

**INCORPORATE ETHICS INTO THE ACCOUNTING CURRICULUM:
A PRELIMINARY INVESTIGATION**

by

Alireza Dorestani (corresponding author)

Associate Professor of Accounting, College of Business and Management, Department of Accounting, Business Law and Finance, Northeastern Illinois University, 5500 North St. Louis Avenue, Chicago, Illinois 60625-4699, USA

E-mail: A-Dorestani@neiu.edu

Sara Aliabadi

Assistant Professor of Accounting, College of Business and Management, Department of Accounting, Business Law and Finance, Northeastern Illinois University, 5500 North St. Louis Avenue, Chicago, Illinois 60625-4699, USA

E-mail: S-Aliabadi@neiu.edu

Abstract:

The fall of high profiled corporations such as Enron and WorldCom has seriously called into question the accounting practices of such corporations. Furthermore, such cases have called into question the ethical standards in the accounting profession and the effectiveness of accountants (Navran and Pittman 2003). The main difference between the prior ethics studies and the present study is that the prior studies have a focus on a single factor in the topic of ethics in the accounting curriculum, while we have conducted a review of the students' opinion about incorporating ethics into the accounting curriculum to support them to successfully deal with ethical issues as well as to satisfy the new American Institute of Certified Public Accountants (AICPA) ethics course requirement¹. In short, the present study provides an overview of the accounting students' opinion in incorporating ethics into the accounting curriculum to effectively support them when dealing with ethical dilemmas as well as to satisfy the AICPA new requirement.

¹ Texas state Board of Public Accountancy, Exam/Qualifications – Requirements for Examination, 2013 (can be accessed at: <http://www.tsbpa.state.tx.us/exam-qualification/examination-requirements.html>).

I. Introduction

I.1 Background

The precipitous fall of high profiled American corporations such as Enron and WorldCom along with the accounting scandals related to them have pointed out the importance of restoring confidence and trust in the accounting profession. The ethical lapses at those corporations has seriously called into question their accounting practices of those corporations and accounting practices in general. Furthermore, these experiences have revealed a lack of ethical standards in the accounting profession and in the accountants' performance (Navran and Pittman 2003).

In order to restore the trust and confidence in the accounting profession, it is crucial to incorporate ethics into the accounting curriculum education. The focus of the present study is to investigate the best way to incorporate ethics into the accounting curriculum. To effectively support accounting students to successfully deal with ethical dilemmas it is useful to use a bottom up approach as opposed to use a top down approach. Therefore, the present study will conduct a survey among accounting students at a midsize university in the United States Midwest to learn students' opinion about changing the accounting curriculum to effectively support them to successfully deal with ethical issues.

I.2 Importance of the Study and Contributions

Even though ethics has always been an important issue for accountants since the foundation of the profession as well as standards of behavior, it has become more important due to the loss of public confidence in the last decade. Therefore, ethics is still a current and relevant topic in the accounting field.

We expect this research contributes to the literature by providing the accountant students' opinions in incorporating ethics into the accounting curriculum. Our survey is expected to support the incorporation of ethics into the accounting curriculum education to effectively support accountant students to successfully deal with ethical issues as well as help them to satisfy the new CPA ethics course requirement.

I.3 Definitions

I.3.1 Morality

Morality is a fundamental ethical concept because it is inextricably linked to ethics. Some accounting researchers state that in order to behave ethically the individual must have developed a higher level of morality (Cite). In other words, to perform ethically an individual must achieve an acceptable level of moral development

I.3.2 Ethics

In “What is Ethics?” Velazquez, Andre, Shanks, and Meyer (2012) state that the concept of ethics comprises two fundamental things. The first one is related to the right/wrong standards that indicate what humans beings should do in things related to rights, obligations, justice, etc. The second one is related to studying and living up to those standards.

I.3.3 Accounting Ethics

Based on the definition of ethics, accounting ethics is defined as the set of the standards or guidelines that professionals should adhere to when performing as accountants. Given the nature of the accountants’ work, such as providing all kinds of financial reports to the public, the government and other stakeholders, ethic becomes an essential element in the accounting profession.

I.3.4 Trust

This is a very important concept in any profession but especially in the accounting profession because accountants deal directly with financial resources in capital market analyses. The collapse of some of the highly profiled American corporations such as Enron, WorldCom, Xerox, etc. has highlighted the importance of the word trust in the accounting profession.

II. Literature Review

Brickley and Smith (2003) study the link between corporate governance and ethics through an organizational structure. They investigate the causes of Enron's failure and posit that the Enron failed not just because of application of inappropriate accounting practices by top management.. They provide guidelines for decision-making authority, accounting systems, and performance evaluation. They argue that motivating employee to implement ethical values is important not just developing guidelines. Finally, they provide a framework for checks and balances to enhance the employees' ethical values.

Smith (2003) recommends some actions that accounting educators and practitioners should take to regain the market stability and investors confidence. He posits that it is the responsibility of the accounting leadership to adequately educate students and practitioners about the ethics. He argues that government rules and regulations cannot by itself lead to a society with high degree of ethical value and integrity. He emphasizes on the importance of education of ethics.

Dellaportas (2006) investigates whether accounting students can better rationalize ethical issues after they have successfully taken a discrete course on accounting ethics. According to Dellaportas (2006), following the collapse of several important American companies, several questions were legitimately raised about the role played by the auditors. Criticism primarily pointed out the lack of ethical standards and professional behavior of the accountants. In this sense, Dellaportas (2006) stated that the abovementioned professional behavior might not be surprising given the fact that accounting ethics is not uncovered in any substantial way in most institutions.

In order to collect data for this study, Dellaportas (2006) used the interview methodology with a sample of 41 volunteer senior students enrolled in EIA (Ethical Issues in Accounting). The results of this investigation suggest that a discrete course in ethics can alter the way students examine and work out or solve ethical predicaments. Additionally, Dellaportas stated that the findings suggest that the proposed discrete method of ethic intervention is a more powerful approach to teach ethics than the

pervasive method. Among the main caveats of this investigation, Dellaportas (2006) indicates that based on his investigation it would not be correct to assume that the course per se will result in improved ethical professional performance. Thus, successful ethics education training cannot guarantee changes in professional performance.

Ahmed (2010) makes comparisons of studies done on ethics by different accounting bodies in countries around the world and concludes that the American Institute of Certified Public Accounting (AICPA) is the one that has made the largest number of studies on ethics. He also discusses the treats that can affect ethics and provides safeguard of the treats in auditing profession.

Alibiadi, Dorestani and Qadri (2011) investigate the existing programs for education of fraud prevention/detection in USA at macro level. According to them, there are two different perspectives about fraud. The first one assumes that there are innovative people who invent new ways to commit fraud. The second one assumes that people who commit fraud just replicate past fraud schemes. In regards this last perspective, Alibiadi, Dorestani and Qadri (2011) argue that if that is the case, then it would be possible to reduce fraud if the following conditions are met: first, accountant and auditors are well trained in detecting frauds; second, if there are well established ethical values; and third if there is corporate governance that regulates accountant and auditor's performance. Furthermore, the Alibiadi, Dorestani, and Qadri (2011) emphasize the importance of having education programs specifically developed to detect/prevent frauds, and they raise a legitimate question: do the universities' business schools in USA offer enough education programs to educate accountant/ auditor professionals for fraud prevention/detection? To conduct their investigation, Alibiadi, Dorestani, and Qadri (2011), selected a random sample of 201 universities in USA. Through this research, they found that the universities that offer fraud detection training are located in North and Northeast area of USA. Also, they found that half of them are accredited by AACB International. Additionally, they argued that none of the universities in their sample offer any kind of ethics related course.

Loeb (1988) considers the following issues: a) the need of teaching accounting ethics in colleges and universities; b) the goals to be achieved with the just mentioned teaching; and c) the professionals in charge of teaching accounting ethics in a classroom setting. Loeb (1988) argues that accounting students not only need to become acquainted with the accounting ethical standards, but also they need to learn how to apply them when performing as professional accountants. Furthermore, Loeb (1988) states that in order to determine whether teaching accounting ethics is successful or not it is crucial to set certain goals. By comparing the results of teaching accounting ethics with the goals it would be possible to learn if teaching accounting ethics is successful. Drawing on Callagan's (1980) proposed goals, Loeb (1988) points out the following goals in teaching accounting ethics: a) students should be able to relate the accounting education with moral matters; b) students must be able to identify accounting topics that have ethical connotations; c) students should develop a sense of moral responsibility; d) students should develop critical skills to deal with ethical issues; and finally, students should be able to deal with the ambiguities of the accounting profession. Another important issue raised by Loeb (1988) was regarding the professional in charge of teaching accounting ethics. According to him, to teach accounting ethics an interdisciplinary team teaching method could be used. Interdisciplinary team teaching would be composed by accountant professionals and by professionals whose primary field is ethics.

Cowton (2009) utilizes a theoretical research to investigate the challenge that ethics represents not only for the accounting profession, but also for the professional bodies that represent them. In order to effectively address the aforementioned challenge, Cowton (2009) breaks down this challenge into the following: a) the professional challenge; b) the payoff challenge; and c) the practical challenge. In regards the professional challenge, Cowton (2009) basically argues that ethics should be considered as an everyday feature of the profession. Pertaining to the payoff challenge, Cowton (2009) states that ethics leads to good reputation, and this in turn leads to trust from the stakeholders, and all this could bring the following: improvement of sales, lower employee turnover or either better terms from providers. Regarding the practical

challenge Cowton argues that ethics is powerful when it is incorporated into the culture, and when it is ingrained in the way accountants think.

Armstrong, Ketz, and Owsen (2002) utilize Thorne's (1998) integrated Model of Ethical Decision making as a framework to categorize the literature in accounting ethics education. Additionally Armstrong, Ketz, and Owsen (2002) explore into the concepts of exhortation and moral exemplars as effective concepts to realize the ethical motivational component included in Thorne's model (1998). Armstrong, Ketz, and Owsen (2002) points out that Thorne's model (1998) includes two major categories: moral development and virtue. Concerning moral development, Thorne (1998) considers both sensitivity (identification of dilemma) and prescriptive reasoning (ethical judgment). In regards virtue, this category includes ethical motivation and ethical behavior. Through this research, Armstrong, Ketz, and Owsen (2002) argue that most of the literature in accounting ethics education pertains to prescriptive reasoning. According to them, researchers should place greater importance on the following aspects of ethical decision making such as sensitivity, ethical judgment, ethical motivation, and ethical character. Additionally, they state that in order to increase students' moral motivation, it is important to exhort student to good/ethical behavior and encourage them to take pride in being accounting professionals. Finally, Armstrong, Ketz, and Owsen (2002) argue that the enhancement of ethical behavior is beyond the extent of academic accountants. Other related studies that have specific focus are those of Ferguson, Collison, Power, and Stevenson (2011) and Stephens, Vance, and Pettegrew (2012).

In short, the aforementioned studies in general emphasize the importance of education of ethical values and threats to ethical behavior as well as the importance of ethics in today's business. The research offers remedies and actions to eliminate or reduce the threats to ethics; however, to the best of our knowledge no study is done to investigate how the new AICPA requirement for inclusion of three credit hours of ethics education should be incorporated into the universities' curriculum. Our study provides a preliminary insight into students' preference about how the new AICPA ethics requirement should be included into the universities curriculum. We believe our results are just the will be of interest to academics and practitioners alike who are interested in

coming up with an optimal solution that is the most effective way to adopt and incorporate the new ethics requirement into universities curriculum.

III. Research Question

The driving question of this research is the following: What is the accountant students' opinion about the incorporating ethics into the accounting curriculum? To obtain a comprehensive profile about the students' opinion in incorporating ethics into the accounting curriculum, the questionnaire included a broad variety of questions such as: why incorporating ethics, what kinds of ethic courses should be taught, how ethics should be taught (in regards the instructional approach for teaching ethics), where ethics should be included? (At what level in the accounting curriculum), how ethics should be taught? (As a separate course, in every accounting course or in the most relevant accounting courses?); in what courses should ethics be incorporated? And who would be in charge of teaching ethics? (about the educators' credentials an experience).

IV. Methodology

To learn accounting students' opinion about the way to integrate ethics into the accounting curriculum a survey was conducted among accounting students at a midsize university in the USA. A sample of 400 accounting students is selected, but only 252 students responded to the survey (response rate of 63%). The questionnaire to conduct the survey is included in the Appendix of the present study. The questionnaire was adapted from the one used in "Accounting Educators' Opinions about Ethics in the Curriculum: A Profile" written by Dann Fisher, Cindy Blanthorne, and Stacy Kovar in 2005. In this latter research, the authors present the educators' opinions about incorporating ethics into the accounting curriculum.

V. Findings

As it was earlier mentioned, a sample of 252 accounting students responded to the survey. 62.5% of them were female accountant students, and 37.5% of the entire sample was between ages 24-28 years old. 53.1% of the sample was senior accounting

students followed by 26.6% of accounting students who were enrolled at the Master level. In relationship to the responses directly related to the focus of our study, the findings are the following: 1) about the reason to integrate ethics into the accounting curriculum, most of the students strongly agreed with option # 1: given the nature of the accounting profession ethics and moral development are fundamental in this profession; this response was followed by option # 2: because of the stakeholders multiplicity related to the professional performance of accountants ethics is crucial in the accounting profession. Please see chart # 1. 2) On the matter related to what should be taught in the ethics courses, most of the students strongly agreed with option # 4, fraud detection/prevention, followed by option # 2, role of ethics in the accounting profession. Please see chart #2. 3) Regarding how ethics should be taught, most of the students strongly agreed with option #2, accounting case studies, followed by option #7, articles and related handouts. Please see Chart # 3. 4) Concerning where and when ethics should be taught 31.3% of the students indicated that ethics should be incorporated in the most relevant accounting courses. Please Chart # 4. 5) With reference to incorporate ethics in the most relevant accounting course, most of the students indicated that for that effect the most relevant accounting courses to be integrated with ethics were: Audit with the highest rank, followed by fraud and prevention, and decision making systems. Please see Chart # 5. 6) In relationship to who should be teaching ethics, most of the students strongly agreed with option # 6, team teaching: accounting and ethicist faculty, followed by option #7, only accounting faculty with strong ethical background. Please see Chart #6. 7) Finally and related to the following question: If ethics should be taught as a separate course where in the accounting curriculum education should be included; most of the students indicated that in the senior year. Please see chart #7.

CHART 1: About Ethics: Ethics should be incorporated into the Accounting Curriculum?

Answer Options	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
1) Given the nature of the accounting profession ethics and moral development is fundamental in this profession.	4	0	0	72	176	4.65	252
2) Because of the stakeholders multiplicity related to the professional performance of accountants, ethics is crucial in the accounting profession.	3	4	5	95	145	4.49	252
3) Ethics questions have been recently included in the CPA examination.	2	5	73	75	96	4.03	251
4) Accounting education does not prepare students neither to spot ethical dilemmas nor to successfully dealing with them.	31	80	47	83	7	2.82	248
5) To restore the public trust lost with the recent accounting scandals.	3	0	69	113	67	3.96	252
6) Accounting professionals involved in the recent accountant scandals did not showed ethics.	9	3	45	119	75	4.00	251
7) The lack of effective training in accounting ethics prevents accountants grapple successfully on ethical dilemmas.	15	41	40	137	16	3.39	249
8) To provide accounting students with solid ethical awareness.	5	0	31	133	82	4.14	251

CHART 2: About Ethics: What should be taught?

Answer Options	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
1) Accounting code of conduct.	7	5	16	112	109	4.25	249
2) Role of ethics and trust in the Accounting Profession.	4	4	0	111	131	4.44	250
3) Ethical dilemmas faced by accountants.	5	0	11	97	135	4.44	248
4) Fraud detection/prevention.	3	4	0	101	143	4.50	251
5) Accounting moral and ethical responsibilities.	4	5	0	123	119	4.39	251
6) Incorporating ethics into the decision making process.	4	4	5	115	122	4.39	250

CHART 3: About Ethics: How should ethics be taught?

Answer Options	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
1) Lecture on classical ethical theories.	4	35	39	131	40	3.67	249
2) Accounting case studies.	4	0	27	125	94	4.22	250
3) Vignettes (Snapshots of an accountant professional at work to reflect on an episode of practice related to ethical issues).	11	17	96	69	51	3.54	244
4) Group Discussion	7	18	54	91	42	3.67	212
5) Student Debates	8	25	44	98	73	3.82	248
6) Role Playing	12	31	40	113	54	3.66	250
7) Articles and Related Handouts	24	61	67	73	27	3.07	252
	0	7	35	145	65	4.06	252

CHART 4: Where and when should ethics be taught? Please circle your answer

Answer Options	Response Percent	Response Count
Panel a) Ethics should be taught as a separate course	23.9%	60
Panel b) Ethics should be incorporated in the most relevant accounting courses	31.3%	79
Panel c) Ethics should be incorporated in every accounting course	22.6%	57
Panel d) Ethics should be taught using the sandwich approach: one ethic course at the entry level; then ethics should be incorporated in the most relevant accounting courses to expose student to successfully deal with ethical dilemmas, and a final ethic course at the senior level to integrate all the most relevant ethical issues	22.2%	56

CHART 5: If you answer was panel b or d, please respond to the following questions: Panel b/d: If ethics should be incorporated in the most relevant accounting courses, which ones? Please rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

Answer Options	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Basic accounting courses	16	11	41	51	23	3.38	142
Intermediate accounting courses	11	4	27	60	35	3.76	137
Tax	3	8	21	51	63	4.12	146
Decision making systems	0	0	15	65	59	4.32	139
Audit	0	0	9	40	93	4.59	142
Fraud detection/prevention	0	0	16	39	87	4.50	142
Advanced accounting courses	5	0	31	35	73	4.19	144

CHART 6: About Ethics: Who should teach ethics?

Answer Options	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Rating Average	Response Count
Only accounting faculty	15	42	46	91	39	3.42	233
Only ethicist faculty	20	79	87	20	27	2.81	233
Team teaching: accounting and ethicist faculty members	7	27	20	134	58	3.89	246
Only accounting faculty with strong ethical background	11	43	33	79	67	3.64	233
Only ethicist faculty with strong accountant background	15	59	67	63	27	3.12	231

CHART 7:

If you answer was Panel a), please respond to the following questions: Panel a: If ethics should be taught as a separate course, where in the accounting curriculum education Please select either yes or no		
Yes	No	Response Count
16	61	77
15	61	76
53	27	80
80	9	89
62	15	77
66	14	80
53	22	75

VI. CONCLUSIONS AND CONTRIBUTIONS

Briefly and according to the accounting students ‘opinion, the accounting curriculum education should train students in: a) fraud detection/prevention; b) role the ethics into the accounting ethics; and c) ethical dilemmas faced by accountants. Additionally,

students believe that ethics should be taught by using a combination of: accounting case studies, articles and related handouts, and group discussion. Also, students indicated that ethics should be incorporated in the most relevant accounting courses such as: a) audit; b) fraud detection/prevention; and c) decision making systems, and finally accounting students indicated that ethics should be taught by a team of accounting and ethicist faculty.

Because of the accounting scandals during the last decade it is clear that ethics is a very important issue in the accounting field, especially to recover respect, trust and dignity in the accounting profession. The contribution of this study is to investigate the students' opinion about incorporating ethics into the accounting curriculum to support them to successfully deal with ethical issues.

Concerning the contributions of the present study, the main difference between the ethics studies presented in the literature review section of this paper and the present study is that the former studies presented have a focus on a single factor in the topic of ethics in the accounting curriculum. Thus, for instance, in "Making a Difference with a Discrete Course on Accounting Ethics" Dellaportas (2006) focuses in learning about the best approach to teach ethic (either the pervasive or discrete); in "Fraud Prevention in the United States: A Macro Perspective" Alibiadi, Dorestani and Qadri (2011) focus on the inclusion of a fraud detection/ prevention course in the accounting curriculum; In "Teaching Students Accounting Ethics: Some Crucial Issues" Loeb (1988) focuses in the need of setting the goals in teaching ethics and in the kind of professionals who should be teaching ethics, etc.; However, our study provides a preliminary insight of students' preference about how the new AICPA ethics requirement should be included into the accounting curriculum. We believe our results are just the beginning and more studies should be done to come up with an optimal solution that is the most effective way to adopt and incorporate the new ethics requirement into the accounting curriculum.

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VII. Appendix

The questionnaire:

INCORPORATING ETHICS INTO THE ACCOUNTING CURRICULUM

Through the present survey it will be possible to learn your opinion in incorporating ethics into the accounting curriculum. Your responses will assist in effectively supporting accounting students to successfully deal with ethical dilemmas. Your participation in this survey is highly appreciated.

The survey contains five sections: A, B, C, D, & E. Please make sure to respond to all the questions in each of them.

SECTION A: About yourself.

Please circle your answer

- I) Gender
 - 1. Male
 - 2. Female
 - 3. Prefer not to answer

- II) Age Range
 - 1. 19 - 23
 - 2. 24 – 28
 - 3. 29 – 33
 - 4. 33+

- III) You are a:
 - 1) Freshman
 - 2) Sophomore
 - 3) Junior
 - 4) Senior
 - 5) CPA
 - 6) Master

SECTION B: About Ethics: Ethics should be incorporated into the Accounting Curriculum?

Please rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

		Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5
1)	Given the nature of the accounting profession ethics and moral development is fundamental in this profession					
2)	Because of the stakeholders multiplicity related to the professional performance of accountants, ethics is crucial in the accounting profession					
3)	Ethics questions has been recently included in the CPA examination					
4)	Accounting education does not prepare students neither to spot ethical dilemmas nor to successfully dealing with them					
5)	To restore the public trust lost with the recent accounting scandals					
6)	Accounting					

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	professionals involved in the recent accountant scandals did not showed ethics					
7)	The lack of effective training in accounting ethics prevents accountants grapple successfully on ethical dilemmas					
8)	To provide accounting students with solid ethical awareness					

SECTION C: About Ethics: What should be taught?

Please rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

		Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5
1)	Accounting code of conduct					
2)	Role of ethics and trust in the Accounting Profession					
3)	Ethical dilemmas faced by accountants					
4)	Fraud detection/prevention					
5)	Accounting moral and ethical responsibilities					
6)	Incorporating ethics into the decision making process					

SECTION D: About Ethics: How should ethics be taught?

Please rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

		Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5
1)	Lecture on classical ethical theories					
2)	Accounting case studies					
3)	Vignettes (Snapshots of an accountant professional at work to reflect on an episode of practice related to ethical issues)					
4)	Group discussion					
5)	Student debates					
6)	Role playing					
7)	Textbooks					
8)	Articles and related handouts					

SECTION E: Where and when should ethics be taught?

Please circle your choice letter:

Panel a) Ethics should be taught as a separate course

Panel b) Ethics should be incorporated in the most relevant accounting courses

Panel c) Ethics should be incorporated in every accounting course

Panel d) Ethics should be taught using the sandwich approach: one ethic course at the entry level; then ethics should be incorporated in the most relevant accounting courses to expose student to successfully deal with ethical dilemmas, and a final ethic course at the senior level to integrate all the most relevant ethical issues

If you answer was Panel a), please respond to the following questions:

Panel a: If ethics should be taught as a separate course, where in the accounting curriculum education

Please select either number 1 (if your answer is **yes**) or number 0 (if your answer is **no**)

	Level	Response
1)	Freshman	
2)	Sophomore	
3)	Junior	
4)	Senior	
5)	CPA level	
6)	Master level	
7)	Doctoral level	

If you answer was panel b or d, please respond to the following questions:

Panel b/d: If ethics should be incorporated in the most relevant accounting courses, which ones?

Please rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

		Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5
1)	Basic accounting courses					
2)	Intermediate accounting courses					
3)	Tax					
4)	Decision making systems					
5)	Audit					
6)	Fraud detection/prevention					
7)	Advanced accounting courses					

SECTION F: About Ethics: Who should teach ethics?

Please rate each item on a 1 (strong disagreement) to 5 (strong agreement) scale.

		Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5
1)	Only accounting faculty					
2)	Only ethicists faculty					
3)	Team teaching: accounting and ethicists faculty					

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	members					
4)	Only accounting faculty with strong ethical background					
5)	Only ethicist faculty with strong accountant background					