

Teaching Global Ethical Standards: A Case and Strategy for Broadening the Accounting Ethics Curriculum

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Abstract This paper advocates inclusion of a wider set of ethical theories into the accounting canon. We find that the mainstream accounting curriculum does not adequately engage with non-Western ethical theories or contemporary Western ethical thought, as evidenced by the ethics content of core accounting texts and the International Federation of Accountants' ethics publications. We suggest adopting a 'thematic' approach to teaching ethics as an integrated part of accounting curricula. This approach addresses two competing principles implicit in International Education Standard 4: (i) that all accountants need to be educated to meet global ethical standards, and (ii) that teaching ethics should accommodate ethical traditions and practices that could vary between nations and cultures. The thematic approach we propose requires less additional space within existing accounting curricula and less additional preparation by accounting educators than the alternative approach of teaching substantive ethical theories from a sufficiently diverse range of cultures and traditions. The paper also provides exemplars of this thematic approach to teaching ethics in accounting.

Keywords Accounting education · Codes of ethics · Confucianism · Globalisation · IFAC · Non-Western ethics

Introduction

Accounting is a global profession deserving global qualifications (see Needles 2005, p. 124). Not only do globally recognised qualifications facilitate professional accountants to practice internationally, they also allow accounting students to be *educated* internationally, since students can acquire recognised accounting skills either at home or abroad. However, while the advantages of global qualifications are clear, attempts to standardise the *contents* of these qualifications face two potentially conflicting goals. First, global education standards must by definition establish a shared core of agreed standards of good practice across different educational systems. Second, if international education standards are to avoid imposing the practices of one tradition or culture on all others, then these standards must be set broadly enough for different local principles or paths to be followed within their guiding pedagogical frameworks.

Nowhere is this tension between global consistency and local diversity in educational standards more acute than in efforts to establish global *ethical* standards. Ethical beliefs are highly diverse and often deeply held, especially when intertwined with local cultural or religious practices. Moreover, accounting educators are already reluctant to devote scarce course time to 'non-technical' subjects like ethics (e.g. Dellaportas 2006, p. 401). Against this background, the efforts of the International Federation of Accountants (IFAC)—the peak international professional accounting body—to implement global ethics standards merit particularly close attention. In this paper, we review

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IFAC's strategy for international ethics education set out in International Education Standard 4 (IES4): *Professional Values, Ethics and Attitudes*. We demonstrate that while IES4 intends member bodies to reflect different ethical traditions, this aspiration is not adequately supported by practical teaching resources or strategies, especially for those students whose ethical background falls outside of mainstream Western traditions. In response, we propose a 'thematic' teaching strategy that includes non-Western ethical theories, and demonstrate how this strategy can address tensions inherent in implementing any international ethics framework.

The paper is divided into six main sections. "Approaches to Accounting Ethics Education" outlines and assesses IFAC's approach to global ethics education in IES4 in light of broader approaches to accounting ethics education in the literature. "A Review of Ethics Education Resources" analyses whether IFAC's strategy has been successfully realised by reviewing two sets of teaching resources: (i) accounting education textbooks in Australia; and (ii) IFAC's international ethics publications. "A Case for More Diverse Ethics Content" argues that a more diverse set of ethical theories should be included in tertiary accounting education, while "Practical Barriers to Broadening the Ethics Curriculum" reviews potential problems with this proposal. "Broadening the Curriculum: A Thematic Approach" develops a 'thematic' teaching strategy, which addresses practical teaching limitations while allowing the instructor to integrate a greater range of ethics resources into accounting education. The thematic approach is an original contribution to the development of ethics education at the practical teaching level. Our conclusion provides some final remarks.

Approaches to Accounting Ethics Education

The Goals of Accounting Ethics Education

Despite IFAC's clear commitment to accounting ethics education, accounting educators have different views on whether such pedagogical interventions will ultimately make accountants *act* more ethically. There is evidence of positive effects of ethics education on students' moral sensitivity (e.g. Armstrong 1993; Dellaportas et al. 2006; Welton et al. 1994), and also studies that suggest these effects are transitory (LaGrone et al. 1996). An influential alternative approach (esp. Callahan 1980; Loeb 1988) is to contend that the objective of accounting ethics education is not to change students' behaviour directly, but more minimally to create the conditions under which such a change can occur. For Loeb (1988) the goals of accounting ethics courses are to ensure that students 'recognise issues in

accounting that have ethical implications', develop a 'sense of moral obligation', and acquire 'the abilities needed to deal with ethical conflicts', such that students are *able* to change their ethical behaviour (p. 322). In common with Callahan (1980), Loeb views the goal of ethics education as only to 'set the stage' for students to act more ethically by allowing them to develop the requisite ethical sensitivity and skills.

While relatively modest, the goals that Loeb and Callahan articulate are nonetheless challenging for educators to achieve in light of the complex and diverse influences on students' ethical outlooks. Students' ability to recognise an ethical dilemma and deal with ethical conflicts depends not only on the strategies articulated by educators, but also—and perhaps more fundamentally—on their pre-existing moral ideas and on the context in which ethical dilemmas arise (Bok 1976; Huss and Patterson 1993; Young and Annisette 2009). In particular, students' ethical ideas reflect diverse and sometimes conflicting influences from their homes, their peers and the community with which they interact (O'Leary 2009). Since possessing an ethical mind-set involves the consistent practice of ethical principles (Gardner 2007), successful ethics education interventions may need to *disrupt* current thinking and habits (Hiltebeitel and Jones 1991).

IFAC's Approach to Global Ethics Education in IES4

IFAC plays a key role in the convergence of accounting qualifications worldwide by promulgating International Education Standards through its 159 member bodies, which represent 124 countries including Australia (IFAC 2011).¹ IES4 prescribes the professional values, ethics and attitudes which all professional accountants should acquire during an education program leading to qualification irrespective of their nation of education or origin. As noted elsewhere (e.g. Dellaportas et al. 2006), IFAC introduced IES4 in the wake of scandals like WorldCom and Enron, which focused public attention on the ethical standards of the accountants involved and, by implication, on the ethics of the profession more broadly. This context suggests that a fundamental objective of IES4 is to promote more ethical behaviour by accountants in such situations, and thereby to sustain or rebuild public confidence in the profession. However, while IES4 stresses that accountants must 'accept and observe ethical principles' (IFAC 2008, p. 1) it also states that:

the responsibility of member bodies [is to] ensure that their members have an adequate *understanding* of the

¹ The member bodies in Australia are CPA Australia, Institute of Public Accountants and The Institute of Chartered Accountants in Australia.

principles of professional ethics and the underlying rationale of the constraints that professional ethics place on professional accountants [emphasis added] (IFAC 2008, p. 1).

This mandate for ethics education programs under IES4 does not explicitly require member bodies to produce behavioural change. Instead, IES4 reflects the relatively cautious approach to ethics education outlined by Callahan (1980) and Loeb (1988), where ethics education only aims to ‘set the stage’ for accountants to act more ethically by improving their sensitivity to, and grasp of, the principles of ethical action.

Although there are numerous accounting ethics education programs already recommended in the literature (e.g. Armstrong 1993; Earley and Kelly 2004; Molyneux 2005; Mintz 2006; Dellaportas 2006), the program of ethics education recommended by IES4 is distinct from such programs in two main ways. First, IES4 not only recommends that an ethics education program includes theoretical discussion of ‘the nature of ethics’ and professional standards, it also requires accounting students to acquire specific *values*, such as commitment to ‘the public interest and sensitivity to social responsibilities’ (IFAC 2008, p. 2). The requirement to inculcate values makes IES4 especially demanding for educators, who must not only cover a solid base of ethical knowledge, but must also convince students to internalise these ethical values, despite the potentially conflicting influences on students’ ethical outlooks from family, peers and the broader community.

Second, IES4 is also distinct in its intended application to all member nations, rather than to just particular student cohorts. Given this international objective, the education program IES4 prescribes needs to establish globally shared ethical principles and values that nonetheless allow for national or cultural diversity. The need to allow for diverse ethical approaches is partly a demand for *inclusive* ethical standards, to which educators and students from very different national or cultural backgrounds can assent. However, it is also a pre-condition of an *effective* ethics standard, because a ‘global’ ethics standard that simply formalises and extends the values of one ethical tradition internationally is unlikely to be widely adopted and taught, especially given the well-documented resistance of accounting educators to including *any* ethics material in their otherwise ‘technical’ accounting programs (see “[Practical Barriers to Broadening the Ethics Curriculum](#)” section).

IFAC’s response to the tension between shared ethics standards and cultural diversity is to stipulate that while ten ethics topics and four values are mandatory, each particular ethics education program should ‘reflect its own national and cultural environment and objectives’ (p. 2). This

response to the diversity of international ethics allows different teaching routes to suit different cultures, while stressing that all cultures need to arrive at the same broad standards of ethical awareness and behaviour. IFAC’s combination of a mandated ethical code with a flexible education strategy can be read as a compromise between an accounting-specific version of the two competing principles faced by any global ethics standard, which are: (i) that all accountants need to be educated to meet global ethical standards; and (ii) that since ethical traditions and practices vary between nations and cultures, a ‘one size fits all’ approach to teaching ethics is neither practical nor desirable.²

A Review of Ethics Education Resources

IFAC’s approach in IES4 raises new challenges for accounting educators with culturally diverse tertiary student cohorts, such as in multi-cultural countries like the United States, the UK and Australia. IFAC leaves educators in such countries to deal with the dilemma of providing an ethics education program that covers the broad objectives set out in IES4 and is sufficiently responsive to the very different ethical backgrounds of their students. This section investigates whether existing ethics education resources suit IFAC’s underlying objectives at the tertiary (pre-qualifying) level. Since IES4 does not specify the content or method of delivery for ethics education, educators are likely to rely on available pedagogical resources such as textbooks and IFAC publications to construct their curriculum.

Ethics Content of Popular Accounting Textbooks

Our review begins by analysing the ethics content of the best-selling tertiary accounting textbooks in Australia according to three leading educational textbook providers.³ By assessing only the best-selling accounting texts, our intent is to assess the quality and quantity of the ethics-related content that is *actually* used in mainstream accounting education programs, rather than all the ethics

² A broadly comparable project, the convergence of national accounting standards with International Financial Reporting Standards, has been beset with a similar challenge. One of the rationales for the push for convergence of accounting standards is the contention that measurement and reporting problems faced by accountants are the same throughout the world (Aitken and Islam 1984). A counter argument is to acknowledge that ‘differences in tradition, history, religion and culture between countries and the effects of these differences in opinions, rules and business accountability are not sensibly reflected in harmonised international accounting standards’ (Rodrigues and Craig 2007).

³ For a list of texts reviewed, see Appendix 1.

Table 1 Average ethics content of best-selling accounting textbooks in Australia

Textbook subject	n	Average pages with <i>any</i> ethics content			Ratio of average ethics-related theory to exercises	Average total text pages	Average total pages with ethics-related content (%)
		Theory	Exercises	Total			
Introductory	11	7.9	8.7	16.6	0.9	876	1.9
Financial Accounting	5	31.6	11.4	43.0	2.8	907	4.7
Management Accounting	5	12.5	4.3	16.8	2.9	740	2.3
Audit and Assurance	5	29.6	7.4	37.0	4.0	656	5.6
All	26	17.7	8.3	26.0	2.1	793	3.3

material that *might* be used if educators so choose.⁴ For the purposes of this review, ‘ethics-related content’ refers not only to professional ethical codes and philosophical ethical theories (e.g. utilitarianism, deontology), but more broadly to any content in which the ethical or social obligations of accountants were raised or critically scrutinised. For instance, sustainability accounting was classified as an ethics-related topic because this topic at least implicitly questions the obligations that accountants might have to report environmental costs on public interest grounds. By contrast, corporate governance topics were generally not classified as ethics-related *unless* the presentation included a similar public interest component, such as whether or not businesses have an obligation to manage for *stakeholders* (rather than just shareholders) in Evan’s and Freeman’s (1988) normative sense of this term.⁵

Table 1 provides a simple measure of the quantity of ethics related content found in our review: it reports the average number of pages with *any* ethics-related theory or exercises relative to the overall size of the texts.⁶ Given how broadly ethics-related content is defined here, these findings suggest three problems with the resources available to support ethics education in accounting in Australia. The first problem is the low quantity of ethics-related material, since on average just 3.3 % of the reviewed texts made any reference to ethics in even the broadest possible sense. Moreover, by far the lowest average ethics-related

content is found in introductory accounting texts (1.9 %). These texts are critical to the goals of IES4 because they not only introduce students to technical accounting skills but also to the values and priorities of the accounting profession as a whole. The paucity of ethics content in introductory ethics texts stands in opposition to IFAC’s statement in IES4 that:

If future professional accountants are to perceive professional values, ethics and attitudes as important to their work, it is essential that they do not perceive the treatment of professional values, ethics and attitudes as peripheral to their main education programs (IFAC 2008, p. 1).

It is difficult to see how accounting students could perceive ethics as other than peripheral when encountering such minimal ethics content in their formative accounting studies. While many introductory accounting texts state that ethics is highly significant to the accounting profession, the token amount of ethics-related content signals the exact opposite.⁷

Second, the comparatively low average ratio of ethics-related theory to exercises in introductory texts (0.9) reflects the tendency of these texts to provide ethical questions and cases with inadequate theoretical guidance as to how such questions should be answered. This is not to suggest that accounting educators should dictate how students should answer ethical dilemmas, which always admit to different interpretations and responses. However, accounting educators should provide sufficient theoretical frameworks to *deepen* students’ analysis of ethical issues by taking them beyond their pre-reflective responses. For example, well-structured ethical theory can suggest avenues of inquiry that students would otherwise ignore, or force students to scrutinise their implicit ethical beliefs.

⁴ While there is a growing selection of accounting-specific ethics textbooks (e.g. Cheffers and Pakaluk 2007; Dellaportas et al. 2005; Brooks and Dunn 2010), it is notable that no ethics-specific texts feature amongst the best-selling titles, which suggests that instructors and students are not using these ethics-specific texts in large numbers across their accounting programs. This finding is also supported by IFAC’s (2006a, pp. 51–52) own review of the (small) number of ethics courses available to accounting students.

⁵ While independence in audit is a legal requirement, material on independence was also included as ethics content on the grounds that independence is also clearly stated as a moral obligation in Australian and International accounting codes.

⁶ Note that this is also a generous measure: the pages that *contained* ethics-related content needed not consist of an *entire* page of ethics content—many pages consisted of ethics text-boxes or a single ethics example.

⁷ In some cases the minimal ethics content of introductory accounting texts may be supplemented by a stand-alone accounting ethics unit, as indeed recommended by IFAC’s preferred ‘sandwich’ model of ethics education (IFAC 2006a, pp. 72, 100). However, as noted above, evidence suggests that this is the exception rather than the rule, so that most students’ introduction to accounting will fall well short of cultivating the commitment to ethical accounting that IES4 requires.

A related problem is that because many teaching staff in accounting are not formally trained in ethics education, inadequate theoretical guidance for educators may also prompt lecturers and tutors to simply exclude ethics questions from their teaching programs.⁸

Third, our review revealed the narrow *scope* of ethics theory in mainstream accounting texts. Since only five of the 26 texts reviewed made any reference to substantive theories of ethics (e.g. utilitarianism, deontology), and the *maximum* length of discussion of these theories was just three pages, many basic ethical issues are under-explored. These include: the apparent conflict between looking after our happiness and the happiness of others, as seen in the contrast between egoistic and utilitarian approaches to ethics; and the tension between doing what produces the best consequences and doing what one's duty requires, as in the contrast between utilitarian and Kantian ethics.

Even ethics texts that did include substantive ethical theory were limited to what we term *the standard canon of Western moral theory*, comprised of some form of utilitarianism, (Kantian) deontology and virtue ethics. Broadly, utilitarianism defines ethical action as that which maximises the happiness of society overall, Kantian deontology defines ethics as acting as duty compels, while virtue ethics stresses the need to cultivate the traits and dispositions that ethical action requires. While these are three worthwhile and widely recommended ethical theories for accountants to study (e.g. Armstrong et al. 2003; IFAC 2006a, p. 125), an ethics course that *only* includes these mainstream Western approaches will be limited in two important respects. First, the standard Western canon excludes relatively more recent developments in Western ethical theory that are relevant to accounting practice and debate. For instance, not one text referred to Habermas's (1984, 1993) theory of discourse ethics, in which a moral action is one which would be jointly agreed upon by all participants in discourse that was free from power and coercion. While discourse ethics has been criticised in business journals for paying too much attention to ideal rather than real communicative practices (Beschoner 2006), it has also been fruitfully used to assess the ethics of modern accounting practices (Shapiro 1998; Gilbert and Rasche 2007). Since popular accounting texts are revised every few years to reflect the latest accounting standards, there is ample scope

⁸ Providing teaching resources for tutors is a particular important and under-discussed aspect of accounting ethics education, since tutors have a critical role in teaching subjects like ethics which are heavily discursive. However, in Australia at least, many tutors are not full-time staff, and so are unlikely to have the time or resources to devote to learning ethical frameworks from other sources. Hence, it is especially important that tutors are presented with clear and easily applicable guidance on how ethics questions and cases can best be discussed in the classroom.

to also revise these texts to reflect developments in ethical theory, especially where—like discourse ethics—these approaches have been in academic discussion for 20 years or more.

Second, ethics education texts that cover just the standard Western canon exclude *non-Western* ethical traditions. Given the global reach of contemporary accounting practices and standards, an adequate study of the 'nature of ethics' should as a minimum acknowledge that ethical beliefs and practices *in fact* vary between cultures and traditions. Yet only two of the 26 texts reviewed met this minimal standard, and then only via a brief reference to a theory of moral relativism.⁹ More importantly, not one of the reviewed texts explored the *constructive* potential of different ethical beliefs, which is the potential of long-standing ethical traditions like Confucianism to enrich Western ethical thought, just as studying Western ethical traditions has the potential to enrich the ethical reflections of other cultures. While this lack of non-Western ethics in accounting texts might once have been attributed to a paucity of academic literature on non-Western ethics in English language journals, recent publications on non-Western ethics education in business (e.g. Chan 2008; Kit-Chun 2003) and accounting (e.g. Waldmann 2000; Leung and Cooper 1994) make this reason less compelling.

Ethics Content of IFAC's Ethics Education Resources

IFAC has not relied on independent texts alone to implement IES4, but has also produced a set of ethics education materials designed to assist educators to implement IES4. The most significant of these resources are: (i) the information paper 'Approaches to the Development and Maintenance of Professional Values, Ethics and Attitudes in Accounting Education Programs' (IFAC 2006a); (ii) International Education Practice Standard 1 (IEPS1); and, (iii) the 'Ethics Education Toolkit' (IFAC 2006b), which is an electronic compendium of teaching resources and references (see also: Cooper et al. 2008). These resources include and apply IFAC's 'Ethics Education Framework' (EEF), which aims to develop students' ethical values and attitudes through four main stages: (i) enhancing ethics knowledge; (ii) developing ethical sensitivity; (iii) improving ethical judgement; and (iv) maintaining a commitment to ethical behaviour (IFAC 2006a, pp. 96–98, 2007, p. 6). Since the EEF and the associated teaching resources are both directly linked to the objectives of IES4 and are readily available, it might seem that the work of

⁹ Broadly speaking, moral relativism is the view that there are no universal ethical standards. For a succinct discussion of the different types of relativism, see for instance Wong (1993).

creating and distributing the ethics resources that IES4 requires is already complete.

However, while IFAC's ethics resources advance well beyond the limited ethics resources found in popular accounting texts,¹⁰ they do not fully address the gaps identified above, for three main reasons. First, if IES4 is to be successfully implemented, then IFAC's ethics resources must be actually integrated into mainstream accounting curricula, and therefore ideally also into mainstream accounting texts. However, our review of the ethics content of popular accounting textbooks found no evidence that either the EEF or the ethics toolkit is in fact being adopted in mainstream accounting textbooks in this way. Of course, instructors might be using IFAC's resources independently of existing accounting texts, despite the limits on course time that are discussed further below. However, and second, even if IFAC's materials were thoroughly integrated into actual accounting courses, these courses would still be limited by the narrow focus of IFAC's teaching resources on the standard Western canon of moral theories (i.e. utilitarianism, deontology and virtue ethics). While IFAC's ethics education toolkit does acknowledge the diversity of global ethical practice (Cooper et al. 2008, pp. 421, 425; IFAC 2006b), these resources do not actually incorporate or recommend ethical theories from non-Western traditions, and so miss the *constructive* potential of alternative ethical traditions to enrich ethical discourses in accounting.¹¹

A third and more subtle reason that IFAC's resources do not fully address the issues identified above is that the EEF is itself derived from a Western-centric model of moral development. The EEF broadly follows James Rest's (1986) model of ethical development, which is in turn an adaptation of Lawrence Kohlberg's controversial ethical development theory. Kohlberg's model contends that moral development is a process of six hierarchical stages, the highest of which is when moral judgements are made with reference to universal moral principles (Kohlberg 1973). While Kohlberg argues that the developmental process he describes is a feature of all cultures, it has been widely argued that Kohlberg's moral hierarchy in fact formalises a particularly Western (male) concept of moral progress, because the apogee of moral reasoning in Kohlberg's account turns out to be the isolated individual who holds *himself* morally accountable to his rational faculties alone (e.g. Gilligan 1982; Waldmann 2000).

¹⁰ This leaves to one side the question of whether this framework is desirable, especially given the link of the IFAC model to Kohlberg's problematic model of ethical development via Rest's (1979) framework of ethical behaviour.

¹¹ Indeed, consistent with this finding, the authors of IFAC's ethic resources explicitly acknowledge that the IFAC ethics toolkit may not be relevant to all cultures (Cooper et al. 2008, p. 416).

An uncomfortable consequence of Kohlberg's view is that cultures in which the morality of an action depends significantly on one's place within a family or society, such as those influenced by Confucian ideals (Chan 2008; Waldmann 2000; Hofstede and Bond 1988), tend to produce *less* 'moral' citizens than those Western traditions which value more individualistic, rationalistic, and therefore 'universalisable', moral judgements. For example, Kohlberg's model has been explicitly used in just this way to 'demonstrate' that Australian auditors are more morally developed than their counterparts in Hong Kong and mainland China (Tsui and Windsor 2001). In this study, the authors predict that auditors from Hong Kong and China will be less ethically developed than Australian auditors precisely because the Confucian tradition which influences auditors from Hong Kong and China is not compatible with the highest stage of moral reasoning in Kohlberg's model. IFAC may not explicitly support these kinds of inferences, yet the argument that whole cultural traditions are morally under-developed because they do not fit Kohlberg's model can be drawn directly from the ethical framework on which the EEF is based. This aspect of IFAC's teaching framework undermines its objective of promoting global ethical standards that remain genuinely sensitive to cultural differences.

A Case for More Diverse Ethics Content

The case for increasing the *quantity* of ethics material in mainstream accounting texts is straightforward: If the objectives of IES4 are to be realised, then they must be matched in practice by a comprehensive set of ethics teaching resources that are integrated into accounting teaching resources. The case for including a more *diverse* set of Western and non-Western ethics theories may appear less compelling, because the accounting ethics literature suggests that an extended program of ethics education using existing ethical resources already develops students' 'ethical sensitivity' (e.g. Armstrong 1993; Armstrong et al. 2003; Mintz 1995),¹² albeit with a questionable link to actual moral behaviour (e.g. Boyce 2008; Ponemon 1993). If existing ethics resources already improve students' capacity to engage with ethical issues, then an obvious question is: why is it either necessary or desirable to include a more diverse set of ethical theories?

There are three main reasons that including more diverse ethics content—and including non-Western ethical theories

¹² One problem with this consensus is that the main test of students' ethical development—James Rest's Defining Issue Test—is an application of Kohlberg's model of ethical development, and so susceptible to particular Western biases as noted above.

in particular—will improve the quality of accounting ethics education. First, including both Western and non-Western ethics will better engage with the diverse range of students' ethical beliefs, because research has consistently shown that accountants' *real* ethical judgements are influenced by their particular cultural background. The main reference point in this research is Gert Hofstede's model of five axes along which individuals' outlooks and judgements vary according to their culture (Hofstede 1983; Hofstede and Bond 1988). When applied to the ethical judgements of auditors, it has been repeatedly shown that accountants' judgements about ethical dilemmas vary according to Hofstede's cultural categories (Cohen et al. 1995; Karnes et al. 1989; Perera 1989; Tsui and Windsor 2001). While Hofstede's work is not without critics, these studies nevertheless demonstrate that accounting students bring to their education programs a wide range of ethical presuppositions (see also Keller et al. 2007; Young and Annisette 2009), which they then retain and apply in their later accounting practice. Unless there are opportunities for students from non-Western backgrounds to critically scrutinise their particular ethical presuppositions, there will be a gap (or even a gulf) between the ideas that actually influence these students' ethical judgements and the ethical ideas that they review in their ethics education program. This issue is made especially pressing by the increasing number of students who are educated internationally, which means that more accounting students are being educated in universities with a different ethical heritage to their own.¹³

Second, a more diverse set of ethics theories in accounting education could improve the education of students from *all* cultural backgrounds, including Western students studying in Western institutions. Despite the risk of misunderstandings, one advantage of being an 'outsider' to any moral tradition—whether Western or non-Western—is the potential to see with fresh eyes that to which the 'insider' has become accustomed.¹⁴ Hence, including both Western and non-Western moral themes in accounting ethics education might encourage all students to adopt an 'outsider' perspective on their own ethical traditions, and so to more rigorously understand their own implicit ethical beliefs. Such a result is pedagogically desirable because it promotes 'deep' learning in accounting education that is 'intentional, interpretive, critical and analytical' (Tan and Choo 1990; see also: Gray et al. 1994).

¹³ A recent OECD report notes that 3.9 million students studied internationally in 2009, significantly higher than the figure of 800,000 in 1975 (OECD 2011).

¹⁴ The 'insiders' and 'outsiders' terminology is loosely borrowed from sociological debates using these terms; see for instance (Merton 1972).

Third, an understanding of non-Western ethical theories is especially relevant for Western students who intend to work in an international accounting environment, since this requires sensitivity to different ethical beliefs in addition to knowledge of, and adherence to, a global ethical framework. In this respect, not only might study of non-Western theory encourage Western students to reflect more thoroughly on their own ethical ideals, it might also develop their capacity to successfully practice as professional accountants in diverse cultural contexts.

Practical Barriers to Broadening the Ethics Curriculum

One problem with including a more diverse set of ethics material into accounting ethics is an already overcrowded accounting curriculum (Dellaportas et al. 2006; Bampton and Cowton 2002, p. 58). This makes it difficult for accounting educators to meet the demands of IES4 even using only the existing ethics resources. In this educational environment, our proposal to increase the quantity and diversity of ethics resources may seem well-intentioned but naïve about the realities of contemporary tertiary education. A second and related problem is that more diverse ethics content would require accounting educators to assimilate more information in a field that already requires a wide knowledge base. If it is desirable that accounting students are taught ethics by accountants rather than by philosophers (Loeb 1988; Pamental 1989), then IES4 compels accounting academics to absorb a large body of theory which is outside their primary area of expertise, alongside potentially unfamiliar teaching practices. Consequently, our proposal to incorporate more Western ethics and non-Western ethics into teaching programs risks further overburdening the already scarce time and resources of accounting academics. It also risks breaking the *motivational* limits of those accounting educators who perceive ethics as a 'soft' and non-core skill in comparison to more technical and vocationally relevant capacities (Dellaportas et al. 2006, p. 401), such that they may disengage with ethics altogether.

A third and final practical difficulty is that the phrase 'non-Western ethics' designates so many ethical traditions and views that no course could meaningfully cover them all. As a result, educators face a seemingly arbitrary choice as to which particular non-Western theories 'merit' inclusion, and by implication, which theories do not. While there may be clear reasons to preference certain traditions in universities that have large intakes from particular cultural groups, in more culturally diverse (or completely homogenous) universities it is less obvious which non-Western ethical ideas should be included. For instance, a discussion of Confucian ethical ideas in Australian universities with significant populations of Chinese students

may seem to arbitrarily exclude the ethics of Aboriginal Australians, Buddhists, Muslims, and Hindus, just to name a few, and thereby to arbitrarily privilege a Confucian cultural background over the alternatives. Such a choice also risks undermining one of the principal objectives of including non-Western ethics in the accounting curriculum, which is to prompt students to articulate and assess the ethical beliefs that will eventually influence their professional judgements, by failing to *engage* those students whose cultural background is not singled out for study in ethics education.

Broadening the Curriculum: A Thematic Approach

Our analysis so far has highlighted a dilemma in accounting education: while existing ethics resources are insufficient to implement a global ethics standard like IES4, the obvious response to this problem—increasing the quantity and diversity of the ethics material accountants are taught—is severely constrained by the tertiary education environment. In this final section, we develop a practical response to this dilemma: a ‘thematic approach’ to non-Western ethics education.

Improving the Quality of Ethics Education Texts

Before outlining the thematic strategy, note that the increase in ethics resources required to meet the objectives of IES4 should not be overstated, because the problem identified in our review of ethics education resources is not *only* one of quantity. Rather, while our review does imply that more ethics material is required in mainstream accounting programs, our review also found that ethics theory and exercises are not well *distributed* across the different stages of tertiary accounting curricula. Recall that the introductory accounting texts we reviewed had a surfeit of ethics exercises with inadequate theoretical scaffolding, at a critical stage in students’ education programs where adequate theoretical frameworks function to move students beyond their intuitive ethical beliefs. As a result, we might improve the ethics education content of introductory accounting texts by providing *fewer* ethics exercises with *more* developed ethical theory and potential answers. Conversely, more advanced accounting texts might best use more ethics questions with relatively less additional theory, on the basis that students are already familiar with relevant ethical concepts and theories from prior study. Hence, our analysis does not imply blanket increases in ethics education materials across all accounting units, but finding the right *balance* between ethical theory, ethical exercises and technical accounting material across entire tertiary accounting programs.

The Thematic Approach Explained

Even with more balanced ethics education programs, the inclusion of a broader set of Western and non-Western ethical theories into the accounting curriculum will inevitably increase the time and space devoted to ethics in accounting programs as a whole.¹⁵ Given the practical teaching limits identified above, it is essential that these new materials are taught using methods that minimise demands on staff and classroom time and avoid arbitrarily privileging one non-Western ethical tradition over another. The teaching strategy we propose is to introduce Western and non-Western ethical ideas from outside the standard Western canon as a series of thematic contrasts to this standard canon, rather than as fully developed alternative theories.

We are not aware of previous research that has advocated a thematic approach to teaching ethics, though Nikitina (2006) provides a framework for interdisciplinary teaching strategies that is consistent with our proposal. Nikitina distinguishes three broad disciplinary areas and matches the strategies for interdisciplinary teaching that would be most suitable for each. She recommends that the humanities (or social sciences) use a contextualizing approach; the (empirical and analytical) sciences use a ‘conceptualizing’ approach; and the applied sciences use a ‘problem-centring’ approach. Problem-centring focuses on ‘messy real-life problems...that require more than one discipline to solve’ (Nikitina 2006, p. 253). If we view accounting as an applied science, then problem-centring is the most appropriate approach for interdisciplinary teaching of accounting and ethics, in which the instructor uses an ‘ill-structured real world problem as an axis of connection amongst disciplines’ (Nikitina 2006, p. 263). In this context, a thematic approach is a way of drawing multiple theoretical perspectives from real world situations or problems.

For our purposes, an ethical theme is a point of convergence or contrast between different ethical theories that can be applied to ethical decision-making. To teach ethics ‘thematically’, the aim is to use these themes in classroom discussion to introduce diverse ethical ideas that are adaptable to the perspectives and experiences of the student cohort. One way the ‘thematic approach’ does this is by encouraging students to introduce their *own* ethical ideas into the discussion under a relevant theme, such that the ideas and traditions that are discussed in any particular

¹⁵ Note that there have already been some documented attempts to incorporate non-Western ethical theories into ethics courses, both theoretically (Chan 2008; Nuyen 1999; Ruhe and Lee 2008) and practically (Leung and Cooper 1994; Waldmann 2000). The point of this paper is to consider how such efforts might be realistically expanded.

class adjust to the ethical ideas that the students explicitly or implicitly bring with them, rather than the instructor imposing a defined set of ethical theories.

A second feature of the thematic approach is that the instructor is only responsible for introducing some relevant ethical contrasts under each theme for discussion, rather than covering a fully developed set of theories. Hence, the instructor is not required to assimilate and present a new set of ethical theories in their entirety, but only to highlight relevant contrasts with more familiar ethical ideas, such as—in some institutions—the standard Western canon. This is not to imply that traditional ethics theory is not an important part of an ethics education, but rather to highlight how a thematic approach can build on existing ethics knowledge by introducing new ethical ideas via comparisons with, or contrasts to, ethical theories with which students and educators are already more familiar.

Since the thematic approach ‘levers’ off prior theoretical ethics knowledge in this way, it seems most compatible at the curriculum level with Armstrong’s (1993) ‘sandwich’ approach to accounting ethics education, which is also recommended by IFAC (2006a, p. 100). In Armstrong’s approach, an accounting degree begins with a stand-alone ethics unit, is followed by ethics material integrated into mainstream technical courses, and finishes with a dedicated capstone ethics unit. A thematic approach could easily be introduced into this structure at any point after students have been familiarised with standard Western approaches in the stand-alone ethics unit: i.e. later in the introductory ethics unit, or in a relevant technical unit, or in the final capstone unit. However, while the thematic approach is most compatible with the ‘sandwich’ curriculum model, it is also compatible with other curriculum structures, such as a part of just one dedicated ethics unit within an accounting degree (e.g. Hildebeitel and Jones 1991). In this case, the thematic approach could be introduced at any stage after students have covered more traditional ethical theory.

To illustrate how the thematic approach might work in practice, three discursive themes that might be used are briefly presented below.

Theme 1: What Ethical Commitments Do Different Cultures Share?

It is often suggested that some ethical precepts are shared by different cultures and traditions (Ruhe and Lee 2008; Chan 2008). One example is the so-called ‘golden rule’ to ‘do unto others as you would have them do unto you’, which many authors contend is found across most major ethical traditions (e.g. Rost 1986; Ruhe and Lee 2008; Wang 1999). While the interpretation of this ‘rule’ across different religions and traditions is contentious (Wang 1999), the point of posing such claims for discussion is to

prompt students to reflect on the constructive *overlaps* between different ethical traditions alongside the significant ethical ideas that might fall *outside* the standard Western canon. One possible exercise in a class with students from different cultural backgrounds could be to ask students to list the five values, principles or beliefs that are most important in their particular cultures, and then to rank them by relative importance. By comparing their respective lists, students could discuss where different cultures overlap in the ethical principles they hold and in the significance of these principles overall. Ideally, this kind of exercise would not only prompt students to more seriously consider the ethical beliefs of others, but also to reflect on how well they interpret their *own* culture’s beliefs and practices.

A more direct application of the shared precepts theme is to consider which of the ethical beliefs that IFAC’s global ethical code requires are shared across different cultures. For instance, IFAC’s ethics code requires accountants to always act with integrity, and so IES4 stipulates that all ethics courses must study ‘fundamental ethical principles of integrity’ (IFAC 2008, p. 2) Yet, while it is reasonable to believe that there is some broadly shared concept of integrity across different ethical traditions (e.g. that honesty is a moral virtue), it is more contentious to determine whether there is a shared concept of what ‘acting with integrity’ entails in specific cases. For example, in whistle-blowing cases, does integrity demand reporting a minor violation of accounting standards to an external authority, or exercising loyalty to one’s co-workers and employer? By approaching such cases ‘thematically’, students might consider the similarities in how different ethical and cultural traditions approach these issues, and the actions different traditions might recommend. Again, such a task would ideally not only prompt students to engage with ethical beliefs or ideals from other cultures, but also to more rigorously consider what IFAC’s requirement to act with integrity means in practice within their own ethical or cultural tradition.

Theme 2: ‘Rationality’ Versus Relationships

A second theme is to consider how the ethical demands to act ‘rationally’ and to act in the interests of those with whom we have strong relationships might conflict. Such dilemmas are evident in both Western and non-Western traditions. In Western ethics, one criticism of both utilitarian and Kantian theories is that they imply an overly rationalistic and individualistic concept of moral action. In contrast, both alternative Western approaches such as an ethic of care (Gilligan 1982; see also: Reiter 1996), and alternative non-Western approaches such as Confucianism (Chan 2008; Waldmann 2000; Wang 1999) tie moral action

more closely to the obligations individuals have to particular, concrete others. To make these alternatives vivid, it is useful to contrast the Kantian view that a person should tell the truth even to a murderer at the door asking for one's mother (Kant 1949, pp. 346–350),¹⁶ or the utilitarian William Godwin's (1971, p. 71) claim that one should save an illustrious bishop over one's mother from a burning building, with the Confucian virtue of filial piety¹⁷ (e.g. Bloom and Solotko 2003; Lu 2009; Nuyen 2008). In both the Kantian and utilitarian examples, acting ethically requires a person to put a relatively abstract moral principle ahead of a close personal relationship, thereby sharply separating the requirements of ethical action from our close affective bonds. The Confucian virtue of filial piety challenges this separation between ethics and relations, however, because a close personal relationship—in this case to one's parents—creates an ethical demand which is not so easily overruled by more abstract and impersonal considerations.

The underlying tension here—between obligations to abstract rational principles and obligations that spring from our relationships to particular others—has direct relevance to IFAC's professional code (IFAC 2009), and so to the efforts of IES4 to foster commitment to this code. As noted above, one of the fundamental values that IES4 requires accountants to be committed to is 'the public interest and sensitivity to social responsibilities' (IFAC 2008, p. 2). Drawing on Kantian and utilitarian approaches alone, the public interest and social bonds can simply be read as requiring accountants to always consider professional standards and the accounting code ahead of their private interests and more personal obligations to others. From a more Confucian-inspired perspective however, the *social responsibilities* to which an ethical agent should be sensitive might not just denote responsibilities to an abstract 'public good', but also the responsibilities we have to particular others in virtue of our specific affective relationships to them.¹⁸ Considering whistle-blowing cases again, threats to an individual accountant's employment and well-being affect not only the accountant, but also their ability to provide for their family or protect their more vulnerable workmates. While some of the tensions between demands which spring from personal attachments and those of formal ethical codes can be framed within standard Western approaches, contrasting standard Western approaches with those alternative Western or non-Western

theories that focus on relationships as a fundamental source of moral commitments can bring these tensions more clearly and legitimately into view.

Theme 3: Character Versus Profit

A final illustrative discursive theme is the relative importance of developing *character* rather than following moral or social rules. Again, this contrast can partly be drawn within the standard Western canon, because in Aristotelian virtue ethics it is the virtuous person rather than a preceding set of moral principles that is the measure of ethical action (see esp. Aristotle 1976). However, since an emphasis on character development over adherence to rationalistic rules also overlaps with Confucianism (Chan 2008) and Buddhism (Whitehill 1994), a discussion of the role of character in moral decision-making provides a way to raise ethical issues that *includes* students from a range of non-Western traditions, and which also challenges prevalent ideas in accounting education. For example, largely due to the close association of an accounting education with neo-classical economics (Gray et al. 1994), accounting education programs tend to represent the profit motive as both individually legitimate and socially beneficial. By contrast, both Aristotelian and Confucian traditions are sceptical—if not hostile—towards action motivated by commercial gain (e.g. Machan 2004; Solomon 2004; Chan 2008). These traditions question the extent to which action motivated by commercial gain is beneficial to *either* the individual *or* society, at least insofar as moral rather than economic development is concerned. In as much as IES4 aims to include in its program a discussion of the relationship between 'ethics and the individual professional accountant', inclusion of a broader conception of how ethical action may develop or damage individual character offers a fuller conception of the relationship of ethical action to a well-rounded or well-developed individual life.

To illustrate how the above three themes could be developed more fully, consider, for example, the ethical issue of appropriate business conduct in cultures where substantial 'gifts' might be expected to operate. Such gifts have been the subject of much controversy and have led to legislation such as the US *Foreign Corrupt Practices Act 1977* and the *OECD Convention on Combating Bribery of Public Officials in International Business Transactions 1997*, which prohibit bribes to be paid anywhere in the world by US and OECD signatory corporations respectively (though 'facilitating payments' are exempt). A traditional Western analysis of the ethics of such practices might take a utilitarian or Kantian perspective. A utilitarian actor would attempt to determine the ultimate outcomes, and might even consider the bribe to be acceptable if the analysis were limited to the consequences for immediate

¹⁶ In this passage Kant discusses the case of a murderer asking for one's friend, but the same principle would apply to a parent.

¹⁷ i.e. An appropriate sense of duty or respect towards one's parents.

¹⁸ This is not to say that Confucian ethics does not also entail ethical obligations to the community as a whole, although Wang (1999, p. 421) argues that interpersonal relationships of care and love are more primary.

stakeholders (the bribe recipients, company's shareholders, customers, employees). This conclusion would be reversed, however, if the scope were widened to include the disutility of general mistrust of a corrupt system that everyone knows is corrupt, and the fact that decision-making in such an environment is unlikely to consistently align with the public interest. A Kantian would be much less sympathetic towards allowing bribery, partly on the grounds that a system relying on bribery cannot coherently be universally willed, and therefore violates this formulation of the Categorical Imperative (see Kant 1997). More fundamentally, a Kantian might object on the grounds that such practices undermine the objective of public institutions to design and enforce the rules upon which individual autonomy relies.

There are numerous ways that considering non-Western ethical themes might enhance this discussion. First, we might consider the extent to which bribery is a morally acceptable cultural practice *even* within cultures where it is widespread: does bribery actually reflect different values, or are appeals to 'cultural sensitivity' merely another gambit of the knowingly unscrupulous, who exist in *all* cultures. More abstractly, we might also consider how both Western and non-Western theories blend traditional and 'rationalistic' considerations. For example, though noting China's long history of Confucian ethics, Ip (2009, p. 219) contends that modern Chinese business ethics 'should be a *reasonable* business ethics. By this I mean it is justifiable by sound moral reasoning, consistent with reasonable moral intuitions, amendable to critical adjustment, and compatible with universal values and norms' [italics in original]. Conversely, it has long been argued that Western ethical traditions purportedly based on abstract rational principles alone employ a strong and culturally contingent concept of the 'good' ethical agent and society (e.g. Taylor 1989; Sandel 1982).

Second, the discussion might consider the extent to which relationships are important in the transaction. As noted above, a common theme of non-Western ethics is the importance of family and other personal relationships which are often portrayed elsewhere as being in conflict with more 'rational' moral imperatives. Yet in the example of bribery, there seems little conflict between a culture where personal relationships form a greater part of the business landscape and one where it does not. The key points are when the considerations of a particular group should be elevated above those of another group and on what grounds such elevation might be justified. For example, while Confucianism might motivate an individual to extend greater respect to their family or cultural group, such a belief or action does not imply that one should steal from an employer to enrich one's parents, or extort foreigners to enrich locals.

Finally the question of character might also usefully inform discussions regarding bribery. As noted above, many cultures are ambivalent to the very objective of creating wealth, yet as Ip (2009, p. 217) points out in the context of China, distinctions between 'ethical' and 'unethical' business have a long history. For instance, prominent merchant groups in the imperial era 'extensively practiced the Confucian norms and virtues in their business dealings...[and]...many descendants of these merchant groups are taking great pride in this tradition'. Such examples demonstrate that while there may be normative differences between the Confucian tradition and other moral perspectives, this tradition shares a conception of the 'good' businessperson as including ethical characteristics.

Objection 1: Is the Thematic Model Applicable to All Student Cohorts?

Even if it is granted that a thematic approach to ethics education can engage some students in ethical reflection, it might still be seen as unsuitable for many or most student cohorts. One possible criticism is that since the thematic approach introduces non-Western ethical ideas in part through students' own experiences, it seems to implausibly assume that particular non-Western students accurately represent their entire cultural heritage. What this objection effectively highlights is a tension between *rigour* and *engagement* faced by any ethics education program, but which the thematic approach brings to the fore. Clearly, neither small groups of Western nor non-Western students can be expected to accurately represent their respective cultural traditions. Yet presenting a more *precise* rendition of other ethical traditions by teaching ethical theory alone risks failing to engage with the ethical perspectives that students *actually hold*, and offers fewer opportunities for students to engage in *dialogue* with those from different backgrounds. While we aim to promote informed ethical discussion, the thematic approach stresses student engagement and dialogue at the risk of some 'inaccuracy', on the grounds that a primary objective of ethics education is to prompt students to engage in critical reflection on their own ethical views and those of others. A textbook course of non-Western ethics theory may be more precise than a thematic approach, but it is not clear that the theory-laden approach provides a better ethical education than encouraging open dialogue between students from a range of ethical and cultural traditions.

A related objection to the thematic approach might be to argue that it is inapplicable to relatively *homogenous* student groups. Just as the thematic approach will tend to draw out a diverse range of ethical ideas from a diverse student body, so too—it may be argued—will it only elicit a homogenous set of ethical ideas from a culturally

homogenous student cohort. However, while the thematic approach is most suited to diverse student cohorts, it is not limited to these student groups, for two reasons. First, even if a group of students appear culturally homogenous, the diversity of students' ethical *perspectives* cannot be judged without first allowing students to articulate their particular ethical ideas. The thematic approach aims to provide students with this opportunity. Naturally, in very culturally homogenous groups, it is unlikely that a diverse set of non-Western ethical ideas will emerge spontaneously in discussion. In such cases, the teacher will need to introduce a greater amount of non-Western ethical theory than in more culturally diverse student groups. However, and second, the thematic approach is still useful in such cases, because presenting non-Western ideas in comparison to Western approaches, and grouped around a set of clear discursive themes, still requires *less* ethics theory than trying to cover all relevant non-Western ideas in their entirety. The thematic approach thus provides a 'middle-road' between the current approaches of ignoring all non-Western ethical theories and the time-consuming alternative of providing a substantive theoretical study of non-Western ethical ideas.

Objection 2: Are Decision-Making Models a Simpler Solution?

An alternative potential criticism of the thematic approach is to argue that there are *easier* methods of providing inclusive ethics education, such as Langenderfer's and Rockness's (1989) influential '7-step' decision-making model. This model guides accounting students facing a moral dilemma through steps such as identifying the relevant facts and stakeholders, listing the moral principles that could be relevant to these facts, and summarising actions that are consistent with the relevant facts and principles, before arriving at their judgement or action (Langenderfer and Rockness 1989, pp. 66–67). None of these steps explicitly require students to use a Western theory of ethical action, and so students can seemingly draw their 'relevant' ethical principles from Confucianism as easily as they could from Kantian deontology.¹⁹

However, decision-making models do not in fact escape the limits of teaching only the standard Western canon, for at least two reasons.²⁰ First, as Young and Annette (2009, pp. 97–98) observe, what counts as a 'relevant fact' in decision-making models depends on the ethical perspective from which one starts. For example, while a utilitarian will

think that the relevant 'facts' in a moral dilemma are just who benefits or is harmed by some proposed action or rule, a Confucian approach will also seriously consider the social position of the actor and the moral demands of this specific role (Chan 2008). Hence, the facts of the moral dilemma are not simply a blank slate to which any moral theory can be added, but rather already presuppose a substantive moral framework. A second problem with the supposed impartiality of the decision-making model is that, as Armstrong has noted (2003), decision-making models actually apply an uneasy combination of utilitarian and deontological reasoning, and so impose their own substantive ethical ideals on ethical dilemmas. Indeed, Langenderfer's and Rockness's decision-making model shares with Kantian ethics a rationalistic, individualistic and proceduralist concept of moral deliberation. Hence, their decision-making model is inherently opposed to ethical theories that—like Confucianism (Chan 2008; Wang 1999) or an ethics of care (Gilligan 1982)—privilege relationships over abstract rationalistic principles.

Conclusion

This paper addresses the tension between global ethics standards and diverse ethical perspectives through a close study of IFAC's strategy in implementing IES4. IFAC's approach is to mandate only the broad topics that an ethics education program must cover, while leaving individual institutions to adapt their specific teaching programs to fit their own local beliefs and priorities. However, this strategy must be supported in the classroom by adequate resources and teaching strategies, and we have shown that ethics resources available to educators lack the depth and diversity that IFAC's strategy requires. While the specific results presented relate to Australia, they may well illustrate more general practical problems with IFAC's global ethics agenda, and indeed with attempts to implement a global ethics framework in *any* profession or discipline.

However, despite these problems, we have also shown how IFAC's pedagogical framework might be improved by incorporating ethical ideas from outside the standard Western canon. While identifying several advantages of this strategy for students, we have also acknowledged the significant constraints under which accounting educators presently work. To address these constraints, we proposed a more integrated approach to ethics education across accounting education curricula, and a method of introducing diverse ethical ideas under a set of discursive themes. This 'thematic' approach to ethics education would include ethical ideals and students from diverse ethical traditions without requiring instructors to learn or present a fully developed account of these traditions. This strategy

¹⁹ For discussion of differences between Confucian and Kantian approaches to ethics see Chan (2008), especially pp. 352–353.

²⁰ For a more general and comprehensive critique of decision-making models, see Boyce (2008).

will be less detailed and precise than a ‘textbook’ approach to ethics education. It is more likely to *engage* students in ethical reflection, and is clearly preferable to the current default strategy of simply excluding non-Western ethical traditions—and thereby the students who adhere to them—in their entirety. Future research could assess how successful the ‘thematic’ approach is in practice in simultaneously meeting the objectives of a global ethics education standard like IES4, the needs of students, and the practical constraints under which tertiary educators currently operate.

Appendix 1: List of Accounting Ethics Texts Reviewed

Introductory Accounting Texts

1. Atrill, P., McLaney, E., Harvey, D., Jenner, M.: 2009, *Accounting: An Introduction*, 4th edition (Pearson Education, Frenchs Forest).
2. Carlon, S., Mladenovic, R., Loftus, J., Palm, C., Kieso, Weygandt, J.: 2009, *Accounting: Building Business Skills*, 3rd edition (John Wiley & Sons, Milton).
3. Considine, B., Parkes, A., Oleson, K., Speer, D., Lee, M.: 2010, *Accounting Information Systems: Understanding Business Processes*, 3rd edition (John Wiley & Sons, Milton).
4. Hoggett, J., Edwards, L., Medlin, J., Tilling, M.: 2009, *Accounting*, 7th edition (John Wiley & Sons, Milton).
5. Horngren, C., Harrison, W., Best, P., Fraser, D., Willet, R.: 2009, *Accounting*, 6th edition (Pearson Education, Frenchs Forest).
6. Jackling, Raar, Wines, McDowall: 2011, *Accounting: A Framework for Decision Making*, 3rd edition (McGraw-Hill, North Ryde).
7. Jenner, M., Silvester, M.: 2009, *Workbook to Accompany Accounting: An Introduction* (Pearson Education, Frenchs Forest).
8. Leo, K., Hoggett, J., Sweeting, J., Radford, J.: 2009, *Company Accounting*, 8th edition (John Wiley & Sons, Milton).
9. Marshall, D., McCartney, J., van Rhyn, D., McManus, W., Viele, D.: 2010, *Accounting: What the Numbers Mean*, 2nd edition (McGraw-Hill, North Ryde).
10. Potter, B., Libby, R., Libby, P., Short, D.: 2009, *Accounting in Context* (McGraw-Hill, North Ryde).
11. Weygandt, J., Chalmers, K., Mitrione, L., Yuen, S., Fyfe, M., Kieso, P., Kimmel, P.: 2010, *Principles of Accounting*, 2nd edition, (John Wiley & Sons, Milton).

Financial Accounting Texts

1. Carlon, S., Mladenovic, R., Palm, C., Kimmel, P., Kieso, J., Weygandt, J.: 2009, *Financial Accounting: Building Accounting Knowledge* (John Wiley & Sons, Milton).
2. Deegan, C.: 2009, *Australian Financial Accounting* (McGraw-Hill, North Ryde).
3. Deegan, C.: 2009, *Financial Accounting Theory* (McGraw-Hill, North Ryde).
4. Hoggett, J., Edwards, L., Medlin, J., Tilling, M.: 2009, *Financial Accounting*, 7th edition (John Wiley & Sons, Milton).
5. Weygandt, J., Chalmers, K., Mitrione, L., Yuen, S., Fyfe, M., Kieso, P., Kimmel, P.: 2010, *Principles of Financial Accounting*, 2nd edition (John Wiley & Sons, Milton).

Management Accounting Texts

1. Birt, J., Chalmers, K., Byrne, S., Brooks, A., Oliver, J.: 2010, *Accounting: Business Reporting for Decision Making*, 3rd edition (John Wiley & Sons, Milton).
2. Garrison, R., Noreen, E., Brewer, P.: 2010, *Managerial Accounting*, 13th edition (McGraw-Hill, New York).
3. Glynn, J., Murphy, M., Abraham, A., Wilkinson, B.: 2008, *Accounting For Managers*, 4th edition (Cengage Learning, Hampshire).
4. Hilton, R.: 2011, *Managerial Accounting: Creating Value in a Dynamic Business Environment*, 9th edition (McGraw-Hill, New York).
5. Horngren, C., Datar, S., Foster, G., Rajan, M., Ittner, C., Wynder, M., Macguire, W., Tan, R.: 2011, *Cost Accounting—A Managerial Emphasis* (Pearson Education, Frenchs Forest).

Audit and Assurance Texts

1. Arens, A., Best, P., Shailer, G., Fielder, B., Elder, R., Beasley, M.: 2010, *Auditing, Assurance and Ethics in Australia: An Integrated Approach*, 8th edition (Pearson Education, Frenchs Forest).
2. Cameron, R.: 2009, *Modern Auditing and Assurance Services Study Guide*, 4th edition (John Wiley & Sons, Milton).
3. Gay, G., Simnett, R.: 2010, *Auditing and Assurance Services in Australia* (McGraw-Hill, North Ryde).
4. Jubb, C., Topple, S., Schelluch, P., Rittenberg, L., Schwieger, B.: 2004, *Assurance and Auditing—Concepts for a Changing Environment*, 2nd edition (Cengage Learning, Melbourne).
5. Leung, P., Coram, P., Cooper, B., Richardson, P.: 2009, *Modern Auditing and Assurance Services*, 4th edition (John Wiley & Sons, Milton).

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