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Teaching And Learning Of Accounting Ethics Education

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The discussions on teaching and learning of ethics education have been well debated and received much attention by various interested parties. In fact, the phrase “ethics education” has a variety of interpretations. According to Dellaportas et al. (2005, p. 28), some refer to ethics education as instruction to obey the law, while for others it is about improving moral character. However, prior studies have reported mixed responses in relation to the issue of providing ethics education. Some have argued that ethics cannot be taught due to several reasons such as students’ morals or values may be fully developed (Baxter & Rarick, 1987) and firmly entrenched by family or religious institutions (Kultgen, 1988) by the time they enter college. This is because, ethics or morals are learned early in life and by the time students reach college, the students are either honest or not (Levin, 1989). Under this assumption, Levin (1989) believes that unethical behaviour may result from a failure in early learning to distinguish between right and wrong. Therefore, it is argued that teaching ethics at the university level is unlikely to influence students’ attitudinal changes (Kerr & Smith, 1995; Oddo, 1997; Shenkir, 1990).

However, supporters of ethics education have argued that ethics education is essential to the ethical development of individuals (Gibson, 2002; Procario-Foley & McLaughlin, 2003). Formal education is considered as one of the factors that changes an individual’s basic assumptions and perspectives on what is morally right or wrong (Rest, 1988). Furthermore, Bishop (1992) explains that a person’s value system is not static or permanent, but may be subject to great modification and refinement over time. Moreover, Josephson (1992) agrees that ethics education in college can be effective because, at that age, a student is considered a young adult and is generally more able to understand the nature of ethical dilemmas. In fact, Duska and Duska (2003, pp. 28-29) provide the general reasons to study ethics such as the moral beliefs one holds may be inadequate to face complex issues, ethics can provide possible solutions when a person faces conflicting ethical principles, ethical analysis can demonstrate the inadequacy of making ethical decisions when an individual holds inadequate beliefs or clings to inadequate values, ethics education provides an understanding as to whether and why individual opinions are worth holding onto, and ethics education helps to identify the basic ethical principles that can be applied to actions.

Furthermore, supporters of ethics education also claim that the goal of teaching ethics is not related to value-shaping, but to help well-intentioned students by introducing skills to deal effectively with ethical challenges (McDonald & Donleavy, 1995). In other words, the goal of teaching ethics should be to enable students to recognise ethical issues and to apply their own personal values to resolve the issues. Oddo (1997) argues that the stage of development of the students' values, or the likelihood that their values can be influenced, is irrelevant because the goal of teaching ethics is to apply values and not to change their personal values.

Furthermore, as accounting ethics education becomes critical, both the design and delivery of the course materials appear to be critical elements of an effective educational curriculum. But, researchers continue to argue that coverage of ethics in the curriculum are limited in most tertiary education institutions (Fisher, Swanson & Schmidt, 2007; Gaa & Thorne, 2004; Swanson, 2005). For example, Gaa and Thorne (2004) quote a study on the accounting curriculum by Pricewaterhouse Coopers (2003) which indicates that ethics is not a consistent and integrated part of the education of most accounting students. As such, this might affect accounting students' ability to obtain a sufficient level of training in ethics. In fact, Loeb (1988, p. 317) highlights the importance of providing a sufficient level of ethics teaching to accounting students such as students may benefit from ethics teaching in terms of their ability to better understand the composition of and the mechanisms for enforcing the various codes of ethics relating to accounting, comprehend the social control mechanisms to assure the conduct of accounting professional regulations, respond effectively to ethical dilemmas in accounting, and deal with the complex nature of ethical issues in accounting.

In conclusion, the general view is that there is a need for ethics education that enables individuals to grow beyond the simplistic rules of right or wrong that were learned in childhood. This issue is relevant for accountants as they need to equip themselves with proper tools to disburse their responsibility in this increasingly complex and challenging environment. As such, accounting ethics education is seen to play a vital role in developing the awareness and decision-making capabilities of students, thus may contribute to better professional accounting standards in the future.

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