Developing Accounting Students’ Ethical Reasoning

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Challenge:
The press is filled with stories about how the unethical actions of leaders in business and government have negatively impacted the environment and society. Hence developing curricula in business programs that support students’ ethical development is critical.

Task:
Context – first year accounting. In teams of 3-4, students selected a current newspaper article that explored an ethical issue and followed an ethical conflict resolution model and employed a variety of ethical perspective, to develop recommendations to deal with the case in the most ethical way. The task was scaffolded with detailed instructions, marking guides, grade descriptors, annotated examples, opportunities to practise and peer and teacher feedback. The task had 3 components: a team written report, a team presentation and an individual reflective report.

Outcomes:

Quantitative Evidence - University Teaching Evaluations

<table>
<thead>
<tr>
<th>Abbreviated Questions</th>
<th>2006 Subject N=127</th>
<th>Faculty Avg 1st Year</th>
<th>2007 Subject N=125</th>
<th>Faculty Avg 1st Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clear learning outcomes / standards</td>
<td>78%</td>
<td>64%</td>
<td>81%</td>
<td>67%</td>
</tr>
<tr>
<td>Developed graduate attributes</td>
<td>64%</td>
<td>51%</td>
<td>69%</td>
<td>53%</td>
</tr>
<tr>
<td>Assessment allowed me to demonstrate understanding</td>
<td>69%</td>
<td>59%</td>
<td>75%</td>
<td>62%</td>
</tr>
<tr>
<td>I was actively engaged as a learner</td>
<td>69%</td>
<td>57%</td>
<td>71%</td>
<td>56%</td>
</tr>
</tbody>
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Qualitative Evidence - Students’ Individual Reflective Reports

- Reflection on team members’ values and beliefs:
  “...we had to consider ethics in our presentation and report. It could have been easier to just copy someone else’s idea or get a report off the internet but we chose to be ethical and do all the work ourselves and produce something original.”

- Assumptions and beliefs challenged:
  “I was shocked by the immense negative effects of those cartoon marketing strategies on children’s health...Even though companies’ goals are to make profit, they should not use strategies that consequently affect...society in an immoral way...Companies should consider the wellbeing of future generations.”

- Working inclusively and valuing diversity
  “…successful teamwork is founded on leveraging the skills and talents of different members...one student provided rich life experience and offered perspectives from the point of view of another culture.”

- Learning about ethical reasoning
  “I have enhanced my learning about how each ethical perspective can be applied in out everyday life, not just the business environment...I believe the new perspectives are very useful for our future.”

Challenges:
1. Assessing reflections, 2. Guiding, not limiting students’ reflections, 3. Assisting students to see the benefits of self- and peer- evaluation and reflection.