

# Faculty Views on the Teaching of Ethics to Accounting Students: The Zimbabwean Perspective

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## Abstract

Corporate scandals have led to renewed calls for ethics education for the accounting profession. One of the oldest university and trainer of accounting students in Zimbabwe for more than three decades introduced a two semester course on ethics for accounting students beginning 2012/13 academic year. Prior to this development a survey was carried out in 2011 to find the preparedness of the accounting faculty to embrace accounting ethics education. Faculty perceived ethics as extremely important in personal, business and accounting education. Respondents considered the development of abilities needed to deal with ethical dilemmas as the most important. Offering ethics as a discrete course was the popular option. Most faculty expressed an interest in teaching ethics topics.

**Keywords:** ethics education, discrete, integrated, goal, professional affiliation, faculty

## 1. Introduction and Background

There is no agreement on the need for ethics education for accounting students (Piper, Gentile and Park 1993; McDonald and Donleavy, 1995; Peppas and Diskin, 2001). Corporate scandals such as that at Enron and the fall of Arthur Andersen have led to renewed calls for ethics education for the accounting profession. It is argued that among other things failures by accounting firms and individual accountants contributed to the financial scandals (O'Leary, 2009). The problems are also attributed to a stagnant accounting curriculum that has remained significantly unchanged over the last fifty to sixty years (Russell and Smith, 2003).

Those who blame the accounting profession for the corporate malfeasance see education as a necessary intervention to remedy the situation. Education may enable students to determine what is ethically right or wrong although they may fail to behave ethically due to inability to identify ethical issues (Chan and Leung, 2006). Wright (1995) contends "education is the best means to develop good ethical behaviour in the modern business environment." The International Federation of Accountants (IFAC) came up with a framework for ethics education in the form of IES 4 and the 2006 information paper "Approaches to the Development and Maintenance of Professional Values, Ethics and Attitudes in Accounting Education Programs".

## 2. Literature Review

As noted above the need for ethics education was reinforced by the financial scandals that rocked the developed world. The scandals among other things resulted in a legislative response in several countries, for example the Sarbanes-Oxley Act (2002) in the United States. Cooper *et al* (2008:407) argue that during this period (of financial scandals) the "accounting profession [had] arguably lost its way." One of the interventions called for was enriching ethics in accounting education to restore credibility of the accounting profession (McPhail, 2001). Similar comments on ethics education were made by President George Bush as noted below:

"We need men and women of character, who know the difference between ambition and destructive greed, between justified risk and irresponsibility, between enterprise and fraud. Our schools of business must be principled teachers of right and wrong, and not surrender to moral confusion and relativism" (White House Press Release; 2002b).

Even then others doubt the efficacy of ethics education. Rossouw (2002) and Piper *et al.* (1993) argue that ethics education does not necessarily translate to ethical behaviour. Those against ethics education argue that ethics is learnt in early life a contention that Professor Donald Scheper (2002, letter to the Association to Advance

Collegiate Schools of Business) questions:

“There is an underlying sentiment, I believe, that is dangerous. ... ethics is what we learn at our parents’ knees...The ethical education I received at my parents’ knees had little to do with the complexities of sweatshop issues, global outsourcing...”

In any case there is growing evidence that social and behavioural skills though partly determined early in life, can be learned and improved upon, through exposure to educational programmes that blend theoretical principles and practice (Rest *et al.*, 1999; Rynes *et al.*, 2003). It is against this background that this paper assumes a position that ethics education is necessary for accountants and accounting students and thus solicits the views of the accounting faculty on the same.

Another topical issue on accounting ethics education has been on its nature. This has taken three main forms:

(1) discrete/ stand alone course (Hanson, 1987; Lobe, 1998);(2) integration (Thomas, 2004; Swanson, 2005; Bodkin and Stevenson, 2007); and (3) general ethics course, integration and then a capstone course in ethics and professionalism (Langenderfer and Rockness, 1989; Armstrong, 1993; Thomas, 2004). A stand alone ethics course has been the subject of debate for a long time. A discrete ethics course provides a clearer focus for ethics education as well as a basis for a more profound rationale for the training in a student’s mind (O’Leary, 2009). Leung and Cooper (1994) posit that a discrete course emphasises on a framework for students to use in subsequent practice when faced with an ethical issue. In addition a discrete course will ensure that a substantial amount of time is spent on accounting ethics (Williams *et al.*, 2010). Students will be exposed to a deeper conceptual framework of moral reasoning and potential ethical situations in accounting (*ibid.*). The effectiveness of a discrete ethics course was confirmed in a study by Klimek and Wenell (2009). In a more recent study by Williams *et al.*, (2010) accounting students who took a discrete ethics course scored higher on DIT-2 than students who did not take a discrete ethics course.

A stand alone ethics course has been criticised for being mechanistic in approach which may suggest that ethical issues are limited to one area in practice which of course would be a fallacy (Low, Davey and Hooper, 2006). Besides sheer space to accommodate a separate course has also been cited (Grimstad, 1964). Karnes and Sterner’s (1988) survey of 281 accounting chairpersons revealed that only 8.5% of the schools realised the significant value of accounting ethics to warrant a separate course in accounting ethics.

Integration of ethics across the accounting courses has also been advocated. Blanthorne *et al.*’s (2007) study of accounting professors found that 98% favoured inclusion of ethics in some accounting courses. Integration provides a variety of ethical experience in the course of training as well as properly reflects the variety of ethical situations which an accountant might meet in practice ( Bampton and Cowton, 2002). A major drawback of integration has been lack of training for teachers; lack of time and materials; lack of motivation of accounting faculty and a view that ethics is not really part of the accountant’s rigorous training (Langenderfer and Rockness, 1989; Bampton and Cowton, 2002; Adkins and Radtke, 2004; Beggs and Dean, 2007). Despite the seeming popularity of integration there is little evidence on the ground. Madison and Schmidt’s (2006) study found that 7.5% of class time was spent on ethics per semester where ethics was integrated. Most academics viewed their course as containing essential knowledge about their discipline and integration entailed dropping something if ethics was to be added (Swanson, 2004).

Debate has also centred on who should teach ethics to accounting students. Wright *et al.* (2011) opine that ethics is more difficult to teach because it is pluri-disciplinary. One school of thought suggests philosophers should teach ethics to accounting students (Langenderfer and Rockness, 1989; Loeb, 1988; Klein, 1998; and Lawson, 2002). In fact Klein (1998:563) argues that having anyone other than a philosopher as “teacher of ethics would be nothing less than fraud.” The underlying rationale for this stance is that philosophers are equipped to teach moral reasoning to students (Williams *et al.*, 2010).Philosophers would however be found wanting on the ethical dilemmas facing accounting practitioners.

Because of this some argue that accounting faculty can effectively teach ethics to accounting students provided they have personally experienced some of the ethical dilemmas (Callahan, 1980). Blanthorne *et al.*, (2007) argue that accounting faculty are equipped to teach ethical dilemmas of the accounting profession. A survey by Cohen and Pant (1989) of accounting department chairpersons at colleges and universities throughout the United States of America indicated that respondents were of the opinion that accounting faculty was relatively well qualified to teach ethics. On the other hand 52% of accounting practitioners in a study by Carver and King (1986) felt that accounting faculty were not capable of addressing the ethical problems facing the accounting profession. In most instances accounting faculty lacked the necessary training and few were interested in teaching ethics (Williams, *et al.*, 2010). Unprepared faculty may end up discussing the subject superficially (Owen, 1983).

Co-lecturing or team teaching has been advocated seeing the apparent shortcomings in either the accounting faculty or philosophers teaching ethics to accounting students. Such an approach broadens topic expertise and provides students with a better view of the cross disciplinary professional environment (Williams, *et al.*, 2010). Co-lecturing has been found to be an effective method in teaching business students (Ducoffer, *et al.*, 2006; Hams, *et al.*, 2005; Loeb and Ostas, 2000). Team teaching would result in students being exposed to ethical dilemmas facing the accounting profession as well as obtaining the much needed moral reasoning skills to address the dilemmas (Williams, *et al.*, 2010). A survey by Lawson (2002) indicated that 92.1% of business faculty surveyed believed that ethics should be team taught. While this may be a viable option given the limited number of accounting faculty willing to teach ethics, such an arrangement has several challenges. First and foremost team teaching may not easily have adherents, and will almost certainly increase the workloads of educators. It may also be time consuming for faculty (May, 1980).

Another grey area has been the goals of ethics education. The lack of consensus on the issue can be understood given that “there lies an immense realm of disagreement about collegiate goals [and] the purposes of higher education” (Turnbull, 1985:24). Over the years researchers have derived or deduced goals of ethics education from the framework laid by Loeb (1988) (see for example Sims, *et al.* 2006). Loeb (1988:322) proposed seven goals of ethics education adapted from Callahan (1980), which are:

- 1) Relate accounting education to moral issues
- 2) Recognise issues in accounting that have ethical implications
- 3) Develop “a sense of moral obligation” or responsibility
- 4) Develop the abilities needed to deal with ethical conflicts or dilemmas
- 5) Learn to deal with the uncertainties of the accounting profession
- 6) “Set the stage for” a change in ethical behaviour
- 7) Appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics.

### 3. The Current Study

As part of IFAC’s crusade to encourage ethics education one of the member bodies in Zimbabwe (the Institute of Chartered Accountants Zimbabwe, ICAZ) engaged local universities on the need for a course on accounting ethics education in 2009. The Zimbabwean university on which the study is based is among the oldest and has been training accounting students for nearly four decades. For more than a decade the said university was the sole trainer of accounting students in the country. The engagement culminated in the introduction of a two semester course in accounting ethics beginning 2012/13 academic year at the university in question. The average intake into the accounting programme at this university is around 250 students both full and part-time (this is about four times the enrolment at other smaller universities in Zimbabwe).

The staff establishment for core accounting courses in the department of accountancy was 14. Prior to this development a survey instrument was administered during 2011/12 academic year to 12 accounting faculty to solicit their views on the following:

- 1) Importance of ethics in general,
- 2) Relative importance of goals of accounting ethics education,
- 3) Accounting ethics education teaching.

The research instrument was given to the respondents during one of the departmental meetings where most of the faculty were present. Completed questionnaires were deposited in the researcher’s mail box in the department offices.

The overarching goal of the study was to ascertain the preparedness or lack of it by the accounting faculty to embrace the emerging field of accounting ethics education. Like any new concept it was hypothesised that certain variables would influence the perception of faculty namely: gender; age; and professional affiliation.

Apart from the above the questionnaire also sought demographic information from the respondents. The survey instrument was modelled along that of Adkins and Radtke (2004:294-295) but had more questions on the teaching of accounting ethics and excluded the respondents’ previous knowledge and experience of ethics education. Respondents rated the importance of ethics education and the goals of ethics education on a 7 point Likert scale ranging from extremely important(1) to extremely unimportant(7). The survey instrument was not pilot tested noting that the original instrument (by Adkins and Radtke, 2004) had been administered on a similar

group of respondents. In addition the seven goals of ethics education have been widely used and validated in other studies (see Geary and Sims, 1994).

#### 4. Results

##### 4.1 Demographics

The response rate was 83%, that is 10 completed and usable questionnaires were returned. Male respondents to the survey were 7 and females were 3, meaning that all the female faculty responded. At the time of carrying out the study the accounting department had a staff establishment of 14 and 13 were filled. On post were 10 male and 3 female faculty. All the respondents save one had a Masters degree as their highest academic qualification and were of the lecturer grade. In addition 8 faculty had professional affiliation mostly accounting related, leaving out 2 members without a professional qualification. Two male and one female faculty were in the over 56 years age group; another two males and one female were in the 30-39 years group; while 2 males and 1 female were in the 40-45years, and 1 male was in the 46-55years age group.

##### 4.2 Relative Importance of Ethics

Views of the faculty were sought with regard to the importance of ethics: to business in Zimbabwe; in the accounting curriculum; in personal decisions and decisions in the workplace (Table 1). Seventy percent of the respondents viewed ethics as being extremely important to the business community in Zimbabwe and the remainder considered it either very important or important. The mean response was 1.5 with a standard deviation of 0.850 (on a scale 1-extremely important to 7- extremely unimportant). On the same question more male faculty (71%) were of the view that ethics was extremely important to the business community compared to 67% of the female faculty. Faculty in the 40-45 years age group saw ethics as extremely important to the business community (mean 1; standard deviation 0.00). The other age groups had varying opinions but all within the extremely important to important range. Faculty affiliated to ICAZ, Institute of Chartered Secretaries and Administrators (ICSAZ) Chartered Institute of Management Accountants (CIMA) and those with no professional affiliation considered ethics as extremely important to the business community. Other faculty belonging to Association of Chartered Certified Accountants (ACCA) and other bodies had mixed opinions with means of 2 and 2.33 respectively.

Ethics in the accounting curriculum was considered extremely important by 80% of the faculty, with a mean response of 1.2 and standard deviation of 0.422. The remainder of the faculty 20% felt it was very important. More male faculty (86%) than females (67%) viewed ethics in accounting courses as extremely important. The pattern of responses along professional affiliation was similar to the ones on the importance of business ethics to the business community presented above, except for ACCA and other affiliated bodies with means of 2 and 1.33 respectively. Of particular interest were the responses of faculty on the same aspect along age. Faculty in the 40-45 years and 46-55 years age groups all considered ethics in accounting courses as extremely important, whereas the 67% of the 30-39 years and over 56 years were of similar view.

All female faculty viewed ethics as extremely important (mean 1.00) in their personal decisions with only 86% males (mean 1.14) concurring. Similarly all age groups (100%) save the 30-39 years (67%) considered ethics as extremely important in their personal decisions. Both affiliated and none affiliated faculty save the ACCA one considered ethics as extremely important in their personal decisions. Also worth noting is the fact that all female faculty (males 86%) saw ethics as extremely important in decisions in the workplace. With regard to ethics and decisions at workplaces responses according to professional affiliation were similar to those obtained for personal decisions.

##### 4.3 Goals of Accounting Ethics Education

There was considerably more consensus on goal 4 “Develop the abilities needed to deal with ethical conflicts or dilemmas”, with a mean of 1.40 and standard deviation of 0.699. This was followed by goals 6, 2 and 3 with means of 1.50, 1.60 and 1.90 respectively. Divergent views were noted mostly on goal 5 “Learn to deal with the uncertainties of the accounting profession” with a mean of 2.70 and standard deviation 2.038 followed by goal 1 ( mean 2; standard deviation 1.155). Worth noting is that the relative importance of all the seven goals lay within the extremely important (1) and important (3) range according to the means.

On goal 1 50% of the faculty considered the goal as extremely important, while 30% considered it important and the rest split between very important and undecided (10% each). All female faculty (100%) were of the view that goal 1 was extremely important. On the other hand 43% of the male faculty saw it as important and only 29% considered it extremely important. Sixty seven percent (67%) of faculty in the 40-45 years and over 56 years considered goal 1 as extremely important compared to 33% of the 30-39 years group. Faculty affiliated to CIMA

viewed goal 1 as extremely important followed by holders of other with 67% and ICSAZ and non-affiliated at 50%. Members from other affiliations ranged from important to undecided.

Recognising issues in accounting that have ethical implications was considered as extremely important by 60% of the respondents while the remaining saw it as very important and important (20% each). As in goal 1 female faculty (100%) viewed this goal as extremely important compared to their male counterparts (43%). Even then male faculty responses were all in the important to extremely important categories. The responses of all the age groups were in the extremely important to important categories. However 67% of all the age groups (save the 46-55 years) ranked goal 2 as extremely important. Non-affiliated and CIMA affiliated faculty (100%) considered goal 2 as extremely important followed by other at 67%. The responses from the different affiliations were in the important to extremely important ranges.

Table 1. Relative importance of ethics

		Business community	Accounting curricula	Personal decisions	Workplace decisions
Male	Mean	1.43	1.14	1.14	1.14
	Standard deviation	0.787	0.378	0.378	0.378
Female	Mean	1.67	1.33	1.00	1.00
	Standard deviation	1.155	0.577	0.00	0.00
30-39 years	Mean	1.33	1.33	1.33	1.33
	Standard deviation	0.577	0.577	0.577	0.577
40-45 years	Mean	1.00	1.00	1.00	1.00
	Standard deviation	0.00	0.00	0.00	0.00
46-55 years	Mean	3.00	1.00	1.00	1.00
+56 years	Mean	1.67	1.33	1.00	1.00
	Standard deviation	1.155	0.577	0.00	0.00
ICAZ	Mean	1.00	1.00	1.00	1.00
ACCA	Mean	2.00	2.00	2.00	2.00
CIMA	Mean	1.00	1.00	1.00	1.00
ICSAZ	Mean	1.00	1.00	1.00	1.00
	Standard deviation	0.00	0.00	0.00	0.00
Other	Mean	2.33	1.33	1.00	1.00
	Standard deviation	1.155	0.577	0.00	0.00
Non-affiliated	Mean	1.00	1.00	1.00	1.00
	Standard deviation	0.00	0.00	0.00	0.00
<b>Overall</b>	<b>Mean</b>	<b>1.50</b>	<b>1.20</b>	<b>1.10</b>	<b>1.10</b>
	<b>Standard deviation</b>	<b>0.850</b>	<b>0.422</b>	<b>0.316</b>	<b>0.316</b>

Turning now to goal three, 67% of the female faculty and 29% of male faculty viewed it as extremely important. The combined figure in the extremely important and very important categories for male faculty was 72% and that of female faculty 100%. There was only one affiliation that was undecided on goal 3, and 1, that is ICAZ.

All the other affiliations were in the extremely important to important ranges. Sixty seven percent of the 40-45 years and over 56 years groups were of the opinion that goal 3 was extremely important, followed by 100% of the 30-39 years and 46-50 years who considered it very important.

As in goals 1 and 2 all female faculty considered goal 4 as extremely important, males were at 57% and the rest of their responses lying in the very important to important categories. All the 40-45 years and the over 56 years age groups viewed this goal as extremely important. The young group 30-39 years had responses equally spread in the extremely important to important categories (33.33% each). ICAZ, CIMA and ICASZ affiliated faculty (100%) considered this goal as extremely important. The other professional groupings were in the very important to important ranges.

Goal number 5 had diverse views from the male faculty ranging from extremely important (29%) to extremely unimportant (14%). Sixty seven percent of the female faculty weighed in on extremely important and the remainder (33%) on very important. From the age perspective 33% of the 30-39 years and over 56 years, and 67% of the 40-45 years considered this goal as extremely important. On the extreme were the 46-55 years and over 55 years who viewed this goal as unimportant. Both ACCA (100%) and CIMA (100%) affiliated faculty viewed this goal as very important and extremely important respectively. As far as ICAZ (100%) and other bodies (33%) goal 5 was either unimportant or extremely unimportant.

All the female faculty saw goal 6 as extremely important as opposed to 43% of the male faculty. Responses of male faculty were all in the extremely important to important ranges. Sixty seven percent of all age groups with the exception of the 46-55 years considered goal 6 as extremely important. The importance of goal 6 was classified either as very important or important by the remainder. CIMA and non-affiliated faculty (100%) viewed goal 6 as extremely important, followed by other bodies at 67% and ICASZ at 50%. Faculty affiliated to other bodies had ratings in the very important to important categories.

Finally on goal 7, 43% of the male faculty (33% female) considered it extremely important. When the extremely important and very important categories are combined the scores are 57% and 100% for male and female faculty respectively. About 33% of faculty in the 30-39 years and the over 56 years viewed goal 7 as extremely important, so did 67% of the 40-45 years age group. On the extreme 33% of the 40-45 years and over 56 years felt goal 7 was unimportant. Sixty-seven percent and thirty-three percent of the 30-39 and over 56 years groups considered goal 7 as very important. All ICAZ and 50% of the ICASZ affiliated faculty considered goal 7 as unimportant. On the other hand all ACCA and CIMA; 50% ICASZ; 33% other and 50% non-affiliated faculty considered goal 7 as extremely important.

#### *4.4 Teaching of Ethics*

All respondents were in agreement (100%, mean 1 and standard deviation 0) that an ethics course would help students solve moral and ethics issues facing the accounting profession and the business community in general. Ninety percent of the faculty believed it appropriate to have an ethics course in the curricula for accounting students (mean 1.10; standard deviation 0.316). A similar response was got on willingness by faculty to teach ethics topics in their courses (90% Yes; mean 1.10 and standard deviation 0.316).

Faculty were also asked whether ethics was to be taught as discrete course or not. The mean response for this was 1.2 with a standard deviation of 0.422, implying that there was still considerable agreement on having a discrete ethics course. Half of the faculty preferred that a discrete ethics course should be offered to first years while the remainder preferred final years (mean 2; standard deviation 1.054).

Sixty percent of the faculty were for the integration of ethics in all cores accounting courses while 30% held contrary opinion (mean 1.50; standard deviation 0.707). A combination of discrete and integrated ethics course was also explored (mean 1.40; standard deviation 0.699). In other words 70% of the respondents were in favour of a stand alone course and integration across the board.

The overall responses were further analysed along gender, age and professional affiliation. All female faculty and 86% of male faculty considered it appropriate to introduce an ethics course in the curricula of accounting students. In addition the only dissenting voice was 33% of the over 56 years on the inclusion of ethics, with the rest fully in support. Affiliated and non affiliated faculty were fully supportive of the inclusion of ethics except ICAZ affiliated faculty. Support for a discrete ethics course was found to be 100% female faculty and 71% male faculty. All age groups (100%) were in favour of a discrete ethics with the exception of 33% of over 56 years group. The same question probed along professional affiliation got affirmative responses from all except 33% of other and 100% of ICAZ affiliated faculty.

Whether or not ethics should be integrated got varied responses. Sixty seven percent of female faculty and 43%

of the male faculty were in agreement. Varying degrees of agreement were obtained along age: 67% of the 30-39 and over 56 years age groups; 100% of the 46-55 years. The 40-45 years age objected at 67%. Faculty affiliated to ICAZ, ACCA and other bodies were fully in support of integration, while ICSAZ totally disagreed and CIMA were not sure. Half of the unaffiliated faculty were in support and the remainder were against integration.

Another option explored was having a combination of discrete and integrated course. Female faculty were solidly behind the combined approach against 43 % male faculty in support. All the 30-39 years, 46-55 years were in favour of the combined approach, so was 67% of the over 56 years. Sixty-seven percent of the 40-45 years were opposed to the combined approach. Faculty affiliated to ACCA, CIMA and other bodies were fully in support of the combined approach. Half of the ICSAZ and non affiliated faculty were opposed to the said approach, while ICAZ were undecided (100%).

Male faculty support for a discrete ethics course being taught to first year students was at 43% against that of female faculty which stood at 67%. Most male faculty (57%) were in support of having a discrete course taught to final year students (female faculty 33%). Responses by age group were that 33% of the 30-39 years and over 56 years; 67% of the 40-45 years and all of the 46-55 years favoured teaching of ethics education to final students. The remainder in the various age groups preferred that ethics be taught to first year students. ICAZ and ACCA affiliated faculty (100%) were in full support of the course being offered to first years. Similarly all CIMA and ICSAZ affiliated faculty preferred the course on final years. Faculty from other bodies (67%) felt the course should be offered to final years, whereas the unaffiliated faculty were equally split between the two options.

All faculty were of the view that an ethics course would help students solve moral and ethics issues facing the accounting profession and the business community. Agreement to this statement cut across gender, age, and professional affiliation, with scores of 100% in all instances.

Finally faculty were asked whether they were prepared to teach ethics topics in their courses. Female faculty were forthcoming at 100% and males 86%. Looked from the age perspective full agreement was obtained in all age groups except 33% of the over 56 years who were not comfortable to teach ethics topics. Unanimous agreement was also obtained along professional affiliation with the exception of CIMA.

## 5. Discussion of Results, Conclusions and Recommendations

Out of the 10 respondents 9 (90%) had a masters degree as the highest academic qualification. This finding is somewhat inconsistent with that of Hasselback (2006) where he found out that 24% of the accounting faculty had a masters degree as their highest credential. This can however be explained by different locations of the respondents in the two studies, one done in the developed world and another in a developing country. The incidence of masters as the highest credential serves to show the technical orientation of accounting faculty (Bean, *et al.*, 2007). This is further reinforced by the fact that eight of the ten respondents were holders of professional qualifications mostly accounting related, and hence more technically oriented.

Table 1 shows that faculty equally considered ethics as extremely important in personal and workplace decisions (means 1.10 and standard deviation 0.316). Agreement on these two factors was consistent along all age groups (mean, 1) and professional affiliation except for the 30-39 years and the ACCA affiliated faculty. Female faculty unanimously agreed that ethics was extremely important in personal and workplace decisions (mean, 1) as opposed to male faculty (mean, 1.14). The difference in ratings of these two factors along gender is in conformity with earlier findings that women tend to be more ethical than men (Knotts, *et al.*, 2000; Cohen, *et al.*, 1998). Lower ratings of the same factors by the 30-39 years age group compared to the other group is in tandem with postulations by Kohlberg (1969) that as people age they become more aware of ethical issues in general. In this study ethics in personal and workplace decisions were number 1 in terms of importance followed by ethics in the curricula (mean, 1.20) and the last was that of ethics and the business community. Thus it is concluded that faculty considered as extremely important with female and more older faculty scoring higher compared to male and young faculty.

In a similar study by Adkins, *et al.*, (2004), faculty considered ethics in personal decisions as the most important (mean, 1.46), followed by ethics in workplace decisions (mean, 1.55), then ethics and the business community, and finally ethics in the curricula. There is thus considerable agreement by accounting faculty in the two studies on the relative importance of ethics in personal and workplace decisions and they differ on the other two factors. Perhaps the differences can be explained by the sample sizes as well as the different socio-economic set-ups. Faculty who view ethics as important are most likely favourably disposed to its teaching to students. Age and gender predominantly influenced faculty's perceptions on the relative importance of ethics.

Developing the abilities needed to deal with ethical conflicts or dilemmas (goal 4) was considered by faculty as

the most important goals out of Loeb's 7 goals of ethics education (see table 2). This finding contradicted that of Adkins, *et al.*'s (2004) where accounting faculty viewed goal 2 "recognise issues in accounting that have ethical implications" as the most important. Haas (2005) notes that ethics education should create an awareness of ethical dilemmas and provide methods of resolving them, a position similar to goal 4. The importance of this goal was also pronounced along gender; 40-45 years, over 56 years age groups; and 3 professional affiliations viz, ICAZ, CIMA and ICSAZ, considering it as extremely important. Thus while there is consensus on the teaching of ethics to accounting students, there are differences on relative importance of the goals of ethics education. The difference here is geographic and also perhaps different socio-economic set-ups between the Zimbabwean accounting faculty and those in Adkins *et al.*'s study (2004).

The least important goal in this study was goal 5 "Learn to deal with the uncertainties of the accounting profession". In Adkins, *et al.*'s (*ibid*) study goal number 7 was the least important. These results serve to highlight that perceived importance of the goals of ethics education is varied among the academia in as much as there is no agreement on goals of education in general (Loeb, 1991). The thrust taken by educational institutions in terms of content, timing, pedagogical approaches, etc. on ethics education may be influenced by what the faculty concerned view as the most important goals.

Ninety percent of the respondents felt it was important to have ethics in the accounting curricula (mean 1.10; standard deviation 0.316). This finding is consistent with calls in the literature to include ethics in accounting education (Langenderfer and Rockness, 1989; Swanson, 2005; Mastracchio, 2005). Respondents were overwhelmingly (80%; mean, 1.20; standard deviation 0.422) in favour of a stand alone course in accounting ethics a view supported by Leung and Cooper (1994). Recent studies have confirmed the effectiveness of a separate course in ethics (Klimek and Wenell, 2009; Williams, *et al.*, 2010). This is in stark contrast to results of Blanthorne, *et al.*'s study (2007) and Singh, *et al.*'s (2009) study, where only 22.6% and 30.77% respectively of accounting academia favoured a discrete course. Faculty at this university were thus favourably disposed towards a stand-alone.

In the foregoing studies respondents preferred an integrated ethics course (Blanthorne, *et al.*, 95%; Singh, *et al.*, 69.23%), whereas in this study 60% of faculty favoured integration (mean, 1.30; standard deviation 0.483). Worth mentioning is the fact that little evidence of integration has been found on the ground. Madison and Schmidt (2006) found that only 7.5% of class time was spent on ethics per semester. The finding shows that integration was not a favourable option among the faculty in this study.

A combination of a discrete ethics course and integration was the least favoured approach with a mean of 1.40 and standard deviation of 0.699, although this was a popular approach in the study by Alam (1999). Singh, *et al.*'s (2009) found that a discrete course in ethics was predominantly offered during the second year (66.67%) with only 8.33% in the final year. However in this study half the respondents preferred that an ethics course be offered during the first year and the remainder during the final year. Respondents showed an indifference on whether an ethics course had to be offered to first or final year accounting students.

Respondents were unanimous on a possible goal or outcome of ethics education that is "helping students solve moral and ethics issues facing the profession and business in general" (mean, 1). This resonates well with Wright's (1995) assertion that ethics education will help students acquire the knowledge and skills to make proper judgments about the ethical dimensions of business activity. A study by Lawson (2002) of faculty at five New York colleges and universities showed that the teaching of ethics was perceived to have a positive impact on students' ability to perceive ethical issues when making business decisions. As earlier mentioned what faculty consider as possible outcomes have a bearing on how the course is designed and ultimately delivered and this may be a pointer to use of the case study approach.

Finally 90% of the respondents were prepared to teach ethics topics in their various areas of speciality, contrary to the suggestion made by Williams and Elson (2010) that few accounting faculty are interested in teaching ethics. That said it means the likelihood of the faculty in this institution to avoid or superficially discuss ethics as opined by Owen (1983) is reduced since faculty are well prepared .

In the study 70% of the faculty were affiliated to associations that were predominantly accounting most of which were members of IFAC. The natural expectation was that such faculty would be favourably disposed towards ethics interventions compared to the non-affiliated but this was not the case in some cases. ACCA affiliated faculty differed with other professional bodies in more situations, with ratings trailing those of others. This was the case with ICAZ in some situations. A more considered view of perceptions along professional affiliation requires a large and more representative sample than the one used in the study. However the study is suggestive that there might be a link which may be worth investigating.

From the foregoing it can be concluded that faculty in the study were favourably disposed towards the teaching of ethics to accounting students. While the relative importance of ethics could be established academia are far from agreeing on what constitutes the most important goals of ethics education. It may not be surprising to find different institutions adopting different approaches to accounting ethics education. Teaching ethics as a standalone course was the most preferred approach. Most importantly faculty were willing to teach ethics although they are not philosophers, and none had been exposed to ethics education before. Thus faculty in the study were more than prepared to embrace the emerging field of ethics in the education of accounting students.

The findings of this study are indicative and may not apply to faculty in all similar academic institutions in Zimbabwe. Due consideration has to be paid to the sample size, compared to those in similar studies. Despite this apparent shortcoming, the findings are important in that the institution in question is the largest and oldest university and has the largest intake of accounting students and hence faculty. There is need to enlarge the sample size and then see whether the results compare to similar studies done outside Zimbabwe and Africa.

Though the sample size was limited the gender dimension on ethics was confirmed, that is females tend to be more ethical than males (Adkins, *et al.*, 2004; Knotts, *et al.*, 2000). Age was predictive of ethical disposition in most cases but not all (Adkins, *et al.*, 2004; Borkowski and Ugras, 1992). The effect of professional affiliation warrants further study with a much bigger sample, non-affiliated faculty were more ethically disposed in certain situations compared to some affiliated faculty. Another pedagogical aspect not probed in this study is co-lecturing or team teaching which is equally important.

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