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Article in *Cogent Business & Management* · October 2021

DOI: 10.1080/23311975.2021.1984627

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To cite this article: Zeena Mardawi, Elies Seguí-Mas & Guillermina Tormo-Carbó | (2021) Rethinking the accounting ethics education research in the post- COVID-19 context, Cogent Business & Management, 8:1, 1984627, DOI: [10.1080/23311975.2021.1984627](https://doi.org/10.1080/23311975.2021.1984627)

To link to this article: <https://doi.org/10.1080/23311975.2021.1984627>



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Received: 27 May 2021  
Accepted: 24 August 2021

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## ACCOUNTING, CORPORATE GOVERNANCE & BUSINESS ETHICS | REVIEW ARTICLE

# Rethinking the accounting ethics education research in the post- COVID-19 context

Zeena Mardawi<sup>1,2\*</sup>, Elies Seguí-Mas<sup>3</sup> and Guillermina Tormo-Carbó<sup>3</sup>

**Abstract:** Now more than ever before, studies of accounting ethics should be at the front of every research that is commenced throughout and following COVID-19 to protect students, academics, professionals, and broader communities. Accounting Ethics Education Research is traditionally linked to the global crisis. Therefore, the purpose of this study is to map the knowledge of accounting ethics education literature and to pay closer inception in facing the waves of distressing and the repeated financial scandals in the Covid-19 context. A systematic literature review was performed on 31 empirical research published on the Scopus database for 1993 to 2020. This study also suggests new avenues and insights for future research by analysing the articles into three primary levels according to the scope (environmental, university, and individual), which would help to find the main focus of researchers and draw a clear picture of literature gap. Moreover, this study is the first by far to provide and discuss the key variables (gender, age, accounting ethics course) used by previous studies. The study findings help provide an overarching picture of the accounting ethics education patterns and trends to avoid falling into



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### PUBLIC INTEREST STATEMENT

Following the waves of high-profile financial scandals, several accounting failures cases were shown worldwide. The consequences of such accounting failures have been reactive in every single crisis. The recent COVID-19 pandemic reflects a recognition of and alertness to possible risks and how ethics will remain a priority in the future. Again, inside another new worldwide crisis, it seems rational to consider the lessons learned during the last decades to reduce the financial and economic damages and quickly recover the activity. The recovery of business is vital; however, it must be accomplished ethically and fulfil public interest. This highlights the importance of business and accounting ethics education from a proactive approach. Our societies will need quicker and non-reactive responses from accounting ethics researchers. Within the current stressed business environment, we will need to overtake the pandemic's profound economic effects and not analyse the economic consequences.

the same mistakes. In addition, these results draw potential future avenues to bridge the current literature void by presenting fruitful and indispensable directions for future research in the post-pandemic world. It also suggests multidimensional and in-depth insights for reforming the accounting ethics education pedagogy.

**Subjects:** Business, Management and Accounting; Accounting Education; Business Ethics;

**Keywords:** Accounting Ethics; accounting education; systematic literature review; multilevel analysis; COVID-19

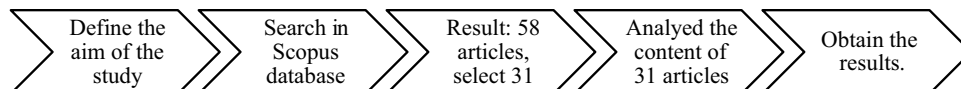
### 1. Introduction

The impact of the COVID-19 pandemic is exceptional in many ways on individual lives, governments, and the global economy (Albitar et al., 2020). While countries are struggling to contain the virus, they also observe global markets fall at a breakneck speed (EY, 2020). The president and CEO of the Association of Certified Fraud Examiners declared that the current economic depression caused by COVID-19 has several long-lasting implications. Businesses across various industries are experiencing expanded operational and financial pressure such as a substantial reduction in trading, loss in revenues, the uncertainty of going concerned, insolvency and liquidation, and total collapses (ACFE, 2020). Moreover, most companies have transitioned to an entirely remote workforce, where although the existing technologies have facilitated connectivity; however, this new environment still faces many challenges (Sangster et al., 2020). All these challenges and economic risks increase the possibility of being exposed to fraud, as people have less supervision, more opportunity, and substantial financial stress (Deloitte, 2020). For accountancy professionals, these pressures have highlighted the value of maintaining the highest levels of ethics. This has continuously been at the core of the profession, but in times of pressure, it is even more crucial to pay closer attention to it (ACCA, 2020).

Accountants are the primary producers of financial information and are expected to provide stakeholders with reliable information, especially in crises. This purpose needs to be conducted not only with expertise but also with the maximum level of integrity, independence, objectivity, and due care in order to win the public trust in the accounting profession (Bampton & Cowton, 2013). Unfortunately, repeated financial crises and scandals have eroded stakeholders' trust and led the profession into question many times [Figure 1](#).

Changes in accounting education have always been of interest to accounting bodies such as the Committee on the Future Structure, Content, and Scope of Accounting Education of the American Accounting Association (AAA), the large international accounting firms, and the American Education Change Commission (AECC) (White, 2004). These bodies have actively emphasised the need to include ethics in the content of accounting education. In fact, a series of discussions was proposed and reported repeatedly to enhance the quality of accounting education in both curriculum and delivery of information. As a result, many legislative modifications were adopted, including the Sarbanes-Oxley Act, Directive 2006/43/EC, Directive 2014/56/EU and Regulation 537/2014. In recovering public trust, professional codes proved to be another essential part. Accordingly, the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) was revised to establish ethical education and training requirements for all professional accountants. This code clearly emphasises the five fundamental principles of professional ethics: integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. However, to enhance behaviours and mentality, establishing policies is not enough; professional moral development is also

**Figure 1. Methodological process.**



needed. This has led the professional accountancy bodies to call for business ethics and accounting ethics research. One mainstream has been given to emphasise the importance of ethics education to improve moral reasoning and the development of future accountants. Improvement of ethics education has proved to be a viable solution in addressing the ethical crisis in the accounting profession (Shawver & Miller, 2017; Tormo-Carbó et al., 2019; Tormo-Carbó et al., 2018).

Teaching accounting ethics is essential and should be sustainable to face the future, and if COVID-19 compressed on what was taught, it also impacted how it was taught (Sangster et al., 2020). This reflects a recognition of and alertness to possible risks and how ethics will maintain a main priority in the future. The recovery of business is vital; however, it must be accomplished ethically and fulfils the public interest to recover from this pandemic (ACCA, 2020). This pandemic will sooner or later end, but the decisions we take in its wake will be sustainable for the long term. Thus, now more than ever before, studies of ethics should be at the front of every research that is commenced throughout and following COVID-19 to protect students, academics, professionals and broader communities (Calia et al., 2021). In this vein, it is essential to map the knowledge of accounting ethics education literature and pay closer inception to this field's importance in facing the waves of distressing and the repeated financial scandals. If every pandemic needs richer consideration of how to change for the better and innovate, COVID-19 presents an exceptional chance to encourage an informed discussion on accounting ethics research contexts.

In accounting ethics research, there is a limited number of systematic review studies (Bampton & Cowton, 2013). Moreover, all previous literature review studies focused on the general field of accounting ethics and under a mono-level perspective (Bampton & Cowton, 2013; Bernardi, 2010; Bernardi & Bean, 2007; Uysal, 2010). Thus, to the best of our knowledge, our study is the first systematic review study from a multilevel perspective that focuses on empirical accounting ethics education research. It also classifies the existing studies into three levels: environmental, university, and individual level; by this classification, our study clarifies the available literature and shed light on the possible enhancement of avenues for future research.

Therefore, the purpose of this study is to map the knowledge of accounting ethics education literature by analysing the content of 31 empirical research published on the Scopus database for the period 1993 to 2020.

Keeping this in mind, this paper's primary goal is to answer the following research questions (RQs):

**RQ1:** How is the distributed pattern of the literature in the field; in terms of volume, trend and geographic scope?

**RQ2:** What are the main research theories, methodologies and data used by the researchers?

**RQ3:** What are the main topics that have been studied according to the environmental, university and individual context?

This paper is structured as follows: First, an introduction and objective of the study are provided. Second, the scope of the study, the methodology, and the theoretical background. While the third section provides a discussion of the result of the content and multilevel analysis and recommendations for future research. Finally, the last section provides the conclusion and limitations of the study.

## 2. Methods, sources, and data

A Systematic Literature Review (SLR) is a methodology that identifies previous studies, selects, and assesses results, analyse data, and reports the results and conclusions reasonably and

transparently (Briner & Denyer, 2012). It can be characterised as a type of content analysis that observes both quantitative and qualitative data in the same way (Brewerton & Millward, 2001). A systematic review could determine specific gaps and inconsistent findings, which would help specify future research needs (Briner & Denyer, 2012).

Content analysis is a research methodology utilised to make conclusions from raw data to present knowledge, novel insights, interpretation of facts and a partial guide to action (Mayring, 2000). Content analysis is a systematic and rule-guided method that can be quantitative or qualitative; it is used to study recorded data to make logic (Duriau et al., 2007). In our study, we have used SLR and content analysis in order to reach a global view of the field of accounting ethics education literature

We conduct a systematic review of accounting ethics education literature by searching for the Scopus following many previous bibliometric studies (i.e., Alshater et al., 2021; Ferramosca & Verona, 2020; Hallinger & Wang, 2020); we depend on Scopus as the document repository due to its comprehensive coverage of peer-reviewed research documents in accounting, education and management (Hallinger & Wang, 2020). Furthermore, it is considered one of the world's foremost scientific citation search and systematic knowledge databases used in numerous academic articles throughout the previous eras (Dwekat et al., 2020). It also provides users with advanced search capabilities and an easy way to clean and export all the related data to conduct a bibliometric and SLR analysis (Alshater et al., 2021). More importantly, Scopus has a more significant amount of accounting ethics education articles than other options such as Web of Science.

The search criteria included the joint appearance of the words accounting ethics and education, (train or training) ("accounting ethics" AND (education OR train\*)) in one area or jointly of the title, abstract and keywords. The first article in this search appears in 1993. Therefore, we used all indicators from 1993 to 2020. After the search, we used several "exclusion criteria" to adapt the results to the purpose of the study. First, we also excluded items such as books, chapters, reviews, and conference papers. According to Jones et al. (2011) and Podsakoff et al. (2005), only journal articles are considered validated knowledge because of the variability in the peer review process and their more restricted availability. The result of this search showed 58 articles. Second, to achieve the study goals, we focus only on the empirical studies and the studies that fit our multilevel analysis (environmental, university and individual level). These articles were reviewed for their abstract and title to exclude the irrelevant articles. After eliminating 27 articles, the remaining sample included 31 articles from 1993 to 2020.

### 3. Results

After carefully reviewing the accounting ethics education literature, we divided our sampled studies into three levels: environmental, university, and individual levels. Each level is divided into three sections according to its research target, whether faculty members, students, or professionals. First, the environmental level is about the studies that have introduced a comparison between different groups according to their cultures, region, country of education, etc. (Auyeung et al., 2006; Sugahara et al., 2010). Second, the university level includes the studies that examine the course content of accounting ethics and the teaching techniques (Armstrong, 1993; Auyeung et al., 2006; Christensen et al., 2018; LaGrone et al., 1996; Marzuki et al., 2017; Massey & van Hise, 2009; Miller & Shawver, 2018; Miller et al., 2020; O'Leary & Stewart, 2013; Shawver & Miller, 2017; Sorensen et al., 2017; Tormo-Carbó et al., 2018; Tunca Caliyurt, 2007; Warinda, 2013; Welton & Guffey, 2009; West & Buckby, 2020). Finally, the individual level includes all the studies that have focused on the personal features of faculty members, professionals or students that affect their morality or ethics development (Andersen & Klamm, 2018; Armstrong, 1993; Cameron & O'Leary, 2015; Chan & Leung, 2006; Christensen et al., 2018; Elias, 2006; LaGrone et al., 1996; Marzuki et al., 2017; Miller et al., 2020; Montenegro & Rodrigues, 2020; Richmond Pope, 2005; Shaub, 1994; Shawver & Miller, 2017; Shawver & Sennetti, 2009; Shen & Zheng, 2020; Sorensen et al., 2017; Sugahara et al., 2010; Thorne, 2001, 1999; Tormo-Carbó et al., 2018, 2016;

Tunca Caliyurt, 2007; Waldron & Fisher, 2017; Warinda, 2013). As shown in the following table, some studies focused on two levels; for example, Miller et al. (2020), Marzuki et al. (2017), Warinda (2013), and Tunca Caliyurt (2007) studied university and individual level.

From this framework, this section develops a multilevel analysis of accounting ethics education literature. We discuss each level by presenting the critical variables and highlighting the main findings and results.

### 3.1. Trends

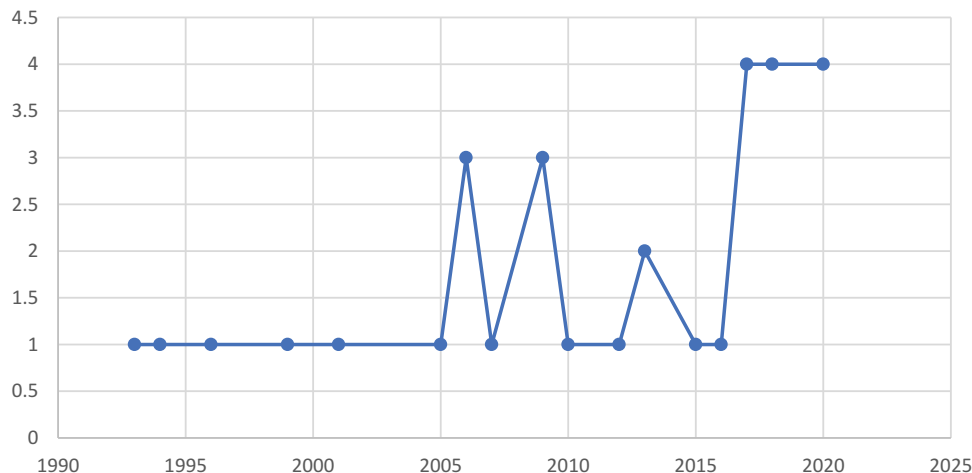
The period in this field is relatively wide (1993–2020), in general, there is no clear trend for the publications, and there is a fluctuation during the period. However, if we take into consideration each flow of the research during the period (see Figure 2), we could tie it to a financial event, for example, the Enron case happened in 2001, a few years later, the flow of research has increased (26 of 31 articles are published after 2001). However, it is also noticeable that there is a lack of publications in this field which reflects that the field is new; therefore, the need for further research to explore it and fill the literature gap.

As shown in Table 1, the publications' trend is different according to the multilevel perspective. Thus, at the individual and university levels, the publications are distributed in a broad timespan (from 1993–2020), while the publications on the environmental level (two articles) are more recent (2006 and 2010). However, regarding the research targets, these studies began on students, and that focus is common in the current literature (there are works from 1993–2020). In fact, it is essential to note that the majority of the studies of the sample are conducted on students (24 of 31). On the other hand, the studies concentrated on faculty members (they started after 2006) and professionals (they started after 2012) are more recent.

### 3.2. Geographic scope

Table 2 shows the countries published in the field. It is notable that regardless of Malaysia, China, Turkey, and Zimbabwe, all other countries, are developed and mainly from common law countries. We can also notice the leading role of the United States in the field; this result is consistent with previous accounting and business ethics research (Bampton & Cowton, 2013; McLeod et al., 2016), which could be explained by the Enron-Arthur Anderson and World Com scandals which happened in the US, that put the reputation of the profession into question, leading the American Congress to form the Sarbanes Oxley 2002, that called for serious actions regarding the code of professional conduct, such as taking into consideration teaching the ethics of accounting and calls for the research in the field of accounting education and accounting ethics education in order to mitigate further scandals in the future.

Figure 2. Publications trend.





**Table 1. Multilevel analysis and research targets**

	<b>Faculty member</b>	<b>Student</b>	<b>Professionals</b>
<b>Environmental level</b>	Auyeung et al. (2006)	Sugahara et al. (2010)	
<b>University/Department level</b>	Miller and Shawver (2018); Marzuki et al. (2017); Warinda (2013). Tunca Caliyurt (2007) Auyeung et al. (2006)	Miller et al. (2020); Christensen et al. (2018); Tormo-Carbó et al. (2018); Shawver and Miller (2017); Sorensen et al. (2017); O'Leary and Stewart (2013); Massey and van Hise (2009); Welton and Guffey (2009); LaGrone et al. (1996); Armstrong (1993)	West and Buckby (2020)
<b>Individual/Personal level</b>	Marzuki et al. (2017); Warinda (2013). Tunca Caliyurt (2007)	Montenegro and Rodrigues (2020); Miller et al. (2020); Shen and Zheng (2020); Christensen et al. (2018); Andersen and Klamm (2018); Tormo-Carbó et al. (2018); Shawver and Miller (2017); Sorensen et al. (2017); Waldron and Fisher (2017); Tormo-Carbó et al. (2016); Cameron and O'Leary (2015); Sugahara et al. (2010); Shawver and Sennetti (2009); Chan and Leung (2006); Elias (2006); Richmond Pope (2005); Thorne (2001). Thorne (1999); LaGrone et al. (1996); Shaub (1994). Armstrong (1993).	Montenegro and Rodrigues (2020); Waldron and Fisher (2017); Nerandžić et al. (2012)

**Table 2. Country distribution**

<b>Countries</b>	<b>Number of articles</b>	<b>Legal origin</b>	<b>Developed/ Developing</b>
United States	14	Common law	Developed
Australia	8	Common law	Developed
Canada	2	Common law	Developed
Spain	2	Civil law	Developed
China	2	Civil law	Developing
Malaysia	1	Civil law	Developing
Japan	1	Civil law	Developed
Zimbabwe	1	Civil law	Developing
Turkey	1	Civil law	Developing
Portugal	1	Civil law	Developed
New Zealand	1	Common law	Developed
Serbia	1	Civil law	Developed

From a multilevel perspective, we observe some differences between levels. Thus, the most productive country (USA) does not contribute to the environmental level because the two



contributions belong to Australia and Japan. However, regarding the rest of the levels, there are no significant differences between the department and individual levels.

### **3.3. Journals**

Thirty-one articles were published in 15 journals; this result reflects the high diversity of articles produced in this field. However, almost 52% (16 of 31) of the articles were published in two journals. The scope of the journals is on accounting, accounting ethics, business ethics and accounting education. The top journals main interest are business ethics and accounting education. This result is consistent with Bampton and Cowton (2013).

Regarding the multilevel analysis, it is worth mentioning that all of the articles in our sample published in three journals are focused on the individual level and university level, respectively and no studies on the environmental level. It is also notable that most of the sample was on the student. Besides, all articles on the environmental level (2 articles) and articles with faculty members samples were published in journals with general accounting and business scope. Moreover, our results show that, in our sample, most of the publications on business ethics journals are published from 2006–2020. On the other hand, the accounting education journals publications are distributed between 1993–2020.

### **3.4. Data sources**

Most researchers used a questionnaire as a data collection method in the empirical accounting ethics research, while a few researchers used personal interviews (Bampton & Cowton, 2013). Consistent with previous studies (Bampton & Cowton, 2013; Uysal, 2010), in our study, all studies used surveys. However, from an individual and university level, Christensen et al. (2018) used both survey and interview. Similarly, from the environmental level, Auyeung et al. (2006) conducted a survey and interviews to outline how the understanding of accounting ethics education varies among three different cultural backgrounds.

### **3.5. Statistical methods**

Regarding the statistical methods, in line with previous literature (i.e., Bampton & Cowton, 2013; Uysal, 2010), our study reveals that most studies on our sample used regression analysis. Christensen et al. (2018) and Chan and Leung (2006) used logistic regression; other studies used ordinary least square analysis (OLS) (Montenegro & Rodrigues, 2020; Richmond Pope, 2005; Shaub, 1994; Shawver & Miller, 2017; Thorne, 2001, 1999; Tormo-Carbó et al., 2016; Waldron & Fisher, 2017), hierarchical regression (Tormo-Carbó et al., 2018), analysis of variance (ANOVA and ANCOVA) (Andersen & Klamm, 2018; Armstrong, 1993; Cameron & O’Leary, 2015; Elias, 2006; Miller et al., 2020; Shawver & Miller, 2017; Sorensen et al., 2017; Sugahara et al., 2010), factor analysis (Sugahara et al., 2010), and descriptive analysis (Warinda, 2013). There are no significant differences from a multilevel perspective because the most common methods such as regression, ANOVA or t-test are used in all levels.

### **3.6. Major theoretical lenses**

Accounting ethics education is an emerging field. Therefore, most of the studies in this area are either exploratory or survey (Bampton & Cowton, 2013); few theories have been discussed in the sampled studies. Nevertheless, most articles have used theories as a base for discussion among our sample, while three articles did not use any. The most used theory is the Cognitive Moral Development theory (CMD) used in 14 articles of the sample. However, other theories used only once or twice (such as Haidt’s moral foundation theory, Eagly’s social role theory, social learning theory, the theory of moral sentiments, self-efficacy theory, social cognitive theory, gender socialisation theory, experiential learning theory, classical ethical theories).

From a multilevel perspective, on the individual level, all of the articles (21 articles) that focus on students as a target have used CMD theory. Some articles used other theories such as Haidt’s

moral foundation theory, Eagly's social role theory, social learning theory, social cognitive theory, gender socialisation theory, experiential learning theory). At the university level, several theories were used, such as CMD theory, classical ethical theories, experiential learning theory, the theory of moral sentiments), noting that the studies that have used the CMD theory at the department level depend on the student as a target. Finally, at the environmental level, in our sample, only two studies are classified as environmental, one has used CMD theory, and its target was the students; the second study did not use any theory.

As mentioned earlier, the most commonly used theory is the CMD developed by Kohlberg (1969). According to CMD theory, people are categorised into three hierarchical levels of moral development when they justify or give a criterion to solve a hypothetical moral dilemma. The three levels were classified as pre-conventional, conventional, and post-conventional. These levels are divided into two categories forming a six sub-stages hierarchy model. The pre-conventional stage is when individual behaviour is instructed by punishment or rewards and is divided into (1-avoiding punishment and 2-self-interest). The conventional stage is when one's moral action depends on a group of norms or beliefs and is divided into (3-pleasing others and 4-rule followers). Finally, the post-conventional stage is when the individual acts consider natural fairness without social or legal interaction and is divided into (5-rules recognised by consensus and 6-self ethical principles) (Kohlberg, 1984). Kohlberg introduced a method to measure the degree of moral thinking; his method depends on using lengthy interviews that competent experts must explain. However, Rest (1986) developed a more practical method using the Defining Issue Test (DIT). DIT measures the degree of reasoning rather than the production and gives an indicator of the level of moral reasoning.

For all aspects of accounting, when there is a decision or a judgment to take, it is always surrounded by rules and regulations. Therefore, Kohlberg's approach to ethics about CMD can fit in all aspects of accounting. As a result, most accounting ethics literature has used Kohlberg's CMD (Uysal, 2010) and replied about a positive relationship between cognitive moral development and ethical decision-making (O'Fallon & Butterfield, 2005). However, critiques have been raised about CMD, such as the relationship between moral reasoning and moral action, and whether the model's stages are discrete or sequential or whether an individual could possess stage six (Andersen & Klamm, 2018). In addition, other controversies noted that moral reasoning is only one part of the decision-making process, as there are other factors such as ethical intuition and ethical behaviour.

In an attempt to develop a model that reflects all dimensions of the ethical decision-making process, Haidt (2001) suggested the Social Intuition Model (SIM). In this model, Haidt did not ignore moral reasoning but draw more attention to moral intuition. His idea was incorporated from (Hume, 2001) that emotions create morality, reflecting a sense of right or wrong. The SIM model presumes that the individual continuously evaluates the environment and will make a quick, intuitive judgment. Haidt SIM has not yet been tested or applied (Andersen & Klamm, 2018); they were the first to examine the applicability of the model in their study, and they replied that to improve accounting ethics education, students should practice their moral intuition as a mean of the decision-making process. However, they suggested that more research is needed to test the SIM and build better means of measuring and capturing social intuition.

### **3.7. Topics and variables**

#### **3.7.1. Environmental level**

Regarding the environmental level, Auyeung et al. (2006) outlined how accounting ethics education varies among three different cultural backgrounds: Anglo-influenced Australian, the Chinese and the Moslem-dominated Malaysian. The results suggest a significant variation of Malaysian and Australian educators' beliefs about the source and knowledge acquisition. For example, Malaysian educators support that ethics acquisition begins before university as it is affected by religion, home, society and pre-university education. On the other hand, Chinese and Australian educators did not support that

religion may affect ethical ideals. Their results also show no significant differences in other accounting ethics education issues such as its goals, qualifications, and education delivery.

Interesting results were reported by Sugahara et al. (2010), who compared Chinese and Japanese students' ethical reasoning abilities. Using DIT, they reported that the average Chinese students' ethical reasoning abilities were higher than Japanese students. They also indicate that ethics learning experiences before university affect ethical reasoning abilities for both groups.

### 3.7.2. University/department level

On the other hand, from the university level, prior research shows that an improvement of the accountant's behaviour has become a key concern for the accounting profession (Bernardi & Bean, 2007). Therefore, there has been a critical focus on higher education in accounting that would enhance ethical thinking. Critiques have been proposed by some articles about the content of ethics and how the issue of ethics is raised in the education curricula, and questions have been raised by researchers about the type and nature of course content that would be appropriate for accounting ethics courses. Since then, various studies have been discussing possible theories, contents, approaches, and objectives that should be laid on when teaching accounting ethics.

The academic literature in the field has shown an expansion of ethics education into accounting programs through a different mix of courses and different teaching techniques such as real cases and dilemmas, textbooks examples, discussions in the class and articles overviews (Mintz, 2006). Other researchers claim that a lot should be done to enhance accounting ethics education quality (Tweedie, 2013). It was also suggested that there are barriers to integrating ethics into accounting education; these barriers include the lack of adequate resources, time constraints, and lack of qualified staff or educators (Massey & van Hise, 2009). Other research claimed that academics perception and attitudes are critical to determining the motivation toward integrating ethics education in accounting programs.

Therefore, previous literature has indicated that integrating ethics in accounting courses would positively impact students' moral thinking. However, there have been controversies on what is the best way to teach it. According to Watts et al. (2017), traditional teaching methods of business ethics courses such as lectures, essays, HomeWorks, ... etc. would not enhance the moral thinking of the student, while non-traditional teaching methods such as small groups discussion, role-playing, internet discussion, etc. would significantly enhance the moral thinking of the student.

Furthermore, Christensen et al. (2018) captured the behaviour of two different classes of students; each class had a different course intervention. The first course was a traditional type of course, theory-based and depended on the traditional syllabus. The other course, called Giving Voice to Value (GVV), depends on exercises, short cases, teaching strategies, and bibliographies allowing the instructor to choose among these strategies with flexibility. The study's results indicated consistent unethical behaviour after the traditional course but not after the GVV course. Thus, they concluded that faculty should consider the use of GVV pedagogy for an accounting ethics course.

More recently, Miller et al. (2020) support Christensen et al. (2018) results and suggest teaching accounting ethics with GVV integrated into the course curriculum. Besides, they conclude that the quality, strength, discussion, and student understanding of each case better using GVV. They also find significant increases in all stages of the Rest model of moral action. Other studies have discussed the benefit of obtaining an ethics course or ethics intervention in an accounting course.

Moreover, Armstrong (1993) have first introduced the idea of whether a discrete course or integrated one is needed to teach accounting ethics; he concluded that both are necessary; he also concluded that a "sandwich approach" could be used, which is a general course of ethics in university followed by ethics case studies and homework problems combined within several

accounting courses. Drawing on Armstrong study, West and Buckby (2020) examine how ethics is integrated with the qualification process for potential professional accountants through New Zealand and Australia. They investigate the building of these processes, examine the learning objectives, and summarise content for ethics courses that prospective accountants take either at university or through the post-degree programs provided by CPA Australia and Chartered Accountants Australia and New Zealand. They conclude that the 'sandwich approach is not in place for most prospective accountants as only a minority of programs include a compulsory course with a substantial ethics component, which is more likely in undergraduate rather than postgraduate programs. They also find that although moral judgment and moral sensitivity are generally considered, little consideration is given to matters of ethical character and ethical motivation. Besides, they suggest that change is unlikely without explicit ethical education requirements from professional accounting bodies.

Another view introduced by Shawver and Miller (2017) examined whether an ethics intervention in an advanced accounting class would positively change students' moral thinking; they used five ethical dilemmas with a pre-and post-test. The findings suggest that an ethics intervention would increase ethical awareness and sensitivity, which would increase judgment and intention. However, their study did not measure either the actual behaviour or whether the change of moral thinking is persistent. O'Leary and Stewart (2013) assessed both students' learning styles and teaching methods of accounting ethics. They evaluated students' preferred learning styles and attitudes toward ethics and then subjected them to three different teaching methods in an auditing course. The findings show a mix of results with a different combination of teaching methods and learning styles. They concluded that teachers should consider the students' learning styles before deciding to use a teaching method for an accounting ethics class. Tormo-Carbó et al. (2018) support this argument and suggest adopting a teaching method suitable to students' characteristics. They also suggest a new method that would enhance the effectiveness of students' ethical awareness, which is learning from each other "mix gender group."

LaGrone et al. (1996) and Welton and Guffey (2009) have addressed whether an ethics course intervention influences students' moral thinking and whether this effect is persistent. The two studies have used the DIT to measure the change of moral thinking after a course intervention. They both replied positively; however, LaGrone et al. (1996) replied that these changes were transitory and concluded that accountants might attain their best ethical awareness if ethics awareness became a part of their continuing education or training programs. On the other hand, Welton and Guffey (2009) indicated that the students' moral reasoning gains are persistent, and they suggested that an appropriate ethics intervention tool could be used as a tool for professional ethics socialisation.

Two studies have addressed the issue of what is the best content for an accounting ethics course. Sorensen et al. (2017) examined whether the virtue ethics proposed by Adam Smith in his theory of moral sentiments could be helpful to increase student's moral development; they concluded that the concepts included in the theory could be helpful in an accounting ethics course. However, they suggested that future research is needed to determine what concepts should be included in such a course. Moreover, Massey and van Hise (2009) provided insights for educators in light of the increasing calls to provide more ethics instructions. They suggest an ethics course content based on their drawings upon existing education literature, philosophy, ethics, and accounting ethics. They also suggest a syllabus and assessment measures to ensure the success of the course they proposed. Recently, Miller and Shawver (2018) surveyed faculty members about what is being taught and how much time is devoted to ethics education and training; they find that the coverage of ethics has not changed much over the previous two decades and fails to cover the content essential to influence the moral development of the students positively.

It is also vital to highlight Warinda (2013) work who surveyed exam the preparedness of the accounting faculty of a university in Zimbabwe to teach and embrace accounting ethics education;

the respondent showed that the faculty perceived ethics as extremely vital in accounting education. It also considers the developing and enhancing capabilities needed to deal with dilemmas as the most important. The faculty was very interested in teaching accounting ethics, and the opinion of teaching ethics with the discrete course was raised. Another study by Tunca Caliyurt (2007) examined how much importance the accounting ethics education perceived in Turkey's business schools and compared the results with developed countries. The findings show a low rate of ethics education in Turkey. However, an interesting finding suggests that if the faculty members have received an ethics education, he/she are shown to be more able to teach accounting ethics. The study recommends Turkish universities and government to organise conferences and events related to the accounting ethics education. It was also found that almost 55 % of faculty members teach accounting ethics in their classes. Moreover, most of the academics do not prefer to teach accounting ethics in a separate course.

More recently, Marzuki et al. (2017) found that the department head and peer support effectively influence the academic attitude towards teaching accounting ethics. Therefore, they suggested that universities may adopt a work environment that encourages peer support, teamwork, and department support, improving the teaching of accounting ethics.

### 3.7.3. Individual level

As shown from Table 2, most of the sampled articles focus on the moral development of accounting students and its relationship with the demographic and individual variables such as gender, age (Armstrong, 1993; Chan & Leung, 2006; Christensen et al., 2018; LaGrone et al., 1996; Shaub, 1994; Shawver & Miller, 2017; Thorne, 2001, 1999; Tormo-Carbó et al., 2018, 2016), previous ethics course (Armstrong, 1993; LaGrone et al., 1996; Shaub, 1994; Sugahara et al., 2010; Tormo-Carbó et al., 2018, 2016), and work experience (Andersen & Klamm, 2018; Shaub, 1994; Thorne, 2001, 1999). Controversies have been found among their results. In the following section, we will discuss the most used individual variables among our sampled research.

**3.7.3.1. Gender.** The societies and social roles usually determine peoples' actions. Therefore, there are expected to vary with their attitudes and beliefs. Accordingly, sex differences are expected to lead to differences in actions between males and females. Previous social theories mentioned that males and females are expected to act according to predictable stereotypes (Eagly, 1987). Men are generally expected to behave unethically than women because women are usually more concerned about the community and act sensitively toward others well-being (Beu et al., 2003; Pan & Sparks, 2012). Gender issue has been introduced concerning whether female students have a higher moral development than male students.

Among the limited literature of accounting ethics education, gender is the most discussed variable. Shaub (1994) reported that females who had an ethics course have higher moral reasoning than males. Therefore, he suggested that the profession could be developed by recruiting a bright female. Thorne (1999) showed a similar result; she found that Canadian female students possess a higher moral development. Also, Tormo-Carbó et al. (2016) have reported a significant positive relationship with female students. More recently, Montenegro and Rodrigues (2020) support these results, and they find significant evidence that, compared to male, female accounting students perceive earnings management as unethical practices. However, Thorne (2001) found that female students have no relationship with cognitive moral capability. Moreover, other studies found a non-significant relationship between gender and moral reasoning and ethical behaviour (Armstrong, 1993; Chan & Leung, 2006; Christensen et al., 2018; LaGrone et al., 1996; Shawver & Miller, 2017; Tormo-Carbó et al., 2018). In terms of faculty members, according to Warinda (2013), females fully support teaching accounting ethics courses, and they were more prepared to teach accounting ethics courses than males.

**3.7.3.2. Age.** Age is another variable that has been of interest to accounting ethics education researchers. According to Kohlberg (1969), moral development will increase as the person get older. Tormo-Carbó et al. (2016) support this view; they found that older students contribute to

a higher moral reasoning tendency. Montenegro and Rodrigues (2020) support these findings, and they find significant evidence that older accounting students tend to judge earnings management more harshly than younger students. In contrast, other studies found a insignificant relationship between student age and moral reasoning and ethical behaviour (Armstrong, 1993; Chan & Leung, 2006; Christensen et al., 2018; LaGrone et al., 1996; Shaub, 1994; Shawver & Miller, 2017; Thorne, 2001, 1999; Tormo-Carbó et al., 2018). Most researchers measured age as a continuous variable (Armstrong, 1993; Chan & Leung, 2006; LaGrone et al., 1996; Shaub, 1994; Thorne, 2001, 1999; Tormo-Carbó et al., 2018). While Christensen et al. (2018) used a scale of (under 26, or more than 26), Andersen and Klamm (2018) used a scale of (18–22, or more than 22). Tormo-Carbó et al. (2018) have introduced the combined effect of gender and age on students' moral thinking. They found that both males and older females would possess a higher level of moral thinking after attending an ethics course (CSR course), while the same tend not to affect younger females.

3.7.3.3. *Previous ethics course.* Previous literature has approved the importance of ethics courses for business students (Adkins & Radtke, 2004; Tormo-Carbó et al., 2018), and it increases the moral development, ethical reasoning, ethical awareness of students. It was also suggested that an ethics course intervention combined with previous ethical learning could improve and predict student moral reasoning (Armstrong, 1993). In our sampled articles, all the studies that have taken the impact of an ethics course have found a positive relationship between moral reasoning and ethical awareness. For example, Shaub (1994) reported a development in the level of moral thinking for auditing students and auditors who have taken a college ethics course. Likewise, LaGrone et al. (1996) concluded that accountants might attain their best ethical awareness if ethics awareness became a part of their continuing education or training programs.

Moreover, Sugahara et al. (2010) found that high school's ethical learning experiences have developed Japanese and Chinese students' moral reasoning. Consequently, Tormo-Carbó et al. (2016) indicate that taking an accounting ethics course will enhance the level of moral reasoning. Besides, Tormo-Carbó et al. (2018) replied that students who have taken an ethics/ CSR course are aware of the importance of an ethics course and its effect on workplace decisions. Regarding the measurement of ethics course variable among the literature, all the studies in our sample measured it as a dummy variable. Lately, Montenegro and Rodrigues (2020) report that individuals who finished an undergraduate level in accounting (and that attended the accounting ethics course) be likely to judge earnings management in a harsher way as immoral practices.

#### **4. Summary of results, discussion and future avenues**

Regarding our first research question, it is worth mentioning that accounting ethics is still an emerging field, and it needs more development to face the consequences of the post-pandemic world. Through our search, we have noticed that there are limited studies on the field, particularly accounting ethics education. In line with previous review studies (such as Bampton & Cowton, 2013; Uysal, 2010), through our sampled articles, most of the studies were conducted in developed and common law countries, particularly in the USA. Besides, most of our sampled articles are published in high quality and impact journals which reflect the field's importance.

Concerning our second research question, most of the studies on our sampled articles used surveys and regression analysis regarding the statistical methods and data source. Moving to the main theories used, most of the studies in this area are either exploratory. Thus, the theories that have been discussed in the sampled studies were little. Most of the studies discussed the cognitive moral development theory because it is always surrounded by rules and regulations for all aspects of accounting when there is a decision or a judgment. Therefore, Kohlberg's approach to ethics about CMD can fit. Other theories used by researchers (Haidt's Moral Foundation Theory) might be convenient, but no suitable model is generally tested for it. In this context, given the exploratory nature of most research, the accounting ethics literature needs more development again (beyond CMD theory lenses) to face future challenges.



For the final research question, we provide a multilevel analysis by dividing the accounting ethics education literature into three levels: environmental, university, and individual. Each level is categorised into three groups: students, faculty members, and professionals. Our results revealed that most of the studies are focused on the individual level, followed by the university level and environmental level. Therefore, the analysis and practical implications of all this research for professionals is a clear gap that needs to be filled (there are few contributions in this target)

The environmental level contains the studies that have introduced a comparison between different groups according to their cultures, region, religion, country of education, etc. In our sample, only two studies were classified as environmental. One of the studies focused on comparing the morality of ethics development between two groups of the student. The other study compared the perception of accounting ethics between three groups of academics. Both studies emphasised the importance of teaching accounting ethics and highlighted the importance of ethics education before university. The results of both studies also indicate that cultural differences affect the education of accounting ethics.

The university level includes the studies that discussed academic views, course content of accounting ethics, and teaching techniques. A significant number of studies in our sample discussed this level. They conclude that most academics are aware of the importance of teaching accounting ethics; they also indicate that the head of department and peer support are vital factors that affect the effectiveness of teaching accounting ethics. Academics who teach accounting ethics could go under the training of ethics education; they also could combine preferable learning styles and teaching techniques which would enhance the effectiveness of ethics teaching excitingly. However, the previous accounting ethics education literature lacks studies that examine the preparedness of universities and faculty members in facing future challenges, which is highlighted the new crisis brought by COVID-19. One significant challenge that accounting ethics educators face is how the content of ethics material could be reflected on students' personalities. For instance, teaching the fraud triangle should be reflected on students' less cheating practices and therefore realising the ethical choices for their future decisions (White, 2021). Within this context, faculty members could apply new grading techniques that depend more on the students' behaviour and personality rather than emphasising the facts learned from the ethics course. The resistance to change is another new obstacle facing both teachers and students of accounting ethics (Ackermann, 2021). Online learning increasing the stress on teachers in dealing with new technologies and encouraging the students to learn. Therefore, it is crucial to understand the individual responses to any crises, and thus universities should maintain the management of their staff to ensure their ability to control the changes that arise from any future crises (Othman, 2021).

Moreover, it was found that new methods of learning such as case studies, role-playing, mix gender group, literature review, videos, and web learning could be of interest for students to understand accounting ethics. Evidence indicates that most universities do not teach accounting ethics as a separate course; ethics are tackled through some accounting courses, mainly in auditing courses. On the other hand, teaching the current COVID-19 situation to accounting students within the ethics content is more fragmented than ever before as it may help focus the fragmentation and ground the information on credible sources. Previous evidence (Bowyer, 2021) emphasises the importance of teaching historical events, especially within the economic sciences; therefore, teaching the current COVID-19 situation would enhance students' employability skills for unknown future events (Dyki et al., 2021) and their ability to make future ethical decisions.

The most level that has been addressed through the literature in our sample is the individual level; it includes studies that have focused on the personal features of faculty members or students that affect their morality or ethics development. The main focus of these studies was on student's personal characteristics, particularly gender and age. Most of the studies found no significant relationship between gender and moral development and ethical awareness. However, three studies found a significant positive relationship between a female student and moral



development and ethical awareness. On the other hand, regarding one study, all of the studies found no significant relationship between the age of the student and moral development and ethical awareness.

Another variable that has been extensively examined through the literature is the impact of an ethics course on students' moral development and ethical awareness. All studies in our sample indicate the importance of teaching an accounting ethics course, and they found that taking an accounting ethics course would enhance the level of moral development and ethical awareness of students.

Now more than ever, it will be vital for accounting ethics education research to be a top priority for researchers in the field. The new COVID-19 situation expands the previous gaps and creates a new opportunity for many future novelties and possibilities. As discussed above, most previous studies are conducted in developed nations; therefore, future research may consider the developing countries as the COVID-19 pandemic affect the whole world. Moreover, cultural studies would be valuable within the "new normal" changes that the pandemic has created.

More importantly, the pandemic has forced the teachers to do their jobs online or on a hybrid schedule, which mean fewer face-to-face lectures. Therefore, it is essential to be clear about what type of accounting ethics can they teach if only online learning is possible? What kind of discussion and dilemma-based teaching can be offered? And how experimental learning could be used in online accounting ethics courses? What is the possible combination of teaching methods, learning styles, ethics theories, accounting content, and academics' experiences that might better affect moral development and ethical awareness? Future research could make an effort in investigating new areas in this field to adapt them to the new normal. Moreover, for a better understanding of accounting ethics education, universities may consider teaching it not only with a separate course but also to include it with various accounting courses during the programme.

Concerning the multilevel analysis, as we mentioned earlier, most of the studies are concentrated on the individual level and the student as an object; however, the new pandemic affected professionals, academics, and many other individuals. With this regard, it might be suitable for future research to expand the investigations within other levels (i.e., environmental and university) and objects (i.e., faculty members and professionals). Furthermore, it could be interesting for future research to investigate the possibility and effect of including continuous accounting ethics courses and training within the professionals to mitigate the possibility of future distress.

## 5. Conclusion

Following the waves of high-profile financial scandals that surfaced from the 2002 and 2008 worldwide crises, several accounting failures cases were shown worldwide, which every time highlighted the importance of teaching accounting ethics principles. However, the consequences of the accounting failures have been reactive in every single crisis. Nowadays, the COVID-19 pandemic introduces a complex tapestry of ethical choices, economic and social crises, alarming health, and economic turbulences that could lead to financial trouble. Thus, again, inside another new worldwide crisis, it seems rational to consider the lessons learned during the last decades to reduce the financial and economic damages and quickly recover the activity. In this manner, to the best of our knowledge, this is the first study that offers a comprehensive review of the accounting ethics education field by employing SLR and content analysis on the Accounting Ethics Education literature.

The existing literature in the field of accounting ethics education show a considerable amount of work that scholars have already done on the topic. However, exploring the literature trend in the field allowed us to see the true impact of the corporate accounting scandals on the accounting ethics education field. This suggests that something more is needed in terms of accounting ethics education. Moreover, our review highlights the most influential articles and journals in this field. The primary theoretical backgrounds used in accounting ethics education are basically founded on the theories from the field of business ethics, while research did not yet build on recently developed concepts,

such as moral identity, domain theory, moral automaticity, and moral heuristics. Nevertheless, such methodologies have been employed in business ethics research and provide scholars with new insights of future research. The present study gives a comprehensive overview of the topic and thus contributes to more effective and efficient implementation of ethics education in accounting and future research. In this vein, our results suggest that to advance the progress and quality of ethics education, academics should take into consideration the course design and its development, particularly in terms of the content and structure of the course, the ethical frameworks and the teaching approaches, and the use of innovative rather than traditional methods. Furthermore, it could be interesting for future research to investigate the possibility and effect of including continuous accounting ethics courses and training the professionals to mitigate the possibility of future distress.

Concerning the multilevel analysis, as we mentioned earlier, most of the studies are concentrated on the individual level and the student as an object; however, the new pandemic affected professionals, academics, and many other individuals. With this regard, we still expect scholars to continue exploring the individual level and to expand the investigations within other levels (i.e., environmental and university) and objects (i.e., faculty members and professionals).

The recent COVID-19 pandemic reflects a recognition of and alertness to possible risks and how ethics education will remain a main priority in the future. The recovery of business is vital; however, it must be accomplished ethically and fulfils public interest. Therefore, according to the lessons learnt, our societies will need quicker and non-reactive responses from accounting ethics researchers. This time, within the current stressed business environment, we will need to overtake the pandemic's profound economic effects and not analyse the consequences.

Finally, this study might have some limitations in the search, selection and analysis of data. A significant limitation is the possibility of the non-inclusion of one or more critical vital articles in a substantial database, which was not due to a lack of methodology.

#### Funding

The authors received no direct funding for this research.

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#### Disclosure statement

The author(s) declare that there is no conflict of interest.

#### Citation information

Cite this article as: Rethinking the accounting ethics education research in the post- COVID-19 context, Zeena Mardawi, Elies Seguí-Mas & Guillermina Tormo-Carbó, *Cogent Business & Management* (2021), 8: 1984627.

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