

# The *Other* Objective of Ethics Education: Re-humanising the Accounting Profession – A Study of Ethics Education in Law, Engineering, Medicine and Accountancy

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**ABSTRACT.** Recently within the critical accounting literature Funnell (1998) has argued that accounting was implicated in the Holocaust. This charge is primarily related to the technical, mathematical nature of accounting and its ability to dehumanise individuals. Broadbent (1998, see also DeMoss and McCann, 1997) has also contended that “accounting logic” excludes emotion. She suggests that a more emancipatory form of accounting could be possible if emotion were given a voice and allowed to be heard within accounting discourse (see also Kjonstad and Wilmott, 1995). This paper contends that emotion should be introduced into accounting education and in particular emotional commitment to other individuals should be encouraged. It is suggested that one way to do this may be through business ethics education. It is also suggested that increasing ethical commitment to other individuals may go some way towards combating the tendency for accountancy to dehumanise other people. While there have been specific studies of ethics and accounting education there has, as yet, been little open debate about what the objectives of accounting ethics education should be or the specific techniques that could be used to meet the desired aims. This paper contends that

accountancy has become dangerously dehumanised and that one of the most important objectives for any business ethics education must be to develop an empathy with “the other”. The paper studies the developments within the medical, legal and engineering profession in order to suggest some specific methods which could be employed in order to re-humanise accountancy and develop a sense of moral commitment towards other individuals.

**KEY WORDS:** accounting, education, emotion, humanisation, the other

## Introduction

[Auschwitz] was . . . a mundane extension of the modern factory system. Rather than producing goods, the raw material was human beings and the end product was death, so many units per day marked carefully on the manager’s production charts. The chimneys, the very symbol of the modern factory system, poured forth acrid smoke produced by burning human flesh. The brilliantly organised railroad grid of modern Europe carried a new kind of raw material to factories. It did so in the same manner as with other cargo. In the gas chambers the victims inhaled noxious gas generated by prussic acid pellets which were produced by the advanced chemical industry of Germany. Engineers designed the crematoria; managers designed the system of bureaucracy that worked with a zest and efficiency more backward nations would envy. Even the overall plan its self was a reflection of the modern scientific spirit gone

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awry. What we witnessed was nothing less than a massive scheme of social engineering. (Feingold in Bauman, 1996, p. 9)

In his book, *Modernity and the Holocaust*, Zygmunt Bauman (1996) argues that the Holocaust was not an irrational aberration of modern society but its loudest and clearest expression. Bauman contends that the holocaust is crucial to understanding our modern, managerialist society because it reminds us of just how poverty stricken and ethically blind that pristine bureaucratic system is (see also Funnell, 1998).

To quote Hilberg . . . "It must be kept in mind that most of the participants [of genocide] did not fire rifles at Jewish children or pour gas into gas chambers. . . . Most bureaucrats composed memoranda, drew up blueprints, talked on the telephone, and participated in conferences. They would destroy a whole people sitting at their desk." Were they aware of the product of their ostensibly innocuous bustle – such knowledge would say, at best in the remote recesses of their minds. Causal connections between their actions and the mass murder were difficult to spot. Little moral opprobrium was attached to the natural human proclivity to avoid worrying more than necessity required – and thus to abstain from examining the whole length of causal chain up to its furthest links. To understand how that astounding moral blindness was possible, it is helpful to think of the workers of an armament plant who rejoice in the stay of execution of their factory thanks to big new orders while at the same time honestly bewailing the massacres visited upon each other by Ethiopians and Eritreans. (Bauman, 1996, p. 24)

While very few areas of our managerialist society manage to evade Bauman's damning analysis, accountancy is singled out as being particularly culpable. He says, "industries influence was felt in the great emphasis upon *accounting*, penny saving, and salvage, as well as in the factory like efficiency of the killing centres" (Bauman, 1996, p. 14, my emphasis). According to Bauman (1996) the *success* of the Final Solution depended upon the capacity of managerial techniques to denude individuals of their dignity and deprive them of their humanity (Funnell, 1998; Fahy et

al., 1999). Following Kelman (1973), Bauman (1996) contends that managerial techniques like accounting erode moral sympathy for other individuals because of the way in which they authorise violence; routinise actions; and dehumanise victims (see Bauman, 1996; Bauman, 1998). This paper focuses on the third condition in particular. The paper has two arguments: firstly, drawing on work by Funnell (1998) it is contended that accounting dehumanises individuals and consequently makes it easier for some people to treat other people cruelly; and secondly, based on this contention, that accounting education should contain an ethics component which attempts to engender a sense of empathy for and moral commitment to, "the other".

Bauman (1996) identifies three factors within modern managerialist techniques that might be involved in the process of dehumanisation:

1. Quantification and Distantiation
2. Categorisation, and
3. Exclusion

From the work of Milgram (see for example 1974) we know that there is an inverse correlation between an individual's willingness to be cruel to someone and their proximity to their victim. Milgram argued that while it may be difficult to harm a person we can see, hear and touch it gets progressively easier to inflict pain on them the greater the physical and psychological distance we are from them.

The relationship between distance and moral sympathy can be applied to the analysis of accounting and business ethics in two ways. Firstly, in a very literal sense, the multinational nature of business means that there is very often a huge gap between the centralised decision making function and the individuals who will be affected by its decisions. Indeed, accounting may have facilitated the development of multinational business because it can be used to manage at a distance and ultimately overcome the problem of space (McPhail, 1999). However, while the relaxing of trade barriers and the expansion of international business might be good for capital mobility, it has a detrimental impact on the kind of moral sympathy that comes from knowing people rather than simply

knowing about them. There is a danger that ethical obligation to individuals – employees, customers and suppliers – may diminish because they exist many miles away as grossly simplistic categories and typifications (see Bauman, 1998).

Yet the problem of distance does not just relate to the increasingly multinational nature of business and the physical distance between individuals. Accounting increases the moral distance between individuals who are spatially close. This brings me to the second, more abstract application of Milgram's work. Bauman applies Milgram's work to modern managerial techniques and contends that distantiation and subsequently dehumanisation are achieved by representing individuals as objects in technical and ethically neutral terms (Bauman, 1996). Bauman contends that "dehumanization starts at the point when, thanks to distantiation, the objects at which the bureaucratic operation is aimed are reduced to a set of quantitative measures" (Bauman, 1996, p. 102).<sup>1</sup> This is because the quantification of people masks the relationship between an individual's actions and the consequences those actions might have, not on the categories of profit, expenses or production costs, but for other sentient human beings. Representing people in quantitative terms quashes the moral significance of the decisions which are subsequently based on those figures and consequently suppresses the potential moral conflict of knowing how your actions could adversely affect another human being (Donaldson, 1988). This ordinary, repetitive act of quantification is analogous to Funnell's (1998, p. 452) example of the administration of Jews,

The conversion of Jews to a one-dimensional metric, an integer, as a component of tabulations that could be arithmetically manipulated, stripped the identity and all other qualities from the Jews and gave their tormentors the anonymity for the subjects of their work that enabled them to avoid the human correspondence of their accounts.

Bauman's arguments are particularly relevant for accounting. While accountancy may be able to provide a plethora of detailed information about individuals, the kind of calculative data it generates may actually increase the anonymity or emo-

tional distance between for example, managers and workers, or managers and customers (Miller and O'Leary, 1987; Hoskin and Macve, 1986). This kind of calculative representation denudes human beings of their identities, and as a consequence, we may *feel* little or no moral obligation towards them (Funnell, 1998).

Bauman's later work on the importance of "the other" is undoubtedly influenced by his earlier study of the holocaust. In his thesis on Postmodern Ethics, Bauman (1996) contends that developing an ethical attachment to *other* people is a fundamental aspect of ethics. Indeed, he contends that it is a crucial requirement for a cohesive society. Nielsen (1991) similarly argues that societies are held together only when each member is prepared to accept that, the "I" is part of a prior and much more basic "we". However, Gray et al. (1994) argue that accounting may actually stultify the kind of empathy that Bauman (1993) suggests is so important if societies are going to function in a remotely ethical or compassionate way, regardless of whether or not it would be reasonable or efficient for a society to operate in this way.

As yet there has been little systematic analysis within the critical accounting literature of how to humanise accounting or indeed whether it is possible. This article explores the ways in which it might be possible to operationalise a response to the dehumanisation of accounting through accounting education (see McPhail, forthcoming; Patten and Williams, 1990; Poneman, 1992; Power, 1991). While there are specific studies of ethics and accounting education and calls for change in accounting education within the accounting literature, there has, as yet, been little systematic and critical analysis of the goals of accounting ethics education (Herndon, 1996) or the specific techniques which could be used in order to achieve particular objectives. McPhail (1999) calls for accounting students to be educated for the other. This article attempts to begin to think about what this kind of ethics education might involve and whether it could go some way towards humanising accountancy and accountants. The paper studies the kind of ethics education being developed within medical, legal and engineering degrees in order to see whether

it can shed some light on what this kind of education might practically involve. It is contended that some of the developments within these areas might go some way towards engendering the kind of empathy that educating for "the other" implies.

The paper is split into two sections. Section one discusses the objectives of ethics education. It is contended that some of the objectives outlined in the legal, medical and engineering literature could be seen to be coterminous with educating for the other. Section two attempts to draw on ideas being implemented within these professions in order to develop a programme for teaching ethics to accounting students.

### The objectives of ethics education

There has been considerable debate within the business ethics literature over the objectives of business ethics education (see McDonald and Donleavy, 1995; Herndon, 1996). Building on the analysis in the introduction, this section contends that ethics education should attempt to humanise accounting students, that is, that it should engender a sense of moral commitment towards other individuals.

While the accounting literature contains some discussion of the objectives of accounting education, both the objectives and the analysis of these objectives seems rather narrow (Loeb, 1988, although see Gray et al., 1994; McDonald and Donleavy, 1995; Herndon, 1996), at least in comparison with other professional literature. Within some of the medical, engineering and legal literature the goals of ethics education seem more critical. Three issues appear to be generally accepted in the more critical ethics literature. Firstly, ethics should not be treated as just another subject which students learn about (see McCuen, 1994; Webb, 1996). Secondly, ethics education should not involve the uncritical assimilation of professional codes of conduct (Webb, 1996). And finally, studying abstract ethical theory is not that important (Myser et al., 1995; Webb, 1996), although a familiarity with broad ethical principles and concepts might be useful (Baylis and Downie, 1989; Saunders, 1995).

At least some of the medical and legal ethics literature would therefore concur that ethics education should not simply provide students with academic knowledge about ethics. In contrast to the more hegemonic aims of much accounting ethics education (McPhail, 1999), the medical, legal and engineering literature promotes three more critical objectives:

1. Disruption;
2. The development of a broad view of the profession; and
3. The development of students moral sensibility.

All of these aims are coterminous with the general objective of rehumanising accountancy. Aims 1 and 2 can be viewed as sub-goals of the overall objective of developing the ability of accounting students to empathise with other human beings.

### Disruption

From the literature, it would seem that perhaps the most important objective of ethics education is to disrupt students' perceptions about their profession, themselves and the impact that their actions, as accountants, have on other individuals. In the medical and legal ethics literature Parker (1995) and Matasar (1989) suggest that in order for students firstly to be aware of their own values and secondly to be able to critically appraise them, ethics education must set out to disrupt students' taken for granted beliefs and assumptions. Parker (1995, p. 308), for example, explains that medical ethics education should "stimulate critical scrutiny amongst students' settled ideas".

There are a number of different ways in which students' ethical awareness can be disrupted. Firstly, it can be disrupted as students are encouraged to appreciate the impact of their routine practices on other people. The literature suggests that one of the areas where disruption is required most is in relation to the individual's appreciation of the impact their mundane everyday actions have on society in general. Bauman argues that the recognition that one's mundane

actions cruelly affect other human beings is most disrupting. However, as well as disrupting students' ethical sensitivities so they become aware of ethical dilemmas, students can also be disrupted further if no clear solutions are provided to these dilemmas (Gowan et al., 1996). Within the legal ethics literature, Matasar (1989) raises the issue of intentionally disrupting students' values and beliefs by not providing them with clear solutions to ethical dilemmas (see for example Tucker, 1983; Vesilind, 1991; Kremers, 1889; Miles et al., 1989; Parker 1995; Webb, 1996; Matasar, 1989). Instead of providing solutions, students are encouraged to critically appraise their received set of values and develop their own set of ethical commitments (see for example Gray et al., 1994; Huss and Paterson, 1993). This view is based on the idea that ethics is empowering rather than restrictive (see Kjonstad and Willmott, 1995). That is, ethics education is not about providing students with a set of rules detailing forbidden actions but rather that it can be a process whereby individuals become more consciously involved in the ethical choices that construct their identities (McPhail, 1999). Within the engineering literature (Chapple, 1991, in Killingsworth and Twale, 1994); the medical literature (see for example Parker, 1995) and the legal literature (Webb, 1996) it is suggested that ethics education should be a process of self reflection, or reflection on the self, in which students are encouraged to develop a critical awareness of their own values (Khun, 1998; see Baylis and Downie, 1989; Grundstein-Amado, 1995; Miles et al., 1989) and the contradictory values they often employ within different parts of their lives. Hafferty and Franks (1994) for example argue ethics education should develop students' ability to be self-reflective and to be aware of the distinctions between the self and the roles one occupies.

The legal education literature suggests that unsettling students' assumptions is important because changes in moral judgement may be triggered by the kind of moral crisis that results from being confronted with a situation which represents a challenge to one's beliefs or which exposes the inconsistencies between one's thoughts and actions. Osler and Schafli (1983) contend that

these kinds of situations create a state of moral disequilibrium that has to be resolved. They contend that it is the need to re-establish equilibrium that generates the dissonance required to initiate the learning processes. Weisberg and Duffin (1995, p. 248, see also Webb, 1996) sum up this kind of disruptive objective when they state that their aim is "to make professional ethics, professional culture and professional education the objects of study rather than simply the unreflective consequences of exposure to professional language, culture and training".

#### *Need to develop a broad view of the profession*

The second critical objective that can be identified within the professional literature is the necessity of providing students with a broader view of their profession. However, this objective requires clarification: what is the range of ethical issues that relate to accounting?

Within the accounting literature the scope of ethical analysis ranges from auditor independence (Gunz et al., 1991; Backof and Martin, 1991) to the morality of market economics. Unfortunately within accounting the issue of ethics has conventionally been limited to studying the accountant's obligation to remain faithful to investors and creditors. For example, according to Stanga and Turpen (1991, p. 740, see also Lehmann, 1988), "accountants have special obligations to behave ethically because of the considerable trust that investors and creditors place in them". They go on to say, "for capital markets to work efficiently in allocating resources among business enterprises, the investing public must have confidence in financial information and in the accountants who help to prepare and audit it" (Stanga and Turpen, 1991, p. 740, see also Michalos, 1979 in Waples et al., 1991). Yet this narrow view of ethics ignores the responsibilities that members of a profession have, by definition, to the rest of society (Gaa, 1990; Willmott, 1989) and the broader ideological, political and hegemonic functions that the professions serve within our capitalist society (Tinker, 1985; Mahoney, 1990, 1993; McPhail, 1999; Lehman, 1988). Accounting, for example,

is based on marginalist economic assumptions and financial utilitarian ethics, both of which serve to perpetuate the inequalities and inequities of free market capitalism (Abell, 1990; Tinker et al., 1982). Lehman (1988, p. 72) has argued that, "the real task of education should be to explore the institutional structures sustaining inequalities and inhibiting ethical behavior". She contends that, "by providing students with an understanding of accounting's inevitable participation in these conflicts they will be in a position to develop and implement substantive programs that advance ethical behavior".

Mahoney suggests that business ethics cannot ignore the macro-issues of economic alternatives to capitalism and the free market. He suggests that ethics courses must seriously consider the ethics of competition, share ownership, self interest and economic and social individualism (Mahoney, 1990, 1993). If ethics education did attempt to give students an appreciation of the broader economic and ethical assumptions that underpin accounting then students would undoubtedly be confronted with the dilemma of the incompatibility of an economic system that constructs other people as competitors that are to be distrusted and a system of ethics that constructs other people as sentient human beings to be cared for (Kuhn, 1998; Cragg, 1997). Business ethics is therefore inseparable from the debate about, "the moral basis of the market economy" (Mahoney, 1990, p. 549; 1993; see also Gray et al., 1994).

Similar opinions have been expressed within the medical ethics literature. Hafferty and Franks (1994, p. 11) for example maintain that any attempt to develop a comprehensive curriculum for ethics education in medicine must "acknowledge the broader cultural milieu within which that curriculum will ultimately function" Hafferty and Franks (1994, p. 11, see also Miles et al., 1989) argue that "many ethics courses fail because they stress ethics at the individual patient-doctor level and do not address medicine as an institutional and organisational entity". The DeCamp group also suggest that ethics courses in medical schools should include a consideration of the broader social context of medical treatment and in particular the problem of the

"equitable distribution of inadequate health care resources" (Gillon, 1996, p. 323). Within the engineering literature Koehn and Bourque (1990, see also Koehn, 1992) also argue that one of the major goals for ethics education for engineers should be the fostering of the recognition that engineering and construction projects may have considerable political, economic and social implications. Similar concerns have also been expressed within the legal ethics literature (see for example Moliterno, 1996; Parker, 1995).

It is therefore broadly recognised across the three professions that one of the main goals of ethics education should be to encourage students to recognise the broader social and political context within which their profession is situated.<sup>2</sup> Indeed, if we restrict the scope of ethics education to the discussion of codes of ethical practice, then we may paradoxically simply be legitimating the inequities and inequalities of the prevailing capitalist system (Lehman, 1988).<sup>3</sup> Students need to be aware of the structural issues which impinge upon ethical decision making (Fogarty, 1995). One of the initial objectives of accounting education must be to develop a broader appreciation of the function of accounting as a context against which the moral aspects of this practice can be explored.

#### *The legitimisation of emotion and the development of moral sensibilities*

The third and final critical objective that can be identified within the literature is the need to develop students' moral sensibility. Even if accounting ethics education were to show how accounting practice is influenced by neo-classical market economics and explain the impact that this practice may have on *individuals'* lives this may have little impression on students' ethical sensibilities if *individuals* are still represented as categories and denuded of their humanity. Understanding how and why individuals may be affected in particular ways by your actions is one thing but entering into the anxiety, pain, fear, despair and hatred that another sentient human being experiences as a result of your actions is

far more disturbing and disrupting. This objective goes to the core of ethics.

There is a history of contention within moral philosophy between philosophers like Locke and Hobbes who equated ethics with proper reason and Hume and Shaftsbury who argued that the recognition and resolution of moral dilemmas must be attributed to a moral sense. So, should accounting students be taught to recognise and resolve moral dilemmas through a moral sense or through the application of reason? (see McPhail, 1999; MacIntyre, 1967; Kuhn, 1998). The medical ethics literature provides us with an example which may help to clarify this point. Within this literature it has been contended that courses in medical ethics should develop analytical and practical ways of resolving ethical dilemmas. Miles et al. (1989) for example suggest that courses in ethics should help physicians to employ ethical knowledge in clinical reasoning. Myser et al. (1995, p. 97) describes "the development of a seminar programme for teaching medical students a more systematic approach to ethical reasoning and analysis (my italics)". However, other medical ethics researchers have contended that an ethics course should develop students' moral sense rather than, or in conjunction with, their analytical reasoning skills (see Kuhn, 1998). Green et al. (1995, p. 234) contend that any attempt to affect ethical reasoning must address "the issues of reduced sensitivity, time constraints and the psychological defence mechanisms often used by students and doctors to minimise their own discomfort". In a similar vein Miles et al. (1989, p. 707) suggest that ethics education should "aim to alleviate the *dehumanising* aspects of medical education" (my italics). Wichman and Foa (1996) contend that ethics education requires sensitivity. The DeCamp Group also recommended that medical ethics teaching should be "both intellectually rigorous and emotionally supportive and facilitating" (Gillon, 1996, p. 323; see also Green et al., 1995).

Within the medical and legal literature in particular, the development of moral sensitivity has been related to the rehumanisation of the professions (see MacIntyre, 1967; McNaughton, 1988; McPhail, 1999). Miles et al. (1989, p. 706)

for example suggest that courses in medical ethics should endeavour to teach doctors to "recognise the humanistic and ethical aspects of medical careers". Also, The First Report argues that legal ethics is about personal and professional values and the ethical and humanitarian dimensions of law (Webb, 1996, see also Broadbent, 1998; Bok, 1976; Hildebeitel and Jones, 1992; Kuhn, 1998; DeMoss and McCann, 1997; Tucker, 1983; Vesilind, 1991; Kremers, 1989; Shea, 1988; Lande and Slade, 1979).

#### *Analysis and application*

This section of the paper has attempted to show that Bauman's contention that we must educate for the other is not entirely incommensurate with an emerging debate within some of the professional literature. However, it has also been suggested that Bauman's work provides a theoretical framework for extending the scope of the objectives of ethics education and radicalising them. If the dehumanising tendencies of our managerialist society in general and accounting in particular are to be challenged then one of the most important objectives for any form of business ethics education must be to develop an empathy with "the other".

The following section studies some developments within the medical, legal and engineering professions in order to suggest some specific methods which could be employed in order to enable students to enter into the feelings and emotions of others and develop a sense of moral commitment towards them.

#### **Developing methods for educating for the other**

The first main section has suggested that one of the aims, if not *the* aim, of business ethics courses should be to humanise students and try to encourage them to empathise with other individuals. This section attempts to outline some methods that could be used within a business ethics course designed to increase students' emotional commitment to other individuals (see

Downie et al., 1997; Kuhn, 1998; Romisowski, 1981; Stenhouse, 1975; Laurillard, 1993; Pask, 1976).

There are relatively few specific examples of methods and techniques which could be used to *teach* ethics within the accounting literature (although see Huss and Patterson, 1993; Loeb, 1988)<sup>4,5</sup> and nothing on how it might be possible to develop emotional sensitivity towards other people. This stands in contrast to the medical, legal and engineering ethics literature. This section draws on the experiences gained and the ideas being developed for teaching ethics within these professions and attempts to use these ideas as a basis for outlining a *programme* for developing emotional sensitivity within accounting students. The section attempts to link the teaching methods delineated in the literature to the objectives discussed above. Eight issues are discussed in particular:

1. Interdisciplinarity;
2. Group learning;
3. Real life case studies;
4. Role play;
5. Film;
6. Literature;
7. Personal value journals;
8. Timing.

#### *Interdisciplinary approach*

One major theme which runs through the legal (Weisberg and Duffin, 1995; Webb, 1996), engineering (Mickleborough and Wareham, 1994, see also Cottell, 1993; Tansel, 1994; and Coates, 1993) and medical (Weatherall, 1995; Miles et al., 1989; Gillon, 1996) ethics literatures is that an interdisciplinary approach to ethics can disrupt students' ethical perceptions and lay the basis for developing emotional sensitivity. Two issues are important here: firstly, the content of the course; and secondly, the composition of the class.

The first issue relates to the content of ethics courses. Miles et al. (1989, p. 705) for example suggest that as part of the interdisciplinary approach to ethics more emphasis should be placed on "the humanities and liberal arts

encompassing the philosophical discipline of ethics, the moral and legal foundations of medical ethics and the historical, cultural and public policy context of health care". Florman (1987) also contends that the role of the humanities should be increased within engineering programmes because of the ability they have to develop and broaden the technical imagination. He suggests that poetry, music, myths and stories could all be used to engender greater imaginative creativity within engineers' thought processes. However, while Herkert and Viscomi (1991) agree that ethics education should emphasise the relationship between technology and social, political, economic, ethical and legal concerns, they suggest that engineering departments need to design specific courses for engineering students rather than just including a few humanities courses in their curriculum.<sup>6</sup> Later in this section it is suggested that it might be possible to use literature and film in order to develop emotional sensitivity in accounting students. However, it is also stressed that the novels and films should be carefully chosen in order to confront students with the ethical dilemmas *in accounting* and the feelings or humanity of the people caught up in *accounting* situations. Thus, if one of the objectives of ethics education is to help students appreciate how their actions affect others it would not be enough for them simply to attend a few lectures on Shelly or Byron.

The humanities might be able to help in two ways here. Firstly, if, as I have argued above, developing ethical sensitivity involves entering into the feelings and emotions of other sentient human beings then this requires quite a highly developed imagination. The humanities may provide us with the material, the poems, literature and music whereby students can begin to engage with the individuals behind the categories they conventionally work with. Secondly, the humanities can provide a basis for exploring different ways of knowing. The epistemology of a piece of poetry or prose, for example, can provide the basis for exploring different ways of knowing and for critiquing the assumed rationality of accounting (Morgan, 1988).

The second issue relates to the importance of



the composition of the ethics class. The legal ethics literature, for example, contains a report on the development of a course for law, medical and nursing students that attempted to combine the three streams of students in an effort to get them to discuss the preconceptions they had about the others' professions. The course studied professionalism and professional ethics using images of doctors, lawyers and nurses in literature (Weisberg and Duffin, 1995). Courses like this highlight the importance of the interdisciplinary composition of ethics classes (see Hendron, 1996). Weisberg and Duffin (1995, p. 247) explain that their course was designed so that "aspiring professionals could share their self conceptions and their conceptions of each other".<sup>7</sup> Bringing students from different disciplines together to study ethics might be a useful way of disrupting students' perceptions of themselves; their profession; and the individuals they will work with.

#### *Group learning and hermeneutics*

The literature also discusses the merits of using group learning in order to develop ethical sensitivity (see for example Huss and Patterson, 1993; Peek et al., 1994; Abdolmohammadi et al., 1997; Gowen et al., 1996; Betts et al., 1993; Vesilind, 1991; Gunn and Vesilird, 1984; Herkert and Visconni, 1991; Robertson, 1987; Boud, 1987; Weatherall, 1995; Saunders, 1995; Gillon, 1996 and Green et al., 1995).

It is the hermeneutic character of group learning in particular that could be most useful for educating for the other. Colby and Kohlberg (1987, p. 2, see also Hartwell, 1990) for example explain how a group learning approach "depends on the teachers ability to draw out ideas from the student's perspective through dialogue rather than by imposing their own framework upon the students". They describe the group as a "non-hierarchical learning environment", where the students learn from each other and the lecturer plays only a facilitating role (see Webb, 1996; Hoffman, 1982).

One of the problems that Bauman identifies in his analysis of the holocaust is that many indi-

viduals viewed themselves as simply following orders. Bauman (1996, p. 162) explains, "what we do know for sure, thanks to Milgram, is that the subjects of his experiments went on committing deeds which they recognised as cruel solely because they were commanded to do so by the authority they accepted and vested with the ultimate responsibility for their actions". Conventional forms of accounting education, and professional education in general, covertly train students to be obedient to authority. Students learn by experience that it is their duty to obey rather than question. Moral responsibility is replaced by discipline to the techniques of the profession. Adopting a hermeneutic approach to ethics education challenges the authority of the lecturer and places the burden of responsibility upon the student.<sup>8</sup> Accounting ethics education needs to find forums for encouraging accounting students to explore their own identity and the identity of others.

#### *Issue based case studies*

The next question to be addressed is what students should do in their small interdisciplinary groups (see Parker, 1995; Bissonette et al., 1995; Webb, 1996).<sup>9</sup>

Tucker (1983), Vesilind (1991) and Kremers (1989, see also Glynn and Fergusson, 1994; Russel and McCulloch, 1990) suggest that ethics education in engineering should involve the use of case studies. Koehn (1991) describes the development of a seminar devoted to ethics and professionalism in engineering which addressed specific issues. It included issues like the Challenger disaster as well as more general topics like the ethics of nuclear power.

However, within the medical ethics literature a heavy reliance on case-centred methods of teaching has been criticised as neglecting "the foundations of ethical or legal knowledge or as over emphasising ethics as a form of problem solving at the expense of inculcating an ethos of medicine, a professional philosophy and demeanour that lessens the likelihood of problems arising in the first place" (Miles et al., 1989, p. 708). This reservation however has more

to do with the way case studies are presently used rather than case study work *per se* (Kuhn, 1998). Williamson (1996, p. 325, see also Coope, 1986; Weatherall, 1995) for example, writing in the medical ethics literature, argues that case studies can be useful provided they involve real patients and are about real issues rather than abstract hypothetical problems. He argues that medical issues are best illustrated by real people with real ailments because "it keeps a little spark of humanism alive". He advocates the use of real life cases explaining that "an articulate young person with a life-long, life-threatening disease can put the case for an honest and thoughtful approach by the doctor to the patient much better than I can". He goes on to say that "most of the patients carry the discussion to the students in a way which makes the teacher almost irrelevant". Baylis and Downie (1991) also discuss the use of real case studies in order to encourage students to talk about their feelings and emotions. Similar opinions have been expressed within the law literature. Webb (1996) for example implies that students should be brought face to face with the realities of ethical decision making, not abstract rule application techniques or abstract hypothetical situations.

Other techniques which have been used in engineering ethics education which are pertinent to the issue of real life case studies include guest speakers and interviews (Koehn, 1992; Gowan et al., 1996). Thus, it might be possible to invite individuals along to participate in accounting ethics seminars, for example workers who have just been made unemployed and businessmen who have been convicted of fraud. The use of real life cases in business ethics education may be more effective than artificial vignettes (see for example Peek et al., 1994).

Lachs (1981) explains that there are many actions that no one consciously appropriates because, for the individual on whose behalf they are conducted, they exist only in a string of words. He contends that an individual will not appropriate them as their own if they have never lived through them. One of the key functions of case studies must therefore be to give students some idea what it *feels* like to actually go through certain experiences (Lachs, 1981). The following

sections introduce some techniques that might help in this respect.

### *Role play*

One of the keys to the *success* of the final solution is found in the bureaucratic system's ability to render its the victims psychologically invisible. Bauman (1996, p. 26) says,

At the Einsatzgruppen stage, the rounded-up victims were brought in front of machine guns and killed at point blank range. Though efforts were made to keep the weapons at the longest possible distance from the ditches into which the murdered were to fall, it was exceedingly difficult for the shooters to overlook the connection between shooting and killing. This is why the administrators of genocide found the method primitive and inefficient, as well as dangerous to the morale of the perpetrators. Other murder techniques were therefore sought – such as would optically separate the killers from their victims. The search was successful and led to the invention of the first mobile, then stationary gas chambers; the latter – the most perfect the Nazis had time to invent – reduced the role of the killer to that of the "sanitation officer," asked to empty a sack full of, "disinfecting chemicals," through an aperture in the roof of a building, the interior of which he was not prompted to visit.

However, the process of rendering the victims invisible began long before the final act of killing. Bauman (1996, p. 26) explains how the Jews were effectively excluded from the Nazis' "universe of obligation", through their construction as lice and the representation of the Jewish question in terms of a process of personal and political hygiene. This discourse was supported by the posters warning of typhus on the walls of ghettos and even in the purchasing of chemicals from the German Fumigation Company. These chemicals were used in the gas chambers. The total dehumanisation of the Jews was achieved through a process of categorisation and stigmatisation not entirely dissimilar to the construction of labour as an expense.

If the issue of dehumanisation is to be seriously addressed within ethics education then it must deal with the problem of how to render the

victims of unethical actions visible. This section and the following two sections begin to think how this might be possible.

In relation to the study of real life situations, the literature also discusses the potential of game playing (Lansley, 1985, Veshosky and Edbers, 1991; Gowan et al., 1996) and role play in order to develop ethical sensitivity (see Miles et al., 1989). One novel approach has included asking students to act out ethical dilemmas. Baylis and Downie (1991, p. 414) explain that “the strength of these approaches is that it can very effectively convey to the students the feelings and experiences of the people they may encounter as patients”. The legal ethics literature also discusses the possibility of using role play to aid experiential learning in ethics (see Moliterno, 1996; Betts et al., 1993; Vesilind, 1991; Gunn and Vesilind, 1984; Herkert and Visconni, 1991; Robertson, 1987). Webb (1996, p. 270) discusses the potential of using role play to develop law students ethical proclivities. He says “learning in legal ethics is enhanced where students are confronted by the reality of acting in the role of the lawyer”. It is contended that role play and structured discussion can all be used to create a sense of internal conflict (Khun, 1998).

### *Film*

I suggested above that one of the objectives of role play was to “convey to the students the feelings and experiences of the people they may encounter as patients” (Baylis and Downie, 1991, p. 414). The literature also identifies two other issues which may be used to achieve similar results: the use of film and the use of literature.

The use of film is gaining increasing recognition as a valid educational tool (see for example Adler, 1995; Griffin, 1995; Proctor, 1993; Proctor and Adler, 1991; Serey, 1992; and Zorn, 1991). Within the medical ethics literature, for example, Green et al. (1995) explain how the discussion of films has been used to promote ethical thinking and moral reasoning. They report on a workshop which used videotape segments, including “Ticut Follies”, a film by Frederick Wiseman about an asylum for the criminally

insane. Green et al. (1995, p. 235) explain that sometimes “members of the group are shocked by the images and need to discuss and explore their feelings of anger” (see also Giroux, 1997).

Berger and Pratt (1998) provide an account of their attempt to use film as a basis for engendering discussion of business-communication ethics issues. Using two films by David Mamet – *Glengarry Glen Ross* and *House of Games* – Berger and Pratt (1998) attempt to confront students with some disturbing issues relating to public relations as a function of business communication. From the results they report it would seem that film could be a very effective way of exploring the feelings and emotions of individuals caught within ethical dilemmas.

### *Literature*

The medical ethics literature also discusses the related possibility of using poetry and prose in ethics education to develop students’ ethical sensibilities (Downie, 1998; see Shepard et al., 1997). Green et al. (1995, p. 235) for example report on a workshop which used “*The Holocaust and German Psychiatry*”, a book on how the state influences medical practice, to provide a “brief and uncompromising introduction” to medical ethics. Carson (1994, p. 238) explains the advantages of using literature in ethics education, saying that careful reading of imaginative literature teaches “attentiveness to the feelings of other human beings and the care of the sick.” He argues that literature should be used in order to develop an ethical sense. Why? “Because without a sensibility attuned to what people’s lives are outside the auspices of medicine . . . what matters to people before they get sick and what they are like after they get well . . . the best efforts of physicians to heal the sick are likely to be morally compromised” (Carson, 1994, p. 238). Carson (1994, p. 238) argues that “literature . . . primes the imagination, enlarging our capacity to imagine and shaping our sensibility”. It is argued that reading this kind of literature can broaden medical students’ moral vision, shape their sensibilities and “deepen their

understanding of illness and injury as disruptive events in peoples lives" (Carson, 1994, p. 238). Carson (1994, p. 238) explains that this kind of ethical education is completely opposite to the prevailing approach to education where "students are taught to keep their feelings to themselves because feelings are believed to muddle the mind". Downie et al. (1997, p. 277, see also Downie and Charlton, 1992) explain, "good literature engages the emotions and reveals and challenges hidden values and prejudices allowing students to develop self awareness".

Weisberg and Duffin (1995) report on their use of literature in their ethics course for lawyers. They explain how *A Jury of Her Peers* by Susan Glaspell was used to generate discussion of difference. Similarly, Webb (1996) argues that a dialectical teaching method might draw on classical and contemporary ethical readings like John Girsham, Mailer (*The Executioner's song*), and *The Merchant of Venice*. He also suggests using examples from TV.<sup>10</sup>

Within the literature it is suggested that role play, film and literature are all used in order to "humanise" the study of ethics, develop students' moral sensibilities and give them an insight into the feelings of others through the development of the imagination (see Coles, 1989). Downie (1991, p. 96) contends that "we learn from literature through imaginative identification . . . by having our imagination stretched through being made to enter into unfamiliar situations to see points of view other than our own". According to Downie (1991, p. 96), learning from literature has three important functions: firstly, "it develops our sympathies and makes us feel something of what it is like to be in the situation, it develops empathetic sympathy", secondly, "literature can help with coming to terms with emotions and conflicts"; and finally, "literature gives rise to moral questions . . . the utilitarian cost-benefit approach to problems seems plausible as presented in an academic textbook, but literature can force us to look beyond the false finality of a calculus and challenge us to refashion our attitudes". As such, real life case studies, role play, film and literature may all be used in order to try and re-humanise the

accounting profession and develop a sense of moral obligation towards other individuals.<sup>11</sup>

#### *Personal values journals*

Another issue which appears particularly in the legal and medical ethics literature is associated not with the feelings of other people but rather with the feelings of the students themselves. Both literatures discuss the use of personal value journals where students are encouraged to write about and explore their feelings and values (Grundstein-Amado, 1995). Grundstein-Amado (1995, p. 174) explains that value journals may "help students define who they are and what their roles are".

The literature on legal ethics education also contains quite a detailed explanation of the benefits of value journals for ethics education (Webb, 1996 and Moliterno, 1996). Weisberg and Duffin (1995, p. 251) for example explain how students were asked to record their thoughts on the class discussions and readings as well as their images of themselves and the people presented in the stories. They contend that, "unlike papers or examinations which synthesise work done over time, distil it and reduce it to a product, a journal is a record of responses that needn't culminate in a single conclusion or set of conclusions. It encourages writers to proliferate images." They explain that "by inviting writers to record and respond to their own experiences, a journal also encourages them to connect who they are to what they are doing, to interrogate personal and professional language, personal and professional judgement" (Weisberg and Duffin, 1995, p. 251). "Finally, by inviting writers to record their experiences, their questions and to respond to them as they want rather than according to the imagined standards of an (imagined) professor, journals encourage writers to take control of their own education" (Weisberg and Duffin, 1995, p. 251).

*Timing issues*

A final practical issue which is addressed within the legal (Webb, 1996, see also Rhode, 1992), medical (Miles et al., 1989; Hafferty and Franks, 1994), and engineering (Lindauer and Hagerty, 1983; Koehn, 1991; Hassler, 1987; Wilcox, 1983) literatures is when to run a course in ethics. As part of their "Project on Professionalism and Ethics" the American Accounting Association have favoured teaching ethics in a specifically dedicated course. However, a more radical approach is advocated within the other literatures.

Lindauer and Hagerty (1983) explain that within engineering education, ethics is generally relegated to a single course towards the end of degrees or professional training (see also Koehn, 1991; Hassler, 1987; Wilcox, 1983). Dunfee and Robertson (1988) however suggest that ideally ethics must be integrated throughout the curriculum into as many courses as possible (see also McCuen, 1990; Lindaver and Hagerty, 1983; Hildebeitel and Jones, 1992). Within the medical ethics literature Saunders (1995; see also Miles et al., 1989) also advocates a longitudinal approach to ethics education. He argues that ethics should be taught in all four years of the degree and contends that ethics education should be integrated with other courses. Similarly, Hafferty and Franks (1994, p. 861) offer recommendations on how an ethics curriculum might be more fruitfully structured so that it becomes "a seamless part of the training process". Hafferty and Franks (1994) even suggest that the connection between medicine and ethics should be made in faculty brochures and university prospectuses and during interviews in order to influence students' expectations as they commence their courses. They also suggest that orientation programmes could be used to highlight the ethical nature of medicine. Within the accounting literature, Loeb and Rockness (1992) also contend that ethics education should continue beyond higher education and that companies and firms of accountants should be responsible for continually educating accountants in the ethics of their profession.

It seems to me that developing the kind of

ethics education advocated at the beginning of this section requires more than a single course for business and accounting students. Indeed the preoccupation with timing perhaps belies the fact that ethics education is something that takes place all the time. Students and lecturers imbibe ethics through the architecture and aesthetic of the spaces where they study and teach and through systems of examination and assessment they are caught up in. Education for the other would require that these spaces and systems should be changed so as to engender a different, more empathetic, form of ethical development. However, in conjunction with these changes, time needs to be set aside for the critical consideration of ethics. I would suggest that the study of ethics should be an accreditation requirement for accounting degrees. I would also contend that accountants should be encouraged to attend business ethics courses at regular intervals after qualification, but that these courses should be provided by university departments.

Section two has attempted to outline some methods which could be employed within accounting education in order to develop an ethics programme for accounting students with the objective of trying to develop a sense of emotional sensitivity to other individuals. The use of group learning; real life case studies; role play; film; literature; and personal value journals may help to expand students understanding of the ethical nature of accounting and develop a moral sensitivity towards other human beings.

**Conclusion**

This paper has drawn on Bauman's work on ethics to argue that accounting dehumanises individuals and makes it easier for some people to treat other individuals in a cruel way. From this premise, the paper argued that accounting education should have an ethics component which attempts to develop a sense of moral sympathy for others. The first section of the paper discussed the objectives of ethics education in some detail. It was contended that some of the objectives outlined in the legal, medical and engineering literature could be seen to be coterminous with

the kind of educating for the other hinted at in McPhail (1999). The second main section attempted to draw on ideas being implemented within the medical, engineering and legal literature in order to develop a programme for teaching ethics to accounting students based on Bauman's notion of "the other".

Although the paper contains some practical examples of how accounting educators might teach ethics in order to engender sympathy for others, the paper is not intended to be prescriptive but rather to provide a stimulant and a basis for further debate and discussion about the best way to go about trying to develop some emotional sensitivity towards other people within accounting students. This is because, despite the arguments in the second section, the implementation of a "pedagogically sophisticated" ethics course within accounting is only part of the answer (Hafferty and Franks, 1994, p. 869). "Even the development of an exquisite, multi-disciplinary, four-year formal ethics curriculum, staffed by the best role models that dollars and commitment can ensure, will afford students little more than a temporary haven in what amounts to a stormy ethical sea." "The hidden curriculum is not something that can be supplanted or replaced by dedicated pedagogy or new improved learning experiences" (Hafferty and Franks, 1994). There are structural contradictions which impinge upon the possibility of developing a sense of commitment towards other human beings. Betts et al. (1993) discuss the asymmetry of objectives between students, staff and employers (Arditi, 1984; Vesilind, 1991, see also Faulkner et al., 1989 and Popescu, 1987). He suggests that there is a conflict between the different parties, particularly in relation to the objectives of ethics education. In the law literature Webb (1996, see also Gray et al., 1994) for example raises the problem of the conflict between ethics and vocational training.<sup>12</sup> He addresses the challenging question of whether ethics education should be prioritised over the needs of the students and the legal profession. If academics are to maintain their claim that universities provide a liberal education, then the academic importance of ethics is central to that claim, but its professional utility may not be. We

educators need to view our own domains as ethical territories and take on a broader responsibility, and a more activist role, in the ethical development of our students (Hafferty et al., 1994).

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### Notes

<sup>1</sup> Marcel's (1962) work on the use of abstraction as a way of distancing one's self from the consequences of one's actions may provide further insights into the reasons why accounting's propensity to convert individuals into numbers might make it easier for those individuals to be treated in an unethical and uncaring manner.

<sup>2</sup> However, it is also important that the macro-economic analysis of ethics should not be separated from the microcosm of practice. Students should be made aware that macro-ethical values are embedded within the micro-practices they will perform (see for example Schweiker, 1993; Francis, 1990). Within the legal literature, Matasar (1989) attempts to relate ethics to procedural issues. He suggests that being aware of this dimension "opens up the discussion to the nature of the decisions lawyers routinely take".

<sup>3</sup> The development of critical accounting over the past three decades has undoubtedly had an impact on the way accounting has been taught and subsequently on students' abilities to recognise the political and ethical dimensions of accounting.

<sup>4</sup> The techniques employed will need to overcome business students "ethics phobia". A post doctoral fellow at Harvard Business School found a fear of the subject of ethics among business students and faculty and a feeling that ethics was bad for business (Cuilla, 1984 in Ghorpade, 1991).

<sup>5</sup> A series of articles appearing in the *Journal of Business Ethics* addressed ways of increasing business

students' ethical awareness. The recommendations went beyond the introduction of courses in corporate social responsibility and business ethics and suggested changes in curriculum content and teaching methods (Gandz and Hayes, 1988; George, 1987, 1988; Mai-Dalton, 1987; Stead and Miller, 1988 in Kraft and Singhapakdi, 1991).

<sup>6</sup> They outline the development of such a course, "Engineering, Professionalism and Ethics." The course is designed to provide an introduction to the role of the engineer in society.

<sup>7</sup> Weisberg and Duffin (1995) used freewriting to start discussion (see Elbow, 1981) in their seminar entitled "Images of Nurses, Doctors and Lawyers in Literature". As such they contend that ethics educators should use narrative as a modality. They explain that reading stories means participating imaginatively in other peoples lives. "Stories are the most basic way we have of organising our experience and claiming meaning for it" (White, 1985, see also Coles, 1989). In order to generate discussion, focus notes were used. Students were asked to choose something from the literature that interested, confused or annoyed them and to write a paragraph or two on it. These were then photocopied and read by the group at the beginning of the class. This ensures that the class membership shapes the discussion.

<sup>8</sup> Koehn (1991) for example reports on a professional ethics seminar where students participated in choosing the subjects they discussed.

<sup>9</sup> The issue of case studies has been addressed in the accounting literature (Loeb and Rockness, 1992). For example, in 1990, The American Accounting Association compiled and published a book of *realistic* case studies which had been submitted by both practising and academic accountants. This publication was intended to support the AAA's (1988) "Project on Professionalism and Ethics".

<sup>10</sup> The issue of using literature to teach ethics has been mentioned in the business ethics literature (see for example Coles, 1989; Kennedy and Lawton, 1992; McAdams, 1993; McAdams and Koppensteiner, 1992). However, as yet there is little evidence of the use of literature in teaching ethics to accounting students.

<sup>11</sup> This objective has been explored in the legal ethics literature from a postmodern perspective. Chaplan (1996) for example discusses the importance of *the other*, and listening to the stories of the other. He suggests that this involves trying to understand the context of clients lives based on listening and not represent clients as generalisations (see McPhail, 1999; Shepard and Hartenian, 1991).

<sup>12</sup> However, perhaps these are not as mutually exclusive as Webb implies.

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