



Ethics Education in the Qualification of Professional Accountants: Insights from Australia and New Zealand

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Abstract

This paper investigates how ethics is incorporated in the qualification process for prospective professional accountants across Australia and New Zealand. It does so by examining the structure of these qualification processes and by analysing the learning objectives and summarised content for ethics courses that prospective accountants take either at university or through the post-degree programs provided by CPA Australia and Chartered Accountants Australia and New Zealand. We do this to understand how the ‘sandwich’ approach to teaching ethics (Armstrong, *Journal of Accounting Education* 11(1):77–92, 1993) is implemented. This approach advocates a standalone ethics course, followed by ethical cases that are integrated across accounting courses, and subsequently a capstone course that combines ethics and professionalism. We test the extent to which this approach is adopted and examine how its application relates to the components of moral behaviour (Rest, *Moral development: Advances in research and theory*, Praeger Publishers, New York, 1986). The results provide three significant contributions. The first is that the ‘sandwich’ approach is not in place for most prospective accountants as only a minority of programs include a mandatory course with a substantial ethics component, and this is more likely in undergraduate rather than postgraduate programs. The second contribution is that although moral sensitivity and moral judgement are widely considered, little attention is given to issues of moral motivation and moral character. We suggest that change is unlikely without explicit ethical education requirements from the professional accounting bodies. The paper also makes a final contribution by proposing a more nuanced typology characterising the degree to which ethics is incorporated in particular courses.

Keywords Accounting education · Accounting ethics · Australia · Ethics education · New Zealand · Professional education · Professional ethics

Introduction

Professional accountants are expected to maintain a commitment to ethical behaviour in their business dealings. However, recurring accounting scandals remind educators that more steps need to be taken by professional accounting bodies. There is, accordingly, an ongoing need to understand how tertiary accounting students are currently taught ethics and how ethics education might contribute to the ultimate aim of improving ethical behaviour. Current research has suggested that a “sandwich approach” (Armstrong 1993)

is an effective means to address accounting ethics education—incorporating a standalone ethics course followed by ethical cases integrated across various disciplines and a capstone course that combines ethics and professionalism. While generally supported (Levy and Mitschow 2008; Massey and Van Hise 2009; Swanson 2005), it is unclear just how such an approach is currently implemented, and whether this approach is successful in translating all four of the components of moral behaviour originally proposed by Rest (1986), such that professional accountants meet their ethical responsibilities.

To address this, we examine how ethics is incorporated in accounting programs across Australia and New Zealand. The accounting educational programs in these countries provide rich context and constitute critical cases (Flyvbjerg 2006; Eckstein 2000) to understand how the structure of accounting education and the qualification process work together in providing ethics content to students. Additionally, together

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with mandatory post-degree professional programs, the tertiary institutions across Australia and New Zealand have considerable flexibility in how they deliver ethics into their programs (Dellaportas et al. 2014).

Accordingly, this paper examines the degree to which ethics education for prospective accountants in Australia and New Zealand actually does reflect the ‘sandwich’ approach, and the extent to which all four of Rest’s (1986) components of moral behaviour are actually addressed. Rest’s seminal 1986 work described moral behaviour as requiring moral sensitivity, moral judgement, moral motivation and moral character. There has been considerable research on moral decision-making related to Rest’s (1986) components (see O’Fallon and Butterfield 2005; Craft 2013 for reviews of 258 studies from 1996 to 2011), and the four components are significant in their identification of both cognitive and affective aspects of moral behaviour (Rest 1986, p. 4). Such a framework reflects the ongoing needs of the accounting profession, where accountants need not only the ability to arrive at morally appropriate decisions, but also require individual responsibility, values, courage and perseverance if ethical failures are to be avoided (Tсахuridu 2016; ICAS 2015; Chartered Accountants Worldwide 2015).

In conducting this examination, we analysed the structure of programs as well as the individual course information that institutions make publicly available on their websites.¹ Our results have both theoretical and practical implications. While Dellaportas et al. (2014) provided a starting point for examining how ethics is incorporated in university programs in Australia, we extend this by including New Zealand [particularly appropriate given the recent amalgamation of Australian and New Zealand institutes in Chartered Accountants Australia and New Zealand (CA ANZ)] and by considering programs administered by professional bodies themselves (CPA Australia and CA ANZ). We found that only a minority of accounting programs offered a mandatory course that had a substantial ethics component, and that undergraduate programs were more likely than postgraduate programs to include such a course. Analysis in terms of Rest’s (1986) components revealed that most mandatory ethics courses referenced moral sensitivity and moral judgement, but there was far less attention paid to moral motivation and moral character. We propose a minor amendment to the current professional accreditation requirements that would enable all four of Rest’s (1986) components to be more adequately addressed.

The paper begins by reviewing the professional accounting context of Australia and New Zealand in relation to the

two critical areas mentioned above, with consideration to the relevant accounting ethics education literature. This is followed by an overview of the methods used, and the results. A discussion of the significance of these results follows, before the paper concludes.

The Structure of Professional Accounting Education

The principal professional accounting bodies in Australia and New Zealand are CPA Australia and CA ANZ.² Both provide similar pathways to qualification as professional accountants across Australia and New Zealand. The predominant pathway involves students completing an accredited university degree with a major in accounting, followed by a professional program administered directly by either professional body that is typically completed while students undertake a 3-year practical experience requirement. The professional programs are developed by CPA Australia or CA ANZ independently of universities and government agencies. While all prospective professional accountants must complete either the CPA Program (to become CPA qualified) or the CA Program (to become CA qualified), there is substantial variation in their preceding university studies. High school graduates typically complete a 3-year undergraduate degree with an accounting major, while other students who have already completed a non-accounting undergraduate degree may enrol in either a Graduate Diploma in Accounting (usually 1 year of full-time study) or a Master’s degree in Accounting (1.5–2 years’ full-time study) to meet the academic entry requirements of the two professional bodies. Although both CPA Australia and CA ANZ have particular requirements regarding the core accounting competencies that must be addressed within accredited university programs, these core competencies can be covered in as little as eight courses (a Graduate Diploma accredited by CPA Australia). As a 3-year undergraduate degree typically includes 24 courses, there is also considerable flexibility in what university studies may cover. The structure is illustrated in Fig. 1.

¹ This paper adopts the term ‘program’ for degrees, whether undergraduate or postgraduate, and the term ‘course’ for the subjects/courses/units of which these programs are comprised.

² There are three professional accounting associations in Australia and New Zealand: CPA Australia (approximately 160,000 members CPA Australia 2017a), Chartered Accountants Australia and New Zealand (CA ANZ, approximately 110,000 members CA ANZ 2017c), and the Institute of Public Accountants (IPA, approximately 35,000 members Institute of Public Accountants 2017). While CPA Australia and CA ANZ are high profile professional bodies with membership across all sectors of commerce and industry, and with designations that are highly recognisable internationally (‘CPA’ and ‘Chartered Accountant’), the IPA is less prominent and has a particular focus on the small business sector. As the IPA is considerably smaller than either CPA Australia or CA ANZ, the focus of this study is on programs that are accredited by CPA Australia and CA ANZ.

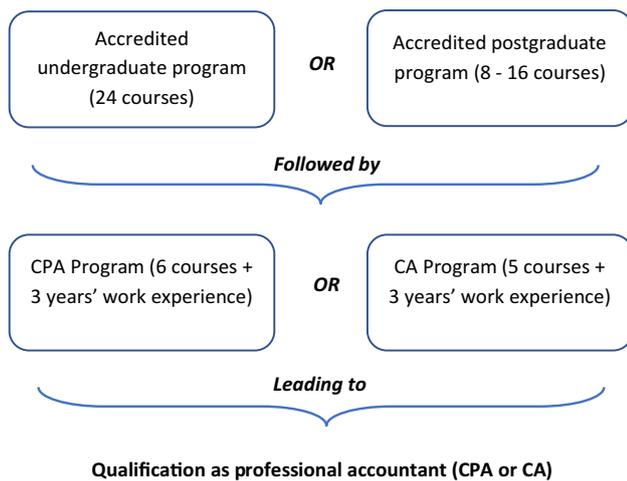


Fig. 1 Typical pathways to professional qualification

The professional qualification process in Australia and New Zealand can be contrasted with the process in other jurisdictions. In the USA, for example, prospective accountants complete a university degree, but no post-university study during the period of practical work experience is required. Other professional bodies, such as the Institute of Chartered Accountants in England and Wales and the Association of Chartered Certified Accountants [based in the UK, but with almost 200,000 members across 180 countries (ACCA 2017, p. 4)] require no university study at all, developing and administering the entire educational program themselves (although private providers may develop learning materials), and granting specific exemptions for those who have completed university studies in accounting.

Although accounting ethics education researchers have not typically considered the varying national structure of accounting programs, other structural aspects have been investigated and a substantial body of research in accounting ethics education has focused on whether, at universities, ethics should be taught separately as a standalone course or whether it should be integrated into the various accounting courses that form part of a degree (Loeb 1988; Bean and Bernardi 2007; Swanson and Frederick 2005; Swanson 2005; Fisher et al. 2007; Armstrong 1993; Levy and Mitschow 2008). These researchers build on the intuitive benefits associated with both approaches. Firstly, teaching ethics as a standalone course allows for a clear focus on ethics as a discipline in its own right (as moral philosophy/applied ethics). Such a course permits a detailed consideration of ethical concepts, theories and decision-making models as well as sufficient class time to incorporate teaching initiatives that may be particularly well suited to ethical analysis (such as self-reflection and/or group debates). As university curricula are often crowded, incorporating such

an approach also clearly demonstrates the importance of ethics, warranting its own 'space' in the program.

Integrating ethics within non-ethics courses in university accounting programs allows for an ongoing appreciation of how ethical issues can arise within an accounting context and, accordingly, can provide a more applied approach. It also enables exploration of how ethical concerns may compete with particular disciplinary imperatives (such as the requirement to maximise the present value of net cash flows). While such considerations are intuitive, researchers have contributed by providing additional perspectives. Loeb (1988), for example, identifies two other benefits of offering a standalone ethics course. Firstly, it allows for a uniform educational experience (as opposed to relying only on various approaches adopted across a number of accounting courses), and secondly, it would be more cost effective, as not all faculty members would require training in accounting ethics instruction.

Bean and Bernardi (2007) also argue for a standalone course, claiming that the practice of integrating ethics on a piecemeal basis throughout the accounting curriculum is not effective. They assert that an integration-only approach downplays the importance of ethics, results in ethics being treated as cursory, and creates difficulties where some faculty may even resent the (forced) inclusion of ethics in their courses. Swanson and Frederick (2005) identify two situations they consider inevitable when an integration-only approach is adopted. These include (1) the assessment of inadequate ethics coverage as sufficient, and (2) the acceptance of programs in which ethics is marginalised.

Fisher et al.'s (2007) call for a standalone course draws on Bloom's (1956) taxonomy, and argues that an integration-only approach in which students are expected to analyse and evaluate specific issues in their accounting context presupposes that these students have already acquired the necessary lower-level competencies. However, it is only through the provision of a standalone ethics course that such lower-level competencies (and the foundational knowledge of ethical concepts and theory) are actually acquired. Fisher et al. (2007) also see a standalone ethics course as being able to contribute to the goals of delivering ethics knowledge that reflects the university's mission, and as developing competence in the 'language of ethics' (see also Levy and Mitschow 2008).

Although there are clear arguments in favour of a standalone course, and against an integration-only approach, Armstrong (1993) has pointed out (prior to much of the research cited above) that the choice between the two is a false dichotomy. She argues instead for a 'sandwich' approach in which students would be provided with a focused introduction to ethics (standalone), followed by case studies in various accounting courses (integrated), and subsequently a capstone course that combines ethics and

professionalism (standalone). Armstrong (1993) considers the provision of a strong basis in moral theory (both normative and descriptive) to be a necessary precursor to examining moral dilemmas in cases; a combination of the standalone and integrated approaches is thus synergistic.

Levy and Mitschow (2008) extend Armstrong's proposal and argue that the first standalone business ethics course should not be taught by a Business School, but by a Department of Philosophy or Religion. They also suggest that the second standalone course should focus on the dilemmas faced by professional accountants and how they respond to them, and should be taught by academics who either have ethics-related research experience or are professionally qualified. Massey and Van Hise (2009) also support Armstrong's proposal in principle, but note that implementing it may not be pragmatic, and suggest an integrated approach followed by a standalone graduate course in accounting ethics (although they also note that their students would have already completed an undergraduate course in business ethics).

Lastly, Swanson (2005) argues strongly that, post-Enron, a standalone ethics course should be mandatory in all business programs (not only accounting) and that adoption of an integration-only, 'scattershot', approach is grossly inadequate. Swanson's 'formula' for incorporating ethics is reminiscent of Armstrong's, having three aspects: (1) a separate ethics course as a mandatory component, (2) integration of ethics across other discipline courses as a goal, and (3) additional initiatives (such as service learning projects and guest speakers) as desirable. The views of these researchers suggest that the ideal structure for accounting ethics education would include a standalone ethics course relatively early in the program, complemented with ethics being integrated throughout the accounting curriculum, and culminating with an additional standalone course towards the end of the program. This final course would ideally have a professional focus or be couched within a professional accounting context.³

One previous study in Australia is of particular relevance, as it represents the only recent research that examines how ethics is incorporated within Australian accounting programs. Dellaportas et al. (2014) surveyed Heads of Accounting departments across Australia in 2000 and 2012 regarding the incorporation of ethics within their programs. All

of those who responded (62% and 43% of those surveyed in 2000 and 2012) indicated that ethics was substantially integrated into the curriculum, and when asked about their preference, an integration-only approach received the most support (2000: 46%, 2012: 70%). Support for a mandatory standalone course was low (2000: 21%, 2012: 12%), and the possibility of combining integration with a mandatory standalone course even less supported (2000: 13%, 2012: 6%). The (increasing) emphasis on integration was also evident in a drop in the offering of standalone ethics courses in Australian universities: whereas in 2000, 54% of all universities offered a standalone ethics course (whether mandatory or optional), only 29% did so in 2012. When mandatory ethics courses were considered, 21% did so in 2000, and only 12% in 2012.

The Content of Accounting Ethics Education

Beyond the issues associated with the structure of accounting programs, there are obvious questions regarding the purpose of ethics education and exactly what such education should cover. Loeb (1988) identifies seven goals for accounting ethics education, based on Callahan's (1980) work, and emphasises four of these goals as being essential (Loeb 2006). These include "Recognize issues in accounting that have ethical implications", "Develop the abilities needed to deal with ethical conflicts or dilemmas", "Learn to deal with the uncertainties of the accounting profession", and "Set the stage for a change in ethical behaviour" (2006, p. 12). This research on goals for accounting ethics education complements work on business ethics education more generally, reflecting the considerations raised by Sims and Felton (2006); see also Wankel and Stachowicz-Stanusch (2012).

A common framework for understanding both the aims and content of ethics education is that provided by Rest (1986) and Rest et al. (1999). He identifies four components (or psychological processes) that together give rise to moral behaviour: moral sensitivity (awareness of moral issues across various situations), moral judgement (the justification provided for moral decisions), moral motivation (personal responsibility and commitment) and moral character (the necessary persistence and courage to achieve a moral goal). Rest's framework has been applied to business ethics education generally (O'Fallon and Butterfield 2005; Teal and Carroll 1999; Weber 1999; Dzurainin et al. 2013; Craft 2013) and accounting ethics education more specifically, by a range of researchers, and these four components can be aligned with the goals of accounting ethics education as suggested by Loeb (2006). However, within empirical research on accounting ethics, there appears to be an emphasis on moral sensitivity and moral judgement (examples include Martinov-Bennie and Mladenovic 2015; Ponemon 1993;

³ It is worth noting that research that has analysed the views of various accounting faculty provides more mixed results, see, for example Blanthorne et al. (2007), Sugahara and Boland (2011), Hurtt and Thomas (2008) and Madison and Schmidt (2006). This may suggest that those most closely involved in managing programs are more in favour of an integration-only approach, which in turn reflects practical difficulties associated with developing and maintaining a standalone course.

Welton et al. 1994; Taylor 2013; Dellaportas 2006; Thomas 2012).

In addition to these studies investigating the effectiveness of specific approaches to ethics education in terms of moral sensitivity and/or judgement, Cooper et al. (2008) and Dellaportas et al. (2011) describe how Rest's (1986) model underpins the Ethical Education Framework that was presented in IEPS 1: *Approaches to Developing and Maintaining Professional Values, Ethics and Attitudes* (the International Education Practice Statement published by the IAESB 2014). Acknowledging the emphasis of prior research on moral judgement and moral reasoning, Armstrong et al. (2003) propose using Thorne's (1998) model of ethical decision-making that links Rest's (1986) four components to the virtue ethics tradition, and thereby argues for greater attention to issues of moral motivation and moral character. Other researchers have also called for a greater attention to virtue ethics in accounting education, with its emphasis on the development of moral character (Mintz 1995, 2006; Mele 2005; West 2017).

There is currently no clear consensus regarding the specific details of what topics are (or should be) included in accounting ethics education. Topics included may depend on the overall approach taken to including ethics in the curriculum. That is, where students are required to take a general business ethics course (as opposed to a dedicated accounting ethics course), the content is less likely to focus on accounting related ethical issues. Nevertheless, descriptions of possible curricula and topics for accounting ethics in particular have been suggested, either based on experience and review of the literature (Bean and Bernardi 2007; Massey and Van Hise 2009; Williams and Elson 2010; Leung and Cooper 1994), or surveys of accounting academics (Mei-Lung et al. 2013; Hurtt and Thomas 2008; Miller and Becker 2011).

Given the prominence of Rest's (1986) four components of moral behaviour, the overriding goal of improving moral behaviour amongst professional accountants, and the accounting ethics literature that supports all four components, it seems reasonable to expect that, where possible, all four components would be addressed. Similarly, as the structure of professional accounting qualification in Australia and New Zealand is conducive to the 'sandwich' approach, and such an approach is advocated in the literature, it would be reasonable to believe that it would be adopted where possible. The next section describes how these issues were investigated.

Methodology

The 'sandwich' Approach

As the 'sandwich' approach involves an early standalone ethics course followed by integration of ethics into other accounting courses, culminating in a second standalone course towards the end of the program, a comprehensive review of accredited university programs across Australia and New Zealand was necessary to identify any standalone ethics courses. This review was then complemented by an examination of the professional programs offered by CPA Australia and CA ANZ, together with a consideration of their accreditation requirements. While information regarding the structure of professional programs and the accreditation requirements is available on the websites of CPA Australia (2016) and CPA Australia and CA ANZ (2017), systematically obtaining information on accredited university programs required the identification and collection of information from a range of universities.

University Programs and Courses

To review university programs across Australia and New Zealand, all universities that offered accounting programs accredited by CPA Australia and CA ANZ were identified. A total of 43 Australian universities were identified from the government's 'StudyInAustralia' website (Commonwealth of Australia 2016). Omitting the three institutions that did not offer accredited accounting programs (University of Divinity, the Batchelor Institute of Indigenous Tertiary Education and Carnegie Mellon University Australia), 40 Australian universities offering accredited accounting programs remained in the study. A total of nine New Zealand universities were initially identified from the New Zealand Qualifications Authority website (2016), however as one of these (Foreign Trade University) did not offer an accredited accounting program, a final list of eight New Zealand universities offering accredited accounting programs was retained. A total of 48 universities offering accredited accounting programs across Australia and New Zealand were thereby identified for the study.

As universities across Australia and New Zealand usually offer more than one accredited accounting degree, a register of accredited accounting programs for each institution was compiled based on information from CPA Australia's 'Search Accredited Courses' webpage for 2016 (2016).⁴ Double-degrees were excluded from the register

⁴ Note that CPA Australia and CA ANZ jointly accredit institutions in Australia and New Zealand, although there are minor differences in terms of the courses that students are required to complete. As CPA Australia is the less prescriptive, their list of accredited programs was used.

as they typically include the same courses as in the related accounting program [the most common of these was a business degree combined with a Bachelor of Laws, although several universities combined postgraduate degrees (such as a Master of Business Administration and a Master of Professional Accounting)]. In several instances, the CPA Australia website had a single entry for multiple programs (e.g. 'Bachelor of Actuarial Studies or Bachelor of Economics or Bachelor of Commerce'); such an entry was treated as a single program.

A total of 183 accredited programs offered across the 48 universities were thereby identified. To check the validity of the register, it was compared with the offerings listed by the universities themselves on their own websites. This comparison revealed some discrepancies, where 15 of the 183 programs were either not listed on the relevant university website, were no longer offered, or, according to the university website, were not actually accredited. Accordingly, only the remaining 168 accredited programs were considered for further analysis. This list of programs was verified further by comparing it to the 2016 lists of programs accredited by CA ANZ (2016a, b).

Details on the 168 programs themselves were then obtained from university websites. The process involved, firstly, at a program level, identifying all mandatory courses that all students were required to complete. Secondly, at a course level, the specific learning objectives and summarised course content for the mandatory courses, as well as all other courses that students were required to complete for CPA Australia accreditation, were collected. This resulted in five postgraduate programs being excluded as they were aimed at supporting the CPA Program itself, and thus go beyond the requirements of typical accredited university degrees. A final register of 163 accredited accounting programs therefore remained for more detailed classification and analysis. Of the 163 accredited programs being examined, 89 programs were undergraduate and 74 postgraduate, with all except 1 of the 48 universities offering accredited programs at both undergraduate and postgraduate levels. While some universities offered one program at each level (typically undergraduate programs such as a Bachelor of Commerce and postgraduate programs such as a Master of Professional Accounting), others offered up to six accredited programs at each level (in addition to a Bachelor of Commerce or Master of Professional Accounting, examples of other accredited programs include a Bachelor of Finance, a Bachelor of Management Studies or a Master of Accounting and Finance).

Classification of Courses

The information on accredited programs and their courses was then examined to identify any standalone ethics courses.

For the purposes of this classification, 'ethics' was considered in a very broad sense. It included questioning the relationship of business and society, responsibilities to stakeholders, corporate social responsibility (CSR), organisational citizenship, accountability, critical accounting theory (given its normative perspective), fraud, social justice and the public interest. Some concepts could in certain circumstances be related to ethics, but in other circumstances may not be - such as corporate governance, sustainability, economic well-being, social roles, descriptive stakeholder theory, professionalism, CSR (and social and environmental) reporting, and issues related to culture. These concepts were only included as 'ethics' if the context indicated that such terms were being used in an ethical context (for example, sustainability on its own was not considered to be 'ethics').

Early in the investigation it was clear that there were some courses that had a substantial ethics component but were not exclusively focused on ethics, and that the distinction drawn in the literature between standalone ethics course and integration throughout the curriculum is overly simplistic. Accordingly, a typology was devised to categorise courses by the degree to which they incorporate ethics. At one end of the continuum were courses exclusively focused on ethics (termed 'dedicated ethics courses'), at the other end were courses that had no ethics-related content at all. Courses that had some ethics content, but where this was not a focus of the course, were categorised as 'ethics-related courses', and those that had ethics as a focus (even if not the only focus) were categorised as courses with a substantial ethics component (termed 'SEC courses'). Note that while all dedicated ethics courses necessarily had ethics as a focus, and were therefore all SEC courses, not all SEC courses had an exclusive focus on ethics and thus not all SEC courses were dedicated ethics courses.

A course was considered a dedicated ethics course if either all of the learning objectives or all of the topics (as indicated in the summary of course content) were clearly related to ethics. Examples of such courses were 'Ethical Thought and Action' (Bond University 2017) and 'Principles of Responsible Business' (University of Wollongong 2017). The learning objectives and summarised content for all courses mentioned in this section are provided in the Appendix.

The identification of an SEC course was ultimately based on whether it met two of the following three criteria: (1) the title of the course referred to ethics, (2) 50% or more of the learning objectives referred to ethics, and/or (3) 50% or more of the summarised course content referred to ethics. Examples of SEC courses included 'Accounting Thought and Ethics' (RMIT University 2017) and 'Business Law and Ethics' (Queensland University of Technology 2017). Although the former had a clear focus on ethics, it also considered topics on accounting theory and research. For the latter, while

only one of the three learning objectives referred to ethics, approximately half of the summarised course content referred to ethics and the title identified ethics as a focus.

Courses that did not meet two of the above three criteria, but that had some ethics content, were categorised as ‘ethics-related courses’. Examples of such courses were ‘The Environment of Business and Economics’ (University of Otago 2016) and ‘Business, Environment and Society in the Tropics’ (James Cook University 2016). In both cases ethics was not evident in the title, and fewer than half of the learning objectives and summarised course content referred to ethics.

While our typology and associated criteria were developed based on the availability of the learning objectives, summarised course content and the title for all courses, there was a minority of courses for which learning objectives were not available. For these cases, courses were only considered to have a substantial ethics component if the title referred to ethics, and more than 50% of the summarised course content referred to ethics. A final verification of the courses identified as SEC courses was conducted by reviewing the CA ANZ list of accredited programs for 2017 (2017a), in which specific ethics courses were identified for some universities (as opposed to ethics being listed as ‘integrated’ for all universities for 2016 and prior). All of the courses listed as addressing ethics in the CA ANZ listing had either already been identified as SEC courses or did not meet the criteria for SEC courses described above.

Course Content and Rest’s (1986) Components of Moral Behaviour

To investigate the extent to which all four components of Rest’s (1986) framework were addressed in accounting ethics education, a qualitative, deductive analysis of the course learning objectives and the summarised course content for all SEC courses, as well as the ethics courses included in the professional programs, was performed. Each of the courses was coded according to whether there were any learning objectives and/or summarised course content that could be related to the four components of moral sensitivity, moral judgement, moral motivation and moral character.

For the purposes of our analysis, Rest’s components were interpreted using the summary descriptions from Rest et al.’s (1999) work. Moral sensitivity was described by Rest as “Interpreting the situation, role taking how various actions would affect the parties concerned, imagining cause-effect chains of events, and being aware that there is a moral problem when it exists” (p. 101). Applying this as an awareness of moral issues in the business context we specifically included courses in this category if they referred to a consideration of business ethics issues. For some courses this was a generic reference, such as the learning objective where students would “recognise potential ethical issues in a business

environment” (Federation University Australia 2017); other courses were more specific, for example, “we study such issues as the relevance of ethics to Specialisation, Power and Privilege in the Professions, Performance Assessment, Codes of Ethics Institutional Values and Corporate Ethical Culture” (University of Notre Dame Australia 2016).

Rest et al. (1999) described moral judgement as “Judging which action would be most justifiable in a moral sense” (p. 101) and this was applied to include references to decision making, ethical analysis, ethical dilemmas, and problem-solving regarding ethical issues. Examples include learning objectives that required students to “demonstrate, through critical reflection, an ability to describe, explain and justify an ethical position” (University of Western Australia 2016), and “to understand the use and application of ethical decision making guides” (University of Waikato 2017).

Moral motivation was described by Rest et al. (1999) as “The degree of commitment to taking the moral course of action, valuing moral values over other values, and taking personal responsibility” (p. 101). This component was considered evident where there was some mention of personal or individual ethics and/or values. Examples included learning objectives requiring students to “outline the personal capacity an individual needs to build to deliver on moral responsibility” (University of Technology Sydney 2016) and “critically reflect upon the professional principles and values that that will guide their future career and life decisions” (University of Auckland 2016).

Moral character was described as “Persisting in a moral task, having courage, overcoming fatigue and temptations, and implementing subroutines that serve a moral goal” (p. 101). This component was interpreted to include course information that made any mention of character or persistent traits such as integrity, courage or honesty. Examples included “This unit reinforces ... the central theme of systematic reflection on the morality of human judgment, character and action” (Australian Catholic University 2016) and “Demonstrate and defend through verbal, written and electronic communications purpose, integrity and values” (University of Auckland 2016).

The analysis was conducted independently by two researchers and the results compared. Differences in classification were resolved through discussion and with further reference to the course information and the descriptions of the components provided by Rest (1986) and Rest et al. (1999).

Demographic Factors

Based on the identification of SEC courses and the universities that offer them, possible associations between SEC courses and four different demographic factors were considered: (1) the university’s country (either Australia or New Zealand), (2) the size of the university based on the number

of students enrolled (details on university student numbers were obtained from the Australian Education Network (2017) or Universities New Zealand (2016) for all universities with the exception of Torrens University Australia⁵), (3) university groupings, and (4) the two most prominent accrediting bodies for business schools in the region. The university groupings included the Group of 8 (Go8, eight universities, <http://www.go8.edu.au>), Australian Technology Network (ATN, five universities, <http://www.atn.edu.au>), Innovative Research Universities (IRU, seven universities, <http://www.iru.edu.au>) and the Regional Universities Network (RUN, six universities, <http://www.run.edu.au>). The accrediting bodies were the Association to Advance Collegiate Schools in Business (AACSB) and the EFMD Quality Improvement System (EQUIS); the list of business schools with AACSB and EQUIS accreditation was obtained from their respective websites (AACSB n.d.; EFMD n.d.; a total of 22 business schools from Australia and New Zealand had AACSB accreditation, and 13 business schools from Australia and New Zealand had EQUIS accreditation).

Inductive Analysis

Based on the learning objectives and summarised course content for SEC courses, an inductive qualitative analysis was conducted in order to identify whether any alternative approaches to accounting ethics education, or atypical courses (sometimes referred to as ‘deviant’ cases, see Silverman 2006), could be discerned. The analysis consisted of three stages, reflecting open, axial and selective coding techniques of thematic analysis (Strauss and Corbin 1998; Neuman 2013). The first stage of the analysis involved each researcher independently open coding all topics referred to in course learning objectives and summarised course content. The initial codes from the first stage were analysed by each researcher and where they were related, were grouped into a second, higher level of codes (‘categories’). These categories were compared, and any differences resolved through discussion and re-inspection of the original data. In the third stage, categories were grouped into a smaller number of key ‘themes’. This approach enabled an overview of how ethics is incorporated across the courses that is ‘built up’ from the course information (rather than being based on pre-existing categories). The analysis identified areas that are commonly covered, areas that are seldom covered, and any alternatives that most courses do not adopt.

As with all thematic analysis, our research approach necessarily involved a degree of judgement. However, the

credibility and confirmability (Lincoln and Guba 1985) of this study was enhanced through the examples of course classification provided in the Appendix, the use of two researchers to independently code the data, compare and subsequently discuss the results of coding, and the presentation of the results in Table 3, where examples of particular coding of data are provided. There remain, however, some limitations, the most significant of which include the reliance on publicly available data on individual courses, and the focus on learning objectives and summarised course content. The use of such data precluded any in-depth analysis of individual courses, and our study assumes that the learning objectives and summarised course content accurately reflected what the academics developing and delivering the course considered to be its most salient aspects.

Results

The ‘sandwich’ Approach

Across the 163 accredited accounting programs, a total of 19 dedicated ethics courses and 27 SEC courses (including the dedicated ethics courses) were identified. Of the 27 SEC courses, 17 were at an undergraduate level and 10 at postgraduate level. The courses were offered by 19 universities, across 36 different programs (in some cases the same SEC course was mandatory in more than 1 program). Information on the courses, universities and demographic details are presented in Table 1.

For most of these programs, only one SEC course was mandatory, and four universities provided (different) SEC courses at both undergraduate level and at postgraduate level. In one case students were able to choose between two different SEC courses within a single program, and in one exceptional case, three mandatory SEC courses were required in a single undergraduate program (this case is discussed in more detail below). The remaining 29 universities did not offer a mandatory SEC course at all.

In terms of the prevalence of SEC courses, 39.6% of all universities in Australian and New Zealand (19 of 48 universities offering accredited accounting programs) had a mandatory SEC course. When considered in relation to the number of programs offered, this dropped to only 22% (36 of the 163 accredited programs), where 30% of all undergraduate programs (27 of 89 programs) and 12% of all postgraduate programs (9 of 74 programs) included such a course. Whichever measure is used, it is clear that the vast majority of accounting students in Australia and New Zealand were not required to complete a course with a substantial ethics component.

The second element of the ‘sandwich’ approach is the integration of ethics through the various accounting courses

⁵ As Torrens University Australia only commenced operations in 2015, student numbers were estimated at 1,000 for the purposes of this study.

Table 1 Universities and SEC courses

University name	Size of university (quartile)	Location of university	University grouping	Accreditation	Substantial ethics component (SEC) course	Undergraduate/postgraduate	Dedicated ethics course?
Australian Catholic University	3rd	Australia			Professional Ethics Self and Community Understanding Self and Society	UG UG UG	Yes Yes Yes
Auckland University of Technology	3rd	New Zealand		AACSB	Accounting and Accountability Business in Context	PG UG	Yes Yes
Bond University	4th	Australia		AACSB and EQUIS	Ethical Thought and Action	UG	Yes
Charles Sturt University	1st	Australia			Ethics, Sustainability and Culture	UG	Yes
Deakin University	1st	Australia		AACSB	Ethics and Financial Services Governance and Fraud	UG PG	Yes No
Federation University Australia	4th	Australia	RUN		Principles of Responsible Business Business, Society and the Planet	UG PG	Yes Yes
Flinders University	3rd	Australia	IRU		Governance, Sustainability and Ethics	UG	No
La Trobe University	2nd	Australia	IRU		Introduction to Business Law and Ethics	UG	No
Queensland University of Technology	1st	Australia	ATN	AACSB and EQUIS	Business Law and Ethics	UG	No
RMIT University	1st	Australia	ATN		Accounting Thought and Ethics	PG	No
Southern Cross University	4th	Australia	RUN		Applied ethics and sustainability	UG	Yes
University of Auckland	2nd	New Zealand		AACSB and EQUIS	Professional Development module 1	PG	No
University of Notre Dame Australia	4th	Australia			Logos II ^a Business Ethics ^b Ethical Issues in Professional Life ^b	UG PG PG	Yes Yes Yes
University of the Sunshine Coast	4th	Australia	RUN		Corporate Governance and Social Responsibility	UG	No
University of Technology Sydney	2nd	Australia	ATN	AACSB	Managing, Leading and Stewardship	PG	Yes
University of Waikato	4th	New Zealand		AACSB and EQUIS	Business Law, Ethics, Sustainability and the Treaty of Waitangi	UG	No
University of Western Australia	3rd	Australia	Go8	AACSB and EQUIS	Ethics and Sustainability Management	PG	Yes

Table 1 (continued)

University name	Size of university (quartile)	Location of university	University grouping	Accreditation	Substantial ethics component (SEC) course	Undergraduate/postgraduate	Dedicated ethics course?
University of Wollongong	2nd	Australia			Governance and Professional Ethics	UG	Yes
					Principles of Responsible Business	UG	Yes
Victoria University	2nd	Australia			Business Ethics and Sustainability	PG	Yes

^aThis refers to the course offered at the Sydney campus

^bStudents are required to take either *Business Ethics* or *Ethical Issues in Professional Life*

that students are required to complete. The professional accreditation guidelines prepared by CPA Australia and CA ANZ (2017) listed 11 competence areas that all accredited programs must have addressed, most of which focused on technical areas such as financial accounting, management accounting and taxation. There was one competence area titled ‘Ethics across the curriculum’; the accredited guidelines’ prescriptions regarding this competence area were as follows:

Ethics is an important element in the development of accounting and business professionals. It is expected that higher education providers will refer to ethical decision-making models, principles and values across the curriculum of accredited programs and, where possible, encourage debate on ethical issues based on practical cases. It is not expected that the learning outcomes will be covered within a single course of study, however it is intended that ethical concepts and principles and their applicability to the accounting profession will be covered throughout the curriculum. (CPA Australia and CA ANZ 2017)

As the 163 accounting programs analysed above were all accredited with either CPA Australia or CA ANZ, some assurance is provided that ethics was integrated in at least some of the mandatory accounting courses. During the categorisation of courses there was also ample evidence of courses that included some reference to ethical issues (‘ethics-related courses’). While some of these ‘ethics-related courses’, such as ‘Business, Environment and Society in the Tropics’ (see the Appendix) were mandatory for all business students, others were more closely associated with accounting. Examples include ‘Financial Accounting for Companies’ (Auckland University of Technology 2017), in which the last of five learning objectives stated that students will “Evaluate and apply the principles associated with business ethics in relation to presenting financial statements

that provide a true and fair view”, and ‘Accounting Information Systems’ (Australian National University 2016), which included one learning objective indicating that students will “consider ethical issues related to the organisational use of [Accounting Information Systems]”. Furthermore, the traditional inclusion of the professional Code of Ethics within Auditing courses was also evident.

The final element in the ‘sandwich’ approach is the second ethics course. All prospective accounting students enrol into the professional programs offered by either CPA Australia or CA ANZ (in order to qualify as professional accountants). These professional programs are usually undertaken on a part-time basis, while students work towards achieving the 3 years’ practical experience requirement for professional membership. Although the programs offered by the two bodies in 2016 differed, both had a clear ethics component. CPA Australia’s professional program included six courses, one of which was titled ‘Ethics and Governance’. This course addressed ethical issues (including modules on ‘Accounting and Society’, ‘Ethics’ and ‘Corporate Accountability’) alongside legal and regulatory aspects of corporate governance. Based on the weighting given to the different modules, approximately half of the ‘Ethics and Governance’ course appeared to be ethics-related (CPA Australia 2017).

The professional program offered by CA ANZ consisted of five courses, the last of which (‘Capstone’) was the only one in which ethical issues were prominent. This capstone course was aimed at bringing together knowledge and skills that students had developed in their previous studies and practical experience. It focused on addressing business problems that dealt with “accounting and finance issues, ethics, corporate governance, corporate social responsibility and sustainability reporting” (CA ANZ 2017b, p. 2). Accordingly, while there was some attention to ethics-related issues, these appeared to constitute no more than half of the course (adopting a broad interpretation that included CSR and some aspects of corporate governance and sustainability reporting with ethics).

Table 2 SEC courses and universities: Rest's four components of moral behaviour

University names	SEC courses	Moral sensitiv-ity	Moral judge-ment	Moral motiva-tion	Moral character
Australian Catholic University	Professional Ethics	Yes	Yes	Yes	Yes
	Self and Community		Yes	Yes	
	Understanding Self and Society			Yes	
	Accounting and Accountability	Yes			
Auckland University of Technology	Business in Context	Yes	Yes	Yes	
Bond University	Ethical Thought and Action	Yes	Yes	Yes	
Charles Sturt University	Ethics, Sustainability and Culture	Yes	Yes		
Deakin University	Ethics and Financial Services	Yes	Yes		
	Governance and Fraud	Yes			
Federation University Australia	Principles of Responsible Business	Yes			
	Business, Society and the Planet	Yes	Yes	Yes	
Flinders University	Governance, Sustainability and Ethics	Yes	Yes		
La Trobe University	Introduction to Business Law and Ethics	Yes	Yes		
Queensland University of Technology	Business Law and Ethics	Yes	Yes		
RMIT University	Accounting Thought and Ethics	Yes	Yes		
Southern Cross University	Applied Ethics and Sustainability	Yes	Yes		
University of Auckland	Professional Development Module 1	Yes	Yes	Yes	Yes
University of Notre Dame Australia	Logos II		Yes	Yes	Yes
	Business Ethics	Yes	Yes		
	Ethical Issues in Professional Life	Yes	Yes		
University of the Sunshine Coast	Corporate Governance and Social Responsibility	Yes	Yes		
University of Technology Sydney	Managing, Leading and Stewardship	Yes	Yes	Yes	
University of Waikato	Business Law, Ethics, Sustainability and the Treaty of Waitangi	Yes	Yes		
University of Western Australia	Ethics and Sustainability Management	Yes	Yes	Yes	
University of Wollongong	Governance and Professional Ethics	Yes	Yes		
	Principles of Responsible Commerce	Yes	Yes	Yes	
Victoria University	Business Ethics and Sustainability	Yes	Yes	Yes	
Totals		24	23	12	3

Accordingly, although neither of the professional programs provided a dedicated ethics course, both included courses that specifically addressed ethical issues.

Therefore, although the majority of aspiring professional accountants in Australia and New Zealand undertook programs in which ethical issues were required to be addressed alongside other disciplines throughout the accounting curriculum, followed by approximately half of a course that was focused on ethical issues during their professional program, only a minority were required to take an SEC course during their university studies. Accordingly, despite a structure that is amenable to implementing the 'sandwich' approach, we found little evidence of this approach in practice.

Course Content and Rest's (1986) Components of Moral Behaviour

The number of SEC courses that addressed each of Rest's (1986) four components of moral behaviour: moral sensitivity, moral judgement, moral motivation and moral character, is presented in Table 2. Most SEC courses addressed issues of moral sensitivity and moral judgement, with a clear focus on examining various issues in business ethics and the ethical theories or moral philosophies associated with arriving at moral judgements. However, fewer than half of the SEC courses included any indication of personal or individual ethics that could reflect Rest's (1986) component of moral

motivation and even fewer explicitly considered aspects of ethics that could be related to moral character. Our results confirm the suggestion based on previous research studies that there is a clear emphasis on moral sensitivity and judgement, rather than motivation and character. Despite the flexibility that universities have, the calls from accounting ethics researchers (Armstrong et al. 2003; Mele 2005; Mintz 2006) for greater attention to virtue ethics [which can potentially address issues of both moral motivation and character (West 2017)] do not appear to have been heeded by those involved in teaching ethics within accounting programs in Australia and New Zealand.

Examination of the information provided by CPA Australia revealed that the ‘Ethics and Governance’ course addressed issues of moral sensitivity (through increasing awareness of the responsibilities of accountants, and of CSR), and moral judgement (explicitly noting the importance of professional judgement). Similarly, the ‘Capstone’ course that is part of CA ANZ’s professional program addressed moral sensitivity (by considering ethical aspects of a range of business decisions) and moral judgement (focusing on the identification and resolution of moral dilemmas). Notably lacking in both professional programs was any substantial consideration of either moral motivation or moral character.

Demographic Factors

Analysis of the university demographics (see Table 1) did not identify any associations between the distribution of SEC courses and country, the size of the university, university grouping, or accrediting bodies. The absence of any obvious associations with these demographic factors is, however, of some interest, as it casts doubt on several associations that may have been considered intuitive. For example, the spread of SEC courses across universities of all sizes suggests that the development of SEC courses was not limited to those universities that, simply as a matter of scale, have more resources. Similarly, the development of SEC courses does not appear to have depended on there being a particular research focus at the university (the most research-intensive group of Australian universities—the Go8—only included one institution with an SEC course).

There is one area where there did appear to be some difference. Of the 19 universities offering SEC courses, only 5 did so at postgraduate level only, whereas 10 did so at undergraduate level only (despite all 19 of these universities offering both undergraduate and postgraduate accredited accounting programs). This finding suggests that there may be factors that have made it easier, or that encouraged the development of SEC courses in undergraduate rather than postgraduate programs. Two possible explanations can be suggested. First, postgraduate programs are typically of

shorter duration than undergraduate programs [Graduate Diplomas, for example, usually require no more than eight courses (two semesters’ full-time study)]. With the need to ensure that all competence areas required for professional accreditation are adequately addressed, it may have been more difficult to include an SEC course in postgraduate programs that consisted of 8 or 12 courses in total, than in undergraduate programs of 24 courses.

Second, it is common in undergraduate programs to introduce business students to a range of disciplines at an introductory level, so that students who have chosen accounting nevertheless complete courses in marketing and management (and, similarly, marketing students often complete a course in accounting and/or finance). Postgraduate programs, however, are more specialised, and are targeted at those who already have an undergraduate degree, but now wish to focus on accounting. Accordingly, it may have been easier to introduce an SEC course into undergraduate programs as part of a ‘generic’ education component. There is some support for these explanations. All of the postgraduate SEC courses were mandatory components of Masters’ degrees, none were mandatory courses within (shorter) Graduate Diplomas. Furthermore, while only 3 of the 17 undergraduate SEC courses referred to accounting or professionalism/professional ethics in their titles, 4 of the 10 postgraduate courses did so (reflecting the more specialised nature of postgraduate study).

Inductive Analysis

The inductive analysis of the ethics content of SEC courses resulted in the development of 13 initial categories and 4 higher-level themes. The categories, themes and the number of courses that addressed these categories and themes are presented in Table 3. The 13 initial categories represent relatively broad topics that some of the SEC courses had in common. In some instances, only two courses shared a particular topic (such as ‘human dignity’), but other categories (such as ‘ethical decision making’) were well represented across the courses.

The first, and most prevalent of the higher-level themes, was ‘Moral concepts’. This theme reflected the focus in many courses on either moral philosophy and theories, or conceptual approaches to making decisions and dealing with moral dilemmas. The importance of such theoretical groundwork is evident in that 25 of the 27 courses clearly displayed some attention to these topics.

The second most prevalent theme was ‘Ethics within a business context’. This included references to various ethical issues at an organisational level and was derived from four more specific categories. These included (1) corporate/organisational ethics, reflecting topics such as corporate citizenship, corporate codes of conduct, and organisational

Table 3 Ethics content in SEC courses: inductive approach

Themes	No. of courses	Category	No. of courses	Examples, from course information ^a
Moral concepts	25	Ethical decision making	22	To address ethical challenges and dilemmas Apply problem-solving skills to legal and ethical issues
		Ethical theory	18	Exploring the key elements of ethics, such as human purpose and happiness, needs and rights, virtues and duties, justice and charity Discriminate between ethics, legal requirements, and religious doctrine
Ethics within a business context	24	Corporate/organisational ethics	14	Appraising organisational values and responses to business issues Approaches recently adopted to establish corporate citizenship best practice are related to ethical processes that affect organisations
		Ethical issues in business	12	Technology, anti-corruption, labour Conflict resolution, performance assessment and discipline
		Professional ethics	14	The content and role of professional codes of ethics Ethically appropriate choices in professional contexts
		Stakeholders' interests	4	The varying interests of stakeholders Impact of business on stakeholders
Ethics and the macro environment	15	Accounting/business and its context	9	The relationship between accounting and the economic, social and natural environments The relationship between business, society and the environment is considered
		Ethics and sustainability	7	Major ethics and sustainability tools and concepts A business decision's potential impacts on environmental sustainability
		Community wellbeing	3	Realisation of the common good Promoting the health and well-being of the community
		Cultural influences	2	The importance of diverse cultural influences to ethics and sustainability
		Justice	3	Arguments about justice and economic distribution Student understandings of social justice
		Ethics at the individual level	12	Personal/individual ethics
		Human dignity	2	Explain the concept of the dignity of the human person How issues relating to the dignity of the human person and the realisation of the common good may be addressed in professional practice

Table 3 (continued)

Themes	No. of courses	Category	No. of courses	Examples, from course information ^a
Other	2	Applied ethics, across disciplines	2	Critical ethical issues in science, law, business, media, and the environment Elective options may include: Ethics in Teaching; Legal Practice, Corporate Life; Pastoral Care, Academic Research; and Health Care

^aAll of these examples are taken directly from the learning objectives or summarised course content of SEC courses

values, (2) a range of ethical issues that arise in business, such as corruption, confidentiality and employee assessment and discipline, (3) professional ethics, including topics such as professional responsibilities and professional codes of conduct, and (4) stakeholder interests, which included references to how stakeholders impact on organisations and the responsibilities that organisations may have to various stakeholders. While there was a substantial range of ethics topics, they all reflected ethical concerns at the level of the organisation. Although this theme was evident in 24 of the 27 SEC courses, there were accordingly a variety of ways in which this was actually addressed.

The third theme, 'Ethics and the macro environment' referred to ethical issues at a more systemic level and was evident in 15 of the 27 SEC courses. It also included four categories, the most prevalent of which were 'Accounting/Business and its context' and 'Ethics and Sustainability'. The former reflected topics that examine the relationship between accounting (or business in general) and its social and environmental context. Although this relationship was often described in broad terms, a small number of units specifically drew attention to the context of the indigenous peoples of Australia and/or New Zealand, or the relationship between ethics and cultural context. The 'Ethics and Sustainability' category reflected topics that specifically emphasised sustainability and the impacts or responsibilities of business in this regard. Other, less prevalent categories included references to community wellbeing and justice (whether as distributive or social justice).

The final theme reflected ethical issues at an individual level, with 12 of the 27 SEC courses reflecting this in some way. The most common topic in the theme referred to individual or personal values and/or development. Notable, however, was specific reference to the concept of 'human dignity' in two courses.

In addition to these four themes, two courses referred to examining ethical issues across various disciplines, including those not related to business, such as legal or medical ethics. This result reflected the use of generic ethics education in some cases, where a single course in applied ethics was offered across faculties. As this was only evident in two courses and did not fall clearly within any of the four

themes discussed above, these findings are shown separately in Table 3 (under 'Other').

In summary, while a range of topics in business and/or accounting ethics were explicitly considered in SEC courses, almost all of these courses included some reference to ethical concepts and ethical issues at the organisational level. Approximately half of the SEC courses referred to ethics at a more systemic level or at the individual level.

During the analysis, it was apparent that one particular institution [Australian Catholic University (ACU)] clearly differed from all others and thus provides an alternative example of how ethics can be incorporated into accounting programs. Students at ACU were required to complete three undergraduate courses, one at each year of their degree. The first of these courses addressed students' understandings of themselves and the greater community, with a specific focus on the concepts of human dignity and the common good. The second course was a more conventional approach to business and professional ethics, which addressed a variety of ethical issues in business, drawing on ethical principles and theory, while also emphasising the role of character and personal values. The third course returned to the concept of human dignity, linked it with personal identity and considered how it might inform one's future professional practice. Both the first and third courses were university-wide mandatory courses, such that accounting students were enrolled alongside non-business students. These courses also specifically drew on Catholic social thought and the Catholic intellectual tradition, reflecting the institution's heritage and mission. It is notable that the only other Catholic University offering accredited accounting programs within Australia and New Zealand (University of Notre Dame Australia) is also the only other university that offered an SEC course referring to community wellbeing within either the course learning objectives or summarised course content.

Discussion

The low prevalence of SEC units identified across accounting programs in Australia and New Zealand confirms Dellaportas et al.'s (2014) finding that Australian Heads

of Accounting departments do not favour mandatory, standalone courses in ethics. However, by extending the examination of accounting ethics education to include the broader professional qualification process and the components of moral behaviour, we are able to provide a number of insights that have further theoretical and practical significance. Firstly, despite Australia and New Zealand having a structure that lends itself to adopting the 'sandwich' approach for accounting ethics education, there was little evidence of this approach occurring. This result has wide implications, as it appears, therefore, that having a professional accounting qualification structure that is conducive to the 'sandwich' approach is not sufficient to ensure adoption. Furthermore, even though the 'sandwich' approach is favoured in the literature (Armstrong 1993; Bean and Bernardi 2007; Fisher et al. 2007; Hurtt and Thomas 2008), and academics and universities have considerable freedom regarding what to include in their programs, these factors are also not sufficient to ensure adoption of the 'sandwich' approach. Nevertheless, as the 'sandwich' approach was evident in some cases (where universities offered an ethics course early in their programs), implementing such an approach is possible, and the inclusion of a SEC course in university programs does not appear to be dependent on either university size, country, accreditation or university grouping.

We suggest two factors that may, however, play a more prominent role. Firstly, there were more SEC courses offered in undergraduate programs than in postgraduate programs, and none at all in the shortest accredited postgraduate programs (Graduate Diplomas consisting of eight courses). It appears, then, that the length of the program is related to the inclusion of an SEC course, such that the greater the length of the program, the more scope there is for dedicating time and content to ethics. Another factor is related to the mission of the institution. The atypical case of the ACU, which included two university-wide mandatory ethics courses in its undergraduate degrees, in addition to a course specifically focusing on ethics in business, suggests that institutions that have a strong ethical imperative as part of their heritage and mission may be more likely to include SEC courses.

Although program length and university mission may therefore play a role in determining the extent to which ethics is included in programs, it is worth remembering that other content areas within accounting education are covered in specific courses in all programs. That is, as the accreditation requirements specify the content to be included in relation to financial accounting, management accounting, business law, taxation, quantitative methods, economics and finance, all accredited accounting programs in Australia and New Zealand specifically include courses dedicated to these areas. It appears, then, that if Armstrong's 'sandwich' approach is to be more widely implemented, it will require

support and direction from the professional bodies, through their accreditation requirements.

The second major contribution concerns the application of Rest's (1986) components of moral behaviour, and the observation that SEC courses offered across Australia and New Zealand predominantly addressed issues related to moral sensitivity and moral judgement. The fact that few courses directly addressed issues of moral motivation and character suggests that (1) substantial academic freedom and (2) the widespread application of Rest's (1986) model within accounting ethics research are themselves not sufficient in ensuring that ethics education addresses all of the components of moral behaviour. The existence of several courses that did directly consider moral motivation and moral character, however, suggests that the inclusion of these components within a university setting is nevertheless possible. It is also worth noting that two of the three courses that did directly consider moral character were offered at Catholic universities (perhaps reflecting the influence of Aristotelian–Thomistic ethics), again suggesting that institutional heritage and mission may have a substantial influence regarding the ethics education of prospective accountants.

Although the structure of ethics education and Rest's (1986) components of moral behaviour have been considered separately, a link between these issues can be identified in the context of Australia and New Zealand that has practical significance. As most students do not complete an SEC course as part of their university education, the ethics components of professional programs currently necessarily address fundamental ethics concepts that are more closely associated with moral sensitivity and judgement (reflecting Fisher et al.'s 2007 and Armstrong's 1993 view that one must precede the other). The professional programs are thus not able to focus on moral motivation and moral character, even though these programs are undertaken while candidates are working, where they would be well positioned to appreciate the imperatives and pressures of the workplace and how these could be related to their own moral motivation and moral character.

Our results suggest that a revised structure which incorporates the 'sandwich' approach while also addressing all four of Rest's (1986) components would actually require little change. If the professional bodies' accreditation guidelines specify content that requires at least half a course of separate ethics education at university level (similar in extent to the requirements for Economics and Quantitative methods), this would allow for the ethics component in the professional programs to build upon such a foundation. The structure would then involve an initial SEC course offered at universities that (at a minimum) covers fundamental ethical concepts (ethical theory and decision making). This foundation would be complemented with some attention to ethics in other accounting courses throughout the curriculum, which

would allow these theories to be applied in a discipline context. In terms of Rest's (1986) components, university level ethics education would necessarily address both moral sensitivity and moral judgement. The final SEC course (as part of the CPA Australia/CA ANZ professional programs) would then be able to focus on the ethical values of individual professionals and the pressures of the workplace, addressing issues of moral motivation and moral character.

There are several other implications arising from our study that go beyond what has been identified from prior research surveys. The inductive analysis identified several ethics topics that were not widely covered, which provide examples of alternative ethics content that may be informative for the design of future ethics courses. These include issues of indigenous and cultural context, communal wellbeing, common good, justice and human dignity. Furthermore, it was apparent that ethics at the organisational level was more prominent than ethics at either the systemic level or the individual level. Although our study has analysed courses in terms of Rest's (1986) components (as these are conceptually associated with moral behaviour), an alternative means of analysing ethics courses could consequently draw on the distinction between ethics at macro, meso and micro levels (Rossouw and Van Vuuren 2004).

The final contribution of this study is methodological. The analysis of mandatory courses revealed that the reference typically made in the literature to standalone (or 'discrete') ethics courses is overly simplistic. In practice, courses address ethical issues along a continuum that ranges from those that have minimal ethics coverage (a single topic or learning objective), through those that have substantial coverage of ethics alongside other topics (such as business law or corporate governance), to courses that are dedicated to ethical issues in business (where all topics or learning objectives refer to ethics). Instead of a simple distinction between standalone ethics courses and integrating ethics across the curriculum, a more accurate understanding of how ethics is incorporated into individual programs should therefore include a more nuanced categorisation.

Conclusion

The structure of professional accounting qualification in Australia and New Zealand is of particular interest in relation to accounting ethics education as the context is conducive to both adopting the 'sandwich' approach advocated by Armstrong (1993) and others, and to incorporating all four of Rest's (1986) components of moral behaviour. By reviewing the program structures and course information for all university programs across Australia and New Zealand that are accredited with CPA Australia and CA ANZ, we found that only a minority of programs incorporated a mandatory

course that has a substantial ethics component, and limited attention was given to issues of moral motivation and moral character in the course content.

As a critical case, our investigation has wider implications that extend beyond Australia and New Zealand. Firstly, despite the support for the 'sandwich' approach in the literature, the existence of a professional qualification process that is conducive to the 'sandwich' approach is not sufficient to ensure that such an approach is implemented. Secondly, although moral behaviour requires more than moral sensitivity and moral judgement, in many cases ethics education does not go beyond these to address issues of moral motivation and moral character (despite flexibility in determining the ethics curriculum for prospective accountants). Accordingly, without clear, specific direction from either professional bodies or educational institutions, it is unlikely that we will see either widespread adoption of Armstrong's (1993) 'sandwich' approach, or ample consideration of all four of Rest's (1986) components of moral behaviour. In the specific context of Australia and New Zealand, we also found that if ethics were to be treated in the same way as other discipline areas for accreditation purposes, widespread incorporation of the 'sandwich' approach as well as issues of moral motivation and character would, however, be greatly facilitated. Despite these overall findings, it was nevertheless apparent that there were some instances in which the 'sandwich' approach was evident, and in which moral motivation and moral character were directly addressed. To some extent these cases may be influenced by the length of the program (with two semester postgraduate programs being least likely to include a substantial ethics component) and the mission or heritage of the university.

This study examined how ethics is incorporated in the professional qualification of accountants across Australia and New Zealand, and has necessarily been limited in its examination of individual cases, and in terms of the information made publicly available online. Future studies that investigate specific issues (such as how a university's mission actually plays a role in influencing ethics education) in more depth would clearly provide further insights. However, as to date there has been little examination of the broader processes of professional qualification and how ethics is (or is not) incorporated within these processes (both within, and extending beyond, university settings), our study has nevertheless extended previous research in accounting education at universities. Comparative research that further analyses different approaches across national jurisdictions would likely prove beneficial.

Compliance with Ethical Standards

Conflict of interest Dr West and Dr Buckby declare that they have no conflict of interest.

Appendix: Illustrative Course Learning Objectives and Summarised Content

'Ethical Thought and Action' (Bond University 2017)

Course Learning Objectives

- (1) Demonstrate knowledge and understanding of ethical principles, norms and values.
- (2) Demonstrate skills of analysis, reasoning, and communication with which to address ethical challenges and dilemmas.
- (3) Demonstrate the ability to implement and promote ethically appropriate choices in personal and professional contexts.

Summarised Course Content

Using an applied case-based approach, this subject helps students gain ethical awareness, develop relevant reasoning skills, and empower themselves to act ethically in personal and professional contexts. This interdisciplinary subject explores critical ethical issues in science, law, business, media, and the environment. Topics remain flexible to reflect the dynamic nature of ethical issues in the twenty-first century.

'Principles of Responsible Business' (University of Wollongong 2017)

Course Learning Objectives

- (1) Explain the importance of individual rights and responsibilities in responsible and ethical commerce.
- (2) Demonstrate an appreciation of the historical context of today's commercial principles and practices.
- (3) Identify and explain ethical approaches to contemporary enterprise in commerce.
- (4) Identify and critically evaluate the key challenges proposed by contemporary social, economic and legal systems to responsible and ethical decision making in commerce.
- (5) Communicate reasoned arguments and demonstrate critical thinking to apply responsible and ethical principles to organisational decision making.
- (6) Demonstrate an understanding of the use of specified information and communication technologies.

Summarised Course Content

The subject provides students with a conceptual tool kit for understanding and practising responsible and ethical commerce. The topics covered will include the origins of contemporary systems of commerce, ethical and social responsibility in commerce and developments in ethical and responsible commerce. Areas addressed include the environment, globalisation, technology, anti-corruption, labour and human rights. Students will examine these issues from a variety of theoretical and practical perspectives and apply them to contemporary commercial contexts.

'Accounting Thought and Ethics' (RMIT University 2017)

Course Learning Objectives

- (1) Critically evaluate and explain the major developments in accounting theories, accounting practices and ethical issues.
- (2) Compare and contrast the implications of differing research methods (induction and deduction) in the financial reporting context.
- (3) Research and evidence the applications of relevant theories into complex 'real world' cases to solve accounting and business ethics-related issues, to both accountant and non-accountant audiences.
- (4) Assess the role of accounting in society, and demonstrate a high level of accountability frameworks embraced in the course.
- (5) Execute financial service practice in a responsible and ethical manner expected by the professional and organisational contexts.
- (6) Communicate ideas and arguments clearly, logically and concisely, both verbally and in writing.

Summarised Course Content

The purpose of this course is to focus on the context of theoretical and empirical underpinning of financial accounting and professional ethics in accounting. The course links theory to research and practice. The behaviour of the parties responsible for preparing financial accounting information and those who use this information are interpreted through application of different accounting theories. As such, it addresses the 'why' question in financial accounting rather than the 'how'. Further, moral dimensions and ethical aspects of professionals in financial services are reasoned through the lenses of various theories and principles. This reinforces the role of financial service professionals in the competitive and complex

business environment and their significance to the society. A number of contemporary accounting and ethical issues are examined to illustrate these ideas.

This course provides you with a capstone experience, which will give you the opportunity to integrate, critically reflect on and consolidate what you have learnt in your program.

'Business Law and Ethics' (Queensland University of Technology 2017)

Course Learning Objectives

- (1) Identify key legal institutions and apply legal and regulatory perspectives relevant to business practice in Australia.
- (2) Apply legal knowledge and reasoning skills to analyse and respond to legal problems and to justify explanations, decisions and advice.
- (3) Use written communication skills to discuss and apply knowledge of the role of ethical theories and perspectives with respect to business practice.

Summarised Course Content

This course integrates the concepts and principles of business law with the theories and applications of business ethics. The course makes extensive use of cases in law and ethics to develop knowledge and skills that enable students to analyse, apply and evaluate the legal principles and ethical decision-making processes relevant to modern business practice.

BSB111 introduces students to the Australian legal environment in which they will be conducting business, and addresses specific legal issues that relate to business, such as contract law, consumer law and negligence. It also recognises the need for the business leaders of tomorrow to act in accordance with society's ethical standards. These issues are pertinent regardless of which field of business a student may choose to major in.

The aim of this course is to increase students' awareness and understanding of how to approach matters of legal and ethical significance and thereby to operate more effectively in a regulatory environment. This course will help students to not only acquire such an understanding, but will also help them to develop an ability to apply the law to different scenarios and to develop moral reasoning and problem solving in relation to ethical issues that go beyond mere legal compliance.

'The Environment of Business and Economics' (University of Otago 2016)

Course Learning Objectives

- (1) Develop an appreciation of ethics from multicultural perspectives and, also, within an international business environment.
- (2) Understand and demonstrate the frameworks and structures of conducting business in a number of cultural contexts from around the world.
- (3) Appreciate the nature of financial reporting and accountability across different countries and be able to provide critical reflection on these topics.
- (4) Strengthen abilities to communicate effectively in a multicultural business environment, including an appreciation of various business-related disciplines.
- (5) Develop a research plan that incorporates the learning objectives, as listed above, to apply appropriate methods to an investigation and to summarise and communicate the results.

Summarised Course Content

Provides exposure to multi-cultural and international influences on business and global economics, including communications, governance, accountability and ethics. Designed to develop skills for graduates working in all international environments.

'Business, Environment and Society in the Tropics' (James Cook University 2016)

Course Learning Objectives

- (1) Analyse key drivers of change to business practices in a tropical context.
- (2) Explain how organisations can be ethically, corporately and socially responsible in achieving sustainable practice.
- (3) Discuss the principles of diversity management.
- (4) Examine key features of the four functions of management in the context of organisational structures.
- (5) Appreciate business and management principles that apply specifically in a tropical environmental context.

Summarised Course Content

This subject explores the external and internal environmental context of business and organisational practices in the tropics. It examines different facets of management operating in remote locations experiencing constraints on resources. The subject places emphasis on the fundamental

building blocks of management: plan, organise, lead and control, which are crucial to starting, growing and maintaining a successful business. Prominence is also placed on the contemporary drivers of global, societal and regional change, such as, sustainability, cultural perspectives, CSR, ethical accountability and governance.

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