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## Exploring the Implementation of Ethics in U.K. Accounting Programs

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**ABSTRACT:** Accounting education researchers, as well as practitioners, have identified the need for ethics in the accounting curriculum. This paper explores efforts of U.K. higher education institutions to integrate ethics into the accounting curriculum. Specifically, our survey of U.K. educational institutions suggests that ethics is widely included in the accounting curriculum and is predominantly taught in upper-division courses, especially in financial accounting and auditing. Our survey results also indicate that a substantial minority of U.K. universities see recent accounting scandals as a driving force behind the inclusion of ethics in the curriculum. Finally, our survey results suggest that, while most U.K. universities include ethics in the accounting curriculum, different factors influence curriculum design across university types.

**Keywords:** accounting ethics; accounting education; U.K. education; financial scandals.

### INTRODUCTION

Calls to incorporate ethics into the accounting curriculum from both academicians and practitioners have gained momentum over time, in large part as a result of high-profile fraud cases, such as Maxwell, Polly Peck, and BCCI from the 1990s (Barchard 1992; Bingham 1992; Adams and Frantz 1993; Bower 1996) and Enron, WorldCom, and Parmalat in the early years of the 21st century.

These cases compelled the accountancy profession to acknowledge and address complex, inter-related ethical issues and saw a number of corporate governance initiatives in the U.K. designed to prevent further scandals (Cadbury Report 1992; Greenbury Report 1995; Hampel Report 1998; Turnbull Report 1999). As a result of these reports, the Combined Code on Corporate Governance was published in 1998 (latest version 2006) setting out standards of good practice in relation to issues such as board composition and development, remuneration, accountability, audit and relations with shareholders (Financial Reporting Council 2006).

Responses to the scandals of the early 21st century included the Sarbanes-Oxley Act (U.S. House of Representatives 2002) in the U.S. and the Higgs Review (2003) and Smith Report (2003) in the U.K. In response to these regulations and reports, accounting educators have renewed earlier calls for ethics to become firmly established in the curriculum (Loeb 1988; Cohen and Pant 1989; Langenderfer and Rockness 1989; Gray et al. 1994; Puxty et

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al. 1994; Ferguson et al. 2005). Yet, despite these recent scandals, textbooks routinely used in accounting programs offer little or no coverage of ethics (Sikka et al. 2007).

Armstrong (1987) argued that any professional accounting body wishing to legitimate its claim to professionalism must build into its examination structure elements that display and assess accountants' capacity to appreciate ethical practice. However, in their review of financial accounting examination papers for the ICAEW (Institute of Chartered Accountants in England and Wales) and the ACCA (Association of Chartered Certified Accountants) published from 1982–1992, Puxty et al. (1994) found that none contained any questions on ethics.

However, some movement to incorporate ethics in the syllabus is evident. The broader professional accounting community<sup>1</sup> has acknowledged the importance of incorporating public responsibility and ethics into the accounting curriculum. For example, in advancing and sustaining their claims to professional status, the U.K. accountancy bodies argue that their members serve the public interest by behaving ethically and impartially. In addition, there are signs that ethics is finally being recognized as something worthy of coverage in the education of trainee accountants by the professional accounting bodies.

The content of the professional education programs<sup>2</sup> for ACCA's 2007 syllabus has recently been revised to address the issue of ethics and corporate governance in all of its final level papers (ACCA 2007). At CIMA (Chartered Institute of Management Accountants), ethics has been embedded within the law module, but is largely absent elsewhere in the curriculum (CIMA 2005). The most recent ICAEW syllabus suggests that ethics will be embedded at relevant points in each module, providing accounting students with a framework upon which to base ethical decisions (ICAEW 2007). These are new developments for the U.K. professional bodies, and it remains to be seen how ethics will be taught and assessed, not just by the professional bodies, but also by universities wishing to obtain exemptions for their students from some of the professional body examinations.<sup>3</sup>

Our purpose in this paper is to investigate how U.K. university departments have responded to these curricular challenges. In essence, the paper explores the extent to which ethics has become an established part of the accounting curriculum; the manner in which universities have incorporated ethics into the accounting curriculum; and the levels within an accounting degree program at which ethics is taught. In particular, we explore whether ethics is being delivered as a stand-alone course, or is being integrated at relevant points into several courses.

We begin by reviewing the literature concerning the rationale for ethics in accounting education and the debate surrounding the optimal method for including ethics within the curriculum. Following a description of the research design and a discussion of the results,

<sup>1</sup> There are six major Professional Accounting bodies in the U.K. and Ireland. Training new accountants is a significant activity for the profession. The bodies have over 300,000 students worldwide. They set syllabi, operate examination systems, and either provide their own training or oversee specialist tuition providers: (1) ACCA: Association of Chartered Certified Accountants; (2) CIMA: Chartered Institute of Management Accountants; (3) The Chartered Institute of Public Finance and Accountancy; (4) ICAEW: Institute of Chartered Accountants in England and Wales; (5) ICAS Institute of Chartered Accountants in Scotland; and (6) ICAI: Institute of Chartered Accountants in Ireland.

<sup>2</sup> Each of the U.K. professional bodies has its own curriculum and examination syllabus that students must complete before entering the profession.

<sup>3</sup> As U.K. professional accounting bodies offer exemptions from some of their own examinations to graduates, the curricula of U.K. university accounting departments are influenced by those of the professional bodies. If the professional bodies decide to include ethics in their syllabi, then U.K. accounting departments would be likely to do the same.

we conclude this paper by examining the implications for accounting educators and suggesting fruitful areas for further research.

### CONTEMPORARY RESEARCH IN ACCOUNTING EDUCATION AND ETHICS

The empirical research for this study was designed to investigate three important questions regarding ethics education in United Kingdom universities. Specifically, these three questions are:

- How widely is ethics included in the accounting curriculum?
- Is ethics integrated across the accounting curriculum or taught as a stand-alone course?
- At which levels is ethics taught?

In recent decades a great deal of research has explored the role of ethics in accounting education (Loeb 1988; Ponemon 1993; Gray et al. 1994; Lovell 1995; McPhail 2001; O'Connell 2004; Moriceau 2005; Swanson 2005; Blanthorne et al. 2007). These studies have used a variety of theoretical frameworks and research methods, but they share one common assumption: namely, that ethical matters in accounting are of widespread social concern, and that accounting educators must address such matters in their teaching. However, business schools in general have been slow to incorporate ethics into the curriculum.

A number of reasons have been suggested for this slow response, including professors' limited understanding of the nature of ethics in management, reliance by many business school professors on economic concepts, and faculty objections that ethical issues are soft and unscientific (Hosmer 1985). It has also been argued that accounting educators cannot solve the moral and ethical problems of the accounting profession (Cohen and Pant 1989, 72). Despite the reservations of some faculty, the view from the literature is that ethics ought to be included within business school curricula generally, and within accounting education specifically (Ferguson et al. 2005; Sikka et al. 2007).

In order to discover the current situation in the U.K., in our empirical study we aimed to find out how widely ethics is being taught in the accounting curriculum in the U.K. By including ethics within the curriculum, accounting educators do not claim that they can solve all of the moral and ethical problems of the profession. Rather, their aim is to expose students to a body of material on ethics, and to encourage students to reflect on the kind of ethical issues that they might encounter. Whether students can later apply what they learned to specific business situations depends on organizational context and prevailing cultural norms.<sup>4</sup>

There is a great deal of literature addressing fundamental issues with respect to ethics pedagogy (e.g., Armstrong and Mintz 1989; McNair and Milam 1993). Much of this literature approaches business and accounting ethics as a branch of applied moral philosophy, and so engages with the pros and cons of utilitarian, deontological, and other ethical frameworks as decision-making devices for accountants and business professionals. It is not our purpose in this paper to address the content of an ethics course, important though that topic is. However, there is a link between the issue of course content, and the issue of whether ethics should be integrated across subject areas or delivered in a single stand-alone course. If there is no stand-alone course in ethics, then clearly it becomes more difficult to introduce students effectively to the basic frameworks of moral philosophy, simply because such ideas are novel in an accounting course, and it takes time to convey these ideas to students.

Deciding whether to include a stand-alone ethics course in an accounting degree program has received considerable attention in the literature (cf., Blanthorne et al. 2007). In

<sup>4</sup> We are grateful to the anonymous reviewer for bringing our attention to this point.

the U.K., there is evidence that the professional bodies favor the integration of ethics across the accounting curriculum; for example, the ICAEW has argued that ethics will receive greater prominence if it is integrated into each subject area (ICAEW 2007).

The case for a stand-alone course in ethics has been made by authors such as Gray et al. (1994) and Swanson (2004, 2005). Specifically, Gray et al. (1994) suggested that a limited neoclassical economics perspective, notably agency theory, was being employed to teach ethics. The same authors further argued that an occasional reading on ethics in any one reading list does not constitute a meaningful and deep understanding of the complexities concerning ethics in accounting (Gray et al. 1994). Consequently, they advocated a stand-alone course that would emphasize deep and integrated learning, rather than segmented readings that would encourage surface learning.

Swanson (2005) argues that students need a holistic exposure to ethics prior to graduating, otherwise topics get scattered across the curriculum, and the message on ethics becomes incoherent. Earlier, Swanson (2004) had argued that the choice between a stand-alone ethics course and integration through the curriculum is a false dichotomy, contending that a holistic approach will encompass aspects of both, a view supported by Armstrong (1993). Cohen and Pant (1989) suggested that auditing is the only accounting course in which there is a significant integration of ethics and accounting. Clearly the issue of whether ethics should be delivered as a stand-alone course or should be integrated into other courses remains an open question, on which the debate continues.

In the absence of a stand-alone ethics course, one can question how students will engage deeply with fundamental issues in ethical decision making. However, by integrating it with other subjects, educators clearly hope to emphasize that ethics is an integral part of an accountant's job, rather than a bolted-on extra (Loeb 1988; Mintz 1990). The ideal solution might then be to offer both a stand-alone ethics course and integrate ethics across the curriculum, but in a crowded curriculum, such things are not easy to achieve.

In American accounting education practice, Blanthorne et al. (2007) found that there is a strong preference for an integrated (or "embedded") approach to ethics. In our survey of U.K. accounting education practice, we explored whether ethics is being taught as a stand-alone course or is embedded in the curriculum and, if embedded in other accounting courses, in which courses it is being taught.

When teaching ethics, professors need a framework to explore morality and moral reasoning. Lovell (1995) proposed that Kohlberg's (1981) framework is a suitable tool to encourage moral awareness in accounting students, because of its progressive nature. Kohlberg's (1981) framework has similarities to the Bloom et al. (1956) taxonomy since it proposes that students' learning follows a series of hierarchical categories. For example, the deontological (rule-based) approach to ethics may suffice at lower levels in the curriculum. At the higher levels one can point out that rules can be contradictory, and that simply following the rules does not ensure that the "duty of care" is executed. More complex approaches to ethical reasoning can be introduced at higher levels of the curriculum for example "ethics of care" approach and much of feminist work, such as that of Gilligan (1982), is aimed at upper-level courses. The question of the most appropriate level in the accounting curriculum to deliver ethical material remains unanswered. As a starting point it would be useful to know about current practice. Accordingly, in our survey we sought to establish at which levels ethics is taught in the U.K. accounting curriculum.

Our empirical research is informed by the themes we explored in the literature review. The data collection sought to ascertain whether ethics is part of the accounting undergraduate curriculum, where ethics is taught, how ethics is taught, and at what level in the

curriculum ethics features. We also intend to explore whether the recent financial scandals had influenced the inclusion of ethics in the curriculum.

### METHOD

Initially, we reviewed the websites of accounting and finance departments in the U.K. to determine the range and coverage of courses that include ethics within the curriculum. We explored the websites of ten institutions, and we observed that detail and language used across the websites varied considerably. We concluded that conducting this study solely by means of a detailed evaluation of this kind of public domain material would not produce reliable or valid results. Consequently, we used a survey method for most of our data gathering. Our initial investigation of public domain material at websites did assist us in drafting the questionnaire.

We constructed a questionnaire to help us investigate the three research questions that had arisen from our literature review, namely: How widely is ethics included in the curriculum? Is ethics integrated across the curriculum or taught as a stand-alone course? At which levels is ethics taught? In addition, we included a number of questions to help us classify the respondents; for example, we obtained each respondent's position in his/her department, the range of accounting courses offered at each university, and whether the university is in the "pre-1992" (vocational) or "post-1992" (non-vocational) category.<sup>5</sup>

We designed the questionnaire following pilot interviews with accounting educators, and we pre-tested the questionnaire with ten respondents. The final questionnaire is provided in the Appendix.<sup>6</sup> The *British Accounting Review Research Register* (Helliar and Monk 2006) was used to construct a sampling frame, since it provides information about accounting and finance departments in the U.K. Of the 107 institutions registered in the *British Accounting Review Register* (Helliar and Monk 2006) three were rejected because they had no accounting and finance department. Because of the small population size, we sent the questionnaire to all 104 British Universities with departments of accounting and finance. Thirty-nine responses were received; of these responses, three were unusable, because the institutions did not offer relevant courses, resulting in an effective response rate of 36 percent. Table 1 shows the responses to the classificatory questions. The sample achieved, although small, is reasonably representative of the U.K. university sector, including a good balance between pre-1992 and post-1992 institutions.

### RESULTS

We summarize the survey findings in Table 2; this table suggests that U.K. higher education institutions have largely incorporated ethics as a normal part of the curriculum, since 80.6 percent of the respondents indicated that ethics was part of their curriculum.

<sup>5</sup> Post-1992 universities are ex-polytechnics that were granted full university status in 1992 and tend to have a strong vocational orientation, while pre-1992 universities are older-established universities that often have a stronger profile in traditional academic subjects (e.g., natural sciences and humanities). The post-1992 universities have stronger ties with professional bodies and might be expected to follow more closely the lead given by professional body curricula, whereas the pre-1992 universities have a strong tradition of independence in curriculum design.

<sup>6</sup> It should be noted that there is a minor difference between the educational systems of Scotland and England, which affects the construction of certain questions. In the English system, students study for three years before obtaining an "honours" degree, i.e., a degree that is classified so as to indicate the level of achievement of the student. In Scotland, students can graduate after three years, but most study for four years before graduating because the four-year degree is an "honours" degree, whereas the three-year degree is an unclassified degree that does not indicate the level of achievement of the student.

**TABLE 1**  
**Description of Questionnaire Respondents**  
 (n = 36)

	<u>Pre-1992</u>	<u>Post-1992</u>	<u>Count</u>	<u>Percent</u>
Type of Institution				
Pre-1992 (less vocational)			11	30.6
Post-1992 (more vocational)			25	69.4
Total			36	100.0
Departmental Role <sup>a</sup>				
Unit/Module Leader	2	11	13	38.2
Course Director	5	6	11	32.4
Head of Department	3	4	7	20.6
Other	0	3	3	8.8
Total	10	24	34	100.0
Degrees Offered <sup>b,c</sup>				
Accounting and Finance	9	24	33	91.7
Accounting major	4	20	24	66.7
Accounting as part of a business degree	3	13	16	44.4
Franchise programs	2	7	9	25
Other	4	4	8	22
Total	NA	NA	NA	NA

<sup>a</sup> Two missing.

<sup>b</sup> Responses were gathered only for undergraduate bachelor programs.

<sup>c</sup> Respondents could check more than one answer. Percent shown is based on 36 (total) responses.

Contrary to our expectation, the data show no significant differences between the post-1992 and pre-1992 universities on this dimension.

The most common approach to teaching ethics is to embed the subject across the accounting curriculum. In situations where ethics is part of the curriculum, 75.9 percent of the institutions have ethics integrated across the curriculum, and 20.7 percent had ethics integrated across the curriculum and offered as a stand-alone course; only a single respondent reported that ethics was delivered entirely as a stand-alone course. Whether ethics is integrated across the curriculum or offered as a stand-alone course, the subject is more commonly delivered at the more advanced levels of an undergraduate accounting course than in the early stages.

Ethics is more often embedded in other subjects in the accounting curriculum rather than delivered as a stand-alone course. We asked respondents to identify where in the curriculum ethics was integrated. Their responses revealed that ethics is most frequently addressed in auditing courses (61 percent of respondents), closely followed by financial accounting courses (53 percent), and then by management accounting courses and corporate governance courses (each 25 per cent). Other respondents included ethics within courses in financial management, skills,<sup>7</sup> social and environmental reporting, accounting theory, and accounting in context.

A further intention of our study was to explore the drivers for curriculum design and development, since these drivers might provide some explanation for universities' inclusion

<sup>7</sup> This is a course designed to endow students with generic employment skills.

or exclusion of ethics within their accounting programs. Approximately one-third of respondents reported that recent financial scandals motivated efforts to incorporate ethics into the curriculum. Other curriculum drivers are illustrated in Table 3, which shows four factors ranked in order of importance.

**TABLE 2**  
**Summary of Survey Results**  
 (n = 36)

	<u>Pre-92</u>	<u>Post-92</u>	<u>Count</u>	<u>Percent</u>
Is ethics part of the curriculum?				
Yes	9	20	29	80.6
No	0	4	4	11.1
Don't Know	2	1	3	8.3
Total	<u>11</u>	<u>25</u>	<u>36</u>	<u>100</u>
How is ethics being taught?				
Standalone	0	1	1	3.4
Embedded	8	14	22	75.9
Both	1	5	6	20.7
Total	<u>9</u>	<u>20</u>	<u>29</u>	<u>100</u>
If stand-alone, is the unit compulsory?				
Compulsory	0	2	2	28.6
Not compulsory	1	4	5	71.4
Total	<u>1</u>	<u>6</u>	<u>7</u>	<u>100</u>
If stand-alone, at what level is ethics taught?				
First year	0	0	0	0
Second year	0	2	2	28.6
Third year	1	2	3	42.8
Fourth year/Scottish universities	0	2	2	28.6
Total	<u>1</u>	<u>6</u>	<u>7</u>	<u>100</u>
If embedded, at what level is ethics taught? <sup>a</sup>				
First year	5	4	9	
Second year	4	14	18	
Third year	8	17	25	
Fourth year/Scottish universities	3	3	6	
Total	<u>NA</u>	<u>NA</u>	<u>NA</u>	
Where is ethics embedded?				
Financial accounting	7	12	19	
Management accounting	3	6	9	
Auditing	5	17	22	
Corporate governance <sup>b</sup>	4	5	9	
Other	1	6	7	
Total	<u>NA</u>	<u>NA</u>	<u>NA</u>	
What source materials are used for teaching?				
Textbooks	8	12	20	
Journals	6	12	18	
Web	6	7	13	
Case studies	5	15	20	
Other	0	4	4	
Total	<u>NA</u>	<u>NA</u>	<u>NA</u>	

(continued on next page)

TABLE 2 (continued)

	<u>Pre-92</u>	<u>Post-92</u>	<u>Count</u>	<u>Percent</u>
Why is ethics not part of the curriculum?				
Not enough expertise within the teaching team	1	2	3	
Not popular with students	2	6	8	
Overcrowding the curriculum due to professional body requirements	1	4	5	
Not effective as a stand-alone unit	2	1	3	
Do not know	2	6	8	
Total	NA	NA	NA	
Is ethics part of the curriculum due to recent financial scandals?				
Yes	3	6	9	32.2
No	6	11	17	60.7
Do not know	0	2	2	7.1
Total	9	19	28	100
Who decides to include ethics within the curriculum?				
Unit leader	2	6	8	
Program team	2	5	7	
Both	5	7	12	
Total	NA	NA	NA	

<sup>a</sup> Respondents could check more than one answer.

<sup>b</sup> The respondents who checked "other" stated financial management, skills module, social and environmental reporting, accounting theory, and accounting in context as where they teach ethics. These subjects were each stated once.

TABLE 3  
Ranking of Curriculum Drivers

Driver	Type of University	
	Post-1992 (more vocational)	Pre-1992 (less vocational)
Professional bodies	1	4
Quality Assurance Agency benchmark (national monitoring body)	2	3
Graduate skills	3	1
Lifelong learning	4	2

Ranking shown is from 1 (most important) to 4 (least important).

The four key curriculum drivers are: professional bodies; U.K. Quality Assurance Agency (QAA)<sup>8</sup> benchmarking; graduate skills; and lifelong learning. In contrast to the section of the questionnaire dealing with the ethical content of degree programs, in which there were few differences between the pre-1992 and post-1992 universities, there were significant differences between the two types of institution on curriculum drivers. In particular, the mean score for the importance of professional bodies' influence on ethics in the

<sup>8</sup> The QAA is a national quality monitoring agency for higher education, which has published benchmark statements on what should be included in many degree programs, including accounting degrees.



curriculum (on a five-point importance scale) was 4.6 for the post-1992 universities and 3.8 for the pre-1992 universities (the difference is statistically significant at the 5 percent level).

Table 3 shows the differences quite clearly. The post-1992 universities ranked professional bodies first in terms of curriculum drivers, whereas the pre-1992 universities ranked them last. This result matches the expectations prior to conducting the survey, since a common assumption within the U.K. higher education system is that the post-1992 institutions pay greater attention to professional bodies than the pre-1992 institutions. First, the post-1992 universities have a more vocational tradition than the pre-1992 universities and, second, the newer (post-1992) universities generally have less well-established brand names and need the credibility of professional body accreditation to support their student recruitment campaigns.

### **LIMITATIONS, CONCLUSION, AND IDEAS FOR FUTURE RESEARCH**

The empirical results reported in this paper are based on a survey conducted in only one country, and are capable of only limited generalization. Any attempt to generalize beyond the population of universities offering accounting degrees in the United Kingdom must be conducted with great caution. With this important caveat, we will attempt to draw some conclusions for the wider community of accounting educators.

The purpose of this paper is to provide an overview of U.K. higher education institutions' position on ethics instruction in accounting programs. Calls to take ethics seriously have been on the agenda of accounting educators for some time. Although there has been an acknowledgement from both higher education institutions and professional bodies for incorporating ethics into the curriculum, previous studies have found little evidence that this curriculum change has actually happened. Our results show that ethics teaching can be found at all of the levels of a degree program, and the majority of ethics teaching takes place at upper-division levels, particularly in students' final year.

Previous authors have advocated various solutions to incorporating ethics into the accounting curriculum. Swanson (2004, 2005) has argued for a holistic approach, Cohen and Pant (1989) advocated integrating ethics within auditing, and Gray et al. (1994), while advocating a stand-alone accounting ethics course, also proposed that, if ethics were embedded in the accounting curriculum, it should be placed within an environmental accounting unit. Our survey results have shown that the teaching of accounting ethics in U.K. universities is very largely embedded within financial accounting and auditing courses, rather than delivered as a stand-alone ethics course. Some of the reasoning underpinning efforts to include ethics in the accounting curriculum may be found in the curriculum drivers that we investigated.

Various drivers can be identified that motivate efforts to include ethics in the accounting curriculum. High-profile recent financial scandals have been cited by many authorities as a reason to take ethics more seriously in the accounting curriculum (Armstrong et al. 2003). Financial scandals were considered to be a driving force behind ethics in the curriculum by one-third of our respondents. We found that different priorities are influencing the incorporation of ethics into the curriculum at the U.K.'s pre-1992 (less vocational) and post-1992 (more vocational) universities. The inclusion of ethics in the curriculum is becoming widespread in both types of university, but while professional bodies are the most important factor influencing this process at the post-1992 universities, the less vocational pre-1992 universities are significantly less influenced by this driver. This finding suggests that there may be a similar division between universities with different traditions and different missions in other countries, a hypothesis which could be investigated by looking for differences between categories of universities elsewhere in the world.

Because we relied on secondary data gathering and a questionnaire, there are strict limits to the inferences that can be drawn from our data. Curriculum design is a complex, time-consuming, and idiosyncratic process. In order better to understand the reasoning underpinning efforts to incorporate ethics into the accounting curriculum, further research involving in-depth interviews with those involved in the process would be invaluable. These interviews might reveal the extent to which faculty members engage in this curricular battleground, or the extent to which faculty members might (or might not) be interested in ethics instruction. In addition, we would advocate research into the experiences of recent accounting graduates concerning their perceptions of ethics in professional practice.

**APPENDIX**  
**QUESTIONNAIRE SURVEY EXPLORING ETHICS ON THE U.K.**  
**UNDERGRADUATE ACCOUNTING CURRICULUM**

Part 1: General information

1. What type of institution do you work for?

- Pre-1992
- Post-1992
- Other: Please specify below

2. Do you hold an administration role in your department? If yes, can you please place X in the relevant box(es).

- Unit/Module Leader
- Course/programme Director
- Head of the Department
- Other: Please specify below

3. Which of the following programme(s) does your institution offer? Can you please place X in the relevant box(es).

- BA/BSc Accounting & Finance (&/or) BA/BSc Accounting
- BA/BSc Accounting Major/Joint awards
- Accounting as a pathway through a business degree
- Franchise programmes
- Other: Please specify below

4. Can you indicate the approximate intake of students on each of the programmes.

	0	0-50	51-100	101-150	151+	Don't Know
BA/BSc Accounting and Finance						
BA/BSc Accounting						
BA/BSc Accounting Major/Joint awards						
Accounting as a pathway through a business degree						
Franchise programmes						
Other						

5. When was the last validation of your programme?

Current academic year	
1-3 years ago	
3-5 years ago	
Don't know	
Other: Please specify below	

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6. Which of the following would you say are the drivers of your curriculum design? Can you please rank these by using X in each row.

	Very Important	Important	Indifferent	Not Important	Not Relevant
Professional bodies/ exemptions	5	4	3	2	1
QAA benchmark requirements	5	4	3	2	1
Graduate skills	5	4	3	2	1
Lifelong learning skills	5	4	3	2	1
Broad holistic approach	5	4	3	2	1
Other: Please specify below	5	4	3	2	1

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7. Do you have any plans to change the direction of your programme(s) toward any of the following drivers? Can you place X in the relevant boxes.

	Definitely	Likely	Don't Know	Unlikely	Never
Professional bodies/exemptions					
QAA benchmark requirements					
Graduate skills					
Lifelong learning skills					
Broad holistic approach					
Other: Please specify below					

Part 2: Questions on teaching ethics within the accounting curriculum.

8. Does ethics feature within the programme(s)?

Yes

No

Don't know

9. If ethics is part of the programme, which of the following applies?

Standalone

Embedded in other modules

Both

10. If stand-alone, is this compulsory?

Yes

No

Don't know

11. If stand-alone, at what level is ethics taught?

First year

Second year

Third year

Fourth year/Scottish universities

12. If stand-alone, how is this unit assessed? Can you please place X in the relevant box(es).

Exam	<input type="checkbox"/>
Case study	<input type="checkbox"/>
Presentation	<input type="checkbox"/>
Coursework	<input type="checkbox"/>
Other: Please specify below	<input type="checkbox"/>

13. If ethics is embedded in the curriculum, at which level is this taught? Can you please place X in the relevant box(es).

First year	<input type="checkbox"/>
Second year	<input type="checkbox"/>
Third year	<input type="checkbox"/>
Fourth year/Scottish universities	<input type="checkbox"/>

Please indicate more information if necessary as to where "ethics" is placed in the curriculum.

14. If ethics is embedded in other modules, please place X in the relevant box(es).

Financial Accounting	<input type="checkbox"/>
Management Accounting	<input type="checkbox"/>
Auditing	<input type="checkbox"/>
Corporate Governance	<input type="checkbox"/>
Other: Please specify below	<input type="checkbox"/>

Please indicate more information if necessary.



15. If you do teach ethics whether it is embedded in the curriculum or it is taught as a stand-alone module, what source material do you currently use? Can you please place X in the relevant box(es).

Textbooks	<input type="checkbox"/>
Journals	<input type="checkbox"/>
Web	<input type="checkbox"/>
Case studies	<input type="checkbox"/>
Other: Please specify below	<input type="checkbox"/>

16. If ethics is not part of the curriculum whether as a stand-alone or embedded in other modules, what do you think are the main reasons? Please place X in the relevant box(es).

Not enough expertise within the team	<input type="checkbox"/>
Not popular with students	<input type="checkbox"/>
Over crowding of the curriculum due to Professional bodies requirements	<input type="checkbox"/>
Not effective as a stand-alone module	<input type="checkbox"/>
Don't know	<input type="checkbox"/>
Other—please specify below	<input type="checkbox"/>

17. If ethics is part of the curriculum either as a stand-alone or embedded module, was the main driver for inclusion the result of the recent financial scandals?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>
Don't know	<input type="checkbox"/>

Please indicate more information if necessary.

18. If ethics is embedded within a module/unit what was the driver for this decision. Please place X in the relevant box.

Module/unit leader decision  
 Programme team decision  
 Both


19. Are there any specific issues which you consider could arise as a result of teaching ethics to a diverse student population.

Please explain:

20. Is there anything else you would like to add?

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