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The Effective Teaching of Ethics at SAICA-Accredited Universities: A Systematic Review

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Abstract. South Africa has faced numerous corporate scandals while Chartered Accountants (South Africa) (CAs(SA)) held executive positions, necessitating an improvement in the ethical behaviour of future accountants. The South African Institute of Chartered Accountants (SAICA) developed a new competency framework for the Chartered Accountant of the Future, with one category specifically focusing on ethics, values and attitudes. SAICA-accredited universities (SAUs) are urged to deliberately incorporate ethics into their accountancy curricula, equipping students with the necessary skills to act ethically in real-life dilemmas. This study, therefore, sought to identify the challenges and pedagogical strategies for enhancing ethics instruction at SAUs through a systematic review. A comprehensive search of all relevant, peer-reviewed academic references up to 11 June 2025, using Google Scholar and Scopus, yielded 34 references, which were thematically analysed. Findings indicate that the effectiveness of teaching ethics is primarily hindered by a highly loaded curriculum, limited lecturer time and expertise, students' attitudes towards learner-centred exercises, and their personal level of ethical standards. However, effective pedagogical strategies incorporated into curriculum design can help minimise these challenges, including: actively engaging students in the learning process; employing diverse teaching methods such as innovative case studies, group work, and mentorship programmes; and creating a safe environment in which both lecturers and students can move beyond their comfort zones. The study outlines challenges faced by SAUs in ethics education, offers practical pedagogical approaches to embed ethical reasoning into accountancy curricula, and situates the findings within broader debates in accounting education.

Keywords: competency framework, Chartered Accountant of the Future, ethics teaching methods, accounting education, Professional Values, Attitudes and Acumens (PVAAs), curriculum transformation.

1. Introduction

Recognising the significance of ethics education at universities accredited by the South African Institute of Chartered Accountants (SAUs) requires appreciating the influence that Chartered Accountants (South Africa) (CA(SA)) exerts both locally and internationally. CAs(SA) are highly regarded in the South African business world: they constitute over 90% of the Top 200 JSE-listed companies'

Chief Financial Officers (CFOs) (Whitfield n.d.) and 21% of its Managing Directors or Chief Executive Officers (CEOs) (CFO South Africa 2022). The South African Institute of Chartered Accountants (SAICA)'s Mutual Recognition Agreement with the American Institute of Certified Public Accountants, and the National Association of State Boards Accountancy (NASBA) (NASBA 2020) exemplify CAs(SA)'s international standing. As a full member of the International Federation of Accountants (IFAC) and given its CEO's role on the IFAC board, SAICA actively shapes global accounting initiatives. SAICA also adheres to IFAC's standards, including the International Code of Ethics.

However, several recent high-profile corporate scandals involved CAs(SA) in senior leadership roles: Tongaat Hulett, which recorded a loss of R3.5 billion and went into business rescue (Gernetzky 2023) while its CFO was a CA(SA) (CFO South Africa 2019)); VBS Mutual Bank, where South Africans were defrauded of approximately R2 billion (Moodley Cruywagen and Ledwaba 2024) while its CEO was a CA(SA) (South African Reserve Bank 2018); and Steinhoff, where investors lost around R185 billion while its CEO was a CA(SA) (Daniel 2018; Rose 2024). These corporate scandals continue to place the ethical orientation of the accounting profession under scrutiny (Chinyamunjiko, Mveku, Chogumaira, Simon and Bhibhi 2022), necessitating an improvement in the ethical behaviour of future accountants.

Furthermore, the ethical lapses observed during COVID-19 and the rapid pace of technological advancements (Venter 2022) underscore the need for transformative ethics education in higher learning. Interestingly, exposure to local ethical violations encouraged a prominent SAU's final-year students to strengthen their own ethical commitment (Nathan 2015). This creates an opportunity for academics to equip SAU students with skills to navigate real-world ethical dilemmas. Ethics education is pivotal to ensuring ethical and transparent business conduct (Viedge 2021). Therefore, the aim of this study is to identify principles for enhancing ethics teaching at SAUs through transformative learning.

Previous studies have highlighted concerns regarding the ethical orientation of accounting education students: SAU students report lacking honesty in their academic conduct (Sexton and Rudman 2022), and Sadler and Barac (2005) found that accounting students cite fear of consequences as the primary driver of ethical behaviour. Students also debate the relevance of ethics education: while Venter (2022) found that SAU students not only perceive ethics education as important and relevant, Khumalo (2019) noted that only 4% of third-year accounting students grasp the importance of business ethics as part of an accounting project. Finally, scholars debate whether ethics education effectively shapes behaviour: students struggle to translate it into real-life application (Viedge 2021), and McWilliams and Nahavandi (2006) identify the classroom-to-practice transfer as a key barrier to ethics education. Conversely, CA(SA) trainees report that SAU ethics education is adequate and applicable to professional practice: when facing ethical dilemmas in practice, they apply concepts from their university ethics training (Maseko and Masinire 2020). These studies present conflicting evidence on SAU students' ethical standards, their valuing of ethics education, and the effectiveness of such education. Conventional teaching approaches may not sufficiently prepare students for complex ethical dilemmas in business. Ethics education must transform how future CAs(SA) perceive and respond to ethical dilemmas, not merely deliver technical training.

Given SAUs' pivotal role in shaping ethics internationally, this study fosters transformative learning that equips future graduates with Professional Values, Attitudes and Acumens (PVAAs) essential to prevent similar corporate scandals. This study performs a systematic review (SR) of challenges and effective pedagogical strategies in SAU ethics education. The paper proceeds with a narrative literature review and a description of the methodology employed in the study. The results are then presented and discussed, followed by the conclusion, including recommendations, limitations and suggestions for future research.

2. Literature Review

The literature on ethics education in accounting at SAUs reveals a critical paradox: while SAICA has elevated ethics from a peripheral to a foundational competency, uncertainty persists about what constitutes effective ethics teaching. Three key points are established that together justify this review: firstly, ethics has become central to accountancy, masking deeper disagreements about its effective teaching; secondly, existing studies on whether and how ethics education influences behaviour remain fragmented and contradictory; and thirdly, a significant gap exists in synthesising a coherent theoretical framework to guide SAU practice in ethics education.

2.1. The Chartered Accountant of the Future Competency Framework

The institutional structure and mandate for ethics education at SAUs are clear. The chartered accountancy programme offered at SAUs is generally structured as a degree (presented over three to four years), followed by a Postgraduate Diploma in Accountancy (PGDA) or an Honours in Chartered Accountancy (distinguished from the PGDA through the inclusion of a research module) (presented over one to two years). There are 23 higher education institutions accredited by SAICA (referred to in this study as SAUs) (SAICA 2024). The SAUs are responsible for ensuring that their programme aligns with SAICA's competency framework (CF). However, improving the performance of skills in accordance with the CF remains a major challenge for SAUs.

Previously, it was acceptable to teach students technical skills through lectures and tutorials, with a limited focus on reflection and enabling competencies (Sexton and Rudman 2022). However, the improvement of technology-based work environments requires a different skill set for graduates to enter the workforce successfully. With the advent of the fourth industrial revolution, the world is indeed becoming more volatile, uncertain, complex and ambiguous (VUCA). Technological enhancements and heightened scrutiny on CAs(SA) regarding ethics and accountability necessitated an update to the CF. SAICA, therefore, developed the new CF titled CA of the Future (CAOTF) to 'ensure that members and associates continue to provide responsible leadership that is responsive to the evolving needs of business, organisations, and the challenges presented by the current economic climate' (SAICA n.d.-c).

2.2. Ethics as Part of Professional Values, Attitudes and Acumens

One category of the CAOTF CF specifically focuses on ethics, values and attitudes pertaining to personal, business and professional ethics (SAICA 2025). This category forms part of the PVAAs of the CAOTF CF, which are in addition to the technical competencies required (SAICA 2025). These PVAAs were previously known as pervasive skills. SAICA argues that future CAs(SA) require an improved balance between the PVAAs and technical skills to be able to prove their professional competence (SAICA n.d.-d; SAICA 2025). This elevation of ethics reflects not merely a policy shift but a fundamental reconceptualisation of professional competence – one that positions ethical reasoning as inseparable from technical skill.

Incorporating PVAAs into the accounting curriculum is essential to prepare students for the demands of the future work environment and should not be neglected (Mhlongo 2022). For example, an enabling competency in ethical values and attitudes is proper decision-making, and the majority of aspiring CAs(SA) believe that decision-making skills are developed to an appropriate level during the academic programme (Kotze and Miller 2023). Yet this perception is contested. Landsberg and Van den Berg (2023) assert that decision-making skills in business, especially questioning assumptions, are being neglected by SAUs' syllabus. However, several studies find that PVAAs can be developed. Keevy and Mare (2018) found that aspirant CAs(SA) feel that PVAAs are sufficiently developed by SAUs, especially in combination with the training programmes, to qualify as a CA(SA). Similarly, entry-level CAs(SA) confirm that the accountancy programme at SAUs, to some extent, develops the necessary Industry 4.0 soft skills (Lansdell, Mohammadali-Haji and Marx 2020). These divergent findings suggest that the question is not whether PVAAs can be developed, but rather how consistently and effectively they are being developed across different SAU contexts.

Although ethics were previously taught in separate ethics courses, it was also specifically integrated with the auditing subject, which included the Code of Professional Conduct (CoPC) to prevent unethical actions by professional accountants that could harm the reputation of the profession. The CAOTF CF has compelled SAUs to shift their mindset, not only focusing on the CoPC but also on