

Accounting Academics' Views of Their Teaching of Ethics: Evidence from a South African University

Thando Loliwe

School of Business, University of Dundee, Scotland

Abstract. This study investigated accounting academics' perceptions of teaching ethics to students. The evidence is grouped under six themes of teaching of ethics; environmental considerations; consequences for wrongdoing; impact of professional bodies in ethics curriculum; nature of students; and student learning. This study found that accounting academics' teaching has a weak conceptualisation of the curriculum and that social learning is ignored. It is also unstructured and varies within the same subject, from subject to subject, and from institution to institution. Lastly, accounting academics' teaching focuses on pass marks and awareness and understanding of ethics knowledge rather than improving students' beliefs, values, and behaviour. This study suggests that positive changes to students' beliefs, values, and behaviour can be realised by extending learning outcomes and teaching practices, evaluating student behaviour regularly, including real-life examples of consequences for wrongdoing, and adding environmental and social factors to academics' teaching of ethics.

Keywords: teaching of ethics, social learning theory, student behaviour, consequences.

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1. Introduction

Corporate scandals have enormous consequences for the economy and society in terms of the closure of companies, the community's psyche and loss of jobs for employees (Abbas, Brayman, Brennan, & Gantogtoky 2016). A combination of factors results in corporate scandals, including a failure in governance, economic pressure, and the personal characteristics of the fraudsters (Burns, Tackett & Wolf 2015; van Driel 2019). Higher education institutions (HEIs) are one of the labour suppliers for the economy, and therefore, their accountability must move beyond using funding, programme accreditation, research, and graduate outputs and into the communities they service (Burke 2005; Kai 2009).

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While scandals in both the private and public sectors are disturbing, they also present an unmerited opportunity to explore the effectiveness of teaching ethics in HEIs, particularly in accounting and auditing departments. South African accounting students are taught ethics using traditional lectures, case studies, and student presentations over a semester. Additionally, Bachelor in Commerce/Accountancy students in the chartered accountant field learn professional ethics in their auditing modules. In terms of the teaching of ethics, it is scarcely covered that students must reflect on their personal experiences and moral identity, their collaboration with others, and Give Voice to Values (GVV) by demonstrating their preferred action plan (Gu & Neesham 2014; Arce & Gentile 2015; Freeman, Dunham, Fairchild, & Parmar 2015). This may indicate a failure in the academic echelon as it means that academics teach ethics in a rhetorical manner without the substantive aim to build students into ethical people (Gray, Bebbington & McPhail 1994; Dean & Beggs 2006). Nonetheless, Pianezzi, Nørreklit, & Cinquini (2020) found that academics can play a crucial role in shaping students' morality and ethical behaviour. This raises a question of what academics can do, using appropriate pedagogies, to curb irregular activities by their students since one of their goals "is to help students grow into good people" (Hattie 2009, p. 149 cited Kohn 1997). Therefore, academics' views and experiences are vital to understanding the challenges they encounter, the pedagogic approaches they employ, and their effectiveness in teaching ethics. In effect, academics embody the Aristotelian idea of practical wisdom that positions them to make and implement appropriate decisions about the teaching of ethics (Stenberg & Maaranen 2020). Hence, the powers that be need to take academics' practical wisdom seriously.

This study had two aims. Firstly, it analysed academics' views and experiences of teaching ethics using phenomenology combined with reading prior literature. Secondly, it used this information to suggest possible solutions for the identified challenges. Eventually, as academics we must converge our understanding and teaching so that we fulfil our duty of teaching our students to match the highest level of societal expectations (Churchill 1982). This study may be of interest to academics involved in teaching ethics and universities that offer (or seek to provide) qualifications accredited by professional bodies.

2. Ethics Theories

Ethics teaching consists of several theories categorised as classical ethical theories, such as deontological and teleological theories, rights and rules, and utilitarianism, and contemporary ethical theories, such as the postmodern ethics theory (McPhail & Walters 2009; Rossouw & van Vuuren 2017). These theories cover issues such as reasons and respect, consequentialism, virtue approach, workplace/institutional and social duties, people affected by unethical decisions,

and choices or decisions, whether those of a business or an individual. Some scholars (e.g., Mill 1879; Dewey 1948) focus on the consequences of one's thinking and actions to determine their ethicality. But if we consider the virtue ethics theory, personal traits such as honesty are promoted to students to be universal yardsticks complemented by perspectives such as utilitarianism. For example, students are taught morally right acts they ought to do to lead a happy life. Counter-intuition tells us that different people act differently given the same facts and under the same conditions, even if they have the same background or expertise. This is because of the complex way humans process information and the issues they prioritise in their decision-making. This is consistent with ethics relativism and postmodernism, according to which there is no universal truth of what is ethical or unethical.

Ethics theories provided this study with supporting reasons for its results since ethics theories taught to accounting students are a combination of personality, psychological rationale and individual needs. However, these theories restrict the teaching of collective and social influences. This study argues that ethical issues "need more than the mastery of a single, correct ethical theory" (Arnold, Audi, & Zwolinski 2010, p. 565). Academics cannot teach only one or two variations of ethics theories because that would leave students less resourced to apply their knowledge in real-life situations and thinking in a dualistic manner (Kloss 1994).

Ethics theories taught in accounting programmes, such as virtue ethics, deontological ethics, professional ethics, and so forth, come from textbooks or rigid curricula (Oddo 1997; West & Buckby 2018). Unfortunately, researchers, including Gichure (2006) and Sheehan and Schmidt (2015), investigated how personal values and African proverbs may be incorporated in accounting programmes. However, for academics to be innovating with an ethics curriculum, they must be courageous and solution-driven and have extensive teaching experience and teacher training (Brouwer & Korthagen 2005).

Furthermore, the issue of whether students are learning what they are supposed to learn is a contentious one. On the one hand, Ponemon (1993) found that ethics teaching did not improve accounting students' level of ethical reasoning, but on the other hand, Taylor (2013) found that ethics teaching was effective in increasing the ethical sensitivity of students. Nonetheless, the perspectives that underpin student learning and their ethical characteristics are wisdom, virtues or morals, goodwill and the individual rights in their economic and social affairs (Gichure 2006).

One of the criticisms of ethics theories is that they give little attention to non-Western philosophies. Hence, several researchers, including Gichure (2006), observed the conflicting messages Western perspectives present to African students who are raised with different values. This is because students are expected to assimilate ethical conduct presented in ethics textbooks and professional codes of conduct into their lives. Ethics theories have only recently

been examined to embed new ideas, cultures and dimensions, such as Islamic perspectives and Ubuntu (Al-Aidaros & Mohd Shamsudin 2013; Naude 2019). Researchers such as Smyth and Davis (2004) and Low, Davey, and Hooper (2008) criticise the teaching of ethics for not focusing on regulations to reverse the deterioration of ethical standards in society.

3. Social Learning Theory

Apostolou, Dull and Schleifer (2013) found that social and environmental issues are not sufficiently addressed in the teaching of ethics. One possible way to address this weakness is to append the social learning theory that “focuses on a person’s behaviour when affected by different situations, different people, and at different times as compared to personality and psychological theories” (Bandura 1971, p. 1). The social learning theory explains the relationship between cognitive, behavioural, and environmental factors (Bandura 1977). One part of the deontological/Kantian theory talks about the rationality that is required when an individual is taught or faced with ethical issues, while essential learning occurs in practising (Arce & Gentile 2015). It appears that what students learn at university level is limited to enhancing their cognitive ability. Therefore, the advantage of the social learning theory is its social aspect of learning through collaborations with peers and a teacher (Bahn 2001). This allows academics to demonstrate the desired ethical conduct and guide the students through the experience to scaffold learning (Bahn 2001). These become a measure of learning as students participate in learning activities and assessments, transit to independent learners, and receive or issue feedback from or to others. This is premised on academics being aware of their role and their impact on student learning (Bahn 2001).

Bandura (1971, p. 2) argues that a person’s behaviour is influenced by psychological processing that must be understood in terms of the continuous reciprocal interaction between their behaviour and controlling conditions. McPhail and Walters (2009, p. 64 cited Rousseau 1997) emphasise this point by saying that “accounting degrees continue to fail miserably to furnish graduates with the capabilities of critically reflecting both the expected behaviour and controlling conditions, or what to do if we discover that there is a conflict”.

The social learning theory’s assumptions include the differential association, reinforcement, definitions, and imitation (Akers & Sellers 2004). A person grows up within a community, which comprises parents, immediate family members, friends, teachers, and society at large (Kabiri, Cochran, Stewart, Sharepour, Rahmati, & Shadmanfaat 2018). The interactions a person has with other people, whether written text, social media, a communication tool, or through observations, teach them the values and ideas that they absorb, repel, or infuse in their character (Bandura 1971; Akers & Sellers 2004). Akers and Sellers (2004)