

Are Academics Committed to Accounting Ethics Education?¹

Sally Gunz
John McCutcheon

ABSTRACT. This paper reviews the current commitment of accounting academics to teaching accounting ethics. In the course of the review it assesses the recent initiative of the American Accounting Association; namely, *Ethics in the Accounting Curriculum: Cases and Readings*, 1994. This collection of cases has not been widely adopted despite an identified lack of case materials available to those teaching accounting ethics. The question becomes whether the lack of adoption suggests that accounting academics are not particularly interested in incorporating ethical issues in the classroom or whether there are difficulties with the quality of the collection. The paper continues by examining the current state of research in accounting ethics and again asks what this tells us about commitment to teaching accounting ethics. While the conclusions of this examination are far from definitive, there are signs that all is not well with the accounting ethics discipline.

This article began as a review of the American Accounting Association Ethics Casebook *Ethics in the Accounting Curriculum: Cases and Readings*, 1994 ("The AAA Casebook"). The third and final set of cases had recently been distributed and a thorough evaluation of the completed materials was needed. In the course of preparing our review, however, it has become abundantly clear that a far broader mandate is required. What

the accounting discipline needs is a thorough review of its current commitment to accounting ethics education in general. This article is our attempt at such a review. We begin by addressing the inherent contradictions that caused us to broaden the scope of our paper.

The AAA Casebook is, and always was intended to be, a milestone in accounting ethics education. It was the response by the profession and academics in North America to a perceived crisis in the supply of materials for accounting educators (Langenderfer and Rockness, 1989; Burton and Sack, 1989). The perceived crisis in supply has, however, become in itself part of the lore of accounting education. Well after earlier versions of this book were available and after several commercial casebooks were published,² the same complaints about lack of supply were made (for example, McNair and Milan, 1993). It is important to understand the significance of such complaints. They were invariably presented to explain the disinclination of accounting educators to include ethics materials in their courses.

The apparent reluctance to recognize the new supply reality, can also be seen in the tentative response to the AAA Casebook. There are approximately 8,300 North American academics listed in Hasselback's Accounting Faculty Directory (1994), not including the large number of accounting faculty teaching at two year colleges. Approximately 800 volumes of the AAA Casebook have been distributed to date and of these, about 100 were distributed gratis to participants at the American Accounting Association's Ethics Symposiums. We can now begin to see the inherent contradictions in what academics say and what they do. First, their premier association, the AAA, has provided

Sally Gunz is an Associate Professor of Business Law at the University of Waterloo. Her research is in the areas of accounting ethics and legal liability, and management of the corporate counsel function.

John McCutcheon is an Associate Professor in the School of Business and Economics, Wilfrid Laurier University. His teaching and research interests are financial accounting and accounting ethics.

relatively poor marketing support for what was intended to be a major contribution to accounting ethics education. Second, academics themselves have clearly not sought out materials that are readily available to them and despite their continuing expressions of need.

These contradictions might be explained by the quality of the current materials and the AAA Casebook in particular. For this reason, it remains necessary to assess the AAA Casebook materials, and the first part of this article will do so. Less palatable explanations must, however, also be explored. Might it also be the case that accounting academics have used the lack of resources argument as a chimera to disguise a more broad ranging reluctance to incorporate ethical issues in their courses? Are there institutional obstacles in place to discourage academics? In the second part of this article we consider these issues and question the sincerity of the academic accounting community in its professed commitment to teaching accounting ethics.

Background and goals of the AAA ethics casebook project

Understanding the significance of the AAA Casebook requires knowledge of the history of teaching accounting ethics. Accounting education was traditionally technical in nature. Its principle goal was the preparation of students for professional examinations (Wyer, 1987). Coverage of ethics was generally restricted to discussion of professional codes in auditing courses (May, 1994) and was not otherwise formalized or systematic (Loeb and Bedingfield, 1972; Langenderfer and Rockness, 1989). In contrast, other professions such as law have a long tradition of requiring ethics courses (Kelly, 1980) and it has been common for medical schools for many years to offer ethics courses (Pellegrino et al., 1985). Today in North America, the accreditation standards for business and accounting programs are set by the American Assembly of Collegiate Schools of Business (AACSB). These standards were published in 1991 and include the requirement that curriculum coverage should include ethical issues.

There is no need to offer a separate ethics course so the topic can be addressed by interweaving it into other courses.

Studies by accounting academics (American Accounting Association, 1986), and by American (National Commission on Fraudulent Financial Reporting, 1987) and Canadian (MacDonald Commission, 1988) practitioners suggested an expanded role for ethics in accounting education. In response, the AAA Advisory Committee on Professionalism and Ethics was struck and it devised several projects, the most important of which were workshops for academics throughout North America and this particular casebook. The first edition of the AAA Casebook was published in 1990 with support from the major auditing firms. The now completed Casebook carries 50 short cases with teaching notes, 1 longer case and note, 3 readings, and a description of how to use the cases.

The AAA Casebook carried extraordinary promise. Its Editors are leading academics and practitioners in the discipline. The sponsoring entity itself, the AAA, is the primary body for accounting academics in North America. Timing was likewise auspicious. The wave of highly publicised audit failures in the 1980s were increasingly seen as moral failures by a public that has a well documented failure to define the role of the audit in the same way as the profession (the, so-called, "expectations gap"). The profession and its academic colleagues were responding to a clearly identified public need.

The Editors, however, also faced significant obstacles. Their mandate was broad: to "collect real-world cases relating to professional conduct and ethical issues in each of the basic functions of accounting, including *financial reporting, external and internal auditing, income tax, management accounting, governmental accounting, accounting systems, and international accounting*".³ Addressing so many environments in one collection carried an obvious burden.

Meeting the "real-world" goal was, however, a more fundamental difficulty since little is known about the incidence of ethical dilemmas in accounting practice. Existing knowledge is limited and is, for the most part, either theoretical or anecdotal. Some authors have examined

cases of accountants disciplined by licensing bodies (Brooks and Fortunato, 1991; Schaefer and Welker, 1994) but these breaches of codes of conduct are not necessarily representative of ethical dilemmas. Finn et al. (1988) surveyed senior Certified Public Accountants and found that commonly noted ethical problems include tax matters, fee problems, and falsification of statements. What issues should the editors ensure be covered? What would provide adequate breadth to prepare students entering the full range of accounting practice alternatives?

The Editors were set (or set themselves), specific guidelines. First, the cases would be, for the most part, no more than two or three pages in length. In the final collection there is only one lengthy case. Second, as their length suggests, the cases would be designed to be discussed in an hour to an hour and a half. Third, the cases should be appropriate for both novice and experienced instructors. To assist the less experienced, teaching notes and solutions would be provided, each following a standardized, seven step approach. For a review of a similar approach, see Armstrong (1990).

The review: have the AAA casebook goals been met?

Observations will be structured in terms of particular issues: coverage, effectiveness of style, effectiveness of solutions, and suitability for novice instructors.

Coverage

Coverage has several meanings. In its most obvious sense it refers to the broad topic coverage mandated for the editors and which represented the range of career environments open to future accountants. Has this mandate been met? The answer is not immediately obvious, since indexing is not one of the strengths of the collection. The ordering of the cases is a reflection of the three part production and no attempt is made to cluster by topic. Each case has a bracketed description of topic coverage appearing after

the title in the index. The brevity of the description and the inconsistency in use, limits its effectiveness. Further, many of the cases cover more than one issue or the issues arise in more than one context, yet few of the cases have multiple descriptors.

Table I represents our attempt to understand the breath of topic coverage. It is presented in two parts. The first section uses the topics in the mandate to the editors. The second section uses additional topics that were either adopted in the index or were created by ourselves in an attempt to capture critical issues. Note that where there are multiple issues in a case, they are each listed.

Clearly there is imbalance in coverage. There is heavy coverage of financial accounting and external auditing while coverage of internal auditing, government accounting, accounting systems, international accounting, and tax issues is weak. The coverage probably mirrors, in part accounting and business school curricula so there is some justification for the imbalance. Students are most familiar academically with financial accounting and external accounting, and a strong

TABLE I
Case coverage

	Number of cases
<i>Mandate topics</i>	
Financial reporting	10
External auditing	21
Internal auditing	3
Income tax	4
Management accounting	7
Government accounting	2
Accounting systems	2
International accounting	1
<i>Additional Topics</i>	
Professional standards/conflict of interest/general practice	17
Academic ethics	4
Not for profit	4
Whistleblowing	2
Sexual harassment	1
Social responsibility	1



case can be offered pedagogically for presenting ethical dilemmas within an environment that is easily understood. The imbalance between public and management accounting might be excused if it is assumed that most accounting students will be presented with ethical cases with business contexts, in business courses. A similar argument could be made for systems cases. There is, however, no evidence to support this assumption. The state of development of ethics education may well be more advanced in accounting courses than with business courses.

The limited coverage in the government and international areas is surprising given the accreditation standards set by the AACSB. Current standards require coverage of the context of business which includes "global issues" (AACSB, p. 19) and suggest that "not-for-profit/governmental accounting (topics) and others should be offered and may be required" (AACSB, p. 44).

A significant number of accounting graduates will work in government settings. The ethical dilemmas they will face are as serious both to them and the public as those in public practice. Moreover, the government context is one which many students would readily comprehend. The two cases in the collection are not sufficient to prepare students for this environment.

Ignoring ethical issues in an international context is a serious omission. The sole international case involves a corrupt foreign official which arguably does not involve an ethical dilemmas given the existence of legislation proscribing such payments. There is obvious scope for more sophisticated or varied issues. For example, cases could describe U.S. reporting or auditing standards that are different and possibly even less sophisticated than those of a foreign jurisdiction. What ethical issues arise when one jurisdiction attempts to impose values upon another? How does the accountant serve two or more masters? Failure to expose students to the complexity of such issues will leave them ill-equipped and at risk of being naively chauvinistic in their approach to cross national ethical dilemmas.

Coverage must also be considered in terms of more than topic. Business cases in general have been criticised for pitching decisions at an inap-

propriate level for the student audience; too often at upper management and not the entry level position. It is relatively easy to train students to provide the "right" answer in an academic context. It is of far greater value if the exposure is to cases where there is a connection between the student's own experience and the issues. The students are taught skills needed to address the dilemmas they may actually be forced to resolve. Table II analyses the cases on the basis of the level of the decision maker. Here the coverage is appropriate; decision makers from all levels of the organization are represented. There is also an appropriate mix of small and large firms as well as financially sound and tenuous ones.

These strengths of the collection are, however, linked to an interesting weakness. There is extensive coverage of those dilemmas that confront junior employees but the collection lacks cases raising the most frequently discussed issues in the popular and academic literature. The events and scandals that indirectly gave rise to this collection are not covered. There are no expectations gap cases, and no Savings and Loans or equivalent cases. There are also no cases dealing with the controversies, such as those surrounding the accounting for derivatives, that have emerged while this project has been underway. If we consider the issues that have preoccupied

TABLE II
Level of decision maker

Decision maker	Number of cases
Director of firm	1
President/Chief executive officer	3
Comptroller/Chief financial officer	8
Manager/Accountant (new - 4, unknown - 1)	5
Partner	7
Audit senior (new - 7, experienced - 2, unknown - 2)	6
Audit junior (new - 1, experienced - 1, unknown - 1)	3
Tax accountant	5
Academic (senior - 2, junior - 2)	4
Miscellaneous	8
	<u>50</u>

academic debate, where are the very sensitive conflict of interest or independence issues? These omissions raise the issue of signalling. Might readers infer that these cases feature the issues that the editorial board believes to be of primary importance?

Effectiveness of style

These cases are well written, primarily in third person style, and have been thoroughly edited for consistency and accuracy. Readability and issue identification is appropriate for all designated audiences – undergraduate and graduate students, and practitioners. The essence of an ethics case is the dilemma.

The protagonist does not know what to do and, in a good case, the choice is not clear. There are obvious pluses and minuses to each alternative. In this way the case mirrors reality. The skill in writing the case is displayed in the subtlety with which the issues are set out. They can be neither obscure nor over-signalled. In this collection many of the authors stretch the “dilemma” so that, for example, not only is the decision maker faced with a painful quandary, but is hopelessly dependent upon present employment. The scenarios become repetitive and unrealistic. Students should be able to understand the dimensions of a dilemma without the addition of somewhat artificial “angst”.

A further observation relates to the instigator of the ethical dilemma.

It might be questioned whether such emphasis on third party pressure to take improper action misrepresents the world in which students will encounter ethical dilemmas. While the reports of disciplinary cases have obvious limitations in telling us how ethical dilemmas arise in practice – they are heavily weighted in favour of breaches of procedural rules within the respective Codes – it is still worth noting that the overwhelming majority of successful “prosecutions” arise where the accountants acted in relative isolation from the actions of third parties (Brooks and Fortunato, 1991; Schaefer and Welker, 1994). For example, the transgressors have been convicted of criminal offenses, defrauded a client, failed to perform any work on an audit for which the client has been billed, or failed to maintain currency in accounting and auditing standards. The accountants, for whatever reason, have chosen a course of action that, without any doubt, not only violates their professional Code but is also unethical.

Effectiveness of solutions and suitability of the collection for novice instructors

The solutions are comprehensive and the style ensures a disciplined approach to problem solving. Its weakness is obvious: it is also dreadfully dull when followed rigorously and repetitively. This brings us to one of the limitations to this entire project. While cases have often been identified as the appropriate vehicle to teach business ethics (Nash, 1985; Mathison, 1988; McNair and Milan, 1993), effective case teaching is an art that many have neither been taught nor acquired. The instructor must not dominate, despite the temptation to steer the students in the direction of a desired conclusion. A highly structured approach combined with a confined time frame, increases the potential for domination by the instructor. The seven step solution approach is useful for the novice instructor, but it carries with it inherent risks.

TABLE III
Instigator of ethical dilemma

Instigator and nature of issue	Number of cases
Third party pressure for inappropriate action	21
Third party fraud/inappropriate action	11
Self-induced problem	7
Miscellaneous	11
	<hr/>
	50
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Summary

We must return to the expectations we had for this work. This was an ambitious project and in many senses the weight of our hopes for viable course material fell upon the Editors' shoulders. It is easy to be critical about this collection. There are omissions in terms of topic coverage, the approach lacks variety, and there are limitations to its usefulness for instructors with limited experience with cases. Never the less, many of the cases are first rate and would be a useful addition to courses. Further, in contrast to commercial casebooks, these cases can be duplicated at will. This allows an instructor to include an ethics case in a course without requiring students to purchase a book or pay royalties.

Where does this leave the collection? We understand that there are no plans for an extension of the project. It is considered to be complete. We argue that leaving this project at such a stage is a very real indictment of the commitment of both academics and the profession to the teaching of ethics in the accounting classroom. Why has the collection received such a limited marketing effort and why are accounting instructors not seeking out these materials? This leads to the second part of this paper.

The present commitment of accounting academics to teaching ethics

There are some significant environmental constraints upon the teaching of accounting ethics. Most importantly, although many, if not most, schools today accept that some ethics should be incorporated within the accounting curriculum, few are willing and/or able to devote entire courses to such teaching (Cohen and Pant, 1989, McNair and Milan, 1993). This reluctance is partially the result of ambivalence over whether "stand alone courses" are the optimal method of delivering the material (George, 1987; McNair and Milan, 1993). It is also a function of diminishing resources for accounting and business programs in general, and continuing pressures to incorporate new technical material. With few new faculty positions available, the first choice in

hiring decisions is most often the main stream accounting academic.

These factors result in two limitations to accounting ethics education. First, most teachers are not trained formally in ethics. Few have terminal qualifications in ethics and the ethics content of doctoral programs is minimal. While there is interest amongst faculty in including an ethics component in doctoral programs (Crain and Carruth, 1992), it is unlikely that an entire course in ethics is feasible (Loeb, 1994). Second, most ethics teaching is incorporated in existing accounting courses and is subject to the will of the instructor to devote the requisite time to ethical issues.

These constraints must be considered in the context of a typical academic career. The primary criterion for success remains productivity in research. It has always been the case, however, that those wishing to advance the academic discipline of accounting ethics, have faced the obvious burden that comes from lack of critical mass. If their own subject is not perceived to be "mainstream" within their departments, and if new hires are unlikely to be uniquely qualified to advance the discipline, the weight of carving out a field of enquiry that meets high academic standards, falls on relatively few shoulders.

These limitations should be balanced against powerful incentives to develop this discipline. The enquiries that brought about the AAA Casebook also resulted in increased funding for accounting ethics research through the creation of unique centres, direct funding to researchers, and support for accounting ethics conferences, workshops, and symposia. While there may not necessarily have been funding for new faculty positions, there was considerable support for existing academics who chose to extend their interests to ethics.

The question now becomes, how effective were these initiatives? Alternatively, while indicators such as conference attendance might suggest academics were willing to take the first steps towards incorporating ethics in their classrooms, is there evidence that this is more than a passing fancy? Is ethics now considered part of the mainstream accounting discipline?

It is not the role of this article to test empir-

ically the proportion of accounting instructors incorporating ethics material in the classroom.⁴ There are, however, other indicators of the present commitment of accounting academics to ethics. We have already seen the ambivalent response to the AAA Casebook initiative. Another way of measuring academic interest is by evaluating research output. If academic performance is evaluated in terms of research quality and productivity, we should expect that commitment to a discipline will be evidenced by greater research output. Specifically, researchers will begin penetrating the elite academic journals and the number of articles on given issues will increase both in leading journals and in general.

We tested this hypothesis for ethical issues in accounting by using the Pacific Research Publication's *Database of Accounting Research (1994)*. We used this computer database as it contains all leading accounting journals and many lesser academic journals. It does not have full coverage of professional journals and magazines nor does it contain many journals published outside the United States. These do not represent significant shortcomings. Confirmation of this hypothesis calls for an examination of publications in academic rather than practitioner journals and American accounting academics consider the most prestigious journals to be domestic (Hull and Wright, 1990). The database does not contain finance journals but Zivney, Bertin, and Gavin (1995) found that the majority

of articles in these journals are not authored by terminally qualified accounting academics.

The database was searched for articles with the key word "ethic" that were published in the period 1984 through 1993. This key word includes variations such as "ethics" or "ethical". Citations were then classified by quartile using Hull and Wright's (1990) rankings of journals. Hull and Wright derived these rankings based upon evaluations of accounting journals by a large sample of accounting academics. These rankings were derived in the late 1980s which represents the mid point of the period of this study. Results of this search are shown in Table IV.

While the number of ethics related articles has increased over the period, articles are still rarely published in accounting journals contained in the database. In the best year (1990), only 18 articles had an ethics orientation. The very small number of articles makes it impossible to draw statistically significant conclusions concerning quality of journals, but articles in top quartile journals are the exception. It is not evident whether top quartile journals are reluctant to accept ethics oriented articles or whether few are submitted. Some accounting academics, with an orientation to public interest accounting, view the editorial policy of AAA's premier journal, *The Accounting Review*, as so restrictive and specialized that it is irrelevant to the needs of future teachers, students, and researchers (Public Interest Section AAA, 1995). By extension, this same opinion

TABLE IV
Citations in *Database of Accounting Research (1994)* using keyword "ethic" organized by Hull and Wright's (1990) rankings

	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984
First quartile	3	2			2	2	2	2		2
Second quartile	6	1	1	5	6	2	5			1
Third quartile	5	2	2	9	2	2	1	3	3	2
Fourth quartile						2	1		1	
New journals	1	7	1	3		1	1			
Non listed journals	1	1	1	1	—	—	—	—	—	—
Total	<u>16</u>	<u>13</u>	<u>5</u>	<u>18</u>	<u>10</u>	<u>9</u>	<u>10</u>	<u>5</u>	<u>4</u>	<u>5</u>
Articles in year	1048	1168	1122	1075	1165	1080	1054	936	902	851



could be applied to many top quartile accounting journals. There are, however, several newer journals such as *Critical Perspectives on Accounting*, *Advances in Public Interest Accounting*, and *Accounting, Auditing, and Accountability Journal* which have editorial orientations more conducive to publishing ethics articles, but these are not generally recognized as top tier journals.

A different perspective on publishing is offered in Table V which analyses the contents of McCutcheon's *Annotated Bibliography of Accounting and Auditing Ethics* (1994). The bibliography contains several hundred items of which 135 relate directly to accounting and auditing. The bibliography has a Canadian orientation and was assembled on a selective basis so its contents may not be completely representative of U.S. publishing patterns. Common publishing outlets are professional magazines which suggests that the profession puts a higher ranking on ethics than do academics. The numerous articles from the *Journal of Business Ethics* and the *Business and Professional Ethics Journal* indicate that academics are conducting ethics oriented research but are not selecting mainstream accounting journals as publishing outlets. A cursory analysis of these articles suggests that they do not utilize the research paradigms in vogue in accounting journals, are often oriented towards teaching, or are simply of lower quality and so are unlikely to be suitable for first quartile accounting journals.

Data about publication were presented in

TABLE V
McCutcheon's (1994) annotated bibliography of accounting ethics organized by Hull and Wright's (1990) taxonomy

First quartile	18
Second quartile	30
Third quartile	18
Fourth quartile (primarily practioner journals)	22
<i>Journal of Business Ethics</i>	28
<i>Business and Professional Ethics Journal</i>	5
Other non listed journals	7
New journals	7
Total	135

order to evaluate patterns of research quality and productivity in accounting ethics. They suggest that the study of ethics remains on the periphery of accounting research despite a ten year period of solid funding support. There are some positive indicators. New journals have been introduced with far broader mandates that include ethics. The business ethics journals continue to publish significant numbers of accounting articles. Finally, practitioners still value discussions of ethical topics. But there is little here to provide incentives to young researchers who must prove themselves in an increasingly competitive academic environment. Many of us would counsel a young academic away from ethics research. When success is measured in terms of publication in top tier journals, establishing a research agenda in accounting ethics quite obviously remains too high risk for the majority of new faculty.

Conclusion

This article had two goals: to evaluate the AAA Casebook and to review current commitment to accounting ethics in general. The two goals became intertwined as the Casebook was published both to "raise consciousness" and to provide an identified, critical resource to educators. If the Casebook is at least adequate and if the commitment to incorporate ethical issues in accounting courses is there, we would expect a positive response to this publication.

We know the response to the Casebook has not been effusive. There is little evidence of widespread adoption by accounting faculty and if materials are not readily available they are also unlikely to be extensively used. Yet our review of the Casebook materials suggests that quality is not an issue. Its one principle weakness is interesting in light of our broader interest in commitment to accounting ethics. There are obvious omissions and imbalances in topic coverage. Our understanding is that the collection is a reflection of the ability of the editorial board to solicit cases. The response it met was not, apparently, overwhelming and patchy topic coverage is the inevitable consequence.

We chose to examine commitment in general by considering one of the principle indicators of academic interest, research output. We found little evidence to support the notion that accounting academics are strongly committed to research programs in accounting ethics. The volume of accounting ethics research is limited and what is published seldom appears in top tier journals. There is little indication of any trends that will change this state of affairs.

Clearly there are limitations to the measures of commitment we have chosen in this article. The proliferation of commercial casebooks at about the same time as the publication of the AAA Casebook may account, at least in part, for the disappointing circulation figures reported here. Further, research output is only one indicator of commitment. There is still not enough known about the actual levels of teaching ethics in the accounting classroom and we would encourage others to improve on existing data. Nonetheless, there is room here for some concern. Academic disciplines are subject to waves of fashion, and it is unlikely that accounting ethics will be any more immune than other fields of endeavour. The crises of public confidence in financial institutions in the late 1980s provided the ideal impetus for a growth in interest in accounting ethics. Research funding flowed into the discipline in unprecedented amounts. There will inevitably be a time of reckoning when institutions evaluate what return has come from this investment. If academics cannot point to a secure foot-hold in the broader accounting discipline, the credibility of accounting ethics will inevitably be diminished.

Notes

¹ This project was supported by the Centre for Accounting Ethics, University of Waterloo.

² See for example, Cottrell and Perlin: 1990, *Accounting Ethics* (Quorum Books, Westport, CT), or Windal: 1991, *Ethics and the Accountant: Text and Cases*, 2d. ed. (Prentice Hall, Inc, Englewood Cliffs, NJ).

³ Italics added.

⁴ This question has been addressed by others. See for example, McNair and Milan, 1993.

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*Associate Professor, Business Law,
School of Accountancy,
University of Waterloo.*

*Associate Professor, Accounting,
School of Business and Economics,
Wilfrid Laurier University.*