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## FORUM: ETHICS, CREDIBILITY AND GOVERNANCE

ETHICS RESEARCH: AN ACCOUNTING  
EDUCATOR'S PERSPECTIVE

**E**thics and ethical behaviour are generally expected of professionals. Ethics and moral reasoning<sup>1</sup> in particular are important characteristics in professional accountants because society entrusts them with ensuring that financial information is disclosed fairly and honestly. If professionals demonstrate a strong ethic, and if this is widely believed to be the case, then market players can willingly engage in, and distant financiers are more likely to contribute to, economic activity.

Trust is thus foundational to the professional's work. According to Bishop (2000, p. 568), "cultural systems of trust . . . are directly relevant to business ethics" because there is a reliance on the information accountants compile and disclose and on which they come to opinions. However, recent publicity has raised doubts about whether the public "trust" vested in accountants is justified. Scandals such as those associated with Enron, WorldCom, Parmalat and HIH raise the concern that accountants — possibly on a wide scale — have not always practised what they may preach.

Being "ethical" is not always easy, and the solutions to ethical dilemmas may not always be straightforward. Professionals may be called on to consider complex situations and to make decisions that can result in significant revenue sacrifices. Auditors and accountants may have to resist pressure from management to accept aggressive reporting practices, or they may be drawn by competing clients to protect, or disclose, confidential information (eg, see examples in IFAC 2003, IES 4).

This study recognises the importance of ethical issues to accountants, and is particularly concerned with their educational implications. The purpose is to evaluate the literature on accounting ethics education to ascertain how educators can learn from, and researchers can make a contribution to, research in ethics education. It is structured for educational interests by forming primary categories around the needs of the educational manager and educator; and subcategories are drawn from the ethics education literature

*This review of ethics education in accounting shows the contributions of, and gaps in, existing work. The investigation can contribute directly to an ethics educational program, while shedding light on topics that could be usefully extended. The paper is structured uniquely for educational interests by forming primary categories around the needs of the educational manager and the classroom educator; subcategories are drawn from the literature itself. The analysis anchors on McDonald and Donleavy's (1995) review and looks to studies published in the decade between 1995 and early 2005.*

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### Ethics, morals and accountants

"Ethics" is derived from the Greek term "ethos" meaning "character" or "custom". It is concerned with rules of right and wrong and expected behaviour, and is grounded in moral principles (Solomon 1984, p. 2). "Morals" are the fundamental values underlying that behaviour and those rules, and morality is seen to be fixed and bound up in beliefs formed early in life (eg, Oddo 1997, p. 4). Ethics and morality are inseparable concepts and are considered by some to be synonymous (Shaw 1999).

There is no single interpretation, however, of what it *means* to be "moral" or "ethical". Some believe that ethics should vary in each situation. Robin (2000) and Donaldson (1996), for example, understand "ethic" in terms of a group's unique experiences in a particular context. Others look to utilitarian outcomes to guide ethical action (Turnipseed 2002). Utilitarianism itself underlies neo-classical economics with its focus on creating "utility" and "cost-benefit". There are other interpretations. A libertarian-egoist might suggest that the pursuit of one's own personal interest constitutes ethical behaviour (Turnipseed 2002, p. 3), while distributive justice advocates would point to equity principles as an indicator of ethics (Schemerhorn 1999) and procedural justice advocates consider whether processes are applied fairly (Ferrell and Ferrell 2000, Rawls 1972).

For many, ethics and morality draw on a universal understanding. Aristotle was eminent among those who came to understand "virtue ethics" in terms of characteristics such as courage, self-control, generosity and truthfulness (Rachels 1993, p. 159). A number of modern philosophers, including those in accounting, have argued for the need to return to these ideas. "There is a need for virtue in accounting because the virtues enable accountants to resist client and commercial pressures that may result from conflicts between an accountant's obligation to a client or employer and public interest considerations" (Mintz 1995, p. 247).

Just as there are different views on what ethics is, so are there different views of an accountant's ethical responsibility. Are professional accountants to make

utilitarian, market-wise decisions, as Armstrong *et al* (2003) suggest? Or is altruistic behaviour the norm? Moizer (1995, p. 416) states that accounting "has the capacity to be a virtuous practice in the Aristotelian tradition". If so, the profession is the referent point for those lofty expectations (Frankel 1989).

Mitchell *et al* (1994, p. 40) state: "High amongst the traits ascribed to professional occupations is the view that the members of a profession are altruistic, unselfishly promote the public interest . . . and adhere to a professional code of conduct." The International Federation of Accountants (IFAC), in its 2003 statement IES 4 *Professional Values, Ethics and Attitudes*, concurs generally with the need for ethical professionals, but the moral rationale behind this position is not made clear: "The program of professional accounting education should provide potential professional accountants with a framework of professional values, ethics and attitudes for exercising professional judgment and for acting in an ethical manner that is in the best interest of society and the profession" (IFAC 2003: IES 4, para. 13).

Should then the professional make ethical decisions on behalf of "society" in an altruistic fashion, or only on behalf of "society" if and when it serves the profession or its members' individual economic goals? It is a complex but important question and, if unresolved, can lead to ambiguous professional guidance. For example, while accounting promulgations seem to draw from virtue principles in expecting members to be independent and to serve others, it also draws from utilitarian and egoist positions in calling for an appearance of independence (eg, IFAC 2005, para. 8.8 and 7.1). Which is it to be?

While these questions cannot be resolved here, they and the events that give rise to them should be debated and considered closely by professions and by future professionals.

It is not surprising that major professional accounting organisations expect higher institutions of learning to introduce ethics into students' undergraduate curriculum (eg, IFAC 2003, para. 15). The question of how to educate a student about ethical dilemmas they have not yet faced is a challenge for educators.

This paper draws from and follows on from a study by McDonald and Donleavy (1995) to review recent literature on accounting ethics education. There are oth-

## THE QUESTION OF HOW TO EDUCATE A STUDENT ABOUT ETHICAL DILEMMAS THEY HAVE NOT YET FACED IS A CHALLENGE FOR EDUCATORS.

FIGURE 1: CLASSIFICATION OF EDUCATIONAL ISSUES	
Van Peurse and Julian (2006)	McDonald and Donleavy (1995) Source
<i>Demographic studies</i>	(No equivalent)
<i>Education management issues</i>	
Program focus	Goals of the course and alternative teaching models
Integration and expertise	Who should teach and whether (business or accounting ethics) should be separate courses
Support for educators	Need for staff training
Program structure	(No equivalent)
Timing issues	Where in the program it is offered

er and more recent reviews on similar, although not identical, topics such as that on adult moral and ethics education (Wright 1995) and on ethical decision-making concepts (Armstrong *et al* 2003).<sup>2</sup> The McDonald and Donleavy (1995) study is however closest to the goals established for this investigation and therefore forms the starting point for the review. Figure I illustrates how their framework is used as an anchor point, and the following discusses its application.

### Ethics and accounting education

Poynter and Thomas (1994, p. 2) wrote: "[Harvard Business School students studied] were capable of making value-based judgements within a given context, but their primary hindrances are a lack of experience in making value-based decisions, a lack of comprehension regarding the consequences of their actions on society . . . and an inability to articulate their own values in a leadership role."

A survey by the Australian Society of CPAs (now CPA Australia) revealed strong support for ethics education (Leung and Cooper 1995). They are not alone (eg, Gunz and McCutcheon 1998, Farrell *et al* 2002). There is an apparent need for ethics education. There is also a need for students and professionals to commit to ethical behaviour and to exhibit the courage needed to apply it when pressures of public practice emerge (Armstrong *et al* 2003). Doubts have been expressed, however, about being able to "teach" ethics or, more fundamentally, morality (eg, Wimalasiri 2001, Kerr and Smith 1995, Helps 1994, p. 46). Some believe that teaching ethics at the tertiary level has little real value because, by the time students reach university, their character is too well established to enable moral change (see Eynon *et al* 1996, Oddo 1997, p. 4).

Yet there is evidence to suggest that it is possible. It seems that moral reasoning can be developed even at a time in students' lives when they are preparing for the profession (Wimalasiri 2001, Eynon *et al* 1997, Weber 1990, pp. 185–6, Kerr and Smith 1995). This is encouraging and would seem to make the educational exercise highly valuable. Ethics education at least provides an opportunity to raise an awareness of ethical issues as they arise, and potentially to develop the skills to respond to them. Highlighting ways in which the education process can be improved may make a significant social and professional contribution.

## METHOD

The purpose is to focus on the needs of the educator and to acknowledge the contribution of many types of research: scientific and qualitative, subjective-personal and highly structured. McDonald and Donleavy (1995) provide a useful starting point because they categorise "goals" for ethical education and "objections" or "weaknesses" to educational practices without limiting their analysis to any one type of research style or philosophical paradigm. Figure 1 illustrates the McDonald and Donleavy (1995) model, and shows how it was modified here to reveal a current literature on accounting ethics education.

A significant modification is to separate educational management issues from teaching issues because of the natural division in the recent literature. This division reflects the difference in interests between the up-front educator, dealing with presentation and classroom techniques, and the educational manager, dealing with policy and program management. We also added the following categories:

- demographic studies;
- program structure (an educational management topic); and
- professional code as teaching material (a teaching methods topic).

Non-empirical, as well as empirical, research is included to capture issues that may be important to educators but do not necessarily lend themselves to statistical analysis or empirical testing.

There are literatures on similar topics such as the impact of education or codes (eg, Farrell *et al* 2002, Eynon *et al* 1997), moral reasoning and capacity (eg, Snodgrass and Behling 1996, Lovell 1995) and teaching methods for accounting generally (eg, Johnstone and Biggs 1998, Sawyer *et al* 2000, Bashir 2000). While this literature is occasionally drawn on for analysis, the review proper is limited to studies that recognise the confluence of three characteristics — ethics, accounting or business, and education — to see what of direct interest to accounting ethics educators has emerged.

Databases and academic journals from 1995 to early 2005 were reviewed. Special issues such as the 1994 issue of *Business & Professional Ethics Journal* and the 2004 special issue of *Issues in Accounting Education*

mark the period just before and towards the end of the period examined. Databases used include Elsevier, Emerald (supported by hard-copy journals), Ebsco-Host and ABI Proquest. We used the keywords “ethics education”, “ethics and accounting”, “professional ethics education” and “teaching ethics” as starting points. The following journals were reviewed issue-by-issue: *Journal of Business Ethics*, *Research on Accounting Ethics* (now *Research on Professional Responsibility and Ethics in Accounting*), *Business & Professional Ethics Journal*, and *Business Ethics Quarterly*.

Some studies fall into more than one category if their findings overlap with those of other topics. Each section starts with a definition of the topic, then gives an overview of relevant earlier research and a critique of subsequent research.

## DEMOGRAPHIC DIFFERENCES

Demographic characteristics are often the focus of, or are brought into, empirical studies for comparison-by-group. In this manner, a number of cultural, sub-cultural, gender and occupation variables are isolated and tested to determine preference differences, moral development differences or attitudinal differences. As demographic issues would be of concern to both managers and classroom educators, they are considered separately from the two other major categories. Recent works which focus on demographics include:

- Wimalasiri (2001) uses comparative moral reasoning stages to measure significant differences between Australian and New Zealand subjects and US subjects (significant), gender (not significant), vocation (not significant), firm ownership (not significant) and between those who have a strong religious affiliation and commitment to those who do not (significant).
- Thorne (2001) applied a three-item version of the Defining Issues Test (DIT)<sup>3</sup> to determine whether accounting students use their “cognitive moral capability [whether higher order principles are brought into someone’s moral reasoning] in the resolution of accounting specific moral dilemmas” (p. 103). One hundred and ten results were analysed. Demographic characteristics (work experience, age, education and gender) were tested. Cooperative students (students working in work teams) were found to apply more principled considerations to non-accounting-specific moral dilemmas. Demographic results were either not significant or, with respect to education level, contrasted with similar and previous studies.
- Waldmann (2000) discusses cross-cultural factors between Confucian and Western philosophy and the apparent significance of cross-cultural factors for accounting ethics, globalisation and ethics education.
- Coate and Frey (2000) included a review of gender-based differences on the ethical disposition of

accounting students and sampled 147 responses about students’ “intentions”. They concluded that while “mixed support” for gender-based differences was found, differences did emerge when it came to the context in which cases were employed in the classroom.

- O’Leary and Cotter (2000) surveyed accounting students’ ethical attitudes and attitudes toward whistle-blowing. They found significant differences between Irish and Australian students, with Irish students more willing to act unethically in situations where their actions are unlikely to be uncovered.
- Ravenscroft and Jeffrey (2000) explored the relationship between rule attitude and DIT scores in second and fourth-year tertiary business students. Three hundred and ninety-seven students were tested against four hypotheses. Among hypotheses tested were: (1) Are rule attitudes related to scores: significantly so; (2) Do senior accounting students have a more positive rule attitude than others: significantly so; and (3) Rule attitude effects for post-conventional, conventional or pre-conventional levels: significant. Results indicate that, in the sub-culture of prospective accountants, accounting students as a group are more inclined to adhere to rules than other business students.
- Shafer and Park (1999) compared student responses with an experiment that incorporated ethical vignettes. They found significant differences between Asian and Caucasian subjects, but not between Caucasian and Hispanic subjects. There was significant gender difference on some items, but without a consistent pattern.
- Thorne (1999) compared moral development stages of 214 English-Canadian and US university students to conclude that there were no significant age or audit experience differences. Gender differences and years-of-education differences were significantly associated with moral development.

On the basis of this sample, cultural, sub-cultural and gender-based differences appear to exist — particularly with respect to attitude and moral development — and are worthy of further study. While the findings are not consistent in all respects, educators may be interested in potential differences that may result from changing demographics in the classroom (see Table 1 for a summary).

## EDUCATIONAL MANAGEMENT ISSUES

If ethical education is to be of value to business, professions and accounting students, it must be well managed. Educational management is defined as ensuring that learning activity is carried out in the manner and toward the goals expected of it. Educational management draws on managers’ leadership and inspiration,

**TABLE I: DEMOGRAPHICS AND EDUCATION MANAGEMENT ISSUES**

Topic	Author(s)	Method	Results/Conclusion
<b>Demographics</b>			
	Wimalasiri 2001	Empirical	Cultural difference significant
	Thorne 2001	Empirical	Demographic results not significant
	Waldmann 2000	Normative	Cultural factor significant
	Coate and Frey 2000	Empirical	Gender factors inconclusive
	O'Leary and Cotter 2000	Empirical	Cultural factor significant
	Ravenscroft and Jeffrey 2000	Empirical	Rule attitude and DIT scores
	Shafer and Park 1999	Empirical	Some cultural factors significant
	Thorne 1999	Empirical	Mixed results
<b>Educational management issues</b>			
Program focus	Jennings 2004	Normative	Case focus toward absolutism
	Reynolds and Bowie 2004	Normative	Kant's moral imperative as guide
	McPhail 2001	Literature	Urged to address "dehumanisation"
	Davis 1999	Normative	"Just follow the rules"
	Carroll 1998	Normative	Individual moral responsibility
	Mintz 1995 and 1996	Normative	Aristotelian ideas of virtue
	McDonald and Donleavy 1995	Literature	Promote autonomous thinking
	Earley and Kelly 2004	Empirical	DIT and AEDI scores on 2 classes
	Lawson 2002	Empirical	Educators views on multiple issues
	Bernardi <i>et al</i> 2002	Empirical	Critical emphasis and moral reasoning
	Kenny and Eining 1996	Empirical	Non-subtle ethics approach
	Lampe 1996	Empirical	Before and after class DIT scores
	Lampe and Finn 1994	Empirical	Moral reasoning, curriculum
	Thornton 2000	Normative	Questions "justice" as benchmark
	Reiter 1996	Normative	Questions Kohlberg/Gilligan
	Alam 1999	Empirical	Manager preferences: New Zealand
Integration and expertise	Klein 1998	Normative	Urges non-integration
	Oddo 1997	Normative	Urges integration
	Alam 1999	Empirical	Manager preferences: New Zealand
	Gunz and McCutcheon 1998	Curriculum	Use of AAA cases not evidenced
Support for educators	Baetz and Sharp 2004	Curriculum	Textbook review
	Bernardi 2004	Normative	Legitimacy for ethics research
	Thomas 2004	Empirical	Bibliography compiled for educators
Program structure	Koehn 2005	Normative	Three structures to transform
	Jennings 2004	Normative	Case-based, absolutist approach
	Bishop 2000	Normative	Seven issues "usefully" raised
	Davis 1999	Normative	Interpretations of rule-following
	Carlson and Burke 1998	Grounded theory	Educational structure recommended
	Oddo 1997	Case	Non-integration recommended
Timing issues	LaSalle 1997	Empirical	Recency effects supported
	Kenny and Eining 1996	Empirical	Retention not indicated
	LaGrone <i>et al</i> 1996	Empirical	Recency implications; gains appear transitory

interpersonal skills and financial oversight. Relevant activities may include developing educational initiatives, leading programs, overseeing administration and teaching, ensuring educational goals are met, and employing and managing staff. As viewed by Bush and Bell (2002), educational management requires personal vision and an ability to oversee resources.

### Program focus

The central issue is to enable business students to analyse the ethical issues they will face in management, arrive at a decision they feel to be right, proper and fair and then have the moral justification and courage to follow that decision (Hosmer 1988, p. 15).

Program focus is concerned with the outcome that a program should, could or does achieve. It adopts an utilitarian perspective, a view on what should be accomplished by educational intervention, such as meeting curriculum goals or enhancing students' ability.

Program focus is similar to McDonald and Donleavy's (1995) category "Goals of the Course", although the literature to which it refers has changed from the early 1990s. The pre-1995 literature is dominated by normative, not heavily empirical, recommendations (eg, Mintz 1990, p. 51, Sims and Sims 1991, p. 213). The recent literature appears to have matured, adopting philosophical or social perspectives or, more commonly, concerning itself with measuring moral development. As to the former:

- Jennings (2004) argues for an absolutist perspective in putting a case for a free-market approach to professional ethics education. Critiquing the use of social responsibility, code and stakeholder models, Jennings challenges the use of relativism for professional ethics courses and recommends seminal works to encourage acceptable social behaviour.
- Reynolds and Bowie (2004) draw on Kant's ethical theories and moral philosophy to recommend three guiding principles for a business ethics program: communicating purpose, respecting free will, and constructing from common agreement. The paper also argues that education should be "consistent with best practice in business" (p. 283).
- McPhail (2001) draws on the literature in ethics education practices in law, engineering, medicine and accountancy to encourage programs that develop moral sympathy among their students. Specifically, McPhail argues that "emotion should be introduced into accounting education and in particular emotional commitment to other individuals should be encouraged" (p. 279). He encourages the use of "real life" case studies, actions to enhance emotional sensitivity and solutions which address "dehumanisation" problems.
- Davis (1999) argues that "following the rules" is a reasonable benchmark for ethical performance and that doing so is a reasonably robust way of acting as a responsible professional. He distin-

guishes however between "blind", "negligent", "stupid" and "malicious" obedience and "interpreting" rules to behave in accordance with the highest principles. Davis assumes that "code" represents ethical expectations, and that it can be interpreted consistently by those who come into contact with it.

- Carroll (1998) makes an argument for building values in accounting education by incorporating integrity as the "central organizing principle" (p. 138). He grounds the argument in moral philosophical frameworks including utilitarianism, deontology and justice, as inspired by Hume, Bentham and Mill, and proceeds to consider how one can and should behave in a holistic ethical framework. He advises educators that "further research is needed to deal specifically with the ethical curriculum as a means of promoting integrity in accounting education" (p. 161).
  - Mintz (1996, 1995), in a philosophically-informed analysis, expresses a concern with teaching morality and virtue. Drawing on Aristotelian virtues and classical Greek philosophy, Mintz encourages the incorporation of virtue, a concern with situation ethics and the idea that "right and wrong does exist" (p. 830).
  - McDonald and Donleavy's (1995) literature review examines business ethics teaching practices from descriptive, prescriptive and analytical perspectives. They appear to draw on research from the previous 10 years or so to suggest appropriate goals for ethical education. A fundamental recommendation is that programs should promote the individual's ability to think and act autonomously. Other topics discussed include criticism of business ethics courses and their use as palliatives to the community, whether ethics can be taught, and problems with hypocrisy, ambiguity and indoctrination potential.
- These studies comprise foundational rationales for educational programs. In contrast, several empirical studies in this category draw heavily on Kohlberg's interpretations of Rest's (1979) Defining Issues Test to measure the effects of education on students' moral development. These studies are included in the program focus category because they concern the human "outcome" of an educational program and how it might be achieved.
- Earley and Kelly (2004) provide an examination of how classroom interventions may have improved students' scores using the Accounting Ethical Dilemma Instrument (AEDI) developed by Thorne (2000) and the DIT. Results indicated increases in AEDI scores but no corresponding increases in DIT scores. Experiments were on courses before and after public disclosures on the Enron case, but no significant difference was found.
  - Lawson (2002) sought opinions from faculty members in five business schools on what a busi-

ness ethics curriculum should achieve. Significant points of agreement included: “Good ethics makes good business”; students should understand complexities; faculty can influence ethical behaviour; there is time in your course to teach ethics; teachers should allow opinion which conflicts with their own; and teaching ethics enables students to perceive more complex situations. Significant points of disagreement were: “Ethics, either you have them or not”; and teaching ethics indicates a softening of academic standards.

- Bernardi *et al* (2002), drawing on previous work (Bernardi 1995) tested whether different types of accounting programs affect students’ moral reasoning. Testing of 150 students indicated that an educational program can make a difference in students’ personal development. The findings on the importance of critical thinking to the development of accounting students’ moral reasoning have direct implications for what can be included in accounting programs.
- Kenny and Eining (1996) used attribution theory to conduct two experiments, observing 125 undergraduates and testing four hypotheses on the effectiveness of different methods of integrating ethics into financial accounting. Of significance is the hypothesis that if there is a “subtle” introduction of ethics issues, there will be less improvement in ethical awareness (not supported). The implication is that the program focus should be unambiguous and non-subtle.
- Lampe (1996) used the DIT in an experiment to measure moral development in students before and after classes that incorporated ethical content. There were 144 responses from accounting information systems students and 328 from auditing students. Conclusions include: “Participating students did not achieve higher levels of moral reasoning following the class interventions designed for that purpose” (p. 187).
- Lampe and Finn’s (1994) study, although published earlier than other studies reviewed, is included because it appears to have established a strain of research which relies on Kohlberg’s framework (or similar frameworks) for accounting ethics education research. Lampe and Finn (1994) collected DIT scores from auditing students and practitioners using five ethical dilemmas, and drew associations between ethics education accomplishments and subsequent actions. They concluded that practitioners made more conservative (rule-following) decisions than did students.

There are, however, reasons to challenge DIT as a sole moral compass:

- Thornton (2000) questions DIT’s reliance on “justice” as the measure on which professionals should be judged, and asks whether there is a role for fundamentalism and orthodoxy in profes-

sions. This controversial position adds a lively element to the debate.

- Reiter (1996) compares Kohlberg’s “ethics of justice” and Gilligan’s “ethics of care” theories of moral development. This analysis is used as a basis to critique the sole use of the American Accounting Association seven-step decision model approach<sup>4</sup> because it narrowly focuses on moral reasoning rather than actions and skills to deal with ethical problems. She recommends consideration of classroom alternatives based on “ethics of care” which could help students develop the complex skills they need.

The moral development research appears to contribute uniquely by measuring “effects” on students of educational intervention. There is also an effort to promote logical analysis and communication in the classroom:

- Alam (1999) surveyed 200 New Zealand company managers about their preferences for the accounting curricula. A significant proportion (77%) agreed that more exposure of ethics in the accounting curricula was needed, and that it should be integrated with other courses (69%). As to program focus issues, managers are found to prefer broad-based topics, the development of moral values, the development of a balanced range of skills (technical, creative, communication and negotiation) and a balance between theory and practice.

Studies using the DIT have become familiar since the mid-1990s. Other types of empirical work could usefully target practitioners, corporate directors or regulators — “beneficiaries” of a professional’s ethics — for their perceptions of what they would like to see in students graduating from accounting programs. Equally, educational managers might benefit by knowing whether programs that emphasise particular skills or practices lead to desired outcomes.

### Integration and expertise

This includes research about whether ethics education should be in separate, ethics-focused classes taught by philosophers or ethicists, or be integrated in traditional accounting and business courses. This is an important issue for educational managers because it could lead to resource-laden decisions about whether to acquire special expertise, train existing staff or carry out significant and cross-disciplinary program restructuring. McDonald and Donleavy (1995) raise these matters in their inquiry into who should teach business ethics. They separately analyse what expertise is required by educators.

The pre-1994 literature tends to make personal, experience-based recommendations about such matters (eg, Weber 1990, p. 187, Hildebeitel and Jones 1992, p. 4, Mintz 1990, p. 51, Bishop 1992). More recent studies appear to focus on the disciplinary skills and knowledge needed for integration:

- Klein (1998) claims in a commentary that little consensus has been reached on the value of eth-

ics education, because of the failure to place ethics education solely within the philosophy or social science disciplines. The author concludes that such placement should occur and hails, we note, from a social science discipline.

- Oddo (1997, p. 2) makes a case for integrating ethics into the curriculum. While this is claimed to be a literature review, the literature drawn on is not extensive and the author relies on the general characteristics of the Niagara University ethics program and AICPA code for inspiration and support. The author claims that when ethics is taught as a separate course, students incorporate less of what they learn into other business situations, and that when it is drawn into the philosophy and religion courses, students develop a better understanding.

Recent empirical and curriculum studies raise the question of whether ethics topics should be taught within or outside accounting courses:

- Alam (1999), in his survey of New Zealand managers, found that most believe ethics should be integrated into the accounting curriculum. The seniority of the managers is not known, nor was their non-response bias tested. Nonetheless, this is one of the few studies found which surveyed users of accounting services.
- Gunz and McCutcheon (1998) studied curriculum practices by using a 1994 database to determine the extent to which the AAA *Ethics in the Accounting Curriculum: Cases and Readings 1994* was adopted. There was little evidence of heavy use of this material in traditional accounting courses, and the policy of employing mainstream accounting academics may play a part.

There is room for further research which measures the effects of integrating ethics throughout an accounting curriculum, and which compares the influence of instruction from different disciplines on outcomes of student learning. A 2003 analysis of audit course content provides a potential framework for studies (Johnson *et al* 2003), but it has not yet been applied to ethics.

### Support for educators

“Support for educators” is the idea that to provide accounting ethics education of the highest quality, the educator needs advice, training and resources. Support for educators looks at issues such as financial support, curriculum support, employment and other incentives and training for teaching staff.

Previous studies show that while there is no consensus on the type of support needed, there is agreement that accounting educators, as a group, lack training, experience and sometimes interest in a topic outside their traditional field (McDonald and Donleavy 1995, Loeb and Rockness 1992). Previous literature also establishes the importance of providing support for educators because they become mentors for students and may be powerful messengers about wheth-

er ethics is or is not important (eg, see McDonald and Donleavy 1995, Poynter and Thomas 1994). There are also empirical precedents concerned with support supplied or required (McNair and Milam 1993, Sisaye and Lackman 1994, Loeb 1994). Unfortunately, interest in resourcing has not been widespread and the issue has re-emerged only recently:

- Baetz and Sharp (2004) examined 25 business ethics textbooks for coverage of theory, definitions of ethics and topics. They concluded that while there is case material to support educators, instructors’ guides are not common. They also concluded that there is a narrow range and inconsistent application of ethical theory.
- Bernardi (2004) considered a related topic — whether there is adequate support for business ethics research — and concluded that ethics research may be undervalued and that educational ethics research may not receive the resources it needs.
- Thomas (2004) provides an extensive bibliography of resources for the accounting educator, either for stand-alone courses or to be integrated into other courses. The bibliography is produced “post-Enron” so as to incorporate some of the more recent evaluations of unethical practice.

Unfortunately, there is little empirical evidence of what financial or staff support exists, or whether it is adequate. Educational managers might benefit from such research and from cross-university comparisons of budgeting practices, staff training practices, educators’ views and curriculum practices.

### Program structure

Program structure concerns organising the learning experience. It is the idea that learners will be affected by the nature and order of material in an ethics program. Callahan (1980) identified five key goals and a framework designed to stimulate the moral imagination, recognition of ethical issues, elicitation of a sense of moral obligation, development of analytical skills and toleration, and reduction of disagreement and ambiguity. Loeb (1988, p. 322) developed Callahan’s principles further for accounting applications. Recent studies are similarly philosophically-inspired and/or experience-grounded:

- Koehn (2005) presents and recommends three structures to teach business ethics in a “liberal arts, [and] transformative” way. The structures are an attempt to create a classroom situation that will “transform” the students, even those most resistant to ethics learning.
- Jennings (2004) critiques “currently-used models of business school ethics training” (p. 15), including the social responsibility model, the code model and the stakeholder/normative model. Jennings develops a general program structure based on examining recently failed companies from a perspective that, in contrast to adopting a moral rela-



tivist approach, points to rules for acceptable social behaviour.

- Bishop (2000) considers normative theories of business ethics including stockholder (maximising stockholder wealth), stakeholder (and moral agents) and Integrated Social Contract Theory (a social concept which bridges contract and organisational theory), promoting the latter in conclusion. Bishop recommends the use of seven morally-principled elements in decisions and to provide structure in the classroom: recommended values, grounds for accepting values, decision principle, to whom it applies, whose interests should be considered, the context for application, and legal/regulatory structure assumptions.
- Davis (1999) considers seven interpretations of the code-dependent “ideal” of “following the rules” which could have structural implications: blind, strict, malicious, negligent, accidental, stupid and interpretive obedience.
- Carlson and Burke (1998), in an empirical study, used a combined survey and grounded theory analysis on data collected from 67 university students. Case-based decisions were measured against a pre-established professional standard. Among their findings are that 73% of the students agreed with the “ethicist” view at the beginning of the course, but only 63% agreed at the conclusion of the course. The authors encourage and to some extent demonstrate the effects of the following decision-oriented educational structure: developing an awareness of ethical issues and problems, building analytical skills in ethical decision-making, cultivating an attitude of moral obligation and personal responsibility in pursuing a career, and stimulating the moral imagination.
- Oddo (1997) recommends a framework which includes three course units of philosophy (including ethics), three of religious studies, and business courses to reinforce and apply the concepts to real-world situations. An assumption of the recommendation appears to be that cross-disciplinary knowledge should be incorporated into ethics programs.

Overall, the studies in this category tend to be experiential yet uncritical frameworks of business ethics programs. Nonetheless, the topic of program structure has benefited from a significant level of research, although it could perhaps be enriched by studies whose authors adopt a deeper examination of their own underlying assumptions.

### Timing issues

McDonald and Donleavy (1995, p. 2) ask: “Where in the degree program should [ethics education] be offered?” This category of timing includes the question of whether students are likely to recall and apply ethical learned knowledge more if that knowledge is taught at a particular point in their education.

McDonald and Donleavy refer to a number of studies on timing. Their findings vary. One conclusion is that educators should provide early exposure to moral education because students are more open to ideas at that time (Bok 1988). Other studies recommend that ethics education be delayed because students are more likely to benefit from their own maturity and ethical sensitivity in senior years (Pamental 1989). In more recent studies, the issue of timing is primarily addressed in terms of how well students recall recent learning.

- LaSalle (1997) looks to Hogarth and Einhorn’s (1992) belief-updating model to examine “whether recency effects . . . can be generalised to ethical arguments presented to students” (p. 24). They are interested in order and primacy effects in students participating in four sections of a university managerial accounting course. Two groups of 132 and 129 students participated; all but three had taken no courses related to ethics or moral philosophy. Findings support recency effects for the accounting students they studied, but not for non-accounting students.
- Kenny and Eining (1996) conducted experiments to test the effectiveness of different methods of integrating ethics into financial accounting. One of their hypotheses asked whether ethical awareness and reasoning taught were retained. Findings were not significant. Recency effects were not specifically measured, but are implicated in the findings.
- LaGrone *et al* (1996) conducted an experiment with 48 students (including a control group) to test whether ethics intervention in a graduate course in accounting appeared to be effective, and whether gains were transitory or persistent. This is a small sample at a single university, with a range of methods used; nonetheless, useful findings include the fact that learning gains appeared transitory. It appears, again, that the recency effect may be operating, although this was not tested directly.

A few studies found elsewhere in this review have used “year of study” effects on moral development, but with mixed results (Thorne 1999, Wimalasiri 2001, Ravenscourt and Jeffrey 2000, Lampe 1996). Overall, therefore, recency effects are implicated but not clearly supported. We suggest that it may be useful to acknowledge and measure group effects in further studies, given that accountants make ethical decisions in a social work environment. Empirical studies measuring the recency effects of particular program structures or particular teaching methods may be more useful to educational managers. There is considerable scope for further research in the area of timing.

## TEACHING METHODS ISSUES

The following classifies and evaluates research of particular interest to the classroom educator. These top-

ics are selected because they relate to in-class practices such as using teaching tools or leading classroom discussions. They include research findings pertaining to materials used, approaches taken and the role of professional codes in the classroom.

### Professional codes as teaching material

This classification looks not only to the process, but to the moral debates around the question of whether university educators should use (accounting) professional codes of ethics as a teaching tool, or how to do so. The primary question is whether these codes should be introduced as an end-product of learning, a sort of indoctrination into the profession, or whether, if used at all, they should form only a basis for critique.

While not raised in the McDonald and Donleavy (1995) paper as a separate category, concerns about incorporating professional codes are common and often heated. Some claim that the professions may be too commercially oriented and insufficiently grounded in morality to present an unbiased view, and indoctrination concerns are expressed (eg, Neu *et al* 2003, Parker 1994, Brien 1994, Sims and Sims 1991, Smith and Bain 1990, Lovell 1995). These studies usually adopt a personal view and may call upon educators to recognise their own biases (eg, Shenkir 1990, p. 32, Loeb 1994, p. 1, Poynter and Thomas 1994, Preston *et al* 1995, Shaub 1994, Huss and Patterson 1993, pp. 5–6). Engstrom (1994), in a critical treatise, expresses the fundamental argument against relying on professional code: “Maintaining [the] myth of independence and autonomous professional identity has . . . required that a primary burden of ethic[s] be placed on professional codes and regulations, framed within a legal discourse which remains distant from the daily practice of accounting, of serving clients [and that it] contributes to the myth that having such codes entails or guarantees independence while it, indeed, obfuscates its loss within the practice” (p. 47).

The question of whether to teach professional code and, in effect, to use code as text and textbook is an important one for accounting. As in the past, recent findings are primarily debate-oriented:

- Davis (1999) makes the assumption that rule-following is a professional responsibility. Conclusions include that criticism of rule-following may be unjustified, and that responsible future professionals should be taught code.
- O’Shaughnessy and Siegel (1997) encourage the use of internal auditing (IIA) codes (as opposed to external auditing codes) in their commentary on classroom teaching, because of the general nature and universal application of internal audit code to many business endeavours. The paper provides a personal argument for the use of this particular code in wider applications such as education.
- McCarthy (1997) studied groups of beginning and advanced accounting students in US universities to measure effects of teaching the code (and

other variables). There was found to be a growing consensus around the accountants’ Code of Professional Conduct after exposure to ethics courses in (generally) AACSB-accredited institutions, but this did not necessarily translate into improved ethical decision-making.

It may be appropriate to further examine effects of code-based teaching in different settings. Empirical studies might usefully look at perceptions from a wider community of users such as businesspersons who, after all, pay the cost of inadequate accounts should they occur.

### Educational tools: cases

Educational tools are the teaching tools and techniques offered in the academic literature. While a number of articles simply set out classroom examples, others adopt a more critical view. There is some limited research on the topic. For example, Loeb and Rockness (1992) found cases to be a powerful teaching tool. As to current findings, the first four classroom examples are not overtly grounded in theory; nonetheless, they may be useful for the educator:

- Richardson (2004) provides a case from the wine industry which sets out issues of independence to help students recognise them when they arise and be stimulated to act appropriately. Richardson points out that examples from other industries can also help identify strengths and weaknesses with accounting practices and rules. Educational guidance is provided.
- Knapp and Knapp (2004) construct a case for use in the classroom which requires the student to consider the ethical implications a professional accountant would encounter on choosing to accept a new client. There are tools to explore regulatory requirements and recommendations for application.
- Verreault *et al* (2004) use Integrative Social Contracts Theory to develop a case which focuses on advice given by a firm’s employees to the senior executives of a major client. The case incorporates practical features such as a model to understand the decision-making process, and details of the case situation.
- Zekany *et al* (2001) produce a case based on WorldCom and related ethical dilemmas. The authors use, to the extent possible, “voices” of the participants to illustrate different views on ethical situations.

Other, earlier, studies benefit from a specific academic perspective:

- Carlson and Burke (1998) used a grounded theory analysis to examine the ability of students to appreciate complex situations after using cases, their ability to go beyond a strict interpretation of ethical code, and their ability to analyse a situation from multiple perspectives including the effects of others and organisational culture.

- Sisaye (1997), in a normative overview, is critical of classroom cases that are hypothetical and devoid of actual organisational conditions or social realities. Consequential instruction methods are advocated, and discovery, experiential learning and exploration are encouraged to bring real-life experiences to students.
- Lampe's (1996) experiment measured moral development before and after two classes. Class discussion and cases were used in the experiment, although the "class", and not the "case", was being tested.

There appears to be a gap in the literature on studies which isolate the effects of cases in the classroom, with Carlson and Burke (1998) being the exception. There are studies of case-effects in other disciplines (eg, Bashir 2000, Sawyer *et al* 2000) and ethics education in accounting could benefit from such studies.

#### Educational tools: other

In a final category, this review brings to light other approaches to classroom teaching and their value or effectiveness. These "other" educational tools include, for example, the use of technology, classroom exercises or dialogue, games and stories.

Previous studies have considered alternative educational tools although, again, they consist primarily of personal classroom experiences. There is some advice on the use of tools and their contributions to the classroom (Armstrong and Mintz 1989, Schaupp and Lane 1992, Mintz 1990, Hildebeitel and Jones 1992, Beets 1993, McNair and Milam 1993, Armstrong and Mintz 1989). In more recent papers, and with the exception of the Armstrong *et al* (2003) paper, authors again draw on personal experience together with some philosophical grounding and the occasional empirical contribution:

- Morrell (2004) sets out a teaching technique based on Socratic dialogue and provides an example of how it can be developed in the business student environment. A focus is on how to examine language, structure and practice as applied to business ethics.
- Radtke (2004) describes a learning exercise — incorporating a questionnaire to classify students, followed by instructor presentations and specific class discussions — to engage students in the discussion of ethical issues. The aim is to improve students' awareness of the features of ethical decision-making.
- Haywood, McMullen and Wygal (2004) advocate the use of "games" in the classroom and provide illustrations and student feedback. The authors conclude that students are more engaged and enjoy the process.
- Armstrong *et al* (2003), in their use of Thorne's 1998 model, categorise the ethics education literature. Among their recommendations is the encouragement of techniques that enhance the sen-

sitivity of accounting students, including case studies, role-playing exercises or guest lectures.

- Kuhn (1998) suggests that teachers trained in economics and influenced by value-free notions tend not to incorporate ethical theory into their business ethics courses. In making recommendations for the classroom, he notes the value of simulations and games because they engage the whole student, generate emotional involvement, help students understand their own values and inspire a questioning approach.
- Garaventa (1998) proposes "drama" as a tool for teaching business ethics, drawing on three plays: Miller's *Death of a Salesman*, Mamet's *Glengarry Glen Ross* and Ibsen's *An Enemy of the People*. Garaventa concludes that the plays can provide novel insights and encourage students to form reasonable judgments by raising relevant questions in an environment resembling the complexity of business.
- Mintz (1996, 1995) concludes a philosophically-based treatise with recommendations for the classroom: avoid "preaching", use stories to reinforce "goodness" and the virtues of character, use case studies to introduce virtue considerations, apply group processes for collaborative learning, use role-playing to teach human relations skills, and use video presentations to assist role-playing activities.
- Kerr and Smith (1995) combine a literature search and a student survey (on cheating) to arrive at teaching tool recommendations. Citing Lantos (1989) and Thomas (1988), the authors encourage "unique approaches to enhance the presentations of ethical issues in the classroom" (p. 16). Recommendations include the use of cases, videotape presentations, educational novels, published newspaper articles, professional articles and simulation to bring the student into an entertaining, relevant and understandable environment.

A theme found throughout these recommendations is the employment of methods that enhance student empathy and sensitivity. In contrast, purely empirical studies focus on current practice:

- Leitsch (2004), in a US survey of 110 accounting students, assesses whether the students' moral sensitivity to ethical problems, their moral judgments and their decision intent respond to situations of moral intensity. Findings were significant, suggesting that different practices influence in different ways. "Educators could design ethical components within their accounting courses that could introduce students to different types of ethical issues and help them to identify the components of moral intensity" (p. 321), including role-playing and discussion or essay applications.
- Small and Dickie (2003) evaluate the ethical educational programs of four Australian professional organisations (including one of the accounting

professional bodies). They consider, in particular, the learning and teaching practices — such as guest lectures, seminar styles, videos and materials — that are used in each program. While neither perceptions nor outcomes are measured, the processes are described in some detail and may be of use to educators.

- McPhail (2003) announces the launch of a website to enable accounting and business practitioners and students to communicate about issues of ethics. McPhail describes the structure and outline of this site, on which educators may engage and/or encourage their students to engage.
- Brand and Brown (1999) surveyed the views of 125 second-year Australian business students.

Among the findings was a perception that ethics is an important part of commerce education, and a belief that students are likely to recognise ethical issues in the field. The authors claim their results indicate that students would benefit from better understandings of their own colleagues and from a less-simplistic understanding of ethical issues. They draw in particular on Lampe (1997) to suggest modes of delivery that might increase student interest in ethical issues, but acknowledge that the benefits of ethics education have not been conclusively measured in the literature.

- Pizzolatto and Bevill (1996), in a survey on student preference and practice, found that about

**TABLE 2: TEACHING AND INSTRUCTION FOR EDUCATORS**

Issue	Author(s)	Method	Results/Conclusion
Professional code as teaching material	Davis 1999	Normative	Rule-following as professional responsibility
	O'Shaughnessy and Siegel 1997	Normative	Use internal (IIA) auditing code
	McCarthy, 1997	Empirical	No ethical improvement from ethics course or code exposure
Educational tools: cases	Richardson 2004	Case example	Independence in unrelated field
	Knapp and Knapp 2004	Case example	CPA's decision to accept new and controversial client
	Verreault <i>et al</i> 2004	Case example	Ernst and Young tax shelter case developed for the classroom
	Zekany <i>et al</i> 2004	Case example	WorldCom case developed for the classroom
	Carlson and Burke 1998	Grounded theory	Students appreciate complexity after using case studies
	Sisaye 1997	Normative	Criticises hypothetical cases, uses consequential instruction
	Lampe 1996	Empirical	Class instruction incorporated case studies
Educational Tools: other	Morrell 2004	Normative	Teaching technique based on Socratic dialogue
	Radtko 2004	Normative	Discussion approach for the classroom
	Haywood <i>et al</i> 2004	Normative	Game strategy applied to classroom
	Armstrong <i>et al</i> 2003	Literature	Urges use of case studies, role-playing, guest lectures
	Kuhn 1998	Observations	Simulations and games for student involvement
	Garaventa 1998	Observations	Draws on drama as teaching tool
	Mintz 1995/1996	Normative	Avoid preaching, stories, group processes, video, role playing
	Kerr and Smith 1995	Literature (primarily)	Cases, video, novels, news and professional articles encouraged
	Leitsch 2004	Empirical (survey)	Incorporate moral intensity-based cases into the classroom
	Small and Dickie 2003	Empirical/ observations	Evaluates different ethics education practices by industry
	McPhail 2003	Practicum	Announcing web launch project for educational communication
	Brand and Brown 1999	Empirical	Understand characteristics of students prior to course design
	Pizzolatto and Bevill 1996	Empirical	Class discussion student-preferred to other methods tested
Fatt 1995	Empirical (Singapore)	Students place less importance on articulation	

40% of students prefer class discussion to other methods, because it allows them to express their views and to make inquiries. The authors found less support for the lecture format, despite its wide use. Also, 33% of students resisted the use of required readings, labelling them as “boring and irrelevant”. One reason for the wide use of the lecture format may be economic pressures, according to the authors. They find that class discussion is used most frequently, followed by lectures, reading assignments, case analyses, business scenario discussions and term papers.

- Fatt (1995), in a Singapore survey of students, accountants and the public, analysed survey responses on the “important” qualities of accountants. The study had a low response rate from accountants, and did not specify the year-level of students or their exposure to ethics in the classroom. Nonetheless, findings that students place less importance on articulation are indicative of the situation, as are findings that there are generally low ratings for management skills, leadership and independence compared with more technical qualities. The author recommends a focus on teaching techniques that improve communication skills.

While there are non-accounting studies measuring before-and-after ethics course effects (eg, Peppas and Diskin 2001), particular techniques or tools are less rarely isolated and could serve the educator more precisely. Cultural differences are implicated in the Fatt (1995) study and could be further explored. Overall, it appears that non-traditional teaching styles, while popular with students and pedagogically important,<sup>5</sup> may not enjoy the frequent use their educational value may justify.

Table 2 summarises the literature on teaching methods.

## CONCLUSION

Three key research gaps are evident. The first concerns examining the elements of a classroom to better isolate the effects of particular contributions. While this literature includes a wide range and number of normative and empirical studies, many of them — outside the moral development or demographic range — tend to group variables of interest. It is difficult to draw conclusions about what elements of programs or practices have been most effective. It is therefore hard to know how to improve a program. Developing this aspect of the literature would potentially be of great value to educators. Providing more direct links between classroom-based causes, such as the “case” or the “discussion”, and its impact would be useful research.

Second, the views of students may be somewhat over-used in this research. Ultimately, those who pay the cost of poor reporting resulting from unethical decision-making are investors, lenders, suppliers, cus-

tomers and indeed the professions themselves. Governments, communities, employees and environmentalists all place their trust in the quality of professional work and it would be interesting to hear their views and experiences, and what they consider to be ethical practices for professional accountants. This might enable educators to understand what is important to the beneficiary of accounting efforts and, at the same time, it may allow them to expand their database of experiences and case examples from the field.

Finally, many authors, in both the normative and empirical studies, fail to acknowledge, or possibly to understand, the perspective from which they are drawing their own opinions. This is particularly apparent in some of the normative studies in which classroom experiences are relayed and recommendations are made; but it is also common to empirical studies in which the rationale for the questions asked is not always made clear. Thus, it is not always known where the authors’ own moral compass lies, or how their particular view can make a contribution. To answer the question of how this literature can inform the educator and the educational manager, we return to the main categories raised in the study. Many of the studies in the categories of program structure, case studies and other methods are experiences from practice, revelations or case descriptions. They appear to form a range of useful examples for the classroom that educators might choose or modify for their own situations. This is an important contribution in its own right.

The program focus category provides a different sort of guidance. It includes a number of thoughtful discussions on the purpose of ethical debate, and how that may be applied in accounting. The authors write from a variety of perspectives, some clearly acknowledged, and these publications can form a useful introduction for emerging accountants to the field of ethics and morality.

The program focus category also reveals much of the moral development research. This forms a growing knowledge base using the DIT and similar measuring tools. While these studies usefully address one of the major concerns we raised — the absence of isolating cause and effect variables — we also caution the reader that there are limitations to the DIT, some of which were referred to by authors themselves. In particular, assumptions of “justice” may not apply in all contexts or cultures.

There is little clarity about whether programs should be widely integrated, and whether outside experts should be brought in to teach. The prudent route may be that proposed by one of the authors: expose students to business courses incorporating ethics, and separate courses in philosophy. It seems that the point at which ethics should be incorporated in a university program (the timing) is not fixed. There seems to be no argument against introducing ethics at various points throughout a university program, perhaps progressing in complexity as the students mature.

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## NOTES

- 1 Levels of a process of reasoning underlying a decision, used to measure a person's ability to act ethically. It is part of a cognitive development literature developed by Rest (1979) and Kohlberg (1958). See Gaa and Thorne (2004), Thorne (2001).
- 2 This is an assessment of "moral development (cognitive acts of recognising moral issues and thinking them through) and virtue (the ethical motivation and intention to act morally and the ethical character to bring that intention to fruition)" (p. 3). The authors use Thorne's integrated model of ethical decision, and their conclusion points to the literature-dominance of moral development and highlights a particular strain of the research now becoming common in accounting ethics education.
- 3 Kohlberg (1958) formulated three levels of moral development to represent the degree to which a judgment-maker incorporates "principled considerations in resolving moral dilemmas" (Thorne 2001, p. 105). These are: pre-conventional as established by an external authority; conventional as interpreted from perceptions of a social group norm; and the most advanced, post-conventional, defined by complex notions of "fairness". Rest's (1979) Defining Issues Test (DIT) is an instrument to measure a subject's cognitive moral capability by scoring subject responses to hypothetical moral dilemmas. DIT is used in accounting and elsewhere (Thorne 2001, p. 105-6, Earley and Kelley 2004).
- 4 These steps are: avoidance of punishment, satisfaction of individual's own needs as primary motivation, actions influenced by a desire to conform to group norms, society's laws or rules providing guidance, resolving differences impartially with due consideration of everyone's interest and actions based on universal moral principles (Reiter 1996, p. 35).
- 5 In particular, Wright's (1995) analysis of primarily experimental studies on the question of whether moral judgments and ethical behaviour can be learned revealed some qualified support for the benefits of role-play, professionally relevant stories and ethics examples, critical theory exposure, educators' own moral leadership, integration and, most powerfully, the benefits of group work.

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