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# Student Experiences of the Integration of Ethics and Social Competencies in an Accounting Curriculum

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**Purpose:** The paper considers the integration of the 'ethics and social responsibility' aspects of the foundational competencies of Lawson *et al*.'s (2014) framework within an undergraduate accounting module which was introduced in a South African university.

**Design/methodology/approach:** Qualitative information was gathered through semi-structured focus group interviews with students who completed the module. All the focus group discussions were recorded, with the permission of participants, and were then independently transcribed and analysed using the ATLAS.ti software.

**Findings:** The study provides evidence of students' generally positive experiences of the module, including the integration of worldviews and the development of ethical and critical thinking. However, there needs to be a reconsideration of the balance in content with a more theory modest approach. Students advocated the module on the grounds of the strengthening of workplace skills within accountancy and the opening of students' minds to other people's worldviews. Students appreciated that the module is run by accounting lecturers but there is a need to reconsider the number of assessments and consider a broader variety of assessments.

**Originality/contribution:** The paper offers suggestions to expand Lawson et al.'s (2014) accounting education framework to incorporate moral and world ideologies as a foundational competency.

***Keywords:*** *Accounting education; Integration; Ethics; World ideologies; Worldviews; Cognitive learning*

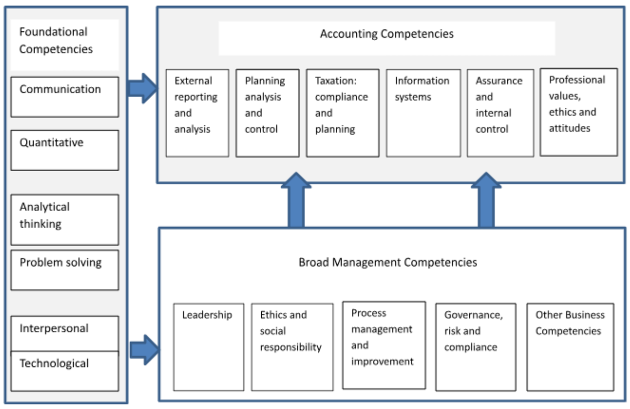
## INTRODUCTION

Accounting curricula tend to focus on technical skills at the expense of other competencies such as ethical and social skills (Murphy & O'Connell, 2017; Sikka *et al*., 2007). Lawson *et al*. (2014) recognise the need for research work to assist in providing detailed guidance on how to develop integration of the accounting syllabus in the specifics of apposite competencies and their being inculcated into learning objectives, curriculum design and assessment mechanisms. This paper will consider the integration of the ethics and social responsibility aspects of the foundational competencies within an accounting curriculum as part of the incremental journey towards integration. This will be conducted through the lens of a first-year undergraduate module on an accounting programme which was introduced in a South African university, to answer the research question as to what student experiences were regarding curriculum, teaching and assessment within this module. The module seeks to provide a bedrock for the students succeeding in their professional accounting studies in the areas of ethics and societal worldviews.

Accounting education must ensure that accounting is not taught within a silo but linked to the contextualised realities that students will face. There has been criticism levied against educators regarding a fixation with accounting centric knowledge-based learning which neglects the integration of broader business competencies (Lawson *et al*., 2014; Siegel *et al*., 2010). This could affect future employability leading employers to seek graduates from non-accounting degrees where there is a perceived superior development of non-technical skills (Douglas & Gammie, 2019). Failure to integrate accounting education may assist in rendering the accounting profession insular and lacking relevance (Demski, 2007). An accounting graduate with a narrow technical accounting knowledge is also likely to be lacking in the nous to contextualise their technical knowledge into the complexities of real life. This integration problem has been recognised by numerous global professional accounting bodies (e.g., CIMA, 2019; CPA Canada, 2022; ICAEW, 2024; IFAC, 2004).

Lawson *et al*. (2014) recommend that accounting competencies be taught using an integrated educational pedagogic framework (Figure 1) that gives cognisance of foundational business skills required by all business school graduates (foundational competencies) and broader management skills required of a professional (broad management competencies). There is a clear focus on the accounting profession and accounting competencies bolstered by inter-linking business-related competencies with a progression between the levels of the competencies. For example, the competency focused on planning, analysis, and control should first ensure students have the technical accounting ability to prepare budgets but then linked to technological skills in terms of Excel modelling and then linked at a later stage to ethical, governance and risk management aspects. The dimensions are expansive to gain traction to the real world, for example environmental stewardship and global citizenship, and dynamic to the ever-changing environment.

**Figure 1. Competency integration: A framework for accounting education**




(Source: Lawson *et al*., 2014)

Whilst ethics is included within Lawson *et al*.'s (2014) framework, albeit at the broader management level, the module under review considers it at a foundational level. However, the module also veers from the traditional approach to ethics modules by providing an underpinning to the curriculum by considering the societal worldviews within which the accounting discipline operates. One intention is that this coverage will provide societal and ethical frameworks upon which academics can subsequently draw on in their specialised subject areas. By drawing on qualitative information collected through focus group interviews, the research provides evidence of the students' experiences regarding curriculum, teaching and assessment within the module and suggested changes for going forward.

Any approach towards integration of the accounting curriculum is likely to be problematical requiring a mind shift from traditional discipline-based content and requiring a systematic review of the programmes with accounting programme leaders as key change agents in the curricular-change process with an incremental change approach seen as the most feasible (Lawson *et al*., 2017). This will most likely require a paradigm shift in pedagogy and a broadening of the integration concept into the syllabus. There would need to be in place accounting academic staff who desire such change, and also professionally oriented non-accounting faculty or practitioners to provide requisite integration.

## ETHICS WITHIN ACCOUNTING EDUCATION

Calls for greater ethics education in the accounting curriculum (e.g., IFAC, 2006) have been exacerbated by accounting scandals such as WorldCom and Enron highlighting the need for integrity and professional scepticism to the profession (Agrawal, 2021). Criticism levelled at educators would suggest students are insufficiently prepared to face the ethical issues relating to the profession (e.g., Hummel *et al*., 2018). Critics of accounting education have argued that accounting syllabi have been swamped by regulatory pronouncements at the expense of critical and reflective skills (e.g., Howieson, 2003). The dominance of the technical aspects of accounting has led to the neglect of the social, critical, public interest and ethical dimensions required for public service by the contemporary accountant (Murphy & O'Connell, 2017; Sikka *et al*., 2007).

The objective of ethics education should be to provide a framework and environment within which ethical issues may be identified, analysed, and resolved to the point of action (Gandz & Hayes, 1988). Ethics education in the accounting curriculum seeks to enhance ethical reasoning and equip accountants to address the ethical dilemmas they may experience (e.g., Dellaportas, 2006; O'Leary, 2009). Ethics in accounting is often taught within the auditing discipline and also regarding adherence to regulation but this is restrictive to the other areas across the profession's disciplines (e.g., Blanthorne *et al*., 2007). Ethical behaviour resonates with management accounting practice including the excessive focus on performance targets prompting dysfunctional behaviour such as excessive risk taking (Ordóñez *et al*., 2009) and international transfer pricing enabling the large-scale avoidance of taxes by multinationals (Sikka *et al*., 2007). Managerial actions are not 'morally neutral', although managers see themselves as 'amoral technicians' (Beabout, 2013).

## Critical thinking

The coverage of ethics within the accounting syllabus has raised debate over whether it should be taught by codes of conduct or by the development of moral reasoning (Blanthorne *et al*., 2007). Ponemon and Gabhart (1994) argue that accountants need to learn to make ethical choices based on moral principles and the rules and expectations of their profession and society. Various stakeholders also argue that scepticism should be exercised by all professional accountants and not just by those who perform audit and assurance engagements (Bowman & Lemon, 2018). Professional scepticism is an integral part of a professional accountant's skill set and the development of underlying skills such as a questioning mindset, curiosity, awareness of bias, ethical predisposition, self-confidence, and a tendency to doubt and critical thinking is considered fundamental to the training of accountants (Hurtt, 2010; IESBA, 2023). The authors would argue that there is a strong link between critical thinking and ethical reasoning and would advocate the application of the former to ethics education.

The engendering of professional scepticism includes the need for a broad business acumen to aid in understanding numerous environmental factors, as well as human behaviour patterns. In discussion on embedding generic skills on accounting programmes, attention has also been given to wider societal considerations including business awareness and knowledge (Webb & Chafer, 2016). The module under consideration in this paper broadens this perspective undergirding the ethical elements of the curriculum with coverage of worldviews, ideologies, and value systems. Sikka *et al*. (2007) find that most of the textbooks used in professional accountants' training focus on the technical aspects of the profession with little consideration of context, conflicts of interest, ethics, social impact, public interest, and outside stakeholders.

Some in the profession frequently appeal to notions of 'serving the public interest'. Education schemes often provide no explanation of what 'serving the public interest' means or any evidence showing whether accountancy practices can serve the needs of diverse stakeholders' (Sikka, 2003). Amernic and Craig (2004) contend that accounting educators should have students appreciate the idiosyncratic, political, rhetorical, ideological, and non-objective nature of accounting and see accounting as something other than a tangible and technical means of accessing a 'measurable world'. Boyce (2004) also asks for a wider consideration of accounting as it affects social, environmental, and political dimensions whilst Dillard (2002) suggests that without a wider perspective the accounting profession can inhibit corporate social responsibility and be accused of ignoring the social reality of the accounting profession (Dellaportas, 2015).

## Teaching of ethics

Literature debates whether ethics should be integrated throughout the curriculum (e.g., Mintz, 1990) or be a stand-alone course providing in-depth study (Gray *et al*., 1994; Jennings, 2004) or a combination of the two approaches. There are concerns that having ethics integrated within the accounting discipline without a body of ethics theory or knowledge of ethics leaves the engagement at a superficial level (Blanthorne *et al*., 2007; Kidwell *et al*., 2013). However, ethics taught by ethicists is perceived to provide a philosophical perspective which restricts discussion of ethical issues to a philosophical level rather than a practical and professional level (Luoma, 1989). Some have advocated theory-modest rather than theory-free inclusion in the curriculum (e.g., Bowden & Smythe, 2008).

A discrete course on ethics not linked to accounting may weaken the relevance of the topic to accounting students when the materials used are overly theoretic and signals that ethics is not important and of little relevance to the subject area (Piper *et al*., 1993). An integrated approach also allows educators to link ethics to subject specialisms (Madison & Schmidt, 2006). Developing ethical reasoning skills requires a different teaching style than is normally applied to other modules within accounting courses (Jamil *et al*., 2024) and the lack of appropriately qualified or experienced staff has been cited as a major barrier to teaching ethics (e.g., Langenderfer & Rockness, 1989).

Over the years resources, frameworks, teaching approaches, cases, and syllabi to develop ethics within accounting programmes have emerged (e.g., Dellaportas, 2006). However, in mainstream accounting textbooks ethics coverage is minimal, there is an absence of ethics-related case studies, and when ethics is covered, it is focused predominantly on the code of professional ethics (e.g., Tweedie *et al*., 2013). Textbooks typically give priority to shareholder interests with little recognition of institutions, history, or social contexts (Puxty *et al*., 1994).

### Assessment of ethics

The area of assessment of ethics, in the authors' opinion, lacks research focus and yet should be intrinsic to the ethics education. Dean *et al*. (2007) note that the traditional approaches to teaching ethics do not readily lend themselves to assessment opportunities that may be documented. Creative means of teaching and assessing are required to serve a dual purpose of developing students as well as providing documentation to aid assessment. The clamour for greater access to case studies, videos and online resources for teaching should also seek complementary assessment materials which have been creatively constructed to assess the learning outcomes appropriately, thus creating assessment-friendly pedagogies allowing appropriate learning outcomes to be taught and assessed (Dean *et al*., 2007).

Researchers have debated whether to use context-specific dilemmas or broader life issues when assessing ethical reasoning (Dellaportas *et al*., 2006). However, responses to ethics questions relating to broad-life issues may not accurately portray responses to ethical dilemmas in a business environment. Dellaportas *et al*. (2006) noted that students used higher-level moral reasoning in social dilemmas than in ethical dilemmas in business scenarios; thus, Dzuranin *et al*. (2013) conclude that it is important to utilise context-specific situations to evaluate potential ethical responses in a work environment.

Deciding how to measure responses poses an additional problem. Some sophisticated systems can be constructed where respondents use a Likert type scale to respond to ethical assertions with the numerical scoring being calibrated to Kolhberg's levels of moral reasoning (Kohlberg, 1971). However, this type of guided response may not capture independent thinking and understanding of the ethical issues. Other assessments utilise open-ended responses to capture thought processes, understanding, and independent thinking.

## THEORETICAL FRAMEWORK

In accounting education research there is limited reference to the learning theories developed within cognitive sciences where the emphasis is on students' mental processing such as problem solving, concept formation and information processing (Snelbecker, 1983) which allows for consideration of procedures for directing students' processing and interaction with their learning environment (Merrill *et al*., 1981). This paper aims to contribute to literature on cognitive learning theories within accounting. Cognitive learning theory recognises that learning is equated with discrete changes between states of knowledge such as how information is received, organised, stored, and retrieved by the mind with the learner viewed as a very active participant in the learning process.

Cognitive development literature (Hoare, 2006) also suggests that thought processes develop in hierarchical levels, with each level laying the foundation for the next-higher level. Within the learning process the learner is seen to take prior knowledge to establish boundaries for identifying similarities and differences regarding new information or situations. When a learner understands how to apply knowledge in differing contexts, then knowledge transfer has occurred. Cognitive theories are usually considered more appropriate for explaining complex forms of learning such as problem-solving (Schunk, 1991) and critical thinking.

The philosophical assumptions underlying cognitive theories are primarily objectivistic in that the world is real and external to the learner. However, several contemporary cognitive theorists question the approach of mapping the structure of the world onto the learner and prefer a constructivist approach with the individual creating meaning from their own experiences as opposed to acquiring it (Jonassen, 1991). Constructivists also argue that behaviour is situationally determined (Jonassen, 1991) with interpretations of a given context being based on previous interactions (Clancey, 1986). The goal of instruction is not to ensure that individuals know particular facts but rather that they elaborate on and interpret information. Jonassen (1991) argues that introductory knowledge acquisition is better

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supported by more objectivistic approaches (behavioural and/or cognitive) but suggests a transition to constructivist approaches as learners acquire more knowledge which provides them with the conceptual power needed to deal with complex and ill-structured problems. Thus, the successful implementation of the integration framework will require attention to sequencing of material over a four-year (or longer) period and might adopt such an approach including for example the sequencing suggested by Bloom's taxonomy (Bloom, 1956).

## RESEARCH METHODOLOGY

In line with the research objective to consider student experiences of the integration of ethics and social competencies into an accounting curriculum, this paper will focus on (1) relevance to the accounting discipline; (2) critical thinking; (3) teaching; and (4) assessment. The study employed an inductive, qualitative research design as the study aimed to offer rich insight into the nuances of students' experiences with the newly introduced 'worldviews and ethics for accountants' module at a South African university. After ethics approval was obtained from the university, semi-structured focus group interviews were conducted with students who completed the module. Informed consent letters were signed by each participant. The interviews were recorded, with the permission of all participants, and were then independently transcribed.

According to Davies (2007), focus groups should ideally consist of six to eight participants. Four groups of eight participants each were randomly selected from the list of approximately 230 registered students for the module. According to De Vos *et al*. (2011) and Davies (2007), qualitative research ends when saturation is achieved, i.e., until the themes emerging from the research start to repeat often, which was achieved after the four focus group discussions were held and confirmed through the coding process. The interviews were facilitated by an independent interviewer not involved with the module. The interviewer guided the conversation through asking a selection of open-ended, prompting questions, each designed to aid in answering the research question (refer to Table 1).

**Table 1. Interview guide for focus group interviewer**

| | |
|---|---|
| 1 | Did you like this module, and why (or why not)? |
| 2 | How relevant was the module for your future career as an accountant? |
| 3 | Which topic(s) in the module are the most important? And the least important? Why? |
| 4 | How effective did the university teach the content of the module? |
| 5 | What did you think about the various report-writing and other assignments? |
| 6 | How effective were the assessments in the module to test the outcomes? |
| 7 | What would you recommend should change regarding the module? |
| 8 | Any other thoughts or suggestions? |
| 9 | Do you believe that the module increased your ability to think critically? If so, how? |

The ATLAS.ti software package (version 22) was used to analyse, identify and organise themes from the interview transcripts by employing an *a priori* coding strategy with reference to the interview guide. Due to the nuanced content of many of the quotations, some of the quotations were assigned to more than one code. Validity and reliability of the qualitative data were ensured through review of the coding by a second researcher. The codes and number of quotations are indicated in Table 2 below:

**Table 2. Codes used in the study**

| | Code | Number of quotations |
|---|---|---|
| 1 | Positive value | 129 |
| 2 | Assessment | 81 |
| 3 | Curriculum | 75 |
| 4 | Required changes | 55 |
| 5 | Teaching | 39 |
| 6 | Groupwork | 38 |
| 7 | Professional relevance | 37 |
| 8 | Assignments | 32 |
| 9 | Liked | 22 |
| 10 | Unimportant topics | 22 |
| 11 | Critical thinking | 21 |
| 12 | Disliked | 20 |
| 13 | Important topics | 20 |
| 14 | Community engagement | 18 |
| 15 | Presentations | 14 |
| 16 | Unnecessary | 13 |
| 17 | Repetition in course | 8 |

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## RESULTS AND ANALYSIS

The overall feeling from the focus groups was that students' experience of the module was more positive than negative. The word 'good' was mentioned a total of 94 times compared to the word 'bad' which was mentioned 28 times. Regardless of differing levels of enjoyment, most participants agreed that the module was valuable. A total of 129 quotations were assigned to the 'positive value' code, which implied that the module, or specific aspects of the module, had positive value to the students. When compared to codes such as 'disliked' (20 quotations) and 'unnecessary' (13 quotations) (see Table 2), the module was generally seen in a more positive light.

### Relevance to the accounting discipline

The module was developed in line with the competency framework of the relevant South African professional body, with the foundational principle being 'responsible leadership'. The module is inherently diverse (e.g., addresses various belief systems and issues around culture and gender). Justice is a core concept in the module and three theories on distributive justice are covered with a wide expanse of related topics addressed e.g., human dignity, freedom, equality, social responsibility, respect, integrity, accountability, ethics of care, inclusivity, and social cohesion. The module is also suited to the African context and addresses African worldviews and perspectives such as 'Ubuntu' and the ancestors, as well as various contemporary critical issues e.g., the high prevalence of HIV, inequality, legacies of Apartheid and human rights challenges such as discrimination, poverty, environmental challenges, citizenship, and corruption. Class debates bring out the viewpoints from different cultures.

The topics mentioned above are seen as professionally relevant for the inherently diverse South African business environment in which the professional accountant will be required to operate and demonstrate responsible leadership and an ethic of care. In addition, the Code of Professional Conduct of the relevant professional body, based on the International Federation of Accountants' (IFAC) code, is covered in the module. The module's study units and their outcomes are included in Table 3.

**Table 3. Module study units and learning outcomes**

| Unit | Title | **Learning outcomes**: students should be able to….. |
|---|---|---|
| Study Unit 1: | Introduction to worldviews, ideologies, value systems and ethics | Differentiate between the concepts 'worldview' and 'ideology' and give examples of each to illustrate your understanding. |
| | | Compare the characteristics, nature, and functions of a relevant selection of worldviews and ideologies. |
| | | Explain and illustrate how a variety of these views and ideologies manifest in a contemporary society and the effect that they have on the community and on business |
| | | Define and explain key concepts and levels of ethics, and distinguish between ethics, morals, values, and legality. |
| | | Demonstrate an understanding of value systems in South Africa and how different cultures and their histories shape their worldviews, ethical values, and patterns of behaviour. |
| | | Understand the philosophical foundations of ethics, including virtue theory, deontological ethics, and utilitarian ethics. |
| Study Unit 2: | Economic worldviews, ideologies, and macro-ethics | Identify and explain a selection of economic worldviews and ideologies with emphasis on capitalism |
| | | Understand how macro-ethics affects business and professions. |
| | | Apply a selection of economic worldviews and ideologies on different contemporary issues in an accountancy environment. |
| Study Unit 3: | Critical issues and contemporary phenomena in the accountancy environment | Analyse and evaluate critical issues that could affect the environment in which an accountant operates, such as human rights, inequality, HIV/Aids, overregulation, abuse of power, corruption, fraud, earnings management, and tax evasion. |
| | | Express a personal worldview and use it as a point of departure for deliberating on workable solutions for contentious issues in the accountancy environment, business, and society at large. |
| Study Unit 4 | Business ethics and the modern corporation | Demonstrate an understanding of and debate the prominence of the moral status and obligations of corporate entities. |
| | | Provide arguments for and against corporate social responsibility. |
| Study Unit 5 | Ethical decision-making and resolving ethical dilemmas | Distinguish between personal and social ethical dilemmas. |
| | | Discern ethical issues and possible options, determine the impact of decisions on stakeholders and make ethically sound decisions. |
| | | Generate creative solutions for moral dilemmas by applying a suitable strategy for resolving ethical problems. |
| Study Unit 6 | Introduction to the code of professional conduct for chartered accountants | Broadly understand what a profession is and what the role of professional bodies is. |
| | | Explain the role of professional codes of conduct in the accountancy profession. |
| | | Identify and demonstrate an understanding of the fundamental principles of SAICA's code of professional conduct. |
| | | Advise on solutions to dealing with accounting related ethical dilemmas by applying the conceptual framework contained in Part 1 and 2 of SAICA's Code of Professional Conduct. |

A general theme emerging from all focus group interviews, was that the module was of relevance to students' future careers as professional accountants. A total of 37 positive quotations were specifically allocated to the 'career relevance' code.

Some participants confirmed that the module helped raise awareness of ethics within the accountancy profession:

> *it has given me a view into what is expected of us in the real world. We need to be people that are trustworthy and we need to act in a professional manner… and I believe that this module has helped me identify with more accuracy on what is right and wrong.*

> *It made it easier to be able to identify these [ethical] issues quicker and you will be able to see early on something does not look okay here.*

> *Yes, I feel the subject teaches you what the profession thinks is right and wrong. It sets a standard for us because as they said, not all of us see the same things as right and wrong.*

Interestingly with open debate some participants felt that the module will allow them to be more prepared for the professional workplace as regards understanding and tolerance of others:

> *But it made me feel that in the workplace I will know how to handle people from other cultures or understand them better.*

> *Yes, I feel it is important, especially when we get the workplace one day …. I think because we will work in groups and audit in teams, you have to be able to work with different people from different backgrounds so that we know how to behave when you don't agree with someone's opinion… so that you don't come off as unprofessional or so and still take their view and opinion into consideration.*

An unexpected student reaction was the development of new soft skills which would assist in the workplace from groupwork, report writing, and presentations as illustrated from the following quotes:

> *The fact that we had to write reports in a group. My favourite part of this whole six months of the subject was what we actually had to stand there in front and present. Yes, it was not fun to have to present but looking back it taught us skills that we are actually going to use one day.*

> *It does teach you skills like working with other people … because that it what you will have to do in practice as well. You will be with your team for many hours and you will still have to persevere and work together.*

When students were asked if there should be less on worldviews and more of professional ethics one stated:

> *They could have summarised it more and according to me expanded more on the ethics in our profession.*

The module has sought to promote ethical thinking to students at the very start of their academic studies and career in accounting and for students to recognise that accounting is not 'morally neutral', and we are not 'amoral technicians' (Beabout, 2013). The university wish students at the outset to understand the ethical and societal backdrop within which accounting sits. The aim is to set accounting as a social science at the outset and face up to the responsibilities of a rounded education (e.g., Hummel *et al*., 2018). Whilst there is still a dominance of the technical aspects within the programme's accounting curriculum the module answers the criticism of the near exclusion of not only the ethical dimensions of accounting but also the social, critical, and public interest dimensions required for public service by the contemporary accountant (Murphy & O'Connell, 2017; Sikka *et al*., 2007). The aim is to enhance ethical reasoning and equip accounting students to recognise and address the ethical dilemmas experienced within accounting related subjects. The aim was also to build on this module's foundation in future modules in a hierarchical structure as with cognitive development literature (Hoare, 2006) and within more specific contexts such as audit but also to recognise its impact on other accounting areas such as management accounting and taxation. The student feedback concurs with the importance of awareness of ethical dilemmas in their chosen profession but also as a by-product the module is preparing them for the workplace.

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## Development of critical thinking

The module contains various group and individual writing and presentation assignments as well as class debates. These assignments challenge students to think critically and 'out of the box'. Assignments include a broad range of country-relevant topics such as land appropriation without compensation, tax evasion, corporate social responsibility, the role of social media, ethical failures in the accounting profession (e.g., the Steinhoff scandal), and how accountants will need to adapt to survive in a world of disruptive technologies. Some of these assignments take the form of open-ended, essay-type reports where students will not find the answer in any textbook, law, or accounting standard – they must think critically. Students are required to conduct research using credible sources and are also required to express their own views and arguments on these matters, which is quite different to the approach followed in other modules in this programme.

Some of the research participants specifically mentioned that the module helped develop critical thinking. A total of 21 quotations were allocated to critical thinking enhancement, some of which are:

> *Critical thinking – you can also apply it to other modules. It is a lifetime thing, you can apply it wherever. So it really did help because you have to think outside of the box.*
>
> *I think because you were forced to sit and think about it you realise that you are going to be in practice where you need to give reasons for things.*
>
> *Yes I also think that it increased critical thinking because accountants often just see black and white….so it challenged you to think and actually have an opinion.*

Critical thinking through the promotion of independent thinking and reasoned judgement making, has been central to this module. The module sought to teach the ethics elements of the curriculum by the development of moral reasoning and principles based on the expectations of the accounting profession and society (Ponemon & Gabhart, 1994) although reference is also made to professional codes of conduct. The module introduces the concept of professional scepticism within accounting but differs from many in that, in engendering professional scepticism, attention has also been given to wider societal considerations including business awareness and knowledge (Webb & Chafer, 2016) but also worldviews, ideologies and value systems. This seeks to counter Sikka *et al*. (2007) who assert that professional accountants' gives little critical consideration to context, conflicts of interest, ethics, social impact, public interest and outside stakeholders and the wider reflections about the social consequences of accounting practice. There is a genuine attempt therefore of recognising the social reality of the accounting profession (Dellaportas, 2015) and to introduce corporate citizenship.

## Teaching

The module has a value of 12 credits (120 notional learning hours) and runs over one semester. It is delivered through two hours of contact with students each week, supplemented with self-directed learning activities utilising the university's online learning management system. Due to large class sizes, the contact sessions take the form of traditional classroom style sessions, although sessions are interactive through using methods such as regular class debates, discussion of mini case studies, student presentations and smaller group activities with feedback to the larger class.

The teaching strategy in this module is quite different to the teaching approach in other modules in the programme. The module is not technically focused but rather takes students through a journey of self-discovery (in line with a constructivist approach) about their own and others' worldviews, ethical sensitivity and thought processes. Examples of such thought processes are ethical theories such as utilitarianism, egalitarianism, libertarianism, deontology, and virtue ethics, as well as ethical decision-making strategies. The programme management team perceives the module to be successful in terms of students actively taking part in the learning activities. The module is owned and managed in-house by the accounting department and even though it is philosophically grounded it is presented by accountants who aim to make philosophy and ethics practical and relevant to the future accountants' careers.

A total of 39 quotations addressed students' experience of how the module was taught. Comments were generally positive, although some were negative. A selection of positive quotations is:

> *the lecturers continuously made a point that if we say yes or no then they asked why. They really ask you to think deeper and think critically about why and why it is relevant in our profession.*
>
> *I think because our lecturers are professional accountants and they have ….. experienced these things, learning from them is interesting because it's someone that has an interest in and a passion for this theme of ethics in our profession and showing us just how important it actually is.*
>
> *the university has rainbow classes we have different people and our lecturers did it in such a way that it did not necessarily offend anyone.*

Other students, especially from one group interviewed, held an opposing view. Some students believed it could have been more interactive, others that there was too much information, and some felt it was still too theoretical. For example:

> *I wasn't excited to go and sit there to hear what did Milton Friedman say, or whoever because it was just that it wasn't interactive enough, it wasn't exciting. It wasn't interesting and therefore we didn't have the motivation to study for it after the fact also.*
>
> *I think it's a really tough module to present because people aren't interested from the start. It is a lot of information. So most in the class felt like it was an information overload.*
>
> *I just wanted to say I think it [the subject] is relevant but maybe just in a more practical way rather than studying it theoretically.*

The lecturers of the module had to upskill and reinvent themselves. They consulted an expert in the faculty that had extensive experience in incorporating such principles in economic and management sciences, in designing the module and their teaching approach. In terms of study materials, the lecturers relied on materials that were already available in the faculty for the 'understanding the world' modules, as well as a South African textbook covering ethics for accountants and auditors. This book contains relevant theory and numerous ethics case studies. Study materials were supplemented with academic articles and accounting or business ethics case studies that were publicly available.

This first-year module is intended to be foundational to future modules where some of the themes can be built on. The stand-alone course provides a concentrated study on the subject matter as advocated by scholars such as Gray *et al*. (1994) and Jennings (2004). The use of case studies and debate following the philosophical underpinning seems to have been found helpful by most students. There is a recognition that developing ethical reasoning skills requires a different teaching style than is normally applied to other modules within accounting courses (Jamil *et al*., 2024) and a theory-modest approach is best for the curriculum and has been adopted (Bowden & Smythe, 2008). The authors contend that the tutoring on the subject by accounting staff with an appropriate background in the subject matter has been superior to that of an ethics specialist with no knowledge of the accounting profession. Consideration should be given to the balance between theory and practice and to information overload in terms of the breadth of topic area in the light of student comments.

## Assessment

Formal formative assessments in the module include three written class tests and four assignments which are used to build up a 'participation' mark during the semester to gain entry to the summative examination. Most case studies used in the module had a business context, but some assessments included 'personal ethical dilemmas'. Summative assessment consists of both a large, summative group assignment and a written examination. The following grids summarise the different assessments that were used in the module and their weightings:


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**Table 4.1. Formative assessment ('participation mark' required to gain entry to the summative assessment at the end of the semester)**

| Assessments | Approach | Weight |
|---|---|---|
| 3 x written sit-down tests | Theory with application | 85% |
| Assignment 1: Online individual quiz | Theory | 15% |
| Assignment 2: Individual report | Practical research essay | |
| Assignment 3: Group report | Practical research essay | |
| Assignment 4: Group project | Practical: analysis of an integrated report, community outreach and class presentation | |

**Table 4.2. Summative assessment ('examination mark')**

| Assessments | Approach | Weight |
|---|---|---|
| Written sit-down examination | Theory with application | 60% |
| Summative group assignment | Practical research paper | 40% |

The final module mark is calculated using an equal weighting for the participation mark and examination mark.

It is especially the five assignments (four formative and one summative) that are designed to widen students' perspectives and amplify their critical thinking ability. Some assignments in the module are designed to develop and assess certain workplace skills, including report-writing, life-long learning, judgement, teamwork, presentation, and communication. The programme management team perceives the module to be successful in terms of students actively completing the assignments even though they are low stake.

Students were generally complementary of the types of assessments used in the module. Several participants mentioned the variety of assessments:

> *It [the assessments] catered for everyone, opportunity to write tests, going out to the public, presenting, they had the opportunity to do that.*

However, several participants did not enjoy the formal, written tests in the module as they felt unsure how to approach the questions perhaps related to the differential between this and other modules:

> *The negative of the module is having to answer a test, you don't know if you have to answer it point for point or just in a way that makes sense, like I did not know what to write.*
>
> *We don't necessarily hate the tests, it is just maybe the way the questions are asked. I am not sure if it's the way it was asked or the way it was marked because, you ask for our opinions or views.*

One participant suggested that the entire module should be assessed through assignments and not tests:

> *I feel the whole module should be more based on assignments than theory because theory they test you only on what you studied not what you really think. It is more applying the theory anyway. The assessment should be more formed around group assignments than on tests.*

Participants generally praised the nature of the assessments in enhancing certain skills that are not always assessed in other modules. Research and report-writing skills through the various written assignments in the module were in evidence as were teamwork skills, through the various groupwork assignments. The general theme that emerged, was that students found groupwork very valuable for their skills development even though they were initially apprehensive about working with others. The module also required presentation skills with a total of 14 quotations supporting the notion that students found the presentation, that they had to do in one of the projects, useful for developing their skills. Finally, corporate citizenship was introduced to make corporate social responsibility practical, with one of the assignments in the module requiring the student groups to be involved in a community outreach project. This was generally experienced in a positive light by students.

When asked whether the projects and assignments should contribute a bigger weighting to the module mark 11 students responded positively to the suggestion:

> *All that work that we have done for such a small percentage is just discouraging.*
>
> *The weighting of the individual work, groupwork and tests I didn't really like because we got more for writing a test compared to individual work or groupwork.*

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There were six quotations from students who believed the number of assignments should be reduced and 14 quotations from students regarding there being a need to reduce the module's overload with some direct comment about the assessments – for example:

> *The second semester is such a short semester and we had an online test, individual assignment, test, group assignment and again a test.*

Also, six further quotations from students who believed there should be change as to how the module is assessed regarding written formal tests and exams – for example:

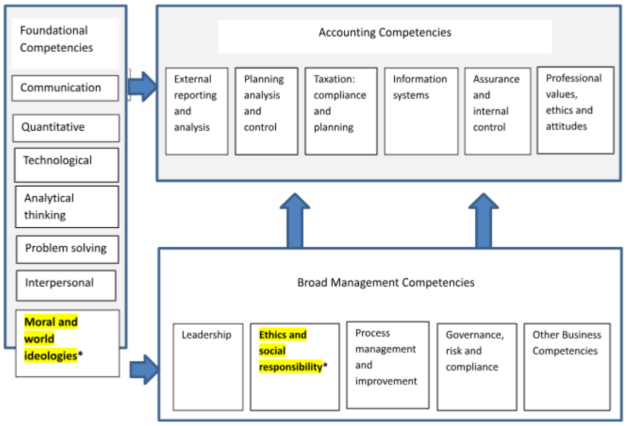
> *I, at first I thought the module was about opinions …. but it was like any other module regarding assessments where it is knowledge based. You must, must know the five tenants, you must know how to list them, word for word.*
>
> *I just think we need to find another way of assessment than studying it like a parrot. So to make it more applicable let's say in the class we do it theoretically and then assess it more practically.*

The authors believe that, whilst there is difficulty in transferring debate on ethical dilemmas to assessment opportunities that may be documented, this is not entirely prohibitive. The adoption of assessment-friendly pedagogies was seen as an imperative for the module to provide the requisite integrity (Dean *et al*., 2007) and test of critical skills. Like Dzuranin *et al*. (2013) the authors agree to utilising context-specific situations to evaluate potential ethical responses in a work environment. However, whilst a theory modest approach was adopted to teaching, per the student feedback, there may an imbalance between theory and practice in the assessment strategy.

## CONCLUSION

The authors welcomed the integrated approach to providing accounting education. The paper seeks to add to the request for research into the inculcating of such an approach to an accounting programme. This is achieved by the consideration of business ethics but is furthered by the inclusion of aspects of contextualised social worldviews which has not been researched in the accounting curriculum. Regarding Lawson *et al*.'s (2014) framework, the authors believe and recommend that a foundation topic be added to underpin accounting students' studies as indicated in the diagram below – not only of moral ideologies but also of world ideologies that will impact on their future career development.

**Figure 2. Abridged competency integration: a framework for accounting education based on Lawson *et al*. (2014) and expanded by the authors**




** Authors' suggested additions to Lawson's framework*

In terms of relevance of the subject matter to the accounting profession the authors recognise that this was a new module and that imbalances are to be expected. The introduction of worldviews was new and valid but based on student feedback there needs to be a reconsideration of the balance between theory and practice with a more theory modest approach advocated. In addition, the worldview aspects should be considered regarding how they impact on the accounting profession and within the domain of corporate citizenship. This may allow room for more deep learning and reflection on the remaining relevant coverage and rationalising what might be an overcrowded syllabus. The curriculum lent itself towards a constructivist approach to learning building on prior experience and allowing room for debate, reflection and varied views and conclusions. This approach should be advocated particularly in a discipline where the technical often dominates deeper critical thinking. It was good to see feedback from students advocating the module on the grounds of the strengthening of soft skills which will be useful in the workplace and the opening of students' minds to other people's worldviews.

In terms of teaching, the module was run by accounting staff with a clear emphasis on relevance. This was

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appreciated by students as otherwise there would have been the danger of excessive theorisation. There is still some work to do regarding engagement especially of the theoretical elements with a variety of teaching methods being advocated along with a theory modest perspective. The assessments are varied but there is a need to reconsider the number of assessments and their focus. The small tariff given to some assessments was resented by some students and they also expressed a desire for more practical assessments with a move away from the more traditional examination format. It is believed that with an emphasis on fewer assessments and substantive summative weightings this may motivate students towards deeper learning.

The authors would also advocate a deepening of the module's subject areas by inculcating aspects of the module within core modules in later years of the programme. To do this will require careful management including the involvement of key change agents and the approval of senior management and the involvement of the existing teaching staff on this first-year module to share their experience.

Venturing into the domain of moral and world ideologies requires a different pedagogic approach and training of lecturers will be an important consideration to any institution wishing to incorporate this in their accounting curriculum. The authors contend that institutions simply need to start somewhere, and this pedagogic approach will develop and gain momentum as accounting lecturers gain more confidence in applying it and as they learn from their colleagues. Institutions that wish to incorporate moral and world ideologies in their curriculum should also consider implications on resources. This may result in making room in an already overcrowded syllabus for this module and freeing up lecturing capacity and other resources but should be balanced against the benefits to the learner and their future career by investing in this valuable approach.

Further research should include the embedding of the worldviews and ethical studies into competencies at later levels of the accounting curriculum. It will also be valuable to explore other ways to inculcate such competencies in accounting education programmes. Also, studies comparing different institutions within South Africa regarding integration, and research to contrast with accounting education institutions globally, would be insightful. Finally, studies comparing such approaches to integration with other professional disciplines would be illuminating.

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