

CPAs' Views of the Content of Accounting Ethics Courses

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ABSTRACT

The National Association of State Boards of Accountancy's most recent proposal (NASBA 2007) requires all students sitting for the Uniform CPA examination to have completed a curriculum that includes a three-semester-hour ethics course or one that integrates the study of ethics into all accounting courses. If passed, the implied curriculum modification suggests that accounting instructors can benefit from guidance on ethics content to include in their courses. Since much of the debate of how to cover ethics in the curriculum focuses on the requirements to become a CPA, experienced practicing accountants' views can be helpful in determining the content of ethics courses in accounting. In this study we surveyed 215 highly experienced practicing accountants (the vast majority of whom were CPAs) for that purpose. Among the top choices of content are: current ethical issues, professional codes of conduct (e.g., AICPA, IIA and IMA), ethical judgment and decision making process/models, corporate codes of ethics, whistle-blower protection, record retention, philosophical theories of ethics, such as theories of justice and human rights, and theories of ethics, such as developmental theories from psychology. The subjects agreed—moderately-- that ethics courses can influence attitudes and behavior, but they were neutral on whether ethics courses can reduce instances of Enron-like fraud. We compare our results with those of a study (Hurt & Thomas 2008) asking similar questions of academics and a state board of accountancy, and review syllabi of ethics courses in accounting programs. Implications for accounting education are also discussed.

Keywords: Ethics education, accounting, course content

Data availability: Please contact authors