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Ethics and curriculum design of accounting programmes in a developing country: a qualitative insight

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ABSTRACT

The paper explores curriculum design and drivers of ethics in universities and the professional accounting bodies in Ghana. Data were collected through individual face-to-face interviews. The study revealed that ethics in the curricula of universities and professional bodies are integrated within and across subjects and within all levels of programmes. Also, ethics is integrated using a combination of stand-alone, embedded and narrative approaches. Factors such as faculty initiative, industry demand, international benchmarking and modernisation are some of the drivers of ethics in the universities and the professional accounting bodies. Accounting educators need to understand the nature and drivers of ethics in the design of accounting curricula in order to improve the ethical practices of accounting graduates. The study is among the few that adopt an in-depth qualitative approach in highlighting the nature of ethics curriculum design for universities and professional bodies.

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Introduction

The issue of ethics and curriculum design is of immense importance to scholars, academics, policymakers and professional bodies. Unfortunately, research into the essence of curriculum design and the factors influencing curriculum design practices at universities and professional accounting bodies in developing countries is underrepresented in the accounting education literature. As a consequence, the primary question at the heart of this research is: what is the nature of curriculum design and the factors that impact on the university and professional accounting body curriculum design practices?

Curriculum design has been described as a major field that needs focus among the many ethics education interventions in accounting curricula of universities and professional bodies (Dellaportas et al., 2014; Ghaffari et al., 2008; Rutherford et al., 2012). As a result, the scarcity of literature on ethics in curriculum design and the factors that influence the curriculum design practices of universities and professional accounting bodies in developing countries is a source of concern. This subject matter is crucial given the demands from both scholars and practitioners to integrate ethics into the accounting curriculum design. This is due to the fact that recent corporate scandals have been linked

in part to accounting professionals' failure to follow ethical standards. This study would help stakeholders in general, and accounting educators in particular, in terms of the essence of curriculum design and the factors that affect curriculum design.

This study, therefore, answers the research question by revealing that ethics in the curriculum of universities and professional bodies are integrated within and across subjects and within all levels of programmes. Also, ethics is integrated using a combination of stand-alone, embedded and narrative approaches. Factors such as faculty initiative, industry demand, international benchmarking and modernisation are some of the drivers of ethics in the universities and the professional accounting bodies.

The demands from both scholars and practitioners to integrate ethics into the accounting curriculum design have gained traction over time, primarily due to high-profile cases of fraud, such as the 1990s' Maxwell, Polly Peck and BCCI (Bingham, 1992; Bower, 2012; Jenkins, 1993) and early twenty-first century Enron, WorldCom and Parmalat cases. These incidents led world leaders, including President George W. Bush and other stakeholders, to express their concerns and the need for ethics interventions in accounting curriculum design in 2002.

In order to instil ethical principles in the corporate world, the Cadbury Commission (1992), Greenburg Commission (1995), Hempel Commission (1998) and Turnbull Commission (1999) were all formed in the United Kingdom (Cadbury Report, 1992; Greenbury, 1995; Hempel Report, 1998). Similarly, academic bodies such as the Association for the Advancement of Collegiate Schools of Business (AACSB) have called for a curriculum review to incorporate ethics in addition to technical subjects in curricula of business school as a solution to avoid corporate failures (Kidwell et al., 2012). Technical bodies such as the Association of Chartered Certified Accountants (ACCA) and the Institute of Chartered Accountants in England and Wales (ICAEW) have integrated ethics into the final stages of their syllabuses since 2007 to train graduates better to withstand ethical pressures (Ghaffari et al., 2008). However, not all professional bodies may have reviewed their curricula. For instance, the Institute of Chartered Accountants, Ghana (ICAG) – the body responsible for the conduct of the qualifying examinations for membership of the Institute and for regulating accounting practice in Ghana, is noted as not considering ethics in its professional programme (World Bank, 2014).

Indeed curriculum design has been described in various terms as 'time-consuming, complex and idiosyncratic nature and process' that needs deeper understanding using in-depth interviews to examine the nature and drivers of curriculum design (Ghaffari et al., 2008, p. 192). Others have argued that it is political, rhetorical and subjective that requires interpretive and in-depth analysis (Amernic & Craig, 2004; Larrán Jorge et al., 2015). Despite the above calls for an in-depth study of curriculum design pertaining to universities and professional accounting bodies, we are not aware of studies that adopt such a method; thus, seeing this as a gap for research.

Ghana provides an avenue for this research for several reasons. Prior studies that investigated the level of ethics integration in the curricula of universities in Ghana found that the level of ethics in accounting education is woefully inadequate (Onumah et al., 2012) and research in the context of developing countries remains under-researched (Simpson et al., 2015). Ghana as middle-income country in Sub-Saharan Africa is yet to institutionalise ethical principles in the design of educational curriculum compared to other developed countries (Simpson et al., 2015). The economy has seen the

collapse of seven banks between August 2017 and August 2018 due to what has been described as a moral crisis (Awadzi, 2018). Reasons assigned by the second deputy governor of the Central Bank for the collapses include breakdown in values, unethical behaviour and the use of accounting entries to hide the real financial state, which have ethics implications (Awadzi, 2018). The auditors of the collapsed banks have not escaped blame. An investigation into the role of the firms that performed an audit of the collapsed banks by the Institute of Chartered Accountants, Ghana (ICAG) resulted in the imposition of sanction on four practicing firms for non-compliance with required standards (ICAG, 2019).

Contribution

The study makes several contributions to the accounting education literature relative to curriculum designs as follows: The study provides in-depth analysis of curriculum design pertaining to universities and professional accounting bodies. This study, which was conducted from the standpoint of developing economies, contributes to ongoing studies on the nature of curriculum design. In order to strengthen the ethical practices of accounting graduates, educators must consider the essence and drivers of ethics in the design of accounting curriculum. From the desire to produce graduates with integrity, objectivity, honesty and moral uprightness, universities in Ghana have made ethics intervention in accounting curricula design a social concern to stem the tide of corporate scandals for the good of society. This is in line with the position of the extant literature to the effect that ethics in accounting education, practice and virtue can and may influence educators and practitioners in carrying out their functions effectively for the benefit of society. Further, ethics interventions are not made out of self-interest or as a means of meeting one's obligation for the avoidance of punishment. Rather, accounting educators see themselves as responsible for preparing graduates that are universally acceptable and ready to work in a global environment without hindrances.

The rest of the paper is structured into four sections. The immediate section is a review of the literature and theories underpinning the study. It is followed by the research design, methodology and approach. The results and discussion of the study are thereafter presented after which the conclusions and implications are also presented.

Literature review

The section presents theory and literature regarding curriculum and programme design in universities and the professional accounting bodies.

Virtue ethics and accounting education and training

Several theories have been proposed in explaining ethical issues in accounting research (Mintz, 2006; Sorensen et al., 2017). This study, however, is situated within the virtue theory for the following reasons. In contrast to consequentialist theory, the emphasis of virtue ethics is not on isolated acts of agents but on the character of the agent, such as honesty, loyalty, courage, compassion, kindness and fairness (Christie et al., 2008). In the view of Aristotle, politics and morality are inseparable; for politics seeks to have a good society inhabited with morally upright citizens. Additionally, a virtue ethics

model does not reduce ethics to simple issues of self-interest, the performance of one's duty, or avoidance of pain; rather, it takes account of context and consequences.

The nature of the accounting profession requires that members possess a measure of virtue to discharge their functions effectively for the benefit of society. Among the virtues required of accountants are that of compassion, honesty, integrity, objectivity, reliability, fidelity, faithfulness and credibility (Mintz, 1995). Virtue has been identified as an attribute that promotes public trust and confidence in the performance of professional responsibilities. This has been demonstrated in the American Institute of Certified Public Accountants' (AICPA) code of professional conduct with an emphasis on integrity as a character required of professional accountants (Mintz, 2006). Further, the International Ethics Standard Board for Accountants' (IESBA) revised code identifies virtues such as integrity, objectivity and professional behaviour as the fundamental principles which both accountants in business and public practice must comply with (IFAC, 2018). In addition, the motto of the ICAG is integrity and the word has been inscribed boldly in the crest of the Institute. Members are required to exhibit the highest form of integrity in the performance of their functions to their clients and all stakeholders. Accounting faculty responsible for the training of members of the profession also have a responsibility to incorporate virtue in the design of their curricula. Moreover, the regulatory body charged with regulating the practice of accountancy also has a responsibility to ensure the adherence of virtue in the curriculum design of the profession.

According to Mintz (2006), virtue is a quality inherent in a person that makes life commendable. It is also described as a nature that makes a person considerate and willing to act in the interest of others and society in general. In addition to the general behaviour that embodies virtue, the author identifies an aspect of virtue labelled intellectual which can be taught and applied (Mintz, 2006). In the professional accounting environment, virtue ethics must not only be in thought but in actions since it is that which motivates a person to do what is right and acceptable. Sorensen et al. (2017) argue that virtue ethics may be a factor in the success of accounting education.

In the context of ethics in accounting education and practice, virtue may influence educators and practitioners in carrying out their functions effectively for the benefit of society. The possession of virtues such as integrity, honesty, objectivity, reliability and faithfulness improve public trust and confidence in the profession. Therefore, educators and regulators have a responsibility to ensure that the profession exhibits these virtues (Mintz, 1995; Sorensen et al., 2017). Based on the above, this study draws on virtue ethics to explain curriculum design practices and motivation in university and professional accounting programmes.

Ethics inclusion in university accounting curriculum

Ethics in accounting curriculum has not been consistent across countries. Universities across the world have adopted various modes of ethics integration. Such interventions have been made in curriculum designs depending on the needs and at the discretion of institutions. A review of the literature indicates that the mode of integration has been that of making it a stand-alone course, embedding it in other courses, or a combination of both. For instance, from an American point of view, ethics education takes the form of both stand-alone and embedded course (Blanthorne et al., 2007). According to Ghaffari et al. (2008), universities in the UK have embedded ethics in specific subjects

within the curricula of universities. From empirical findings, the authors found that ethics in accounting curricula were offered at years 3 and 4 of undergraduate programmes rather than, years 1 and 2 but did not provide reasons for levels of interventions.

Fisher et al. (2007) and Graham (2012) argue that the adoption of ethics as a stand-alone course in undergraduate programmes in the US and the UK was preferred as a means of providing students and accountants with ethical skills necessary for their professional practice. The reasons assigned by previous studies for the choice of the method used were cited as the potential of introducing students to the basic framework of ethical psychology and ethical theories to provide a firm foundation for the understanding of new concepts in accounting discipline (Fisher et al., 2007; Graham, 2012). The cited authors argued further that having stand-alone courses was likely to help students appreciate the integrated learning of these new concepts. Despite the preference for a stand-alone course to an integrated course, it appears from the literature that such a preference is not pervasive.

From the Australian perspective, Dellaportas et al. (2014) found that the integrated method is preferred over the discrete method of having a stand-alone course which is in agreement with the UK findings of Ghaffari et al. (2008). The debate in the research community has thus been the choice of a stand-alone approach (Gray et al., 1994; Loeb, 1994) or embedded within the curricula (Blanthorne et al., 2007; Dellaportas et al., 2014; Kerr & Smith, 1995). The UK and Australia prefer the embedded approach to ethics in curriculum design, while the USA approach to ethics in curriculum design incorporates both stand-alone and embedded. Different factors account for this preference among the countries some of which have been alluded to in the literature such as corporate scandals. Also, ethics interventions were considered exclusively from the perspective of students and instructors without that of professional accounting bodies (Blanthorne et al., 2007; Cameron & O'Leary, 2015).

The debate on methods of integrating ethics in the accounting curricula of both universities and professional accounting bodies across the world is likely to continue as researchers from developed and developing countries embark on studies to unearth reasons and motives from various backgrounds.

The level at which ethics course is introduced is also not certain in the extant literature. From the UK perspective, Ghaffari et al. (2008) reported that ethics introduction is done at both undergraduate and graduate levels, with a greater percentage being introduced at the final year undergraduate level. However, no reasons were assigned to this finding. The authors further argue that the most effective level and method of integration is yet to be decided upon.

Some developing countries such as Malaysia have also integrated ethics in the accounting curriculum in response to national guidelines of government (Marzuki et al., 2017). The situation in Ghana however, appeared to be different. Prior studies have described ethics interventions in accounting curriculum of Ghanaian universities as woefully inadequate (Onumah et al., 2012) and under-researched (Simpson et al., 2015). This may be attributed to the fact that ethical principles in general have not been institutionalised compared to advanced countries (Simpson et al., 2015). Furthermore, the country does not have any established criteria in relation to either stand-alone or embedded ethics course and there has been limited research on the nature of

ethics in curriculum design in Ghana. The National Accreditation Board (NAB) provides accreditation for the programmes of all universities, which include accounting programmes. To the best of our knowledge, there is no such requirement from the Government of Ghana through the NAB to universities to incorporate ethics in curriculum design.

Ethics inclusion in the professional accounting curriculum

Ethics has been included in the curriculum of the accounting profession as is practised in other professions such as in the legal, medical and engineering professions (McPhail, 2001). Also, the ethical orientation of members of the accounting profession contributes to shaping them from being purely technical to having a sense of humanity and civility (McPhail, 2001). Arguably, members of the profession cannot afford to compromise their ethical obligation towards society. Rather, accounting professionals have a responsibility to ensure that they are not only technically competent but also ethically upright as part of professional development and training. In response to this, the ACCA incorporated ethics in the final papers of the professional level examinations in 2007, whilst the Chartered Institute of Management Accountants (CIMA) added ethics only in the law module to the exclusion of other subjects in 2005 (Ghaffari et al., 2008). Regarding ICAEW, there were indications that ethics was to be embedded in the relevant modules during the 2007 review of the course syllabus. The general position of ethics in the curriculum of professional bodies since 2005 and 2007 might have changed significantly especially in the ICAG syllabus. For instance, the ICAG has recently reviewed its syllabus and has ethics incorporated in several modules of the final parts (ICAG, 2018b). However, in Ghana, the ICAG is under no compulsion from the government to include ethics in the course syllabi.

Methodology

Setting

The study was conducted at three universities (two public and one private), the ICAG and the NAB which are all located in the southern part of Ghana. Universities in Ghana attract students from across the country and in the West African Sub-region. Both public and private universities have been at the forefront of providing tertiary accounting education to the rising number of graduates who join the job market each year. Public universities in Ghana receive government funding and other forms of support, while private universities are funded by owners.

Design

The study explored the perceptions of deans, heads of accounting departments (HoADs), senior and council members of the accrediting and regulating agencies to understand the nature and drivers of ethics in accounting curricula of universities and the professional bodies in Ghana. The study sought to answer the following research questions: How do universities and the professional bodies design accounting ethics curriculum? What

factors drive ethics in the curriculum of universities and the professional bodies in a developing country context?

Population and sampling technique

The population consisted of deans, HoADs from both public and private universities, senior officials from the accreditation agency and the ICAG. It also included a council member of ICAG who has oversight responsibility for syllabi design. The use of HoADs and deans of business schools was based on their role in curriculum design and the general management of business departments and schools. Senior management and governing council members of the professional accountancy institution were chosen for their roles as those in charge of certification and regulation of accountancy practice. Furthermore, senior officials of NAB were interviewed for their views concerning accounting curriculum design in Ghanaian universities. The study adopted purposive sampling to ensure that respondents had adequate knowledge of ethics and its curriculum design. Participants voluntarily accepted to join the study to provide information and data saturation occurred after 13 interviews.

The hallmark of qualitative research has been argued to be the small sample size compared to quantitative studies (Creswell, 2014). Even though there appears to be no specific answer to the acceptable sample size in qualitative studies, some recommendations have been made in prior research. Following the review of past studies, the trend has been: one or two individuals in narrative research, 3–10 in phenomenology and 20–30 in grounded theory, etc. (Creswell, 2014).

From a review of prior similar qualitative studies involving professionals, saturation occurred after 12 interviews, (Aziato & Adejumo, 2014) and 13 interviews (Aziato & Adejumo, 2015). A similar study in two West African countries involving 60 in-depth interviews with women reported saturation after 12 interviews (Guest et al., 2006). Where the objective of the research is to understand commonalities within a homogenous group, 12 interviews should be sufficient to reach saturation (Guest et al., 2006; Saunders et al., 2009).

Pilot studies

The pilot study is generally used to evaluate the research questions and identify any potential researcher bias (Saunders et al., 2009). In this paper, we conducted pilot studies with 5 people drawn from deans, HOADs and ICAG Senior officials. During the pilot study, the researcher asked pilot study participants if they understood the questions, and if any questions should be added or deleted. It also gave an indication of how long the interviews would last and whether it would flow coherently and logically. As a matter of fact, the pilot studies did not alter the questions of the interviews. Nonetheless, this process was used to ensure face validity of the questions. The piloting process helps in linking the research questions to the development of the interview questions as suggested by Saunders et al. (2009).

Data collection instrument and process

The data were collected through individual face-to-face interviews because it offered participants the freedom to express themselves in answering the research questions (Dellaportas, 2006; Schwartz, 2004). A self-designed interview guide was used in the collection

of data from interview participants. Copies of the interview guide were made available ahead of interview dates. The participants were reminded through emails and telephone calls a day before the scheduled interview. Confirmation of time and venues was obtained for each of the scheduled interviews to avoid disappointments and undue delays. Interviews were conducted in the offices of the participants between October 2017 and January 2018. With permission from participants, interviews were recorded using an electronic recorder and transcribed in a typed form before they were analysed for discussion and the drawing of conclusions.

In addition to the interviews, the first author took notes of events, happenings and the demeanour of interviewees (Creswell, 2014). This helps to corroborate responses that are given and avoid being misled by research participants (Miles et al., 2014).

The advantage of the above method allowed participants to provide historical information and detailed explanations to questions posed (Saunders et al., 2009). It also allowed the interviewer to make follow-up questions and to have control over the mode of questioning. All interviews were conducted by the first author. Two senior faculty members at the department of accounting reviewed the data from the field for appropriateness and accuracy.

Participants were assured of anonymity and the opportunity to opt out if anyone desired. Thankfully, none of the interviewees opted out. This was done to ensure that participants gave honest answers devoid of social desirability biases. Participants were also allowed to provide written consent before the recording of interviews. Each interview lasted between 60 and 90 min.

Qualitative research methods encourage triangulation with the use of multiple data collection methods to make meaning as opposed to reliance on only one data source (Miles & Huberman, 1994). To ensure the internal validity of the responses, the study reviewed the content of handbooks of 14 universities (4 public chartered, 4 private/religious/affiliated, 4 private/non-religious/affiliated and 2 private/chartered) and course syllabus of the ICAG as suggested in prior literature (Creswell, 2014).

Details of participants of interview and their institutions are as shown in Tables 1–3.

Data analysis

The study made use of field notes captured during the data collection process. The recorded interviews were transcribed into text data for ease of use and the maintenance of contact summaries (Easterby-Smith et al., 2018). To ensure the anonymity of respondents, research participants were given code numbers rather than the use of names and institutions in compliance with the requirements of ethical clearance (Easterby-Smith et al., 2018). To prevent loss of data in the event of a crash of computer or virus invasion, data were stored unto a second computer with a secured password. It must be noted that

Table 1. Summary of research participants.

Source of Interview	Number of Interviewees
Public Universities (2)	(7), 5 from Public University A, and 2 from Public University B
Private Universities (1)	1 ¹
Accreditation Agency	2
Regulatory Agency	3 ¹
Total	13

Table 2. Details of research participants from universities.

Interviewee	Institution	Position	Rank
C1	PU1 ²	Dean of Business School	Professor
C2	PR1 ³	Dean of Business School	Senior Lecturer
C4	PU1	Former Head of Department	Senior Lecturer
C5	PU1	Head of Department	Senior Lecturer
C6	PU2 ⁴	Dean of Business School	Professor
C7	PU1	Head of Department	Senior Lecturer
C8	PUI	Former Head of Department	Senior Lecturer
C11	PU1	Former Head of Department	Senior Lecturer

Source: Author's Research (2017).

the analysis of interview data were parallel to the interview process; therefore, the recorded data with notes taken were simultaneously transcribed and analysed. The transcribed data were read many times to understand the meanings of participants' views. Interview data were analysed with the aid of NVIVO version 11 software. The first author collected, transcribed and analysed the data which was verified and discussed by two senior faculty members at the department of accounting to ensure that participants' accounts were represented truthfully and nothing was omitted.

Table 4 shows the coding of themes and the number of responses generated.

Rigour

Some forms of validation suggested included member checking, peer debriefing and the use of external auditors (Creswell, 2014; Ivankova et al., 2006). To ensure the reliability and validity of findings from the perspectives of both the researchers and the research participants, the study followed some recommendations made by Creswell (2014).

Additionally, coded transcripts with themes and sub-themes based on the research questions were submitted for review by two senior faculty in the department who are qualitatively biased as external auditors for the work. The reviewers made substantial inputs for reviewing the work. The use of multiple validation procedures was to ensure the accuracy of findings made and conclusions drawn. Creswell (2014) calls for the use of accurate data and avoidance of falsification, suppression of findings, or invention of findings to support the desires of the researcher or target audience.

Results and discussion: thematic analysis

The study identified the main themes from a review of transcripts. The findings from the study are described with illustrations of respondents' quotes.

Table 3. Details of research participants from regulatory and accreditation agencies.

Interviewee	Institution	Position
C1	RA1 ⁵	Council Member – ICAG
C9	RA1	Senior Member – ICAG
C10	RA1	Council Member/Senior Member – ICAG
C3	RA 2 ⁶	Senior Member/Quality Assurance – NAB
C12	RA 2	Senior Member/Quality Assurance – NAB

Table 4. Coding of themes and number of responses.

Themes	Sub-themes	Number of Responses
Nature of curriculum design	Subject-specific	11
	Across subjects	12
	Across levels	10
	Multi-method	11
Curriculum design drivers	Faculty initiative	12
	Industry demand	12
	International benchmarking	12
	Modernization	10

Source: Author's Research (2017).

Curriculum design

In obtaining an understanding of the nature of curriculum design in universities and the ICAG, interviews were conducted to elicit the views of key stakeholders. Several themes emerged from the analysis of interview transcripts. Some of the themes that emerged were subject-specific and across-subjects' interventions. In terms of levels of the educational/professional ladder at which ethics is integrated, the themes are across-levels and multi-inclusion.

Subject-specific

This theme describes the nature of ethics intervention where ethics-related courses are incorporated into specific subjects within the accounting curriculum of university programmes. From the responses, ethics is incorporated into accounting curricula within specific subjects at both the undergraduate and graduate levels. Some of the subjects identified by respondents included auditing, corporate reporting and analysis, accounting information systems, sustainability accounting, corporate social responsibility, business policy and auditing at the undergraduate level as reported in the literature (Blanthorne et al., 2007; Ghaffari et al., 2008). Ethics is also embedded in audit and assurance at the graduate level. The objective of having ethics embedded in specific subjects is to address ethics in the practices of management and business in general. The following responses from the interviewees support some of the observations in the literature.

So, in terms of subject areas we have auditing, corporate reporting and analysis; and at the graduate level, we have audit and assurance. Even though we are reviewing the curriculum to infuse ethics into corporate social responsibility, which will be taught at level 200, to me I think the reason is that ethics is subject-relative. (C4)

Individual courses have some ethical issues being discussed like in the accounting information systems, sustainability accounting, auditing. (C5)

It is in specific disciplines. If you take accounting for instance, they have issues of sustainability reporting, social responsibility and sustainability; we have governance issues, and all these are geared towards addressing ethics in management and business in general. (C6)

At the professional level, ethics is embedded in audit and assurance, corporate strategy, ethics and governance, advanced audit and corporate reporting. Beyond subject-specific incorporation, graduating students of the professional qualification are provided

with practical training in ethics before they are admitted into membership. One respondent noted:

It is part of a list of subjects. So, if you are not careful, the ethics bit gets lost within the three. Before you are admitted to becoming a member, you go through an induction programme that has about two hours of talk on ethics so all prospective members go through ethical training. (C10)

The objective is to provide practical ethical issues beyond examinations to adequately prepare them for practice. To further equip members ethically, members are encouraged to join district societies of the Institute within their areas of residence or work. These societies organise continuous professional development (CPD) during which issues of ethics among other relevant professional topics are discussed to update their professional knowledge in emerging trends within the profession.

The findings of the study indicate that universities in Ghana have integrated ethics in the curriculum using multiple methods as reported in prior literature (Blanthorne et al., 2007; Dellaportas et al., 2014; Ghaffari et al., 2008). An explanation for ethics integration in specific subjects may be a means of preparing students to be ethical in the management of the business environment. From previous literature, ethics integration in accounting subjects aims at equipping graduates with ethical skills and knowledge in addition to technical knowledge to enable them to acquire virtues that prepare them effectively to withstand ethical pressures in the working environment. Despite the criticism that ethics cannot be taught in the classroom (Dellaportas et al., 2014), accounting educators believe that ethics is necessary for the sustainability of businesses.

Across subjects

An alternative to the ethics intervention through specific courses is the means of spreading ethics across several accounting subjects. As argued by Ghaffari et al. (2008), ethics as a subject was embedded across the curriculum in addition to being offered as a stand-alone course. The above method was seen by respondents as the most effective means of incorporating ethics in accounting curricula at the university and professional levels. In their view, this method will ensure that all courses have ethical components and students would have no option of avoiding ethics in their studies:

I know that there are several courses also that have components of ethics in them. (C1)

One respondent opposed the method of having ethics as a stand-alone subject in contrast to what pertains in the other domains (Gray et al., 1994). Rather, it was suggested that ethics should form part of all accounting-related subjects. The objective was to incorporate ethics in all subjects at the next curriculum review date so that students would not learn it for examination purposes but have ethics properly imbibed in them.

I don't share the idea where we have ethics as a subject. For me, if we are to review the syllabus, I will advocate review for ethics to be imbibed in all the questions we ask our students so that we don't make it one subject; otherwise, people will just learn to pass and that's it. (C10)

The study confirms that ethics has been introduced in various subjects within the university education, from the commencement of the courses to graduation at both

undergraduate and graduate levels. The objective has been to instil the virtues of ethics in students before their graduation to prepare them adequately; not just to pass examinations, but also to be ready to address ethical challenges in the work environment. Additionally, the objective may be the possibility of influencing students' learning from varied subjects. Integrating ethics across courses may generate the interest of students and encourage them to adopt deep (rather than rote and shallow) learning necessary to influence ethical behaviour; not only in the classroom regarding cheating (Ballantine et al., 2018), but also in the working environment in the handling of ethical dilemmas.

Across levels

The integration of ethics in the accounting curriculum of business schools has been done across different levels of university education. Under-graduate programmes range between three to four years depending on a student's entry qualification. The normal period for students in Ghanaian universities is four years. Students in year one (level 100) study university-wide courses and school-specific courses. From year two (level 200), students study only the courses in their schools or departments. Accounting students begin the study of accounting courses from year two (level 200) to year four (level 400). Ethics-related courses are also taught at the graduate levels in business schools. In the view of respondents, ethics-related courses have been integrated into courses at both the undergraduate and graduate levels in universities.

So, whether in the level 200 where our courses begin, level 300, 400 or at the graduate level, ethical issues come up in all of them and we discuss it. (C10)

Ethics interventions in previous literature have generally been at the upper levels in the undergraduate programmes (Ghaffari et al., 2008), but no reasons were assigned for integration at those levels. In the view of Ghaffari et al. there appears to be no answer to the appropriate level of ethics integration. Responses from interviewees indicate that business schools in Ghana have integrated ethics at higher levels for different reasons. Firstly, at level 100 (year 1) students are required to undertake university-wide courses and therefore may not have available space on the curriculum. From levels 200 (year 2), accounting students are introduced to management courses. Programme specialisation begins at 300 (year 3); hence, the introduction of ethics at that level.

It must be noted that ethics is not only integrated at the graduate and undergraduate levels of our education but also at the professional level. Within the professional accounting bodies, ethics integration is in most parts of the examinations as found in CIMA and ICAEW in the UK (Ghaffari et al., 2008). At the professional level, ethics is also given prominence at induction programmes of newly qualified accountants to reinforce what they studied at the qualifying examinations stages. The professional examinations of ICAG are in three parts (1–3). According to respondents, ethics can be found in levels 2 and 3 within the professional programmes with the probable objective of preparing members of the profession to have the virtues of the profession significantly entrenched in them.

I think in all parts, especially parts 2 and 3, most of the ethics subjects are in part 2 and there are some in part 3. In Part 1, we have some legal issues which are also ethical, like business law. So, I will say it cuts across the entire three parts. (C2)

In part 2, we have audit and assurance that has some ethics, then we have corporate strategy, ethics and governance which has a full section on ethics and is taught in that subject. Then in part 3, we have ethics being brought in. Beyond that, between qualification and membership ... we have some ethical issues. (C9)

Beyond the decision to incorporate adequate ethics in the curriculum to prepare graduates to withstand ethical pressure, the profession also provides practical training at which ethical issues are considered as a booster. From the above responses, it is clear that at the undergraduate level, universities in Ghana have introduced ethics at the higher levels of their programmes rather than at the lower levels. A review of university handbooks showed that ethics is introduced mostly at years 3 and 4 of the undergraduate programmes and in parts 2 and 3 in the professional programmes.

Multi-method

Various methods have been used in integrating ethics in the accounting curricula of universities and the professional accounting bodies. From the literature, ethics has been narrative, quantitative, stand-alone, and embedded or a combination of any of the methods mentioned. Ethics in accounting curricula of universities and professional accounting bodies in Ghana have mainly been narrative. Students have been introduced to ethics through the use of ethical theories in the literature. Other means of exploring ethics in the programmes have been discussions of issues that guide the ethical conduct of accounting professionals. Cases involving ethical dilemmas and possible means of resolutions have been addressed in both university and professional programmes. Additionally, various models that guide corporate entities in dealing with ethical issues have been among the ethical issues addressed in accounting curricula.

At the university and professional levels, the integration have generally been a combination of stand-alone or embedded in other courses. Respondents mentioned instances of having ethics as 'core' and therefore compulsory for all students or designed as elective:

It's a core. The one course that they have to take in ethics is a core and then in some of the elective courses that I mentioned, and then, of course, the business policy course is also a core. We have stand-alone and others integrated into the courses so there is a requirement that every student has to take at least 40 h in ethics as a stand-alone course. (C1)

From the above, it is evident that methods of ethics integration in accounting curricula in Ghana are multiple; not one method is practised as confirmed below:

So, I will say it is a combination of stand-alone questions and embedded questions. (C9)

In probing further as to the reasons for the multiple method of ethics integration, a respondent attributed it to the structure of the programmes and experience of curriculum designers. The responses below confirm the reasons for the multiple method of ethics integration and the motives behind the method:

It is 200 because in the first year, most of the courses are University required courses. In Year 2, we introduce them to Management, Business Management, and Principle of Management so we think that is the time to start exposing them to the importance of ethics, and the issues

of social responsibility and sustainability. And then in Year 3, before they go into their specialisation areas. (C6)

If you go through the far past, apart from auditing, there were no ethical issues in there. So those who designed the course may have been biased towards narratives so that's why. (C2)

The document review revealed that religious institutions have some levels of stand-alone ethics courses such as Islamic ethics, Christian ethics and biblical foundations of Christian ethics. In addition to the above, business and professional ethics are also offered as a stand-alone course, while the rest of the ethics courses are embedded in other courses within the curriculum.

The study demonstrates that no single method of ethics integration is practised in universities. Since no strict guidelines exist for ethics integration as reported in prior literature, a combination of methods, such as stand-alone, embedded and a combination of both is practised depending on the institution. There appears to be flexibility in the method of ethics integration from responses of interviewees consistent with existing literature (Blanthorne et al., 2007; Ghaffari et al., 2008). This is also contrary to earlier findings that support the use of a stand-alone method of integration (Gray et al., 1994).

The nature of ethics integration at the professional level appears not to differ significantly from the universities. For instance, within the professional accounting programme, ethics are embedded in specific subjects and across subjects such as corporate strategy, ethics and governance, advanced audit and corporate reporting. In terms of levels of integration, ethics are embedded in parts/levels 2 and 3 of a three-part programme, thus following the model of universities.

The argument can also be extended to mean that the foundation years of accounting curriculum in universities are mostly devoted to general courses that narrow to strict technical accounting courses in years 3 and 4 of undergraduate programmes. In the same vein, in the professional bodies, it is expected that students would have passed the foundation stages of the professional programme and made decisions to pursue accounting as a profession. The above findings reveal that the incorporation of virtue ethics in accounting curricula is to adequately prepare professionals for the job market. In an introduction to the 2018 revised syllabus of the ICAG, it has been stated that ethics essentials of professional ethics have been included in the entire syllabus at all the qualification stages and in a number of subjects (ICAG, 2018a).

In the developing country context, resource availability impacts the achievement of set objectives. As observed from responses, lack of access to teaching and other resources impact negatively on performance. Added to unavailability is the exercise of lecturers' discretion. Though not entirely wrong in itself, allowing individual instructors to use their discretion could be problematic. Nonetheless, instructors could innovate to use the best practice available to achieve set object and not allow the issue of discretion to be a hindrance to set objectives.

Curriculum design drivers

As mentioned earlier, the study further sought to answer the research questions on the curriculum design of ethics in the accounting curricula in universities and the professional accounting body. Analysis of data from the responses from Deans, HoADs,

Council members and senior officials of the professional accounting body and accreditation organisation revealed factors that drive ethics in curriculum design processes as faculty initiative, industry demand, international benchmarking, modernisation and the quest to preserve the society. These are presented below.

Faculty initiative

Faculties in institutions develop innovative ideas concerning new courses and review of existing ones. They then sell the ideas to their peers and HoADs for adoption. If the individual faculty can provide convincing evidence and the idea appears acceptable to colleagues in the department, it is accepted and taken through the process of course design by the institution for inclusion in the curriculum. The under-listed responses are in support of this theme.

Anybody at all can come up with an idea. So, we encourage faculty to come up with some kind of innovation. (C7)

When it comes to addition of new courses, any individual who comes up with a course and is able to convince the rest, especially the head of department, can have that courses added to existing ones. (C4)

From the above statements, departments do not subscribe to having scheduled addition of new courses and review of existing curriculum to reflect changes in curriculum design. However, individual faculty may suggest additions and review of existing curriculum to reflect changes in course structure in compliance with the accreditation requirements. This is necessary to ensure that accreditation requirements are not sidestepped.

Industry demand

Other reasons assigned to the design of new courses and the review of existing courses was attributed to industry demand. From the respondents, universities design programmes to train accounting students to provide support for industry. In the same manner, the professional body also responds to the needs of industry in the design and review of courses. It can be inferred from the responses that university and professional courses are designed or reviewed not for the sake of design or review but to meet the specific needs of industry or society. The quotation below reflects responses that support the theme.

One reason may be the demand from the industry, By and large, it is the demand from the industry. For instance, when we tried to have the new programme – MSc Accounting and Finance, it was virtually a demand from the ICAG for us to have that kind of programme which is tailor-made to the ICAG members and the industry. (C4)

International benchmarking

Universities and professional bodies make efforts to be abreast of changes occurring internationally to remain current. As a result, they try to benchmark best practices

elsewhere (local or international) in the design of the curriculum to equip their graduates with qualities that make them eligible to practise in all environments.

We think that the global world is very dynamic, and things change very fast so if you administer your syllabus for some time, we thought that four years is long enough for us to take stock of what has happened and see whether there's a need to rethink and redesign the curriculum or to maintain it. (C2)

Professional bodies also design courses following international associations' standards. In the view of the respondents, the design of current courses makes them comparable to the peer organisations and ensures that they remain competitive. Responses from officials of the professional body are presented in the foregoing.

When you do the survey, stakeholder consultations, and international benchmarking, it helps you to get different shades of opinions that would help. Otherwise, if we don't do that and we want to produce what we think is good, we might not get what is best. (C9)

Modernisation

In this study, universities in Ghana have been influenced by modernisation for the inclusion of ethics in the design of accounting curriculum for universities. The desire to keep up with the changing needs of modern society has been noted to be a factor that drives ethics in the design of accounting curriculum. The views expressed by respondents give credence to the findings.

The process involves noting the desire for a certain new course because of modernization and the department requesting a member to develop a paper on the conceptualization of the topic. (C8)

At the professional front, modernisation was also noted to drive ethics in the syllabus to prepare professionals to be fit for the modern society.

Conclusions and implications

The study's aim is to comprehend the essence of accounting curriculum design as well as the factors that affect ethics in universities and the professional accounting body in Ghana. The following research question was derived from this aim: what is the nature of curriculum design and the factors that impact on the university and professional accounting body curriculum design practices? The above aim is focused on the idea that accounting education is a joint obligation of accounting educators, regulatory and accrediting bodies. Despite the fact that it is generally recognised that curriculum design is a dynamic as well as a political process that necessitates interviews to obtain a better understanding of the essence and drivers of ethics in accounting curriculum, only a few studies have used qualitative methods to investigate the problem. Several conclusions and observations have been made based on interviews with a group of respondents consisting of university deans and HoADs, as well as senior officials and regulatory council representatives of professional accounting and accreditation bodies.

The results show that the level of ethics integration in universities has seen some improvement since 2012. This came to light through the review of the content of 14 universities' handbooks (4 public chartered, 4 private/religious/affiliated, 4 private/non-

religious/affiliated and 2 private/chartered). For instance, ethics has been embedded in specific subjects, across several subjects and levels of the undergraduate programmes (mostly from year 2 to year 4). Also, the mode of ethics intervention has been mainly narrative rather than quantitative, embedded in subjects and as stand-alone courses. A review of academic handbooks of the selected universities also confirmed the interview responses. Overall, the use of multiple approaches to ethics interventions has been made to ensure the education of morally equipped graduates in the work environment.

At the professional front in 2014, the World Bank reported that ICAG does not consider ethics in professional accounting education (World Bank, 2014). Our results show an improvement in the situation reported in 2014, with ethics integration in all parts of the professional programme; the majority of ethics interventions appearing in parts 2 and 3 of the syllabus. Additionally, the ICAG has integrated ethics in several subjects and across all parts of the professional syllabus to adequately prepare members of the association for society. Also, multiple factors are driving ethics in the accounting curriculum of universities and the syllabus of ICAG in Ghana. The desire to produce morally upright graduates and professionals seems to be driving ethics in accounting curriculum of the professional body in Ghana.

Many factors have been found to drive ethics in the accounting curricula of universities. Among the factors cited are the past financial scandals reported at the beginning of the twenty-first century (Armstrong et al., 2003; Ghaffari et al., 2008) and religious affiliation and values of schools' leadership (Rutherford et al., 2012). We found that faculty initiatives, industry demand, modernisation and international benchmarking account for ethics inclusion in universities and the professional accounting bodies. The findings of the study made from the perspective of developing economies present new insights to existing studies regarding the nature of curriculum design. The study concludes that universities in Ghana have made improvements in the area of ethics interventions in accounting curriculum, contrary to the previous findings from Onumah et al. (2012). Similarly, the professional body has also made significant improvements in incorporating ethics in the programmes. The study did not find any significant differences in the way ethics is incorporated in curriculum design from the academic and the professional front. This could be attributed to the fact that most of the academics are also professionals and therefore their views on ethics incorporation in curriculum design may be similar.

To this end, the research makes the following contributions to the accounting education literature on curriculum designs: The study provides in-depth analysis of curriculum design pertaining to universities and professional accounting bodies. This study, which was conducted from the standpoint of developing economies, contributes to ongoing studies on the nature of curriculum design. In order to strengthen the ethical practices of accounting graduates, institutions must consider the essence and drivers of ethics in the design of accounting curriculum.

It is important to note that unlike some developed countries where associations like AACSB have called for a review of accounting curriculum to include ethics, universities in Ghana have made voluntary ethics interventions not under compulsion from the accrediting agency – the NAB. From the desire to produce graduates with integrity, objectivity, honesty and moral uprightness, universities in Ghana have made ethics intervention in accounting curricula design a social concern to stem the tide of corporate

scandals for the good of society. This is in line with the position of the extant literature to the effect that ethics in accounting education can and may influence educators and practitioners in carrying out their functions effectively for the benefit of society.

Furthermore, ethics interventions are not made in self-interest or to satisfy one's duty to escape retribution (Christie et al., 2008). Rather, accounting educators see themselves as responsible for preparing graduates who are socially appropriate and ready to function in a global environment without barriers.

Implications and limitations

The results have consequences for educators in designing ethics in the accounting curriculum to take into account considerations outside of their universities. Furthermore, the need for formalised processes in the design and review of accounting curriculum that allows for ethics in universities and professional bodies must be promoted. Though faculty initiatives should be encouraged, a critical component of education such as curriculum design should not be left to the discretion of individual faculty members. Moreover, universities and technical accounting institutions must build frameworks in curriculum design to foster ethical conduct and attitudes among their graduates.

Since the study relied on interviews with a small number of deans, HoADs, and senior officials from accrediting and regulating agencies, the degree to which inferences may be made must be exercised with caution. The study's empirical findings are based on interviews conducted in only one country in Sub-Saharan Africa, Ghana, and may thus be restricted in their generalisability. Extending the results outside universities and professional bodies in other countries should be done with caution. Future research should widen and extend the survey to include student, university administrator and business professionals' perspectives. Further research into the reasons and obstacles to ethics interventions in accounting curricula at universities and professional bodies is needed. The results of such studies could yield additional insights that could enhance the design of accounting ethics education curriculum.

Notes

1. Participant was from a Private University and Regulatory Agency
2. Private University
3. Public University publicly funded
4. Public University self-financing
5. Professional Body (ICAG)
6. National Accreditation Board (NAB)

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