The social relevance of ethics education in a global(ising) era: From individual dilemmas to systemic crises

Gordon Boyce *

Division of Economic and Financial Studies, Macquarie University, NSW 2109, Australia

Received 2 July 2005; received in revised form 16 January 2006; accepted 12 September 2006

Abstract

Ethics in accounting and business education must be considered in the contemporary context of neoliberal economic globalisation. Official responses to corporate scandals have included new laws and regulations, and some have argued that these scandals illustrate the need for change at an individual level, but this paper argues that the problem is manifested at a system level and that greater attention must be paid to the wider economic and social system within which individuals operate.

Contemporary accounting education tends to treat ethics as an add-on component that itself may be justified in instrumental ways, such as a claim that it may enhance corporate profitability. In accounting and business education programs, case study scenarios utilising codes of ethics and ethical decision-making models are typically prominent in ethics components of accounting courses. This model of teaching is critiqued in this paper, and it is argued that it is necessary to transcend the individualised conception of ethics implicit in such approaches. Accounting and business educators have a special responsibility to examine ethics in the broader context of globalisation because it is at this level that many relevant ethical concerns arise. These concerns are directly connected to accounting education and practice.

University academics (as intellectuals) should balance the humanistic/formative and vocational aspects of education. In relation both to developments in globalisation and the systemic crises of which accounting is a part, accounting educators should actively consider their positions in relation to the global hegemonic balance. As mediators in the intellectual realm, accounting educators can do more to make accounting education relevant to the lived experience of students, to the multifaceted

* Tel.: +61 2 9850 8530; fax: +61 2 9850 8497. 
E-mail address: gboyce@efs.mq.edu.au.

1045-2354/$ – see front matter © 2006 Elsevier Ltd. All rights reserved. 
doi:10.1016/j.cpa.2006.09.008
global(ising) context in which we live, and to the capacities of graduates to act meaningfully in and on the world, individually and collectively.
© 2006 Elsevier Ltd. All rights reserved.

... we can see no possible ethical or intellectual justification for much of what currently passes as accounting education ... (Gray et al., 1994, p. 63).

1. Introduction

In response to contemporary corporate collapses and associated accounting scandals, particular individuals have been popularly identified as the cause of the problems and new laws and regulations have been promulgated to alter the legal and accounting frameworks within which corporations operate. Despite a blaze of legislative and regulatory activity, little has been done to change the underlying substance of the economic system that rewards (and demands) the very acts that bring about corporate scandals. Indeed, it is often implied that there is no viable alternative to both the extant social system and the current neoliberal direction of that system; it is often argued that there is a need for further neoliberal economic changes as a result of globalisation. These contentions are critically considered in this paper.

The significant influence of business activity on economic, social, cultural, and political life means that questions about how such activity should be conducted cannot be confined to the realm of economics. The ethical implications of business activity extend well beyond headline-grabbing corporate scandals that periodically, but generally temporarily, populate the media. A meaningful response to this situation from educators in a range of disciplinary areas therefore requires critical examination beyond the immediate surface manifestations of corporate collapses and associated scandals.

The aims of the paper are to examine the broad question of ethics in accounting and business education in the contemporary context of globalisation, and to consider the role and functions of accounting education (and of accounting academics) in this context. Whilst one response to corporate scandals may see the need for change as focussed at the level of the individual economic agent, here it will be argued that greater attention must be paid to the wider economic and social systems within which individual (un)ethical actions occur, and that systemic features of globalisation, in conjunction with events at local, regional, and national levels, must be central to the analysis. It is argued that in order to fully address ethical concerns that have re-arisen in recent times, change at national and global system levels is necessary because reform attempts that are directed at individuals and corporate entities alone are largely futile.

It has been argued that the nature of the corporate environment, structure, and control systems mean that corporate social responsibility may be difficult to achieve, but it is nevertheless necessary because the size and immense power and influence of corporations makes their apparently economic decisions also social decisions (Mintzberg, 1983, p. 12). But while the need for corporate social responsibility (and, by extension, business ethics) may be recognised, this must be placed against a situation where economic and market imperatives are closely associated with actions that themselves lead to corporate scandals.
دریافت فوری
متن کامل مقاله

امکان دانلود نسخه تمام متن مقالات انگلیسی
امکان دانلود نسخه ترجمه شده مقالات
پذیرش سفارش ترجمه تخصصی
امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
امکان دانلود رایگان ۲ صفحه اول هر مقاله
امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
دانلود فوری مقاله پس از پرداخت آنلاین
پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات