, asked the general question of "should ethics be taught" and found universal acceptance. Similarly, the vast majority of accounting administrators (Karnes and Sterner, 1988) and faculty (Cohen and Pant, 1989; McNair and Milam (1993) believe that more coverage is needed.

One of the first questions asked of respondents was: "Should accounting students receive ethical training?" Consistent with prior literature, 95% of the accounting faculty respondents in the current survey responded positively. In an extension of prior literature, our respondents were asked to evaluate reasons why accounting students should receive ethical training as well as reasons why they should not. Each of the reasons was rated on a one to five scale, with one indicating strong disagreement regarding the importance of the reason, five indicating strong agreement, and three being neutral. The goal of these questions was to identify the pros and cons of ethics in the curriculum. The results are presented in Tables 1 and 2. As shown in the last

two columns of these tables, responses differed significantly between individuals who felt ethics should be taught and those who felt it should not be taught.

Insert Table 1 Here

Referring to Table 1, overall respondents believe that ethical development is critical to the profession, necessary to re-establish public trust after recent accounting scandals, and an important step toward making sure that the profession does not lose the right to self-regulate. However, respondents do not think that lack of ethics education contributed to the recent accounting scandals. Rankings shown in Table 1 are based on the mean ratings for each item; in addition, respondents were asked to rank the top three reasons why ethics should be taught (not shown). Respondents are adamant that the most important reason for ethics education is that the ethical development of students is crucial to the profession, with 86% of respondents ranking this reason as one of the top three reasons for teaching ethics.

Comparing those who support teaching ethics in the accounting curriculum with those who do not, non-supporters were generally less likely to agree with all of the statements. With the exception of one statement (i.e. students' ethical awareness has declined...), all statements were rated significantly different between groups. Respondents who think accounting students should receive ethical training rate the items as more important ($p \leq .05$) than respondents who do not think accounting students should receive ethical training. When the importance of the reasons are ranked according to their means, the most striking differences are in the relative importance attached to the belief that students' ethical awareness has declined (with subjects not supporting ethics training feeling this is relatively more important) and to the concern that students are not getting enough ethical training (with subjects supporting ethics training finding this a relatively more compelling reason).

Although there seems to be considerable agreement that ethics should be addressed in the accounting curriculum, a number of impediments have been offered for why faculty may choose not to implement ethics. The bursting curriculum makes it difficult to find time for ethics coverage (Armstrong and Mintz, 1989; Karnes and Sterner, 1988; Langenderfer and Rockness, 1989; Loeb 1988; McNair and Milam, 1993; Mintz 1990). Lack of ability, proper training or willingness of the faculty (Cohen and Pant, 1989; Gunz and McCutcheon, 1998; Mintz 1990) may make implementation difficult. Because ethics may be viewed as a soft field (Cohen and Pant, 1989), faculty may not be rewarded for implementing ethics (Loeb, 1988; McNair and Milam, 1993). Ethics coverage may be merely for appearance, just a public relations response to the presence of business scandals (Ingram and Peterson, 1989 cited in Hildebeitel and Jones, 1991; McDonald and Dunleavy, 1995; Bishop 1992). Despite convincing evidence that ethics education can be effective (Rest, Narvaez, Bebeau and Thoma 1999; Rynes, Trank, Lawson and Iles, 2003; Trevino and Nelson, 2004), some intervention studies suggest otherwise (e.g., Lampe, 1996; Ponemon, 1993). Fisher and Swanson (2005) suggest that the claims that ethics cannot be taught is driven by the “value free” economic premises that dominate business education. Still others believe that ethics development is better left to other institutions like the family or the church (e.g., Kultgen, 1988, 12).

Insert Table 2 Here

Overall, when comparing Table 2 to Table 1, the average response for reasons why accounting students should *not* receive ethical training (Table 2) is much less than reasons why they should (Table 1). Apparently, accounting faculty are not looking for reasons (or excuses) as to why ethical training is not a good idea. The reasons they do not embrace ethical training related to faculty willingness to teach ethics, lack of available space in the curriculum and lack of

faculty qualifications to teach ethics. These factors are consistent with the most common factors cited in the literature on ethics education (Mintz 1990; McNair and Milam 1993).

As might be expected, individuals who do not support ethics inclusion in the accounting curriculum rate the reasons for why ethics should not be included more highly than did those who support including ethics in the curriculum (i.e. the means are higher). It seems that opinions between the two groups are not significantly different concerning faculty willingness, ability or time to teach ethics. In addition, the two groups ranked the specific reasons why ethics should not be taught quite differently. Of particular interest is the ranking of faculty willingness to teach ethics which was ranked as the most (least) important reason why accounting students should not receive ethics training by supporters and non-supporters, respectively. Furthermore, non-supporters believe that ethics cannot be taught and are in greater agreement with statements that demands are simply in response to recent accounting scandals and that the accounting curriculum is the wrong venue for ethics instruction.

The 265 respondents who think that ethics should be part of accounting education were asked to indicate who should teach ethics, what should be taught, where and when ethics should be incorporated in the curriculum, and how ethics should be taught.

Who Should Teach Ethics?

A debate has raged about whether or not accounting faculty are qualified to teach ethics. Despite concerns raised about the qualifications and training of accounting faculty (Armstrong and Mintz, 1989; Gunz and McCutcheon, 1998; Langenderfer and Rockness, 1989; Oddo, 1997; Mintz 1990), surveys of accounting faculty report that they believe themselves to be capable of teaching ethics (Cohen and Pant, 1989; McNair and Milam, 1993). In a survey conducted by

Adkins and Radtke (2004), the majority of accounting educators believe that it is acceptable for business faculty to teach ethics.

Some alternatives to delivery by accounting faculty have been presented. For instance, Loeb (1988) and Langenderfer and Rockness (1989) address the advantages and disadvantages of applied philosophers delivering ethics education to accounting students. Similarly, Loeb (1988) suggests the possibility of accounting faculty team teaching with faculty from management or philosophy. To date, survey literature has not addressed the opinion of accounting faculty regarding acceptability of either of these issues.

When asked who should teach ethics to accounting students, our respondents are emphatic that the responsibility belongs to accounting faculty. As shown on Table 3, nearly 75 percent of the respondents agree or strongly agree with this statement. This finding is consistent with, if not slightly stronger than, results from previous survey studies (Cohen and Pant, 1989, McNair and Milam, 1993; Adkins and Radtke, 2004). Apparently, accounting faculty are generally not attempting to shirk their responsibility, because the majority (66.8%) disagree with the statement that the burden should be placed on the rest of the accounting faculty and not on them personally.

Insert Table 3 Here

The respondents are generally indifferent about the prospect of faculty from management or philosophy teaching ethics to accounting students. The respondents are more amenable to the idea of team teaching with faculty from these disciplines. Consistent with prior research suggesting that faculty feel qualified to teach ethics (Cohen and Pant, 1989; McNair and Milam, 1993), accounting faculty are indifferent or slightly in disagreement with a statement that only

faculty having sufficient training in ethical reasoning should teach accounting ethics. This is also consistent with findings presented later in this paper suggesting that faculty attach relatively little importance to using classical ethical theories for teaching ethics in the accounting curriculum.

What Should be Taught?

Opinions about the material to be taught seem to anchor on either practical application or theory. Alam (1999) asserts that the overall objectives of accounting ethics education is to make students aware of the ethical issues in practice, improve their analytical abilities, and create a sense of moral obligation. Loeb (1988) and Geary and Sims (1994) suggest the goals for accounting ethics education should include “develop[ing] a sense of moral obligation,” and “develop[ing] the abilities to deal with ethical conflicts or dilemmas.” Geary and Sims also state that integration of ethics into the curriculum cannot be effective unless agreement exists among the faculty about these goals.

Shaub (1994) is concerned that too much emphasis is being placed on Kohlberg’s (1969) moral development theory as the foundation for accounting ethics education (e.g., Armstrong, 1993; Ponemon, 1993; Lampe and Finn, 1994; Bay and Greenberg, 2001). Armstrong, Ketz and Owsen (2003) agree, asserting that accounting ethics education must move beyond the narrow focus of moral sensitivity and solving moral dilemmas to consideration of important virtues. Similarly, Shaub (1994) worries that over-reliance on moral development theory neglects rules and values of the profession that may properly restrain behavior in practice. He suggests that ethics education may lose effectiveness or even lead to moral abuses if professional codes of conduct and other rules of governing bodies such as the AICPA and the SEC are not addressed as part of accounting ethics education. Green and Weber (1997) provide some support for this

view. Results of their experiment suggest that a course that emphasizes the “spirit” of the professional code of conduct has the potential to positively impact ethical behavior.

Along the same lines, a concern has been expressed that students, indoctrinated in the amoral economic underpinnings prevalent in accounting and business education, do not understand the values of the profession and are not prepared for the ethical issues that they will face in practice (Fisher and Swanson, 2005; Jennings, 2004; Ravenscroft and Williams, 2004). Fisher and Swanson (2005) argue that ethics education is needed to provide an adequate counterbalance to the narrow human behavior assumptions inherent in the version of economic theory that dominates accounting and business education.

To our knowledge, the debate of practical versus theoretical content comes solely from opinion papers found in prior literature. As an extension to prior research, we asked accounting educators what they believe should be the focus of accounting ethics education. Table 4 provides our respondents’ level of agreement with statements regarding ethical content that might be taught. By and large, the respondents favor content from practice such as ethical issues faced by the profession, the understanding of professional moral obligations, and professional guidance (i.e. codes and standards). Accounting faculty are indifferent to the idea of teaching classical ethical theories. Their opinion of teaching the classics is particularly noteworthy when compared to their level of enthusiasm for other topics. This finding seems consistent with the ambivalence expressed for philosophy faculty providing ethics education to accounting students (Table 3). The finding also appears tied to the lack of support for either a stand-alone accounting ethics course or a philosophy course in normative ethical theory, as discussed in the next section, and the lack of support for formal faculty training in ethical reasoning reported in Table 3

Insert Table 4 Here

Where and When Should Ethics Be Incorporated?

Considerable debate has occurred about whether a stand-alone ethics course or integration throughout the curriculum is the best approach to implementing accounting ethics education. Loeb (1994) claims that a separate course is ideal, but he questions whether faculty would ever embrace the approach. Piper, Gentile and Daloz (1993) and Loeb (1998) assert that a stand-alone course ensures coverage and improves opportunities for integration across the curriculum. Fisher and Swanson (2005) argue that a stand-alone course signals to accounting students that ethics matters, creates the conceptual building blocks that would improve integration, and provides opportunity for curricular assessment.

On the other hand, Mintz (1990) and Loeb (1988) point out that integrating ethics across the curriculum means that students are more likely to realize that ethics is not an isolated issue but an integral part of the profession. Integration, they assert, better enables a transfer of learning to occur. Loeb and Rockness (1992) explain that integration is expedient, creating the opportunity to expose the greatest number of students to ethical issues in the quickest amount of time. Oddo (1997) claims that ethics taught in a separate course results in students incorporating less of what they learn into other business courses. Piper et al. (1993) states that, due to the specificity of the issues, many ethical dilemmas are best addressed within the courses of each functional area.

Concern also has been expressed about the adequacy of implementation. Gunz and McCutcheon (1998, 1150) worry that integration is “subject to the will of the instructor to devote the requisite time to ethical issues.” Sims and Sims (1991) are concerned that faculty will only teach materials with which they are comfortable. Fisher and Swanson (2005) extend this argument by suggesting that faculty want to teach their area of technical expertise. As a result,

they speculate that leaving ethics coverage to discretion of individual faculty results in coverage that ranges from sufficient to superficial to nonexistent.

Armstrong (1993) believes that framing the debate as a stand-alone course versus integration throughout the curriculum creates a false dichotomy. Swanson and Frederick (2004) concur, but assert that a stand-alone course is necessary for integration to occur. Loeb (1998) and Fisher and Swanson (2005) declare that a stand-alone course early in the curriculum would aid student ability in other courses. Loeb (1998), however, believes that when only one course is offered, a capstone course may be most appropriate because it allows for integration from earlier courses and possible job experiences. Armstrong (1993) promotes a general ethics course, followed by integration into the curriculum, and tied together at the end of the curriculum with a capstone course on ethics and professionalism in accounting.

Despite these arguments, prior survey research suggests little support for a stand-alone course. McNair and Milam (1993) found only 8.3 percent of the accounting faculty respondents favor a stand-alone course. Karnes and Sterner (1988) determined that just 8.5 percent of accounting programs offered a separate ethics course. Woo (2003) notes that slightly more than 10 percent of business school Deans prefers a stand-alone course to integration.

Table 5 presents our survey's results related to where and when ethics should be included in the curriculum. It has been a decade since Loeb (1994) questioned whether faculty would ever embrace a stand-alone ethics course. The respondents to our survey clearly state that they do not welcome a separate course in accounting ethics, with more than three-fourths in opposition (Table 5, panel a).³ However, the results may suggest a gradual shift toward a stand-alone course, given that a decade ago McNair and Milam (1993) reported that less than 10 percent of the faculty embraced a separate accounting ethics course. Similar to their feelings

about a separate accounting course, the respondents express little use for a philosophy course that emphasizes normative ethical theory.

Insert Table 5 Here

Among the 60 respondents favoring a stand-alone accounting ethics course, panel b shows that the majority (71.7%) think that the course should be offered in either the junior (40%) or senior year (31.7%). The respondents are indifferent to ethics being incorporated elsewhere in the business curriculum, consistent with their ambivalence toward requiring an ethics course taught by management faculty. Strong support, however, exists for ethics inclusion in a business law or corporate social responsibility course. Taken together, accounting educators are clearly saying that, although more ethical coverage is desired, the focus should be on application and not on theory.

Respondents strongly favor integrating ethics into the accounting curriculum (Table 5, panel c). Nearly 80 percent of the respondents believe that ethics coverage should be provided in every accounting course, with another 18 percent asserting that ethics should be incorporated in some of the accounting courses.⁴

Of the 50 subjects who favor integration into some of the courses, nearly all (96%) support inclusion of ethics coverage in the audit course. The majority of respondents also favor ethics coverage in tax (74%), intermediate (68%), and principles courses (58%). Only 28% thought that ethics coverage should be integrated into accounting systems courses. Interestingly, these results mirror the findings of Cohen and Pant (1989) regarding the average hours of coverage implemented in these courses, perhaps suggesting some continuity of attitudes across two decades.

³ Twenty-three percent are in favor of a separate course. Therefore, 77% are not.

How Should Ethics Be Taught?

How ethics should be taught has received the greatest amount of attention in the literature. According to McNair and Milam (1993), more than 90 percent of the accounting faculty they surveyed that teach ethics listed the lecture as their primary delivery medium. The use of lectures is defended as being efficient and appropriate when training is lacking (Armstrong and Mintz, 1989).

Use of cases to teach ethics has widespread support (Loeb, 1988; Langenderfer and Rockness, 1989; Mintz, 1990; Hildebeitel and Jones, 1991; Kerr and Smith, 1995). However, McNair and Milam (1993) report that, despite reporting significant support for cases as the most effective method for teaching ethics, less than half of the educators they sampled used cases. Gunz and McCutcheon (1998) hold that case teaching is an art and worry that many accounting educators may lack the training necessary to make this approach successful. Baetz and Sharp (2004) expressed concern that many of the teaching notes provided with cases fail to provide sufficient guidance for educators unfamiliar with teaching ethics, reducing their effectiveness.

Other methods that have been suggested for teaching ethics include readings and articles, vignettes, guest lecturers and moral exemplars, role playing, textbooks and end-of-chapter problems. Readings, while commonly used (McNair and Milam, 1993) and praised for being efficient (Armstrong and Mintz, 1989), have been labeled as boring and irrelevant by a sizeable number of students (Pizzolatto and Bevill, 1996). Although vignettes are believed to be popular with the students (Armstrong and Mintz, 1989), their use is infrequent (McNair and Milam, 1993). Guest lecturers (Loeb, 1988; Langenderfer and Rockness, 1989) and moral exemplars (Armstrong et al., 2003, Thomas, 2004) are touted as effective ways to introduce students to the

⁴ A total of 259 respondents reported that ethics should be in all classes (209 respondents) or at least some (50 respondents).

values of the profession. Loeb (1988) and Langenderfer and Rockness (1989) suggested the use of role playing for teaching ethics, but speculate that its use may not be effective because faculty may not be comfortable with its implementation. Pizzolatto and Bevill (1996) find little evidence that role playing is used to demonstrate ethical behavior. Hildebeitel and Jones (1991) recommend the use of textbook materials, but Baetz and Sharp (2004) criticize textbooks and end of chapter material as examining only superficial ethical issues.

Table 6 presents our survey's results related to accounting faculty opinions about the importance of various methods for teaching ethics. Nearly all of the respondents agree that the case method should be used to teach ethics.⁵ The majority of the respondents thought each of the methods listed in Table 6 should be used for teaching ethics except for "Ethics Days" to expose students to moral exemplars and the use of ethics textbooks. Again, these results suggest that accounting educators are more interested in application than in theory.

Insert Table 6 Here

When asked to rank the top three methods for teaching ethics, accounting faculty clearly favored case analysis, with nearly 82 percent ranking it in the top three. This is consistent with previous recommendations (Loeb 1988; Langenderfer and Rockness 1989; Mintz 1990; Hildebeitel and Jones 1991; Kerr and Smith 1995). Support for the other methods is mixed, with debates, role playing, and vignettes receiving modest support. Respondents suggest that lecture (16.5%), questions from textbooks (13.3%), ethics textbooks (7.5%) or moral exemplars (4.7%) may not be the most effective methods for teaching ethics.

⁵ Ninety six percent of the respondents indicate that they agree or strongly agree with the use of the case method (not shown).

Is the Amount of Ethics Coverage Adequate?

Karnes and Sterner (1988) find that accounting administrators were equally divided on whether or not ethics coverage is adequate. They are also split on whether ethics should be tested on the CPA exam. A majority of the administrators, however, think that faculty should not be held responsible for ethical scandals in the profession. McNair and Milam (1993) report that accounting educators generally believe that the amount of coverage in their courses is sufficient. Only 34 percent feel that the coverage is inadequate. In contrast, a majority stated that the coverage in their overall programs is inadequate.

From a recent survey aimed at understanding the extent of ethics coverage in Ohio's colleges and universities, Madison (2001) concluded that the ethics coverage in accounting programs, on average, amounted to slightly more than nine contact hours. This equates to about three weeks or 20 percent of one semester. Fisher and Swanson (2005) claim that this paucity of ethics coverage sends a strong signal to students that technical expertise matters and ethics do not.

Table 7 provides responses to a series of questions that address the adequacy of ethics coverage. These questions were asked of all survey respondents.⁶ Although the majority of the accounting faculty agree that ethical coverage is encouraged by their departments (67.5%) and valued by their institutions (62%), less than 25 percent feel that ethical coverage is sufficient in their departments. Current respondents report that ethics coverage is more strongly encouraged by their departments than respondents did a decade ago (Cohen and Pant, 1989; McNair and Milam, 1993). However, at 24.4%, less of the current respondents believe that ethical coverage is sufficient, down from 31 percent a decade removed (McNair and Milam, 1993).

⁶ The remainder of the discussion is based on the responses of all accounting faculty surveyed. There are 279 total subjects, including those indicating ethics should and should not be taught.

Most respondents do not believe that ethical coverage is being influenced by external sources. Only 23.1 percent of the respondents believe that ethical coverage is incorporated to satisfy AACSB demands. Similarly, only 14.9 percent of respondents report that that ethical coverage is incorporated to satisfy external pressures.

Two-thirds of the respondents support inclusion of ethics coverage on the CPA exam and as part of the training in doctoral programs. This implies that accounting educators consider some level of ethical proficiency necessary for entry into the profession and consider the CPA exam an appropriate place to assess mastery over this body of knowledge. Inclusion of coverage into the doctoral curriculum appears to be viewed as another way to address the need for faculty training if ethics education is to be effective.

Insert Table 7 Here

Ethics Coverage by the Respondents

Respondents were asked about how they are implementing ethics coverage in their courses. More than 80 percent of the respondents indicate that they teach ethics in their courses (Table 8, panel a). This finding is consistent with the approximately 77 percent reported by McNair and Milam (1993), suggesting little change in the past decade. Only 13 of the respondents (4.7%) teach a stand-alone accounting ethics course (Table 8, panel b). This statistic is interesting when compared with the finding that 8.5% of programs offered a stand-alone ethics course in 1988 (Karnes and Sterner). Even more interesting is the fact that only 53.8 percent of the stand-alone professors believe their that their course adequately prepares students for the ethical issues they will face in practice.

Insert Table 8 Here

Nearly all of the ethics coverage in the curriculum is the result of integration into core accounting courses. Approximately one-half of the respondents integrate ethics coverage into all of the courses that they teach. Another 30 percent of the respondents integrate ethics coverage into some of the courses that they teach. The average number of class hours dedicated to ethics coverage via integration is approximately 4.4 hours, not markedly different from the three hours a decade ago (Cohen and Pant, 1989; McNair and Milam, 1993). Moreover, only about 20 percent felt that the integrated ethics coverage was adequate. Finally, eighteen (6.5% of the respondents) indicate that they offer an accounting component as part of a business ethics course. The average number of hours dedicated to this process is nine hours or about 20% of the semester. The difference between the average class hours dedicated to accounting ethics coverage in a business ethics course or integration in an accounting course may imply a more specific allocation of time to accounting ethics in an actual ethics course. Yet, both are almost equally regarded as inadequate.

The 226 respondents who integrate ethics into their core accounting courses were asked which methods they use. The vast majority use classroom lecture (77.5%) and case analysis (70.9%). The use of lecture reported is significantly less and the use of case analysis is substantially more than reported by McNair and Milam (1993) at 91% and 48%, respectively. This finding suggests that the proliferation of ethical cases (e.g., May, 1990; Brooks, 2004) and seminars to assist faculty with teaching ethics (e.g., Loeb and Rockness, 1992; Karr 2004) has had an impact on how ethics is taught.

An interesting contrast occurs when one compares how faculty say ethics coverage should be delivered and the methods that they actually employ. Although classroom lecture and textbook problems are deemed appropriate, respondents did not rank them highly among the

possible delivery mediums. Yet, the majority of respondents employ these methods in their courses, which supports earlier claims of ease and efficiency (McNair and Milam, 1993; Gunz and McCutcheon, 1998). In contrast, role playing, ethical debates, and vignettes, while highly regarded, are infrequently used. Finally, approximately three-fourths of the respondents who think that ethics should be covered in the accounting curriculum admit that they should be incorporating more ethics coverage in their courses.

Discussion

From our results, a profile evolves. Accounting educators believe that ethical development is critical to the profession, necessary to re-establish public trust after recent accounting scandals, and an important step toward making sure that the profession does not lose the right to self-regulate. However, accounting educators do not believe that lack of ethics education contributed to recent business scandals. Accounting faculty accept the responsibility for ethical coverage, but might consider a team-teaching arrangement with a management or philosophy professor.

Ethics education is encouraged and valued at most institutions. Yet, coverage remains insufficient. Integration is favored over a stand-alone course, but more coverage is needed in each course. On average, about four hours of ethics coverage is integrated into each of the core courses. Accounting educators believe that coverage should be applied rather than theoretical. They believe that the case method is the best method of delivery and appear to be more comfortable implementing it than they were a decade ago. Accounting educators continue to rely on classroom lecture and textbook questions to deliver ethics education, despite expressing less support for their use than for other pedagogies.

There are portions of the profile that seem a bit conflicted. In particular, accounting educators claim that the current coverage is inadequate. Despite the wave of recent business scandals, the Academy seems comfortable with the status quo. They continue to rely on integration across the curriculum with substantially no change to the amount of classroom time dedicated to the process than was the case more than a decade ago. Furthermore, accounting educators promote application with little concern for ethical theory. Some (Fisher and Swanson, 2005; Loeb, 1998; Piper et al., 1993) argue that this prevents students from developing the conceptual building blocks that are needed to make integration effective.

Limitations

A definition of ethics was purposefully not provided to respondents. The lack of a single definition may affect construct validity. We believed that providing a definition could alienate respondents who did not agree with “our” definition. Potential respondents might opt out of the survey or complete the survey in a biased manner.

Nearly all of our respondents are in favor of ethics education in the accounting classroom, suggesting that our sample may be biased in favor of those who think ethics should be included in the accounting curriculum. Another possibility is that our respondents expressed positive feedback about accounting ethics due to a social desirability bias rather than their true opinion. The fact that many of our results are consistent with prior surveys provides some comfort that our results may generalize. Further, it would seem that respondents who disagreed about ethics coverage would be more likely to not respond to the survey rather than feign support.

The response rate of the survey is low. While the survey took quite a bit of time to complete (99 questions), the length of the survey did not seem to contribute to the low response

rate. It seems that getting accounting faculty to begin the survey was the major issue, as only 13.1% actually attempted the survey. Once started, 89% went on to complete the survey. This raises a concern that those who are not interested in incorporating ethics or do not believe that ethics should be incorporated into the curriculum may be unwilling to provide their opinions.

Suggestions for future research

When comparing our results to those of similar surveys in the past, McNair and Milam (1993) in particular, the views of U. S. accounting educators about incorporating ethics into the accounting classroom appear stagnant. Ethics coverage is deemed critical and concern is expressed that not enough is being done, but the status quo is embraced. Given that accounting and business scandals are not limited to the U.S., a fruitful area for additional research would be to examine the opinions of international accounting educators to see if they differ from U. S. educators.

The current state of ethics coverage in accounting education gives the impression of random coverage and delivery. The pattern of who is covering what, when and where does not appear to have much structure or stability. A stand-alone ethics course is now required in Texas to sit for the CPA exam. One wonders if the opinions of the faculty in Texas have shifted. Reports concerning the effectiveness of and implementation issues with a stand-alone course would be useful. Similarly, accounting educators who are truly integrating ethics in their courses in a structured and/or creative manner, perhaps even based on a theoretical foundation, should share their experiences. Honest commentaries (the good, the bad and ugly) would be highly valuable to those considering implementation.

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Table 1 – Why Accounting Students Should Receive Ethics Training (n=279)

	Mean (s. d.) Ranking ¹ All Respondents	Mean (s.d.) Ranking ¹ Should ²	Mean (s.d.) Ranking ¹ Should not ²
Ethical development is crucial to the accounting profession	4.64 (0.73) 1	4.68 (.67) 1	3.86** (1.23) 2
Public trust needs to be reestablished due to recent accounting scandals	4.42 (0.80) 2	4.43 (.79) 2	4.07* (.83) 1
The profession may lose the right to regulate itself if ethical lapses continue ³	4.14 (0.94) 3	4.19 (.90) 3	3.29** (1.33) 4
Students do not seem to be getting adequate ethical training	3.56 (1.05) 4	3.62 (1.02) 4	2.50** (1.09) 7
Ethics training is required by AACSB ⁴	3.55 (0.96) 5	3.58 (.95) 5	2.93* (1.00) 5
Students' ethical awareness has declined over the years	3.36 (1.08) 6	3.36 (1.08) 7	3.36 (1.28) 3
Accounting education is focused on the "right" answer and does not prepare students to make ethically sensitive decisions	3.33 (1.07) 7	3.37 (1.06) 6	2.64* (1.08) 6
Failure to teach ethics in the accounting curriculum contributed to recent business scandals	2.62 (1.11) 8	2.66 (1.09) 8	1.79** (1.19) 8

Notes:

Respondents were asked to rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

¹ Rank of item mean relative to all other items listed in same column.

² Should column provides means for those who indicated ethics should be taught in the accounting curriculum (n=265). Should not column provides means for those who indicated ethics should not be taught in the accounting curriculum. (n=14).

³ 2 missing

⁴ 9 missing

** Indicates a significant difference in rank (** p=.01, * p=.05) between means for those who felt ethics should be in the curriculum differ from those who believe ethics should not be in curriculum. Differences are assessed using Mann-Whitney U test.

Table 2 – Why Accounting Students Should *Not* Receive Ethics Training (n=279)

	Mean (s. d.) Ranking ¹ All Respondents	Mean (s.d.) Ranking ¹ Should ²	Mean (s.d.) Ranking ¹ Should not ²
Very few accounting faculty are willing to teach ethics	3.04 (1.08) 1	3.06 (1.08) 1	2.64 (1.08) 8
The current demands of the accounting curriculum leave little or no time to teach ethics ³	3.01 (1.25) 2	3.01 (1.25) 2	3.07 (1.27) 6
Very few accounting faculty are qualified to teach ethics	2.95 (1.22) 3	2.95 (1.20) 3	3.00 (1.52) 7
Ethical training in the classroom cannot adequately prepare students for “real world” dilemmas	2.64 (1.12) 4	2.60 (1.09) 4	3.50** (1.35) 3
Demands for teaching ethics in the curriculum are merely a public relations response to recent accounting scandals	2.56 (1.20) 5	2.50 (1.16) 5	3.71** (1.44) 2
Ethics cannot be taught	2.48 (1.14) 6	2.39 (1.07) 6	4.14** (1.10) 1
Learning ethical values should be left to family, church, etc. ⁴	2.22 (1.08) 7	2.17 (1.04) 7	3.21** (1.37) 5
Accounting curriculum is the wrong venue for ethical instruction	1.99 (0.95) 8	1.93 (.90) 8	3.14** (1.23) 4

Notes:

Respondents were asked to rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

¹ Rank of item mean relative to all other items listed in same column.

² Should column provides means for those who indicated ethics should be taught in the accounting curriculum (n=265). Should not column provides means for those who indicated ethics should not be taught in the accounting curriculum (n=14).

³ 1 missing

⁴ 2 missing

** Indicates a significant difference in rank (** p=.01, * p=.05) between means for those who felt ethics should be in the curriculum differ from those who believe ethics should not be in curriculum. Differences are assessed using Mann-Whitney U test.

Table 3 – Who Should Teach Ethics (n= 265)

	Mean (s. d.) Ranking ¹	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5
Accounting faculty ²	3.89 (0.89) 1	7 (2.6%)	11 (4.2%)	44 (16.6%)	139 (52.5%)	59 (22.3%)
Teams of accounting and philosophy and / or management faculty ³	3.51 (1.17) 2	20 (7.5%)	30 (11.3%)	59 (22.3%)	96 (36.2%)	52 (19.6%)
Management faculty specializing in ethics or corporate social responsibility ⁴	3.02 (1.14) 3	27 (10.2%)	64 (24.2%)	63 (23.8%)	85 (32.1%)	19 (7.2%)
Philosophy faculty ⁵	3.01 (1.18) 4	33 (12.5%)	56 (21.1%)	67 (25.3%)	81 (30.6%)	22 (8.3%)
Only faculty with sufficient training in ethical reasoning ⁴	2.83 (1.17) 5	29 (10.9%)	92 (34.7%)	56 (21.1%)	57 (21.5%)	24 (9.1%)
Accounting faculty, as long as I don't have to teach it ⁶	2.04 (0.98) 6	89 (33.6%)	88 (33.2%)	62 (23.4%)	10 (3.8%)	6 (2.3%)

Notes:

Respondents were asked to rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

² 5 missing

³ 8 missing

⁴ 7 missing

⁵ 6 missing

⁶ 10 missing

¹ Rank of item mean relative to all other items listed in same column.

Table 4 – What Should be Taught (n= 265)

	Mean (s. d.) Ranking ¹	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5
Ethical issues faced by the profession ²	4.56 (0.67) 1	3 (1.1%)	2 (0.8%)	3 (1.1%)	91 (34.3%)	165 (62.3%)
Understanding professional moral obligations ²	4.41 (0.73) 2	4 (1.5%)	2 (0.8%)	8 (3.0%)	119 (44.9%)	131 (49.4%)
Professional guidance (code of conduct, standards)	4.33 (0.81) 3	4 (1.5%)	7 (2.6%)	13 (4.9%)	115 (43.4%)	126 (47.5%)
Ethical decision-making process / models	4.16 (0.84) 4	4 (1.5%)	8 (3.0%)	28 (10.6%)	127 (47.9%)	98 (37.0%)
The pursuit of personal excellence ³	3.74 (1.02) 5	5 (1.9%)	28 (10.6%)	65 (24.5%)	96 (36.2%)	67 (25.3%)
Classical ethical theories (ex. Egotism, utilitarianism, deontology or writings of Plato, Aquinas, Hume, Kant, Mill, etc.) ⁴	2.98 (1.13) 6	21 (7.9%)	75 (28.3%)	83 (31.3%)	53 (20.0%)	30 (11.3%)

Notes:

Respondents were asked to rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

¹ Rank of item mean relative to all other items listed in same column.

² 1 missing

³ 4 missing

⁴ 3 missing

Table 5 – Where and When Should Ethics be Taught?

Panel a: Separate Ethics Course (n=265)	Mean¹ (s. d.)
Accounting ethics should be a separate course in the accounting curriculum	.23 (0.42)
Ethics should be required in the business curriculum, but not necessarily in accounting ²	.47 (0.50)
A philosophy class that teaches normative ethical theory should be required ³	.27 (0.44)
Ethics should be included in a required business law / corporate social responsibility course ⁴	.77 (0.42)

Panel b: Separate Course Sequence	Mean (s. d.)	Freshman	Sophomore	Junior	Senior	Masters
If ethics should be a separate course, approximately where in the course sequence should it appear? (n=60)	3.28 (0.99)	3 (5.0%)	8 (13.3%)	24 (40.0%)	19 (31.7%)	6 (10.0%)

Panel c: Integrated Ethics Coverage	Mean ¹ (s. d.)
Should ethics be present in every accounting course (n=265)	.79 (0.41)
If ethics should not be present in every accounting course, should ethics be incorporated in some standard accounting courses (n=55)	.91 (.29)

Panel b: Integrated Course	Principles	Intermed.	Cost/Mgr	Tax	Systems	Audit	Advanced Accounting
If ethics should be in some standard acctg. course(s)? (n=50) ⁵	29 (58%)	34 (68%)	24 (48%)	37 (74%)	14 (28%)	48 (96%)	15 (30%)

Notes:

¹ Responses were coded as 1=Yes and 0=No. Therefore, the mean is the percentage of respondents that agreed with each statement.

² 3 missing

³ 2 missing

⁴ 4 missing

⁵ Respondents could indicate as many courses as they thought appropriate.

Table 6 – How Should Ethics be Taught? (n= 265)

	Mean (s. d.) Ranking ¹	% Rank Top 3 ²
Case analysis ³	4.40 (0.67) 1	81.7%
Vignettes ³	3.90 (0.84) 2	30.1%
Articles and other readings ³	3.88 (0.81) 3	24.4%
Faculty as a model of professional behavior ³	3.87 (1.09) 4	22.9%
Ethical debates	3.84 (0.92) 5	38%
Role playing	3.76 (0.95) 6	35.1%
Ethical questions from textbooks ⁴	3.54 (0.98) 7	13.3%
Classroom lecture ³	3.28 (1.07) 8	16.5%
“Ethics Days” to expose students to moral exemplars ⁴	2.92 (1.08) 9	4.7%
Ethics textbooks ³	2.86 (1.00) 10	7.5%

Notes:

Respondents were asked to rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

¹ Rank of item mean relative to all other items listed.

² % that item was ranked as one of the top three methods for teaching ethics

³ 2 missing

⁴ 1 missing

⁵ 4 missing

Table 7 – Is Ethics Coverage Adequate? (n= 279)

	Mean (s. d.) Ranking ⁵	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5
Ethical coverage is encouraged by my department ¹	3.79 (1.04) 1	8 (2.9%)	27 (9.7%)	55 (19.9%)	113 (40.8%)	74 (26.7%)
Ethics should be covered on the uniform CPA exam	3.72 (1.24) 2	25 (9.0%)	25 (9.0%)	38 (13.6%)	106 (38.0%)	85 (30.5%)
Ethics training should be incorporated into doctoral programs ¹	3.71 (1.25) 3	22 (7.9%)	34 (12.3%)	33 (11.9%)	101 (36.5%)	87 (31.4%)
Ethical coverage is valued by my institution ²	3.69 (1.14) 4	12 (4.3%)	35 (12.7%)	58 (21.0%)	93 (33.7%)	78 (28.3%)
Ethical coverage is sufficient in the accounting department where I teach ³	2.74 (1.02) 5	24 (8.7%)	102 (37.1%)	82 (29.8%)	55 (20.0%)	12 (4.4%)
Ethical coverage is done primarily to meet AACSB standards at my institution ⁴	2.61 (1.14) 6	48 (17.6%)	90 (33.0%)	72 (26.4%)	47 (17.2%)	16 (5.9%)
Ethical coverage is done to satisfy external pressures at my institution ³	2.45 (1.03) 7	47 (17.1%)	110 (40.0%)	77 (28.0%)	30 (10.9%)	11 (4.0%)

Notes:

Respondents were asked to rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

¹ 2 missing

² 3 missing

³ 4 missing

⁴ 6 missing

⁵ Rank of item mean relative to all other items listed.

Table 8 – What is Being Done...Ethics Coverage in the Curriculum

Panel a: Ethics Coverage	# Yes (% Yes)	# No (% No)
Do you teach ethics in your courses? (n=278)	227 (81.65%)	51 (18.35%)

Panel b: Type & Adequacy of Course	Coverage Adequate	Coverage Not Adequate	Average Class Hours Dedicated
Stand-alone course on accounting ethics (n=13)	7 (53.8%)	6 (46.2%)	N/A
Integrate ethics into all (141) or some (85) accounting courses ¹ (n=226)	67 (20.3%)	263 (79.7%)	4.37
Accounting component of a business ethics course ² (n=18)	3 (17.6%)	14 (82.4%)	9.00

Panel c: Methods Used to Teach Ethics (n=227)	# Yes (%) Ranking³	# No (%)
Classroom lecture	176 (77.5%) 1	51 (22.5%)
Case analysis	161 (70.9%) 2	66 (29.1%)
Ethical questions from textbooks	132 (58.1%) 3	95 (41.9%)
Articles and other readings	112 (49.3%) 4	115 (50.7%)
Faculty as a model of professional behavior	85 (37.4%) 5	142 (62.6%)
Vignettes	82 (36.1%) 6	145 (63.9%)
Ethical debates	74 (32.6%) 7	153 (67.4%)
Role playing	44 (19.4%) 8	183 (80.6%)
Ethics textbooks	16 (7.0%) 9	211 (93.0%)
“Ethics Days” to expose students to moral exemplars	6 (2.6%) 10	221 (97.4%)

Panel d: Adequacy of Coverage	Mean (s. d.)	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5
I should probably incorporate more ethics into my course(s) (n=262)	3.84 (0.88)	5 (1.9%)	17 (6.5%)	43 (16.4%)	146 (55.7%)	51 (19.5%)

Notes:

- ¹ Respondents were asked to list all the courses in which they integrate ethics.
The total number of courses is 330.
- ² 1 missing
- ³ Rank of item mean relative to all other items listed.