ACCOUNTING ETHICS IN THE UNDERGRADUATE CURRICULUM AND THE IMPACT OF PROFESSIONAL ACCREDITATION

1. Introduction

The discussion on how to increase accounting ethics education is not new. Some of the debates about requiring ethics coverage, developing class materials, and ensuring that faculty are capable of teaching it, have going on for decades (Loeb & Rockness, 1992). Unfortunately, there has been “insufficient action and progress to date”, despite several initiatives (Boyce, 2014, p. 535).

There are many topics contained in it, but the literature on accounting ethics education can be positioned in at least two complementary ways. On the one hand, it can be viewed as a significant strand within the literature on accounting ethics, with a quarter of the journal articles reviewed by Bampton and Cowton (2013) falling within education. From this perspective, ethics education offers the prospect of more ethical accounting practice. On the other hand, accounting ethics education can be positioned within the context of accounting education more generally. Framed in this way, it can be viewed as part of an attempt to provide a more rounded accounting education that eschews an over-emphasis on techniques – with a view to improved graduate skills upon entering employment.

The realization of such positive prospects for ethical accounting practice depends on many factors, including how ethics is positioned in the curriculum (e.g. level; standalone vs integrated), what is covered (content) and how it is taught and assessed. There are thus many variables to be understood and much sharing of good practice to be done if accounting ethics education is to be effective. Some signs of progress are apparent (this book and its contents being one), but if full potential is to be achieved there still remains the logically prior challenge of finding space in the curriculum for accounting ethics. Despite longstanding concerns about the narrowness of the education that
accounting students receive, it seems that techniques still tend to dominate. One way of summing this up might be to say that, whereas the supply of accounting ethics education material and insights has improved encouragingly, there still seem to be significant barriers, resistance, or reluctance on the demand side. Ethics does not get the time and space in the curriculum that proponents would advocate.

This chapter is concerned with the inclusion of ethics as a core component of undergraduate accounting programs, by which I mean not only that it is compulsory for students to study it but that it has significant time devoted to it. I will not determine what ‘significant’ might be; I simply take it that this will tend to be considerably more than is usually the case now and that its realization would tend to encounter noticeable resistance from at least some quarters. Indeed, the appearance of resistance might be a good sign that the time proposed to be devoted to ethics really amounted to being significant.

The chapter is thus not concerned with what should or can be covered when accounting ethics is taught (cf. Armstrong, 1993; Sims, 2000) or how it is taught, although some comments are made on this towards the end. Nor will I debate whether ethics coverage should be provided as a standalone component, integrated into other elements of the program, or both (Armstrong, 1993; cf. Dunfee & Robertson, 1988) – although I should state that my preference is for the latter. I will also not consider how accounting education is assessed, although this undoubtedly drives learning. Furthermore, I will simply take it as given that accounting ethics education is, in general, a ‘good thing’; in other words, my primary concerns is not with why accounting ethics should be taught in undergraduate programs – although I will consider, in a subsequent section, arguments as to why it should not be, drawing heavily on Bampton and Maclagan (2005).

Instead, in the light of a perception that ethics coverage is currently insufficient, I will consider how the incorporation of ethics can be encouraged – and achieved. Whereas several barriers are identified, I am particularly interested in the way in which programs are influenced by the demands that the
accounting profession is said to place upon them. Accreditation of university courses by professional accountancy bodies is a defining feature of accountancy education in many countries and this has often been blamed for constraining undergraduate programs to such an extent that an overly ‘technical’ focus tends to result, with limited opportunity to develop ethics or other ‘soft’ skills. However, I will argue that this reason – or excuse, perhaps – highlights the possibility that professional bodies could act as powerful influencers in favor of ethics coverage in the curriculum; and, further, I suggest that there is reason to suppose that it is in their interests to do so. I make many of the points with undergraduate accounting education in the United Kingdom in mind but, based on the extant literature, I believe that the core of the argument is very likely to apply in many other countries too.

The remainder of the chapter develops and elaborates the argument in three main sections. The next section reviews contentions that the undergraduate accounting curriculum is typically too narrow, with accreditation widely blamed for this state of affairs. The section also provides some background information on accounting education in the United Kingdom. The following section then reviews the main reasons for not incorporating ethics in the curriculum, including the ‘excuse’ that it is not possible in practice because of the constraints of accreditation and all the technical knowledge that must be covered. The third main section explores the possibility that it is, in fact, possible to provide coverage of ethics within an accredited program, although it is admitted that the scope is likely to be limited. The final main section then finds in accreditation the possible solution to the problem that it is said to cause. The conclusion section summarizes the key points.

2. The narrowness of accounting education

Accounting education takes place in many different ways across the world, but in general there are two elements, which can take the form of different stages. The first might be described as the ‘pre-professional’ (Flood, 2014) or ‘academic’ component, where students typically study for a degree. For the purposes of my argument, the second might be termed the ‘professional’ training stage, at
which aspiring accountants take examinations required by professional bodies. The first component typically takes place within a higher education context.

The pattern for accounting education and training varies enormously from one jurisdiction to another (Wilson, 2011), including the distinction between academic and professional elements. The distinction is probably more pronounced in the United Kingdom, where the two elements have remained “resolutely separate” (King & Davidson, 2009, p. 261), albeit with partial integration through a system of accreditation and exemptions. The United Kingdom is also probably unusual in the variety of routes to professional qualification. Whereas in some countries an accounting degree is the only route into the profession, in the United Kingdom some people take a full set of professional examinations without studying for a degree, a large proportion of graduates seeking to enter the profession have first studied some other subject at university (King & Davidson, 2009) and only a minority of graduate entrants have taken an accounting degree. For example, in 2018 less than 30% of students of the Institute of Chartered Accountants in England and Wales (ICAEW), at the time of registration as students, were graduates who held a ‘relevant degree’ in accounting (Financial Reporting Council, 2019). Indeed, the relationship between university accounting education and professional bodies – particularly between English universities and the prestigious ICAEW (Annisette & Kirkham, 2007) – is somewhat unusual and probably not as straightforward as in many other countries. However, many students who hope to enter the profession in due course do register on accounting degrees in the United Kingdom and the issues that affect the provision of ethics in the undergraduate curriculum in the United Kingdom appear to be similar to those in the United States of America and elsewhere.

Historically, because of its vocational nature and assumptions about what it involves, accounting has had a struggle for academic respectability or legitimacy as a degree subject (King & Davidson, 2009; Zeff, 1989). However, as an undergraduate degree program, even one focused on, or majoring in, a
specific professional subject, it would be expected to offer an element of breadth, reflecting the liberal tradition of the modern, post-Newman university.

Unfortunately, however, the interface between academic education and professional training in accounting “has been a contentious issue over many decades” (Evans, 2014, p. 633). As Apostolou and Gammie (2014, p. 667) comment: “Accounting educators have been highly critical of the influence that accreditation has on the content and assessment of modules in undergraduate accounting programs, highlighting the constraints of academic freedom in terms of curriculum content… and patterns of assessment”. Undergraduate curricula are typically aligned with the professional curriculum so that passing the university assessments can substitute for, or provide exemption from, a proportion of subsequent professional examinations. This is attractive to many students, who have “instrumental expectations” (Hopper, 2013, p. 132), but it leads to an education that is widely regarded as unduly narrow. Hopper (2013, p. 128, emphasis added) expands on this: “Much accounting education overly inculcates technical skills and rote, rule-based learning; neglects theory (especially other than positive economics and agency theory), ethics and morality and is overly concentrated on the interests of private capital”. It is not unusual to see ethics cited as an element in the desired broadening or liberalization of the accounting curriculum (Boyce, 2004).

Perhaps surprisingly, given the criticisms of an approach that seems to prioritize vocationalism over liberal education, undergraduate accounting programs have also been criticized for failing to provide an education that is appropriate to the needs of the profession and its future entrants. Flood (2014, p. 84) comments that “the failure to prioritize the development of the wide variety of skills required to survive in the dynamic professional work environment” has been widely remarked upon. Concern has been expressed that graduates do not possess the ‘soft’ skills, such as teamworking and communication skills, that employers seek (Albrecht & Sack, 2000; Apostolou & Gammie, 2014; Hassall, Joyce, Arquero Montano, & Donoso Anes, 2003; Paisey & Paisey, 2004; Scribner, 1990; cf.
St. Pierre & Rebele, 2014). The general criticism is that, in focusing too much on the teaching and assessment of numerical techniques, the undergraduate accounting curriculum typically neglects to develop skills that are deemed essential to successful functioning in the workplace and a flourishing career. Various reasons are given for this state of affairs, such as faculty preferences and lack of curriculum innovation, but accreditation is frequently an important element of the narrative. The demands of accreditation are believed to lead to an over-emphasis on technical aspects of the curriculum and tend to reduce opportunities for discussion and critical appraisal, made all the more challenging as the accounting profession, like many others, faces a ‘knowledge explosion’ (Paisey & Paisey, 2004), resulting in an even more overcrowded curriculum (Paisey & Paisey, 2007).

However, degrees offering professional exemptions are attractive to students – even in the United Kingdom, where the possession of an accounting degree is not necessary for subsequent professional qualification. Faculty feel compelled to offer ‘what the market demands’, particularly in the modern ‘financialized’ university (Parker, 2012, 2013). In such a context, the direction of pressure on the curriculum is reinforced by the growth of recruitment of international students who, if English is not their first language (or if they come from a different educational tradition), tend to prefer the more structured form and technical numerical content of assessment methods that are designed to satisfy professional requirements (Hopper, 2013).

In these criticisms of current accounting education, then, accreditation looms large. It is viewed, and objected to, as an oppressive constraint on the curriculum. Weetman (1979, p. 138) comments, in dramatic terms: “Degrees should not be sold into bondage to professional accounting training”. Yet many critics have suggested that this is in effect what happens.

King and Davidson (2009) state that almost all United Kingdom institutions offering accountancy degrees participate in accreditation arrangements, a situation confirmed by Ellington and Williams (2017), who collected information from the websites of the professional accounting bodies. In follow-
up interviews with academics, Ellington and Williams (2017) discovered that not all universities offered the same exemptions, because some professional bodies were considered to be of limited relevance to the type of student a university tended to recruit. However, most programs were well aligned with at least one professional body (usually more), so that students could maximize, or get close to maximizing, exemptions from professional examinations. Furthermore, interviews conducted with 18 accounting academics from a cross-section of 12 United Kingdom universities confirmed that accreditation is seen as essential for student recruitment to degree programs and that it leads to degree programs imitating professional syllabi and examinations, resulting in technical content and didactic methods, which in turns crowds out broader educational activity… the consensus view is that accreditation constrains degree programs leading to a missed opportunity to provide a wider liberal education (Ellington & Williams, 2017, p. 501).

In such a context, it is unsurprising that the teaching of ethics does not have a strong tradition and that it struggles to gain a foothold in the curriculum. As in the case of other apparently desirable ‘soft’ skills, the design of programs, predicated on the perceived desires of students for exemptions from professional examinations, means that accreditation is a problem for ethics. However, as the next section explains before returning to look at the issue of accreditation in a different way, there are also some other, very particular headwinds that accounting ethics faces.

3. Against ethics

A very useful overview of the reasons typically proffered against the incorporation of ethics into the accounting degree curriculum is provided by Bampton and Maclagan (2005), who then proceed to set out reasons to refute the arguments of the ‘skeptics’. Originating their paper in the research reported in Bampton and Cowton (2002a, 2002b) and drawing on more general business ethics sources where
appropriate (e.g. McDonald & Donleavy, 1995), they pull together in a systematic manner the various arguments. They outline four objections – relating to relevance, necessity, effectiveness and responsibility – and then proceed to provide a response to each, which I will briefly summarize.

The first objection is that teaching ethics to accounting students is irrelevant because accountants do not face ethical issues, accounting being an objective process.

Bampton and Maclagan’s (2005, p. 293) principal response is that this “reflects a naïve view of business and accounting practice” and flies in the face of many criticisms of accounting and auditing over the years – criticisms which, I might add, the profession has seen fit to respond to in various ways, even if there might still be more to do.

The second objection is that ethics is relevant, but teaching it is not necessary, because legal (and presumably other regulatory) frameworks, codes of ethics and the prior influence of family, church and other institutions in society, are sufficient.

In response, Bampton and Maclagan (2005) comment that codes of ethics (and presumably legal and regulatory frameworks) are insufficient. Whether other influences – influences that might be expected to motivate and guide the application of laws and codes – can take up the slack is doubtful. Some observers might have a more pessimistic view of the general moral state of the community, but the key issue would appear to be that professional judgment is often required in the application of codes of ethics and other resources. “Such dilemmas cannot be resolved purely by reference to personal values any more than they can by adherence to codified principles” (Bampton & Maclagan, 2005, p. 294).

The third objection is that teaching ethics is ineffective; it will not change people’s fixed views or disreputable behavior if they are so minded.
Bampton and Maclagan’s (2005) response first notes that this objection makes an assumption about the aim of ethics education, which has in fact been subject to some debate and is characterized by a variety of goals. Indeed, Apostolou, Dull and Schleifer (2013) provide evidence on different objectives of ethics teaching, which is rarely, if ever, concerned with making students ‘more ethical’ in a direct way. For example, as Bampton and Maclagan (2005) comment, some would see a more appropriate aim as being to help ‘well intentioned’ people recognize and deal with moral issues and dilemmas arising at work – thus enabling them to exercise their professional judgment. Thus, the assessment of the effectiveness of an ethics course depends, at least in part, on what the aim is.

The fourth and final objection is that teaching ethics to accounting students is not a responsibility of universities or their staff anyway. This objection is often built on an assumption of unwarranted moralization.

According to Bampton and Maclagan (2005), such a viewpoint fails to appreciate the difference between inculcating particular moral values, which is likely to be considered inappropriate in most modern institutions, and training in systematic thinking and reasoning about ethics in the context of accounting. In principle, the latter permits students to bring their own moral values to the table and enhances the likelihood that they will be able to work them through in a professional context. Bampton and Maclagan (2005) view this as an important competence. It could also be noted that the opinion that teaching ethics to accounting students is not a responsibility of universities or their staff sits uneasily with many conceptions of what universities are for. It would certainly require an extended argument to say that they should not be permitted to do it. A comparison with a view that medical or healthcare ethics should not feature in the education of doctors is salutary.

Bampton and Maclagan (2005) not only outline and refute four ‘objections’ to, or arguments against, the incorporation of ethics into the accounting curriculum, but they also identify a further issue: that, for practical reasons, it is not possible to include ethics in the curriculum (Bampton & Maclagan,
2005). People who espouse this position are not – apparently – against the teaching of ethics in principle; it is simply a matter of facing up to the constraints encountered by accounting educators. Bampton and Maclagan (2005) call this the ‘feasibility’ issue. It is usually expressed as having insufficient time or space in the curriculum, which will be explored in greater depth in the next section.

4. Time and space

Like other professions, accounting has experienced an explosion in its knowledge base, putting the academic curriculum under pressure (Paisey & Paisey, 2004, 2007). In her survey of the teaching of ethics in management accounting in the British Isles, Bampton found that lack of space in the curriculum was by far the most cited reason for not including ethics (Bampton & Cowton, 2002a). Similarly, Mintz (1990) found that demands on time in the curriculum was the most common reason for not covering ethics. According to Bampton and Maclagan (2005, p. 297), subjects claimed that “there were not enough teaching hours to include ethics, a problem exacerbated by the professional bodies’ accreditation demands”, which resonates strongly with the widespread belief, discussed earlier, that accreditation priorities severely narrow the accounting curriculum.

Bampton and Maclagan (2005) comment that such an explanation is often put forward by people who claim to be sympathetic to the teaching of ethics. However, this might at times be viewed as little more than an excuse. Bampton and Maclagan (2005, p. 293) suspect that it might be a cover for a more negative opinion or reluctance, which they signal by saying “if taken at face value” when referring to the feasibility issue. Be that as it may, Bampton and Maclagan (2005) accuse those who put forward such a view as failing to take ethics teaching seriously, effectively depicting it as a “luxury” (p. 297) that ‘unfortunately’ cannot be afforded when it comes to making room in the curriculum.
It should be acknowledged, however, that there are other desirable things to cover and those who object to the current narrowness of the accreditation-constrained accounting curriculum have identified plenty of candidates, as discussed earlier. This is not something that Bampton and Maclagan (2005, p.297) explicitly consider, but presumably they believe that ethics trumps alternatives; and they do make the point: “If ethics is concerned with what is important in life, then why is it not treated as important in the curriculum?”. Various answers to that rhetorical question might simply repeat the objections discussed in the previous section and be responded to accordingly; but one might also clarify or develop Bampton and Maclagan’s (2005) point by observing that ethics is not only important in life in general, but in professional life. There are specific codes of ethics for accountants and the application of ethics is not necessarily straightforward, with professional judgment often required. This is a point I will come back to later.

Of course, some might continue to assert that, although it might be desirable, or a ‘nice-to-have’, there really is not enough time and space to cover ethics. Bampton and Maclagan’s (2005) second counterargument to the question of feasibility is relevant here. It is less concerned with what should be the case (the view that ethics is important) than with what can be the case. In this regard, Bampton and Maclagan (2005) note that a significant minority of respondents to the first named author’s survey did manage to include ethics in their teaching of management accounting, thus providing evidence that it is possible.

It should be admitted, however, that such coverage was generally not extensive. Indeed, according to Bampton and Cowton (2002a, p. 55), about half the claimed ethics coverage was ‘implicit only’. This might be regarded as consistent with Fleming’s (1996, p. 281) assertion that “where universities do cover ethics for accountants they do so in a peremptory manner”. However, it does mean that some other respondents claimed to find opportunities for the explicit consideration of ethics. Again,
however, this does not mean that coverage was extensive. Perhaps it was still a peripheral theme, maybe pursued in discussions and not contained in the formal syllabus and assessment exercises.

Nevertheless, the evidence does suggest that faculty can at least raise the question of ethics in an accredited module, which management accounting is very likely to have been. After all, it would be surprising, given the varied ways in which university faculty approach teaching ostensibly the same syllabus, if what happens in the classroom were so tightly prescribed that absolutely no opportunities to consider ethical facets of the topic at hand could be taken. Such ethics coverage has the advantage of ‘integration’, namely being directly related to the technical accounting content, although its scope might be limited not only by time available but also by whether students have received some specific teaching aimed at providing them with ethical skills and understanding. This would seem to be necessary for a reasonably thorough coverage of accounting ethics.

Bampton’s research was concerned only with management accounting, but there might be room for a module devoted to accounting ethics or, at least, a module containing a significant component of ethics, even in accredited programs. It seems that exemptions do not necessarily take up the whole of the curriculum, even when maximized, and not all universities do actually maximize the exemptions offered anyway (Ellington & Williams, 2017). Indeed, there is evidence in the literature that some have successfully pursued the substantive teaching of accounting ethics (Apostolou et al., 2013; e.g. Armstrong, 1993; Dellaportas, 2006). They will have had to meet familiar challenges, such as developing their skills and discovering or creating appropriate teaching resources, but they must also have overcome the hurdle of finding time in the timetable. However, it has to be acknowledged that any spare space in the curriculum is quite likely to be devoted to optional modules; and, although an accounting ethics optional module would be desirable, including to develop a track record for the teaching of the subject, the prime concern of this chapter is with compulsory coverage.
In conclusion, there are grounds for arguing that it is possible to teach ethics even within programs that are accredited and provide a high number of professional exemptions. There is room for some agency. However, this is not to say that accreditation is not a serious constraint on the curriculum, so even where there is coverage of ethics, the amount is almost certain to be considerably less than ideal. Furthermore, ethics is in competition with other demands upon what space in the timetable is available. As Bampton and Maclagan (2005) say, when it comes to incorporating ethics into the curriculum, it may be a problem of motivation as much as anything and faculty might be motivated to use any significant discretion in the curriculum in other ways. If the problem is motivation, the solution to the problem might, perhaps surprisingly, lie in accreditation’s ability to influence motivation, given that universities seem highly motivated to secure accreditation from professional bodies. I turn to the idea of hitching ethics to the accreditation agenda in the next section.

5. For accreditation

For many commentators, the current impact of professional accreditation on the content of undergraduate accounting programs is malign, leading to a narrowing of students’ education in a manner that is not only inconsistent with the liberal tradition of the university but also less than ideal for future employment and careers. The failure to incorporate ethics into the curriculum would appear to be one of the deleterious consequences of this situation – even where there might otherwise be positive attitudes towards ethics if feasibility is the issue.

Although the previous section suggested that there might be some scope for more ethics in the curriculum than is usually the case, thus far the tone of the chapter has tended to echo the negative tenor of commentary on the influence of accreditation on ethics education. However, if it is accepted that accreditation is a major barrier (if not the only one) to the inclusion of ethics in the curriculum, in this section I am aim to flip the analysis, seeking to show that the problem contains the seeds of its solution. In effect, I wish to contend for accreditation – of the right sort.
The argument of the chapter can be summarized as follows:

- There is insufficient coverage of ethics in the undergraduate accounting curriculum.
- Accreditation is the dominant influence on the content of the undergraduate accounting curriculum.
- Therefore, to ensure its significant inclusion in the curriculum, ethics should feature appropriately in the requirements of accrediting bodies.

At one level, it might be possible to insert any desirable feature – such as teamwork or communication skills – that is currently squeezed out of the curriculum in the place of ethics in the above statements. However, an exception can be made for ethics. In some ways this is allied to Bampton and Maclagan’s (2005) ‘importance’ argument, which I glossed with a comment on professional ethics – but it goes deeper than this, by considering the nature of professions.

What makes an occupational group a profession is subject to considerable debate, but the literature (e.g. Abbott, 1988; Larson, 1977) tends to agree on the importance of the following characteristics (see Cowton (2009, 2019) for further details):

- There is a widely agreed and extensive specialist skill and knowledge base, the latter often of a relatively theoretical or abstract kind.
- Acquiring those skills and knowledge involves a long period of training, with formal certification of competence (usually involving written examinations) and, in some cases, some form of license to practice.
- The work entails the use of discretion and judgment, not just the application of rules (however complex) to routine circumstances.
• The occupational group enjoys a significant degree of independence and self-regulation, with control over the knowledge base, the setting of entry standards and criteria for membership and responsibility for the disciplining of members.

• There are often high levels of personal and financial reward.

• There is an expectation that the occupational group operates in the public interest, particularly by acting ethically – usually supported by an explicit ethical code.

There is a debate about the extent to which some professional groups live up to this characterization, but the crucial point is that this is what they are meant to be like. It would be very hard for any occupational group that enjoys, and seeks to protect, the benefits of professional status to object to being judged against the expectations expressed in the list of characteristics. That list has implications for the argument of this chapter.

First, ethics is an essential characteristic of a profession, so it should be reflected in the accounting curriculum. There seems to be no obvious reason to hold ethics back until the professional training stage and for professional bodies to accredit programs that do not take ethics seriously gives students a misleading impression of what accounting is, or should be, about as a professionally organized endeavor.

Second, in the list, ethics appears along with technical professional knowledge, whereas the other elements that many critics would like to see featuring in a less technically focused curriculum do not. This does not mean that those other elements should not be incorporated in the curriculum, but ethics has priority status.

This argument could have been made at any point since accredited degrees offering professional exemptions began to appear. However, whereas there has been mounting pressure on the technical content of the accounting curriculum (Paisey & Paisey, 2004), the accounting profession itself has
also been paying increased attention to ethics in the past 20-30 years. (So much for the first objection identified by Bampton and Maclagan (2005), that there are no ethical issues in accounting!). There is no need to rehearse the reasons for this here, but there are two points that I would like to make. First, this reinforces the case for ethics to be included in accreditation. Neglecting to do so does nothing to enhance the credibility of the profession’s attempts to repair its reputation. Second, the profession’s activities around ethics have generated material that could be usefully studied by students on accounting programs. Codes of ethics are the most prominent examples of such material. Indeed, Apostolou et al. (2013) note that, where ethics is taught, it is common to include reference to a code of ethics.

However, just as some people are skeptical about professions (and accounting, for that matter!), so some commentators are skeptical about codes of ethics, whether professional or business codes. Perhaps they expect too much; a code might be necessary, but it is not sufficient (Webley & Werner, 2008). Perhaps they also misunderstand the nature of a code. The second objection to ethics addressed by Bampton and Maclagan (2005) was that teaching is unnecessary, partly because accountants have codes of ethics. This seems to imply that accountants can simply turn to their code, in the guise of a rulebook, and straightforwardly apply what they find there to their situation. However, the process of identifying, defining and resolving ethical dilemmas is much more complex than that, requiring professional judgment in a wide range of circumstances, which is why the American Institute of Certified Public Accountants’ Code of Professional Conduct (AICPA, 1988) has become increasingly principles-oriented, as the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA, 2018) has always been. As well as providing plenty of material for students to learn, these codes, used constructively, offer a great deal of scope for thought and discussion. Such classroom activity does not preclude the possibility of critiquing the codes, however. Indeed, critique informed by a good understanding of what a code contains and how it can be used is
likely to be of a much higher quality and of more value to the future reflective member of the profession than more general criticism or cynicism.

This is not to say that codes are the only things that should feature when accounting ethics is taught. As I said in the Introduction, I do not want to examine in any detail the teaching of accounting ethics. The reference to codes of ethics merely shows that there is something to work with when professional bodies take ethics seriously in the accreditation of accounting programs.

Were this approach to be undertaken, professional accreditation would no longer be the enemy of ethics in the undergraduate accounting curriculum; it would be its champion. Once appropriately operationalized, the feasibility issue would necessarily disappear. Time and space in the curriculum would simply have to be found. Traditional objections would fade away or be overruled, faculty developed and resources put in place. Accounting ethics would have arrived at last.

6. Conclusion

The desirability of incorporating ethics into the undergraduate curriculum has been recognized by at least some faculty for many years, but progress appears to have been limited. There are several objections to the inclusion of ethics, all of which can be met with reasonable counter-arguments, but there are also practical matters that impinge on the feasibility of dedicating a significant proportion of the curriculum to ethics. One of the key barriers is widely believed to be accreditation. Accreditation brings professional examination exemptions, much valued by students, but it also promotes an overwhelming focus on technical knowledge. This leads to a narrow curriculum in which time and space for ethics, along with other ‘soft’ skills, is largely squeezed out. Some room for ethics can be found, but it is likely to be limited and highly dependent on the efforts of enthusiastic faculty. If ethics is ever going to become well established in the curriculum on a widespread basis, it is going to require a considerable impetus to make it happen. Whereas accreditation is currently widely seen as a
problem, its powerful influence means that it is also capable of providing the solution. The requirement of a significant presence for ethics in the curriculum for programs to gain accreditation would be consistent with professional bodies’ status claims and the enhanced ethics agenda that they have been pursuing in recent years. It is time for such a development to occur.

I have written this chapter with undergraduate accounting education in the United Kingdom primarily in mind. I recognize that several features of accounting education in the United Kingdom are far from typical internationally, including the fact that people can embark upon professional qualification via multiple routes: without a degree; with a degree in accounting; or with a degree in some other subject. This means that there is a very clear distinction between the higher education-based academic study of accounting and training for the examinations of professional bodies, yet even in the United Kingdom, accreditation is still felt by many to constrain severely the incorporation of ethics and other non-technical material into accounting degree programs. Therefore, the argument propounded in this chapter is very likely to apply in many other countries, where there is often a tighter coupling between academic education and professional pre-qualification training. The bottom line is that, if there exists in a particular country an accounting profession that has, or could have, a significant influence over the content of the undergraduate accounting curriculum, it should use that influence and take responsibility for ensuring that ethics is adequately covered.

Finally, an assumption of this chapter is that professional bodies do not currently impose significant demands on undergraduate accounting programs to include ethics in the curriculum. Both the literature that bemoans the lack of ethics content in accounting education and that which laments the excessive focus on technical content imply that this is the case. Further work might subject this assumption to systematic verification and note any virtuous anomalies. However, perhaps a broader focus with a more transformative mission would be more valuable: namely, to investigate what particular professional bodies say about their ethical responsibilities and commitments and, especially, how that
is reflected in the syllabus and assessment practices for their qualification (with improvement where appropriate); and then to work through how that could and should be aligned with the accreditation requirements for elements of their qualification for which they grant exemptions to accounting graduates. If professional accounting bodies wish to take, and be seen to take, ethics seriously, this would be a worthwhile program of work for them. It is time for them to exercise their undoubted influence over the undergraduate accounting curriculum to promote the coverage of ethics in line with their professional mission and responsibilities. If they fail to do so, I expect that we will be having the same worthy, but largely unproductive, discussions about how to give ethics its due place in the curriculum, for many years to come.

References


