

NORTHERN ILLINOIS UNIVERSITY

Ethics in Accountancy Education: Should They Be Taught?

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ABSTRACT (100-200 WORDS): The research I performed was to come to the conclusion whether or not ethics education should be integrated into the accountancy curriculum. I read several books and magazine articles on the topic, which are introduced in my thesis. Also introduced in the thesis were major studies performed to evaluate the effectiveness of ethics education in business curriculums at several colleges and universities. Based on my research and personal feelings toward the subject, I came to the conclusion that ethics education should be integrated into accounting courses after business principles courses have been completed. My conclusion remained unchanged from before I began the project. I found many advocates of ethics education while doing my research, and believe there is a great need for ethics education in all curriculums, but especially in curriculums that prepare the student for such a highly ethical profession.

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The education of a future accounting professional involves much more than merely learning the proper journal entries to record or the proper procedures to follow when auditing a client. It involves learning the ethical aspects of the profession, the auditing standards to follow, and the Code of Professional Conduct of the American Institute of Certified Public Accountants. In this research paper I intend to set forth arguments for and against the teaching of ethics in the accounting curriculum and in the business curriculum as a whole. Based on my research I plan to express an opinion as to whether or not ethics should be a part of accounting education, and if so, if they should be taught in separate ethics courses or integrated directly into already existent accounting courses.

First of all, I would like to introduce the Principles of the Code of Professional Conduct of the AICPA so non-accounting professionals and students will understand the Code that each and every accounting professional is expected to follow if they regard themselves as being a professional. A professional is "one who possesses a degree of responsibility, wisdom and concern for the public welfare neither necessary nor commonly found in occupations not meriting the description 'profession'. It is expected that this attribute will override the desire for personal gain if there is a conflict" (4). The Principles of the Code of Professional Conduct are divided into Articles as follows:

Article I Responsibilities

In carrying out their responsibilities as professionals, members should exercise sensitive professional and moral judgments in all their activities.

Article II The Public Interest

Members should accept the obligation to act in a way that will serve the public interest, honor the public trust, and demonstrate the traditions of the profession.

Article III Integrity

To maintain and broaden public confidence, members should perform all professional responsibilities with the highest sense of integrity.

Article IV Objectivity and Independence

A member should maintain objectivity and be free of conflicts of interest in discharging professional responsibilities. A member in public practice should be independent in fact and appearance when providing auditing and other attestation services.

Article V Due Care

A member should observe the profession's technical and ethical standards, strive continually to improve competence and the quality of services, and discharge professional responsibili-

ties to the best of the member's ability.

Article VI Scope and Nature of Services

A member in public practice should observe the Principles of the Code of Professional Conduct in determining the scope and nature of services to be provided (4).

Whether the Code is read by an accounting student or professional, or by someone not familiar with the accounting field, it certainly should show the reader the importance of ethical behavior in the accounting profession. But, merely reading the Code once or twice will not make the accounting professional more ethical or even aware of ethics. This Code must be believed in and followed in order to have its purpose fulfilled. The problem with the Code, however, is that it does not present specific situations where the principles should be followed, which could convey the direct purposes of the principles. This is where accounting education could take part. Accounting education could help the accounting student understand the meaning of the Code, and further, present meaningful and realistic situations conveying the ways in which the Code can be followed in those situations; therefore, presenting the type of ethical behavior that should take place if such a situation is encountered.

In a 1987 study on Ethics in American Business, Touche and Ross found that a majority, or 94 percent, of respondents to

their survey felt that the "business community as a whole is troubled by ethical problems." Also, according to the survey, accountants were ranked second, only after the clergy, as having the highest ethical standards (18,3). It should not be surprising, then, of the debate as to whether or not ethics should be a part of the accounting curriculum. In my research I found very few sources who stated that some type of ethics education should not be a part of the college curriculum. I will present their case, to the best of my ability, first.

ARGUMENTS AGAINST THE TEACHING OF ETHICS

In the 1987 Special Report: Ethics in American Business by Touche and Ross, Lester C. Thurow, Dean of the Sloan School of Management, states the following, "Business students come to us from our society. If they haven't been taught ethics by their families, their clergymen, their elementary and secondary schools, their liberal arts colleges or engineering schools or the business firms where most of them have already worked prior to getting a business degree, there is very little we can do." He continues to add, "Injunctions to 'be good' don't sway young men and women in their mid- to late-twenties. In the final analysis, what we produce is no worse than what we get. If some group of potential business people were more ethical than others, we would be glad to limit our admissions to the more virtuous,

but I know of no such applicant pool." Thurow does bring up a good point concerning ethics. "Ethics will be restored when most individuals come to the realization that they play for a common team and are willing to sacrifice self-interest for the team." Thurow sums up his position by stating, "Sacrificing self-interest for the common good is not going to be advocated by business schools or accepted by our students unless a majority of Americans also support the premise. In the end, business ethics is merely a reflection of American ethics" (19,58-9).

Another argument against the teaching of ethics is brought up by business school students as Rosalind S. Copisarow presents in the Touche and Ross report. "There's been opposition among students to having an ethics class, because they feel it does not offer the quantitative skills that they're paying good money for" (18,65). Although Mohan Pai indicates in the report that he favors ethics courses in business schools, he does present an argument against the teaching of ethics. "But how effective are ethics courses if the society does not have a supportive value system? Ethical behavior is based on what you learn in society. And you can't learn the finer points about how to apply it in the business world through special courses...How useful is a course unless you have a fundamental value system to build upon" (18,66)?

When reading "Ethics in the Undergraduate Curriculum" by Rosen and Caplan, I found many good arguments concerning the teaching of ethics to undergraduates. Many of these concerns were: "The kind of background and qualifications necessary for teaching ethics; disputes about the proper location for ethics courses within the curriculum; the absence of 'hard' financing and real concern about enrollments for new courses and programs; disputes about the content appropriate to an undergraduate ethics course (these involve disagreements over the goals, methods, and content of such courses); worries about the possibility of indoctrination occurring in the ethics classroom; concern over the best or appropriate modes of evaluating undergraduate ethics teaching; the worry that the current rebirth of interest in ethics may be more of a fad than a real shift in educational policy; worries about taking time from other areas in the curriculum to give to ethics; disputes about whether ethics should be taught as a part of other courses or as a course in its own right; and disputes about how ethics teaching should be defined and over what actually counts as ethics" (13,10). I agree that all these concerns are good arguments against the teaching of ethics in the undergraduate curriculum, since they are probably very popular concerns among all college faculty who are considering the addition of ethics courses to their curriculums.

Many professors are worried about the effect of ethics education on students, or whether there will be any effect at all. "Many instructors note that ethics education occurs in the family, the church, or in the dormitory and they feel frustrated at the expectation that a course will promote or guarantee personal virtue or desirable behavior. On the other hand, some educators worry that ethics education will become subservient to political, theological, or ideological aims of instructors. Most educators feel torn between the conflicting demands to effect behavioral change in students, and at the same time to teach without indoctrination or premature bias against alternative moral points of view. Students sometimes feel uncertain about the goals of ethics teaching and about the standards of assessment that will be used in evaluating their performance in the classroom" (13,11). In my own experience of taking an ethics course, philosophy-based however, I found it quite difficult to understand a professor's means of grading papers and essay exams. I've always felt that the professor's bias in his or her point of view would affect the type of grade the student would receive.

A study was done by William E. Fulmer and Barney R. Cargile titled, "Ethical Perceptions of Accounting Students: Does Exposure to a Code of Professional Ethics Help?" In the study, senior accounting students were compared with senior non-accounting business students regarding their perceptions of

ethical issues through the use of a questionnaire. They found that accounting students seemed to have a more ethical viewpoint, but only in their perceptions. Their actions were found to be no more ethical than non-accounting students (2,207-17). This raises another argument against the teaching of ethics. If exposure to ethics is merely going to affect a student's perceptions, but not his or her actions, is it worth it to attempt to teach ethics in the business curriculum? However, this question cannot be answered by reviewing this study alone, as it was very limited in scope-only 200 students were involved.

In another study titled "Initial Evidence on the Impact of Integrating Ethics into Accounting Education" by Kenneth M. Hildebeitel and Scott K. Jones, more arguments against the teaching of ethics were presented. "Suggestions include the argument that ethics cannot be taught to students whose value systems are already formed; that accounting educators may not be properly trained to teach ethics; that accounting faculty cannot make a fundamental, positive contribution to the ethics education of students; that the reward system does not provide adequate compensation for one who does research or develops teaching materials in business ethics; and that time does not permit the inclusion of additional topics in an over-crowded curriculum" (3,264). Once again, I believe these are good arguments against the teaching of ethics with the exception of the last argument. Once the

150 credit hour requirement for accountancy majors is installed, there will be more room for separate ethics courses, or the coverage of ethics in other accounting courses.

In "The Teaching of Ethics in Higher Education," it was stated how "the teaching of ethics in almost all professional schools can be characterized. It is seen as at best a second or third function of the schools; those who teach such courses are likely to be seen either as outside, or only barely on the fringe of the main purposes of the schools; and those attempting to introduce ethics courses can normally expect considerable disinterest or resistance" (17,38). So, if ethics courses are seen as unimportant, they will probably not be taught with enthusiasm as they should be, and this lack of enthusiasm will cause disinterest in the students. Along these same lines it is stated, "Most business schools do not have separate courses in business ethics, few include it as a required course, and few have faculty members who have teaching of ethics as a primary responsibility. The field of business still lacks a coherent and scholarly body of literature, and is exceedingly short on people with experience and training in both ethics and business management...Few schools have hired someone with training in philosophical or theological ethics; and where that has happened, those teaching have rarely had any formal training in business or economics. Those with such training who do teach business ethics have seldom had any

training in ethics. In general there is a dearth of persons sufficiently experienced in both ethics and business management theory or practice to warrant full faculty status" (17,41). This argument, a lack of sufficiently trained professors, is the most common argument I found in my sources. I found it to be a very relevant argument against the teaching of ethics. I believe that if a professor feels he or she lacks the knowledge and confidence to teach the ethical aspects of a course, it will be seen by the students through his or her uneasiness about the topic; therefore, causing the students to resist or lack enthusiasm about learning ethical aspects.

Another argument often brought up concerning the teaching of ethics is when it should be taught. "An examination of ninety-nine syllabi for undergraduate courses in business ethics, collected by the Center for Business Ethics at Bentley College, reveals that half the courses are offered to freshmen and sophomores. Because of the fact that these students will have minimal knowledge of the functional areas of business firms, and because these courses rely heavily on case analysis, it is likely that the students in these courses are not able to deal effectively with the material in the course. Therefore, any expectation that the business ethics course will raise the students' ethical sensitivity when considering business problems or decisions is unrealistic" (12,547).

I believe that the arguments I found and those I presented were very important and good grounds in the argument as to whether or not ethics should be taught in the accounting curriculum. Now, I would like to present the other side of the argument, that being that ethics should be a part of the accounting curriculum. I found many more sources advocating this position and will do my best to present their side.

ADVOCATES OF THE TEACHING OF BUSINESS ETHICS

"The 'culture' of the public accountancy profession may be described as one of concern with competently providing objective (unbiased) information and advice to facilitate decision making in a market-based economy, so that those responsible for such decisions can achieve an efficient allocation of society's limited resources...The essence of being a professional is a sense of moral authority which places the well-being of those we are asked or expected to serve above our own well-being" (4,5-6). In other words, we as professionals must curb our self-interests and be as highly ethical as we can when serving our clients. The necessity of ethical behavior is evident, but how does a professional learn to act in an ethical manner? Perhaps ethics courses in the accounting curriculum could help.

The Hastings Center believes that "students ought to see the importance of taking moral responsibility for their actions."

But, in order to do this, one must learn what that moral responsibility is. Ethics courses could help do this. Many believe that the ethics courses taught should encompass "real life" ethical dilemmas as indicated by the following sources: "Ideally, pre-professional ethics courses should familiarize students with the kinds of moral problems they will encounter in their professional life or in dealing with professionals, give them some sense of broader moral theory to enable them to relate particular dilemmas to a wider moral outlook and general moral principles, and enable them to get a better understanding of the relationship between their profession and other professions and groups in society" (17,26). This topic is also indicated in the Hastings Center's purposes of ethics courses. "One purpose of the courses is to enable the students to get a better understanding of the professions themselves, not only that they envision the kind of career they are projecting for themselves, but in some cases that they may judge whether in fact they want to pursue that professional education. Another purpose is to provide students with an introductory knowledge of the types of ethical issues they are likely to encounter should they continue with their professional plans. Undergraduate classes can provide a stronger base for future exposure. Moreover, students may be able to get a different and somewhat broader perspective on the professions at the undergraduate level than is possible once they

are immersed in their professional education. They may then approach their careers having at least been exposed to a more critical, detached viewpoint" (17,27). The Hastings Center recommends that courses in professional ethics include "personal ethical dilemmas that will be faced by professionals, the ethical choices and judgments involved in selecting, defining, and analyzing concrete problems, and in weighing, judging, or recommending particular broad policies and patterns of conduct, and an analyses of the value dimensions, and implicit biases, of the practices of particular disciplines" (17,34). The Hastings Center also believes that "every undergraduate should have a systematic exposure to both ethical theory and applied ethics. The minimal standard ought to be that of a one-semester course, with other opportunities available for more advanced work in ethical theory or work in different areas of applied or professional ethics. Every professional student should have a systematic exposure to the ethical problems of his or her chosen profession" (17,80-1).

Also, presented in the Touche and Ross study, were arguments for the teaching of ethics and how these ethics courses should encompass real life situations and dilemmas. "No one claims that embedding ethical matter in courses will usher in a new era of decency, trust, and integrity-though we would be pleased if it did. No one claims that studying business ethics will deter a

common criminal. What we are doing is exposing students to real-life situations in which ethical questions can have economic or legal repercussions. We are exposing students to situations they may well encounter in the 'real' world and encouraging them to think about those situations in a learning environment, unfettered by the heat of battle. Through our case studies, we challenge our students to look at complex problems and learn what kinds of questions to ask. And we demonstrate that finding ethical solutions is often difficult. If we merely increase a student's sensitivity to ethical questions, we will have accomplished a great deal" (19,51).

In a study done by James R. Davis and Ralph E. Welton, "Professional Ethics: Business Students' Perceptions," it was found "that the college environment does, in fact, influence the ethical behavior of students...Although specific exposure to ethics courses and training could not be substantiated as influencing students' thinking, such exposure can surely do no harm. In addition, if all business faculty provide students with frequent examples of ethical behavior, the overall exposure can only help increase their awareness of the area. By increasing the awareness of ethics in every area of business, the students should become conscious of the importance of professional ethics in business and hopefully this will transcend into their professional careers" (6,462). Davis and Welton continue by adding,

"With emphasis being placed on ethics development by both business and government, it is imperative that business schools attempt to increase the awareness of their students in this area. This topic cannot be left only to philosophy departments to educate the college populous, business students need to receive more exposure to values development throughout the business curricula with typical situations drawn from the business environment...Professional codes of ethics generally recognize that a professional is called to an ethical standard which is higher than his or her legal responsibilities" (6,463). So, although Davis and Welton found through their study that the entire college experience, rather than specific ethics courses, form a student's ethical perceptions, they do promote ethics instruction in the business curriculum to heighten the students' ethical perceptions to prepare them for their future lives as professionals.

In another study, "Measuring the Impact of Teaching Ethics to Future Managers: A Review, Assessment, and Recommendations," by James Weber, it was assessed if ethics courses or business and society courses had any impact on business students. Although Weber's conclusions were not overwhelming either, he does make several recommendations concerning business ethics courses which I thought I should mention. Also, Weber compared his study to similar studies completed by other researchers. "It appears that

a course in ethics or business and society may have some positive impact upon the students enrolled in the course. All but one study (Martin) showed some improvement in students' perceptions of the course's effectiveness, or an improvement in students' ethical awareness or reasoning level...Both Boyd and Stead and Miller attributed students' 'improvement' to their courses in business and society. Boyd found a significant acceleration in the rate of some business students' moral reasoning. Stead and Miller found that the students' awareness of the importance of various social issues increases at the end of the business and society course. Both of these studies seem to indicate that a course in ethics or business and society may have some positive effect upon the students. Arlow and Ulrich also found improvements in the ethical awareness exhibited by many of their students after taking the course...However, these improvements may be short-lived. The students in Arlow and Ulrich's study (the only study that contacted students years after taking the course) showed a significant regression in their ethical awareness four years later...If it is consistently discovered that a course in ethics or business and society only has a short-term impact upon the students' level of ethical awareness or reasoning, then greater emphasis upon ethical decision-making must be injected throughout the business school curriculum" (20,186-7). And now Weber's recommendations: "To summarize, it is generally believed

that courses in business and society and business ethics emphasize either the teaching of ethical awareness (a sensitivity to ethical issues embedded in workplace situations) or ethical reasoning (assisting the students to arrive at the 'correct' decision or course of action) or both...My recommendation favors the use of ethical scenarios, rather than a list of issues, which is supported by studies in the business ethics and moral reasoning fields. Scenarios have been widely used and possess numerous advantages. For example, Mathison (1988) argues for a 'more practical, hands-on model for ethical decisions' in the business ethics classroom. Scenarios have been developed to emphasize basic, entry-level ethical dilemmas, rather than CEO-level ethical issues, which may more accurately assess the students' ethical awareness or reasoning" (20,187-80).

In "Can 'Ethics' Be Taught?" Gary A. Luoma states that "Values are important elements in our lives. Values help us to create a self-image, they influence our personal and professional goals and objectives, and they assist us as we attempt to become, or to continue to be, productive and contributing members of society...Values develop as we grow, and as we grow our values are shaped and reshaped, are reinforced and diminished, by the persons and the organizations that touch our lives. At home, and within our religious organizations, we are exposed to values such as truth, dignity, and the sanctity of life. Our educational

institutions may add knowledge, self-esteem, tolerance. The basic values of hard work, competition, and success may be added by economic institutions, and the values of citizenship, justice, equity, and liberty may be promoted by our civic organizations and our governments." Gary continues to add, "For many years, major companies and firms have been aware of the need to provide guidance to their employees in the area of ethical behavior. Professional associations, too, have experienced this need for increased awareness. Out of this need have come company 'codes of conduct, codes of business conduct, codes of ethical behavior', and from professional associations, 'codes of ethics, codes of professional conduct and standards of ethical conduct'. These guidelines provide for the companies and the professional associations, and their constituents, a more-or-less well-defined set of standards that, when followed in context, will lead to acceptable behavior or, perhaps, to the avoidance of unacceptable behavior. These companies and professional associations are proud of their guidelines, will readily share such guidelines with professors and students, and-in the case of some organizations such as the American Institute of Certified Public Accountants, the Institute of Internal Auditors, and the National Association of Accountants-mandate an understanding of the guidelines by including elements of the guidelines in their certification examinations...The requirement that a student learn the regula-

tions and guidelines that exist in a professional code of conduct in order to pass a certifying examination does not ensure that the student has learned, or will retain, a concept of ethical behavior. The ability to pass a test does not result in the ability to act ethically, or to recognize unethical behavior. But sharing and learning company and association codes can heighten a student's awareness of ethical behavior" (11,14-16). And finally, as presented in the article, suggestions from the Treadway Commission, "The business and accounting curricula should emphasize ethical values by integrating their development with the acquisition of knowledge and skills to help prevent, detect, and deter fraudulent financial reporting" (11,16). In the article, it seemed as though codes of business or professional conduct were regarded as a method to teach business or professional ethics. This supports other authors' opinions that codes of conduct should be integrated into professional education.

In support of the previously presented opinion that "real-life ethical dilemmas" should be integrated into ethics education, Stead, Worrell, and Stead present this idea in reference to ethics training while in the work environment in the article, "An Integrative Model for Understanding and Managing Ethical Behavior in Business Organizations." "Employees need to have experiential awareness of the types of ethical dilemmas they may face, and they need to know what actions to take in these dilemmas.

Providing ethics training for employees is one key to increasing this awareness. Ethics training normally begins with orientation sessions and open discussions of the firm's code of ethics...This is often followed by the use of fictitious ethical scenarios which simulate situations that employees may face on the job...Organizations such as McDonnell Douglas and General Dynamics have used scenario training to transform their codes of ethics from simple documents to tools for training, education and communication about ethical standards" (16,240). If these methods are positive and beneficial to organizations, why not use these methods in professional education in college to give students a good basis for ethical behavior prior to entering into the workplace?

Another advocate of the teaching of ethics is John Shad, as found in the article, "Ethics in Business: An Essential Element of Success." "John Shad, former Commissioner of the Securities and Exchange Commission, believed so strongly in the need for an increased emphasis on the teaching of ethical behavior that he established a trust fund of \$30 million for that purpose at his alma mater-Harvard University. The American Accounting Association raised funds from business and the accounting profession to institute annual seminars on the subject" (15,50). Obviously, those in the business world believe that many business practices are unethical and that there should be a heightened awareness of

ethical behavior. So why not begin attempting to instill ethical beliefs and perceptions into college students before they enter the business world?

I believe that John L. Carey summed up the best argument in favor of teaching ethics. He stated, "A professional attitude must be learned. It is not a natural gift. It is natural to be selfish and greedy-to place personal gain ahead of service...The rules of ethics are guides to right action that will develop the professional attitude, and thus win public confidence" (4,21).

Taking the side of advocates for business ethics teaching, ways to teach ethics in the college atmosphere must be presented. As concluded from the study, "The Course in Business Ethics: Can It Work?", business ethics courses should be taught only to upper class students who already have a basic background in business. LaRue Tone Hosmer and Nicholas H. Steneck, authors of "Teaching Business Ethics: The Use of Films and Videotapes," "believe that a 20-minute film or videotape on an ethical problem is an excellent means of starting moral discussions within the classroom...We recommend that you include a wide range of topics, to avoid what seems to be a natural student reluctance to discuss those topics that are close to their current fields of study and probable areas of employment" (8,931).

Frida Kerner Furman, author of "Teaching Business Ethics: Questioning the Assumptions, Seeking New Directions," states ways

to teach business ethics. "Exposure to actual corporate managers who are guided by ethical goals would provide students with models found within the business world itself...In the final analysis, my call for new directions in teaching business ethics is a call for greater complexity, for the recognition that despite our eagerness to transmit to students measurable quantities of information and concrete strategies for ethical problem-solving, our goal may well be to sensitize them to the fact that ethics is more art than science; that business ethics must be grounded in economics, social, political and cultural realities and not solely in abstract forms of reasoning; that character, individual as well as collective, is a resource for decision-making, as are ethical principles we can use to help us evaluate our lived experience" (7,36).

In "Ethics in the Undergraduate Curriculum," traditional and non-traditional ways to teach and evaluate an ethics course were suggested. The traditional ways were classroom observation, written evidence, interviews, and, games and simulations. The non-traditional ways to teach and evaluate ethics courses were peer interviews, observation outside the classroom, and tests that measure the level of moral reasoning (13,28). Rosen and Caplan also presented the criteria that should be within ethics courses. "Quality of arguments for moral views, mastery of theories and principles of ethics, identification of moral

issues, and the ability to appreciate both sides of a position" (13,30). The Hastings Center found, as stated in "The Teaching of Ethics in Higher Education", "The most characteristic and common mode for the teaching of ethics in professional schools is that of the case-study method, focusing on particular dilemmas and quandaries and emphasizing the particularities of moral decision-making" (17,34).

MY OPINION AND CONCLUSION

After reading numerous books, articles, and studies, I have come to the same conclusion I had before I began my research. I strongly believe that ethics education should be integrated into the accounting curriculum. Doing the research reinforced the beliefs I had prior to starting the project. The arguments against the teaching of business ethics, in my opinion, were good, but the benefits presented by the advocates for the teaching of business ethics courses outweighed those arguments. Since this is my opinion, I believe I should present my ideas on how business ethics should be taught to accounting students, and perhaps, all business students. I believe that every accounting student should be required to take a philosophy-based ethics course to learn the basics of ethical theory. Next, I do not think that ethics should be integrated into the accounting courses until after the business principles courses have been

taken so that the students will have a basic background of all aspects of business. Once the accounting student is enrolled in upper-level accounting courses, I believe that ethics education should be integrated directly into those courses, as opposed to having separate ethics courses. Case studies and videotapes should be presented for analysis by the students in the areas they are presently studying, and they should also consist of personal ethical dilemmas. Students should be persuaded to view the case studies and videotapes as objectively as possible, and present their beliefs and perceptions to the class for agreement and argument. Grading in the ethics section of the class should be on a pass/fail basis, based on participation rather than whether or not the professor agrees with the students' opinions. The goal of the ethics education should be that the student leave the class with a heightened awareness of typical ethical dilemmas that may eventually be faced in the business world and a basis as to how they may react to such a situation and the various consequences that may arise due to their reaction.

A SUGGESTION FOR FUTURE RESEARCH

To conclude my research paper, I would like to recommend an idea for future research on ethics education in the accounting and business curriculum. I believe that a long-term study should be done where a pretest on ethical perceptions (both personal

and business-oriented) be given to students upon entering the business school. Then, upon completion of the students' upper-level accounting courses, which have integrated ethics education into them, the students should be given a post-test to see if changes in ethical perceptions were made during their college accounting education. Next, another test should be given to the graduates between two and four years later, when they are in the business workplace, to see if any future changes have occurred, or if they retracted back to their level of ethical perception they were at before entering the business school. I believe this would be the best procedure to observe whether or not ethics education had any impact on the students, both in the short-term and the long-term.

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