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**PIONEERING IN ETHICS TEACHING: THE CASE OF
MANAGEMENT ACCOUNTING IN UK UNIVERSITIES**

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PIONEERING IN ETHICS TEACHING: THE CASE OF MANAGEMENT ACCOUNTING IN UK UNIVERSITIES

Much debate surrounds how best to teach business ethics (Whetstone, 1998) – what the goals and methods should be. Such debates about good or best practice are commonplace regarding the teaching of ethics in higher education (Callahan, 1980), but perhaps the most basic questions relate to what place, if any, ethics should have in the curriculum. As Dunfee and Robertson (1988) point out, it can be a separate compulsory course in the business curriculum, it can be offered as a separate optional course, or it can be integrated into the teaching of other business courses. Although business ethics has not necessarily yet secured a substantial foothold in UK higher education, research suggests that, at least in the form of separate provision (core or optional), the teaching of business ethics has been on the increase in recent years (Mahoney, 1990; Cummins, 1999; Cowton and Cummins, 2001).

A further finding of the research is that those who teach business ethics in the UK tend not to be specialists in the subject, for there are very few dedicated posts at the current time (Cummins, 1999). While in the first phase of business ethics teaching the UK seemed to mirror US practice in drawing on philosophy departments to a significant degree (Mahoney, 1990), more recently business ethics has come to be taught by business faculty – where it is taught at all.

The picture that emerges is that it is currently taught by people with a background and continuing commitments in some other subject within the business school, such as marketing or strategy. They are, in a sense, *pioneers* who lecture in the subject out of personal interest. (Cowton and Cummins, 2001, p. 10, emphasis added)

Not only are those “pioneers” teaching business ethics as just one element of their teaching portfolio, but they are also likely to be having to cope with the antipathy of colleagues towards the subject (De George, 1987; Donaldson, 1994; Murphy, 1996). There are reports of both business faculty and philosophers looking askance at the subject, and the quest for “academic respectability” has been a recurring theme in discussions about the development of business ethics as a field of study (Cowton, 1998). Moreover, although educational materials have improved, first with the development of US material and more recently with the appearance of some British-oriented textbooks, teachers of business ethics in the UK still suffer from a lack of UK and European case studies and other support materials (Cummins, 1999; Cowton and Cummins, 2001). It is not easy taking business ethics forward.

Some would contend, in any case, that the integration of business ethics into the core business curriculum – the third approach cited above – is likely to be more effective than separate provision alone (Dunfee and Robertson, 1988; Sims, 2000). Based on experience at Nova Southeastern University, Sims suggests seven steps in developing an “ethics across the curriculum” policy (see Figure 1).

Insert Figure 1 about here

Thus ethics would be dealt with in major fields of study such as accounting, which is the current authors' particular area of interest. Even if there is not a complete "ethics across the curriculum" policy in place, there are issues concerning the coverage of ethics in accounting which are similar to those discussed above in relation to general business ethics coverage. In contrast to the broader field though, we currently know very little about the extent of teaching of ethical issues within management accounting, even in the US (*pace* Mintz, 1990). Fleming (1996, p. 209) remarks that in the UK in accounting in general, 'where universities do cover ethics for accountants they do so in a peremptory manner'. He is probably right, but he does not cite any systematic evidence to substantiate his assessment.

The authors decided that it would be useful to investigate current practice by conducting a postal questionnaire survey of ethics teaching in one area of accounting – management accounting, which the most widely used management accounting textbook in Britain describes as 'concerned with the provision of information to people within the organization to help them make better decisions and improve the efficiency and effectiveness of existing operations' (Drury, 2000, pp. 4-5). Management accounting was selected as the focus for the research because of its significance within a broader accounting ethics project that the authors are conducting.

Although much accounting education and training is concerned with technical issues, in recent years there have been some signs of increased interest in accounting ethics, such as the promulgation of professional codes (Coppage and Sriram, 1992; Farrell and Cobbin, 2000; Maurice, 1996; Preston *et al.*, 1995) and the development of an identifiable scholarly literature. Nevertheless, the extent and depth of material is rather limited – especially in management accounting, which receives comparatively little attention. Furthermore, ethics finds little or no space in most management accounting textbooks.¹ Anyone teaching management accounting ethics is a true pioneer, for the territory is largely uncharted.

Yet, as explained below, the questionnaire survey did find that a significant minority of management accounting lecturers do claim to address ethical issues in their teaching (Bampton and Cowton, 2001). The aim of this particular paper is to draw on the findings of the questionnaire survey in order to shed light on the actions and attitudes of those pioneers with a view to yielding relevant insights for other pioneers of ethics teaching, especially when it is integrated within particular subject areas in business and management studies. Before embarking upon the main analysis and discussion of the questionnaire results, the next section of the paper briefly describes how the survey research was conducted.

RESEARCH METHOD²

The questionnaire, which contained a mix of closed and open-ended questions, was addressed to management accounting lecturers in higher education in the British Isles, who were identifiable from the *British Accounting Review Research Register 2000* (Hellier and Gray, 2000). This biennial journal supplement lists full-time accounting and finance lecturers by institution. It covers all lecturers, not just those actively involved in

research or members of the British Accounting Association (the academic body with which the *Review* and the *Research Register* are associated). For each person entered, various items of information are given, including teaching specialism.

Since the population of management accounting teachers identifiable in the *Research Register* was not too large, a sampling strategy was unnecessary, and 439 questionnaires were mailed to lecturers at 104 different institutions. The original sample number of 439 was subsequently reduced by 23, mainly because of individuals who no longer taught management accounting and helpfully returned their uncompleted questionnaire. The total number of respondents was 198, representing a pleasing response rate of 47.6%. A small programme of face-to-face interviews and e-mail conversations to complement the questionnaire survey is also taking place.

The questionnaire itself was devised with reference to some previous surveys of ethics teaching (Cummins, 1999; Downer, 1981; Mintz, 1990) and texts on questionnaire design (Sudman, 1982; Oppenheim, 1992). Some of the topics examined included:

- the extent to which management accounting ethics is included in undergraduate degree courses;
- how ethical issues are covered;
- which issues are addressed;
- the adequacy of existing resources to support teaching and learning;
- opinions on issues relating to moral development.

Not all the questions are drawn upon in equal measure in this paper. Only those findings that are relevant to its particular aims are presented and discussed in the following section.

SURVEY FINDINGS

One of the principal findings of the survey was that, consistent with the apparent state of the textbook and scholarly literature, most lecturers do not address ethical issues at all in their teaching of management accounting – see Table I (and Bampton and Cowton, 2001).

Insert Table I about here

As Table I indicates, about a third of respondents stated that they do include an ethical element in their teaching of management accounting. It might be thought that lecturers who incorporate ethical issues would be more likely to respond to the survey, so even this minority figure might be an over-estimate – but there was no shortage of negative responses and no evidence of non-response bias, so the proportions reported might be fair estimates.³

It should be noted that the questionnaire offered respondents more than just a simple binary yes/no choice over whether or not they included ethics in their teaching of management accounting. Without complicating such a basic early question too much, the options presented included boxes for explicit and implicit coverage. It can be seen from Table I that slightly more than half of the lecturers who address ethical issues do so

implicitly rather than explicitly (some indicated both). Although implicit coverage does not involve a specific timetabled session on ethics, we will include it as a positive response, although we will distinguish between the two types of respondent where appropriate (*Implicits* and *Explicit*s). Where respondents have said that they deal with ethics both explicitly and implicitly, we will treat them as an *Explicit* because the term suggests a timetabled commitment to, or formalised coverage of (Sims, 2000), ethical issues, the fruits of which are presumably picked up in other sessions. Those who address ethical issues explicitly might be viewed, from the perspective of advocates of business ethics in higher education, as implementers of best practice. Even though the findings of the survey indicate that that commitment is usually for only a very few hours (Bampton and Cowton, 2001), *Explicit*s might perhaps be regarded as the “true” pioneers. But we will also treat *Implicits*, at least for the time being, as pioneering, since there is so little attention to ethical issues within the conventional treatment of the subject as represented by the textbook literature.

In presenting and discussing the findings of the questionnaire survey, the structure of the remainder of this section will reflect Sims’ (2000) first three steps, reproduced in Figure 1: attitudes towards the importance of ethics; opinions over the role of universities in moral development; and views regarding who should teach ethics.

The Importance of Ethics

One of the questions which might follow from Table I is: why do some lecturers address ethical issues in their management accounting teaching? Table II provides some answers.

Insert Table II about here

Table II shows the reasons that respondents gave for including management accounting ethics in their teaching. Respondents were segregated into *Implicits* and *Explicit*s in order to see if there were any notable differences. The most common reason given for the inclusion of ethics was that it is an important part of management accounting, with about three-quarters of respondents citing this as a reason. There was virtually no difference between the two sub-groups in this respect.

Further light on respondents’ views of the importance (or otherwise) of addressing ethical issues in management accounting is shed by answers to two subsequent question in the questionnaire which all respondents were asked to complete, not just those who cover ethics. One asked respondents how important they thought it was to have an ethical content in management accounting education.⁴ On a scale running from 0 (totally unimportant) to 4 (very important), the *No* group (i.e. those who do not address ethical issues) averaged 2.5 (n=117), whereas the *Yes* group accorded more importance to ethics, with an average of 3.3 (n=70). This reinforces the finding reported in Table II that perception of importance is associated with whether lecturers choose to address ethical issues. Within the *Yes* group, the *Explicit*s scored 3.4 to the *Implicits*’ 3.2. Thus, although both groups cited importance of ethics in roughly equal numbers as a reason for including it in their teaching (see Table II), the *Explicit*s appear to rate that importance slightly more highly. However, the difference is perhaps too small to be significant, and in another question on the importance of including ethics in management accounting teaching, reported on in the next table, there was virtually no difference between the two

sub-groups. For that reason, Table III simply distinguishes between the replies of the *No* group and the *Yes* group as a whole.

Insert Table III about here

Table III summarises the results of a question which asked respondents to rate the importance of ethics not in isolation but in the context of various areas of the accounting curriculum, thus prompting them to reflect more fully on the relative importance of ethics in management accounting teaching. For both the *Yes* group and the *No* group, auditing stands out as the area where ethics is most important. Both groups also give similar, fairly high scores for the importance of ethics in taxation and financial accounting. A possible explanation for this is that, as in auditing, taxation and financial accounting entail some immediately obvious ethical issues such as tax evasion and “fiddling” the figures (as well as some less obvious ones); see Gowthorpe and Blake (1998). However, there is a notable difference between the two groups over the remaining three areas. In these cases the *No* group rates ethics as much less important, whereas the *Yes* group rates the importance of ethics broadly in line with taxation and financial accounting. One possible explanation is that, although ethical issues do arise in these areas, they are probably less obvious. Ethical issues occur in management accounting practice (Fisher and Lovell, 2000), but they are certainly less written about in the journal literature and are largely absent from the textbooks. Table III thus provides additional evidence that the *Yes* group, while not necessarily seeing ethical issues as more important in management accounting than elsewhere, nevertheless view them as more important than lecturers who do not cover those issues in their teaching.

The Role of Universities

However, it is one thing to think that ethical issues are important in an area of study or practice; it is another to take responsibility for promoting ethics. Following the “ought implies can” principle associated with J.L. Austin (Cowton, 1998), lecturers might be excused for not addressing ethical issues if they thought that university education would have no impact on students. This is an area of considerable debate and empirical research in accounting (e.g. Hildebeitel and Jones, 1992; Jeffrey, 1993; Loeb, 1991; Ponemon and Glazer, 1990), business ethics (see Whetstone, 1998) and higher education generally (Callahan and Bok, 1980). But what is important here is not what the evidence indicates as such but lecturers’ beliefs about ethics education.

One question asked respondents who teach ethics to indicate any perceived improvement in students’ awareness, willingness and ability with respect to ethical issues following coverage in the module. The question was more complex than many of the others, which might explain why it was answered as intended by only 33 respondents. Nevertheless, on a scale ranging from 1 (weak) to 5 (strong), the average change registered was from about 2.0 to about 3.5.

Many more respondents, including members of the *No* group, answered a simpler, more general question on the impact of ethics education. Table IV summarises respondents’ opinions on whether they think ethics education at university can improve students’ ethical attitudes and behaviour.

Insert Table IV about here

As might be expected, more of the *Yes* group think that ethics education at university can have a significant impact, but it is perhaps surprising that a notable minority of the *No* group also think it can. For both groups, the vast majority of respondents think that ethics education can have *some* impact. It would seem, then, that many respondents in the *No* group have other reasons for not teaching ethics, examples of which include previous failure to consider the issue or a perceived lack of time or space in the curriculum (see Bampton and Cowton, 2001).

It is possible that some lecturers who think that universities *can* have an impact might believe that they *should not* (“can does not imply ought”). Such lecturers might believe that today’s universities, notwithstanding their historic role, have a limited responsibility or remit to pursue the development of ethical attitudes and behaviour in students. Rather than pursuing this issue in isolation, the questionnaire contextualised it by asking respondents for their views on the institutions that they think should take responsibility for ethics education. Table V summarises the findings.

Insert Table V about here

Taking the respondents as a whole, university is ranked rather low, behind family, the accounting profession and school. Overall, the differences between groups (*Yes* and *No*) and between sub-groups (*Implicits* and *Explicits*) do not seem very significant or to throw up any interesting patterns – except the important one that the biggest difference is between the *Yes* group and the *No* group over the importance of universities’ taking responsibility for ethics education. Consistent with their actions, lecturers who address ethical issues in teaching management accounting ascribe greater importance to universities. Over no other institution which might take responsibility for ethics are the two groups so far apart in their average opinion.

Identifying Teachers

The third step in getting ethics incorporated into the curriculum, as identified by Sims (2000), is finding appropriate teachers. Even lecturers who believe that universities can and should deal with accounting ethics might feel unable to do so themselves. As Sims notes, not all faculty members feel qualified to cover the ethical issues related to their subject area. However, it is interesting to note that those lecturers who do address ethical issues in their teaching do not view a background in moral philosophy as important (see Table VI; also Lampe, 1997). Interviews suggest that this is probably because the coverage of ethics is limited and seen as a natural extension of the existing management accounting teaching. In such circumstances lecturers willing and able to teach ethics identify themselves by including it in their teaching.

Insert Table VI about here

Although a qualification in, or even a knowledge of, moral philosophy are not viewed as being particularly important for being able to teach management accounting ethics, an interest in business ethics is accorded some importance, at the same level as a knowledge of management accounting theory. As lecturers in management accounting, members of the *No* group would be expected to possess the latter attribute too. It might also be

thought that they are as likely as lecturers who do address ethical issues to have had practical management accounting experience, which Table VI identifies as ranked highest in importance. However, one interviewee expressed, unprompted, a contrary proposition:

Ethics is tricky, oddly enough it splits down the middle – many pure academic background lecturers do not see it as an element of the traditional accounting subject (it's not in the traditional text books or covered by popular, mainstream research) and the other half are those in from industry and practice who have seen the effects of a lack of ethics in actual situations and who feel students NEED some grounding in the issue.... It is really the non-traditional academics who are pushing this change.... We have seen for ourselves the impact of poor ethical standards so we know their importance. (Source: e-mail interview)

On a first reading of the questionnaire results, however, the interviewee's proposition does not appear well-founded, for about 40% of the *Yes* group stated that they had no outside, practical experience of management accounting. Thus lecturers without practical experience did not seem to be averse to including ethics in their teaching. However, it is difficult to test the statistical significance of this proportion because the distribution of practical experience within the sample population is not known, and more detailed analysis of the data collected via the survey does shed some light relevant to the interviewee's comment. Table VII classifies members of the *Yes* group who have practical experience into three categories, depending on the amount of experience they have.

Insert Table VII about here

Table VII reports the findings from several questions using the categories which reflect respondents' practical experience. Within it, a pattern emerges which suggests a modified version of the interviewee's proposition. As would be expected from the findings reported earlier (e.g. Table II), all the respondents covered by the Table view ethics as important, but the likelihood that a lecturer goes as far as teaching ethics explicitly increases with experience, from only a fifth of those with under six years' experience to more than three-quarters of those with more than ten years' experience. Consistent with this, lecturers with more practical experience seem to have greater faith in the impact of ethics education at university. What is also notable in Table VII is the significant part played by personal interest in more practically experienced lecturers' teaching of ethics. The interview quotation, reproduced above, suggests that such interest or motivation comes from seeing what happens in the "real world". Perhaps those who worked for longer had more time to come across ethical issues; or they possibly encountered more, or more serious, issues as they became more senior. Some of the interviewees mentioned that they draw on their practical experience in teaching ethics

The role of personal interest in prompting the addressing of ethical issues brings us back to Table II. Textbooks do not come through as influential, presumably because most contain little or no material on ethics, and personal interest is ranked second only to the importance of ethics as a reason for addressing ethical issues in management accounting teaching. There is little difference between *Explicit*s and *Implicit*s in the influence

attributed to textbooks and importance of ethics, but there is an discernible difference when it comes to personal interest, for two-thirds of the *Explicit*s cite personal interest as a reason for teaching ethics, compared with fewer than half of the *Implicit*s. The role of personal interest, in the absence of much help from textbooks, was also apparent in replies to a question which asked how lecturers decide on the issues to cover; a majority of the *Yes* group cited personal interests. No other item (e.g. codes of ethics, academic journals) was cited by a majority of respondents. Interestingly, the role of personal interests becomes greater the more practical experience a lecturer has (see Table VII).

CONCLUSION

The aim of this paper has been to add to the developing picture of the progress of business ethics education in the UK by contributing to our understanding of the incorporation of ethics into the teaching of mainstream subjects in business and management studies. Drawing primarily on findings from a postal questionnaire survey, it has provided insights into the attitudes and opinions of UK management accounting lecturers who, if they address ethical issues, can be viewed as “pioneers”, given the traditional paucity of treatment of ethics in the main textbooks of their subject. Although we were not concerned with the issue of whether there was an “ethics across the curriculum” policy in place, the first three steps in the stage model presented by Sims (2000) were found useful in structuring the presentation and discussion of the findings. Where relevant, comparisons have been made between those lecturers who address ethical issues and those who do not, and between those who treat ethics implicitly and those who go as far as dealing with it explicitly.

Many lecturers – even those who do not cover it – think ethics is important in management accounting. A good number think universities have a role to play in this area, with some prospect of having an impact upon students and, although the literature on management accounting ethics is underdeveloped, we have discovered a significant minority of lecturers who discuss ethical issues with their students. In the case, particularly, of lecturers who address ethical issues only implicitly, they probably do not present their students with formal conceptual tools for tackling those issues. Indeed, for better or worse, our respondents do not appear intimidated by ethics, in the sense that they do not consider a formal qualification in moral philosophy to be important, and even a knowledge of moral philosophy is seen as less important than an interest in business ethics or a theoretical or practical knowledge of management accounting.

Given that there is little textbook material to prompt or guide them, it is perhaps not surprising that lecturers who address ethical issues commonly cite personal interest as a significant factor. This resonates with the finding of Cummins (1999, p. 29), who reported that ‘lecturers teach it [business ethics] mainly because of personal enthusiasm’. What lies behind that personal interest would be an interesting question for further research. For example, Macfarlane and Ottewill (2001) suggest that many business ethics educators have commitments to particular religious or ethical positions. We have found evidence of a possible association with practical experience. Again, this resonates with the research of Cummins (1999), who found that teachers of business ethics considered practical experience to be important. In the case of lecturers in management accounting,

personal experience of ethical dilemmas at work (see Fisher & Lovell, 2000) provides one means of overcoming the limitations of textbooks.

In conclusion, we have found some pioneering UK management accounting lecturers who do, in varying degrees, address ethical issues in their teaching. They believe that it is important to do so and find the ethical aspects of management accounting personally interesting. While the amount of coverage (even where it does take place) might be very limited, for supporters of business ethics it is probably encouraging that we have found signs that ethics is considered at all, given the unpromising state of the treatment of ethics in management accounting textbooks. At least two avenues for further work suggest themselves. First, lecturers who already teach ethics explicitly, perhaps drawing on their practical experience to do so, might be encouraged to publish their stock of knowledge in some form. This would undoubtedly be of help to established textbook authors who wished to incorporate some treatment of ethical issues in subsequent editions of their books. Second, as we seek to build a picture of ethics teaching across the business and management curriculum in the UK, similar questionnaire surveys to the one drawn upon in this paper could be conducted in order to discover the current state and significant issues in other specialist subject areas such as marketing, information management or human resource management.

NOTES

- 1 These points are based on a review of the academic literature on accounting ethics, which cannot be covered here for reasons of space. Details are available from the first-named author.
- 2 Further details on research method are given in Bampton & Cowton (2001).
- 3 Chi-square tests on early and late responses found no statistically significant non-response bias. Similarly, comparison of respondent characteristics with known sample characteristics and with the demographic details of the 'average' UK accounting academic as described by Gray and Hellier (1994) indicated no cause for concern over non-response bias. Details are available from the first-named author.
- 4 It also asked them for their perception of their students' views of the importance of ethics, but the answers to that part of the question are not relevant here.

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| Step 1 | Faculty agreement that business ethics is important |
| Step 2 | Faculty agreement that universities should teach business ethics |
| Step 3 | Faculty agreement that they should be the ones who teach business ethics |
| Step 4 | Faculty share how they currently handle business ethics within their courses |
| Step 5 | Ask for volunteers to formalize the teaching of business ethics within their courses |
| Step 6 | Write an Ethics Across the Curriculum Policy statement |
| Step 7 | Provide faculty support |
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Source: Sims (2000)

Figure 1. Suggested steps in developing an Ethics Across the Curriculum Policy

TABLE I
Summary of ethics coverage

	No.	%
Explicit and implicit	13	
Explicit only	20	
	<u>33</u>	
Implicit only	36	
Not stated	<u>4</u>	
Ethics addressed	73	36.9
No coverage	<u>125</u>	<u>63.1</u>
Total	198	100.0

TABLE II
Reasons for inclusion of ethics

	<i>All</i>		<i>Implicits</i>		<i>Explicit</i> s	
	No.	%	No.	%	No.	%
Personal interest	38	55.1	16	44.4	22	66.7
Acquired from predecessor	5	7.3	3	8.3	2	6.1
Covered in text	7	10.1	4	11.1	3	9.1
Ethics important	52	75.4	28	77.8	26	78.8
Other	15	21.7	4	11.1	11	33.3
	n=69		n=36		n=33	

Table III
Importance of ethics in different areas

	<i>No</i> Group	<i>Yes</i> Group
Auditing	3.5	3.4
Taxation	2.9	3.0
Management Accounting	2.4	3.0
Financial Accounting	2.8	3.1
Accounting Theory	2.3	2.9
Financial Management	2.4	2.9
	n=124	n=70

Note: the numbers have been generated by devising a scale which runs from 0 (totally unimportant) to 4 (very important).

TABLE IV
 Perceived impact of university ethics teaching on attitudes and behaviour

	All	No Group	Yes Group
Yes, significantly	39 (20.1%)	19 (15.3%)	20 (28.5%)
Yes, but limited impact	129 (66.5%)	85 (68.5%)	44 (62.9%)
No	10 (5.2%)	7 (5.7%)	3 (4.3%)
Don't know	16 (8.2%)	13 (10.5%)	3 (4.3%)
	n=194	n=124	n=70

TABLE V
 Responsibility for ethics education

	All	<i>No</i> Group	<i>Yes</i> Group	<i>Implicits</i>	<i>Explicits</i>
Family	3.6	3.7	3.5	3.4	3.5
Religious Groups	2.6	2.7	2.5	2.3	2.5
School	3.2	3.2	3.1	3.0	3.3
University	2.8	2.6	3.2	3.3	3.2
Business	2.8	2.8	3.0	2.9	3.1
Profession	3.4	3.4	3.4	3.3	3.5

Note: the numbers have been generated by devising a scale which runs from 0 (totally unimportant) to 4 (very important).

TABLE VI
Importance of background for teaching management accounting ethics

Knowledge of moral philosophy	2.2
Qualification in moral philosophy	1.1
Practical management accounting experience	3.3
Interest in business ethics	2.8
Knowledge of management accounting theory	2.8
	n=69

Note: the numbers have been generated by devising a scale which runs from 0 (totally unimportant) to 4 (very important).

TABLE VII
Influence of lecturers' practical experience

Table		Amount of practical experience		
		1-5 years	6-10 years	11+ years
Ref.				
I	Taught explicitly	3 (20%)	7 (41%)	10 (77%)
II	Taught because important part of MA	11 (73%)	14 (82%)	11 (85%)
III	Importance of ethics in MA education	3.2	3.4	3.3
IV	Impact of university ethics education	1.6	2.2	2.4
II	Teach ethics out of personal interest	4 (27%)	5 (29%)	11 (85%)
-	Choose issues out of personal interest	3 (20%)	10 (59%)	9 (69%)
		n=15	n=17	n=13

For explanation of the numbers, see relevant table.