

Pedagogical Methods Used to Teach Ethics in University Accounting Education: A Systematic Literature Review

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Abstract. The purpose of this study is to identify and describe the pedagogical methods for teaching ethics to accounting students, and the associated benefits of these methods, as documented in scholarly research. A systematic review of published research articles was conducted over a 10-year period that focused on the researched pedagogical methods used to teach ethics to accounting students in higher education. The initial search resulted in 205 articles, and after the screening process, 73 articles were thematically analysed. The literature showed the prominence of case studies and how other pedagogical methods, such as the use of multimedia, reflective exercises and role playing, are combined with case studies to enhance the learning benefits. The findings provide insights into the preferences of students and resources needed to support the development and teaching of ethics. The findings of this review can support the teaching of ethics in accounting education to enhance students' engagement and understanding.

Keywords: ethics, pedagogy, ethics education, systematic literature review.

1. Introduction

This study aims to examine the pedagogical approaches used to teach ethics to accounting students and to explore the benefits these methods offer, as reported in scholarly literature. The persistence of accounting scandals necessitates the

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continuation of evaluating existing teaching practices in ethics education, as there is ongoing concern about the recurring corporate scandals and the unethical behaviour worldwide (Barkemeyer et al., 2020; Cole et al., 2021; Hilton & Akorful, 2021). For example, one study found over 123 substantial corporate scandals occurred between 1990 and 2016 (Barkemeyer et al., 2020). In response to the public scrutiny, the International Federation of Accounting Professionals (IFAC) initiated the development of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA, 2023) and the International Education Standard 4, Initial Professional Development – Professional Values, Ethics, and Attitudes (Revised) (IAESB, 2019). These reforms highlight the need for ethics education, as well as the need for effective pedagogies to develop ethical competence.

Given the calls for the inclusion of ethics education in the accounting curriculum (Ellis, 2013; Tweedie et al., 2013; Kidd et al., 2020), research on the relevance and pedagogy of ethics education has increased exponentially in recent years (Mardawi et al., 2021; Poje & Zaman Groff, 2022). Tsiligiris and Bowyer (2021) emphasise that ethical skills are necessary for future accountants in the wake of the Fourth Industrial Revolution, which results in rapid technological advancements that introduce new ethical complexities and decision-making dilemmas that require a strong moral compass. The accounting curriculum has seen an evolution in ethics education from a time when ethics did not form part of the accounting curriculum to the inclusion of stand-alone ethics courses offered by non-accounting faculties and, more recently, the integration of ethics within accounting courses (Ellis, 2013; Okougbo et al., 2021).

The inclusion of ethics in the curriculum is well-established, leaving educators with the challenge of developing a relevant pedagogy and determining how to teach ethics effectively (Ellis, 2013). This paper does not revisit the rationale for teaching ethics at universities, as this is well documented. However, the focus shifts towards how ethics is taught and the pedagogical methods used to teach ethics to accounting students. Scholarly articles were used to explore the following research questions:

1. What are the pedagogical methods for teaching ethics to accounting students that have been researched?
2. What are the associated benefits of the pedagogical methods identified in the literature, and what are the lessons for educators?

Although ethics has been taught in accounting programmes for several years, misconduct in the accountancy profession persists (Barkemeyer et al., 2020; Cole et al., 2021; Hilton & Akorful, 2021). The implication is that the teaching methods may be insufficient, highlighting the pressing need to examine and improve how ethics is taught at universities. Reviewing and synthesising scholarly articles in ethics education provides insights for accounting educators, professional bodies, and policymakers on the relevance and associated benefits of the pedagogical methods applied in ethics education.

The value of this systematic literature review lies in identifying and analysing the various pedagogical methods in terms of the range, prevalence, and benefits thereof. The findings provide insights into student preferences, identify resources needed to support the development and teaching of ethics and give guidance on the ordering of the pedagogical methods when planning an ethics course.

2. Background

This section provides the background for this study, summarising the ethical challenges and concerns in the accounting profession, and the current status of ethics education in the accounting curriculum.

2.1. Ethics and the Accounting Profession

Ethics is broadly understood as the ability to distinguish between right and wrong in human interaction (Gray et al., 1994; Ho, 2011; Rossouw & Van Vuuren, 2016). However, there are various related concepts that are important to define for the context of this paper, as they may be used interchangeably by multiple scholars. These concepts include morality, ethical decision-making and a code of professional conduct.

Morality is personal convictions and values that influence decision-making or ethical behaviour based on what an individual may consider as right or wrong (Paruzel-Czachura, 2023). These values or convictions are influenced by individual backgrounds, experiences and exposure (Paruzel-Czachura, 2023). Ethical decision making refers to a series of stages or steps that occur when ethical concerns or issues are considered and outlines the psychological processes that an individual works through when making an ethical or unethical decision (Rest et al., 1999). A code of professional conduct refers to a set of guidelines and standards established for individuals within an organisation, group or profession. These guidelines are intended to ensure that members act with integrity, respect and accountability (to name a few) while performing their duties (Collings-Hughes et al., 2022). Aspects such as professional behaviour, compliance with laws and regulations and conflict of interest are usually included in a code of conduct to help maintain trust and consistency within the organisation (Higgs-Kleyn & Kapelianis, 1999).

The accounting profession is rooted in public trust (Apostolou et al., 2013) and, as such, depends heavily on its members' ethical behaviour, including ethical decision-making. Ethical conduct in the accountancy profession is tied closely to the professional standards, with the IFAC highlighting the core values like integrity, objectivity, professional competence, due care, confidentiality, and the professional behaviour value (IESBA, 2023). These fundamental principles are the cornerstone of the profession as they are imperative for ensuring that accountants act in the public interest, a founding principle of the accountancy

profession. This principle confirms the importance of impactful ethics education in the accounting profession through serving the public interest.

Overall, ethical decision-making is the process of evaluating and choosing among alternatives by understanding and applying these principles to real-world scenarios in which complex judgments must be made (Ho, 2011). Ethics education builds on this foundation by promoting ethical awareness, encouraging the students to examine personal conduct, learn professional behaviour, and understand the implications of their decisions to others (Gildenhuys, 2004; Rossouw & Van Vuuren, 2016). Ethics education in the accounting profession can be divided into two parts: (1) ethics education for students, which occurs at tertiary institutions, and (2) ethics education for professionals, which increases the expectations to comply with the professional standards and the continuing development requirements concerning ethical behaviour.

Prior research consistently stressed the importance of ethics education to improve the accountant's ethical decision-making capabilities (Ellis, 2013; Kidd et al., 2020; Poje & Zaman Groff, 2022) while a significant increase in research output in the field of ethical decision-making was observed since 2005 (Owusu & Korankye, 2023), shortly after some of the major corporate scandals occurred.

2.2. Ethical Concerns in the Accounting Profession

Corporate scandals worldwide have continued in the 21st century (Dunn & Sainty, 2020; O'Leary & Stewart, 2013) and the stream of business scandals in the last decade has created an adverse public opinion of accounting practitioners that negatively impacts the reputation of the accounting profession and the notion of public trust (Koumbiadis & Pandit, 2014; Manalo & Del Rosario, 2013). Corporations where business scandals took place seemed to have an overall unethical culture, driven by unethical tones at the management and executive level (Ariail et al. (2021), which in turn drives unethical behaviour in employees. As noted by Dunn and Sainty (2020), accountants are required to act both professionally and ethically, and such corporate scandals increase the level of scrutiny in business ethics and accounting professionalism. Unethical behaviour by accountants affect the integrity of financial reports and damages the accounting profession's value in society (Horne et al., 2022).

Lehman (2014) points out that the role of accountants includes acting in the public interest, and furthermore, society requires better and informed judgments from professional accountants. Ethics education is seen as a crucial intervention to alleviate the role that the accounting profession plays in corporate scandals (Warinda, 2013), resulting in an increase in the quantity of ethics courses addressing moral, ethical, and social issues (Ocampo-Gómez & Ortega-Guerrero, 2013).

2.3. Ethics Education Curriculum and Pedagogies

Despite the increased attention on ethics in the accountancy profession over the past decade and including ethics education in the accounting curriculum,