

Is There a Relationship Between Epistemological Beliefs and Moral Reasoning? Evidence From an Accounting Context

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Our study provides evidence on the relationship between moral reasoning and epistemological beliefs from an accounting context. Contrary to our expectations, we found no significant association between accounting students' principled reasoning about Thorne's ethical dilemmas and their beliefs about knowledge measured by four factor scores obtained by administering Schommer epistemological questionnaire. We also found that out of sixty three items in Schommer questionnaire only one single item is significantly correlated with moral reasoning. This item relates to students' beliefs about the advantages of social environment over secluded settings for acquisition of complex knowledge. Overall, our results suggest that reflective thinking and moral reasoning represent separate dimensions of cognitive process which develop at a different pace. Thus, a special course of ethics in accounting education may be warranted since higher moral reasoning does not automatically follow from extended technical education and improved critical thinking skills. Our results also suggest that further incorporation of group learning techniques in the traditional accounting classes might be beneficial for the development of moral reasoning in accounting students.
