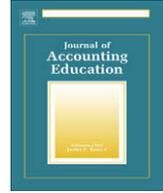




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Teaching and educational note

Ethics and professionalism: Bringing the topic to life in the classroom

M. Elizabeth Haywood*, Donald E. Wygal¹

Department of Accounting, College of Business Administration, Rider University, 2083 Lawrenceville Road, Lawrenceville, NJ 08648, United States

A B S T R A C T

Much attention has been focused in recent years on the benefits of enhancing student understanding of ethical perspectives and professionalism in the workplace. An ongoing challenge for accounting educators is the need to address ethics in a way that will hold student interest, especially when most students have yet to experience an ethical situation in a work setting. We have developed a classroom game that incorporates the Institute of Management Accountants' (IMA's) Statement of Ethical Professional Practice, a newly revised model of ethical conduct. In this game, students identify how the IMA's standards and principles are either upheld or violated in mini-case scenarios from workplace settings. The game facilitates student reflective thinking – a learning process where an individual addresses a problem that has many reasonable solutions rather than just one answer. The approach was introduced in managerial and cost accounting courses and has been employed also in an intermediate accounting setting. Feedback suggests that the game holds student interest, fosters reflective thinking, and can be used across multiple courses.

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1. Introduction

Ongoing reports of ethical misdeeds in recent years have led to many calls for expanded coverage of ethics in the accounting profession and in accounting curricula. One prominent example is the proposal by the National Association of State Boards of Accountancy (NASBA) to revise the Uniform Accountancy Act (UAA) in which Certified Public Accountant (“CPA”) Examination candidates would

* Corresponding author. Tel.: +1 609 895 5544; fax: +1 609 896 5304.

E-mail addresses: msullivan@rider.edu (M.E. Haywood), wygald@rider.edu (D.E. Wygal).

¹ Tel.: +1 609 895 5543; fax: +1 609 896 5304.

take three free-standing ethics courses as part of their education (Reckers, 2006). US companies have increased ethics and compliance programs as well as enhanced current ethics training for all levels of employees in order to address recent ethical breakdowns in the workforce (McCollum, 2006). Moreover, in an August 2009 *Wall Street Journal* article, the dean of the University of Virginia's Darden School of Business stated that the number one lesson that business schools and students can learn from the current financial meltdown is that "ethics are always No. 1." He further asserts that there should be an "amplification" of ethics coverage in business schools (Mattioli, 2009, p. B3).

There are, of course, many points of view regarding the delivery of ethics education. The major accrediting agency for management and accounting programs, AACSB-International, requires that ethics coverage be documented for the overall program. It does not require that such coverage be in a single, separate course. Indeed, many programs employ an "infusion" approach whereby ethical content is included in many or most of the courses in the curriculum. This is consistent with the Blanthorne, Kovar, and Fisher (2007) survey that found respondents favored ethics integration across the curriculum.

Critics of this approach assert that infusion can allow programs to virtually ignore ethical dimensions. One view is that while accounting faculty may view ethics as an important issue, few prioritize it when covering material in accounting courses primarily due to lack of time, materials and incentives (Everett, 2007). Similarly, Swanson (2005, p. 249) asserts:

Deans can claim that ethics is incorporated into [the] curriculum overall. . . In reality, however, many of these professors find it burdensome to try to integrate well-developed variants of ethics systemically across the curriculum, particularly given their understandable desire to teach, first and foremost, in their own areas of expertise.

In our program, an infusion approach across many courses has been the only means to address ethical dimensions in the curriculum, absent a free-standing ethics course. Thus, it is very important for our faculty and those in other programs who also employ infusion techniques, to identify methods that can be used effectively in existing courses.

This paper reports on the development and use of an infusion approach to ethics education in the classroom. The approach results from previous experience by the authors in using other methods and draws upon feedback from former students who are now in the workplace. We focus on the uses of this technique as they were initially developed (for cost and managerial accounting), and then identify other applications.

As ethical breakdowns in the workplace became increasingly prominent in media reports in the past decade, the authors sought feedback from our graduates on their perceptions of the ethics education they had received as students. Not unlike other faculty across the country, we knew that we had devoted increasing time and effort to infusing ethical perspectives as part of classroom coverage in accounting courses. Our inquiries, therefore, were meant to identify how effective we had been.

A common response from our former students was one of appreciation for the fact that ethical perspectives were considered in a variety of their courses. Equally noted, however, was a view that the time spent had not been all that helpful to them on the job. Many graduates indicated that "ethical coverage" typically involved the use of lengthy cases involving workplace settings that the student had yet to experience (except perhaps through an internship). Thus, the case scenario was presented separately from the textbook, but was typically not relatable to students' personal experience.

This feedback led the authors to consider the benefits of developing a more flexible or modular approach to ethics coverage than may be found through using an extended case. Given the teaching responsibilities of the authors, a focus was placed initially on the ethical and professional responsibilities of managerial and cost accountants.

The Institute of Management Accountants (IMA) revised its ethical guidelines in 2005 and titled them "IMA Statement of Ethical Professional Practice." We present these principles and standards in Table 1.

The IMA revised its ethical framework to reflect the continued global concern over ethics through a more concise and applicable framework. In addition, the revised statement more appropriately fits the model of the International Federation of Accountants (IFAC) framework, reflecting IMA membership in this international body. The new Statement includes both underlying principles and enforceable standards for the IMA professional.

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