ACCOUNTING PROFESSIONALS’ PERCEPTIONS OF ETHICS EDUCATION: EVIDENCE FROM TURKEY

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ABSTRACT

The purpose of this study is to investigate accounting professionals’ perceptions of (1) importance of education phases and environmental conditions in development of ethics awareness, (2) approaches in accounting ethics education in university and professional pre-qualification, and (3) coverage of accounting ethics education. Data was collected from public accountants via an online questionnaire during November and December, 2011. The questionnaire was developed based on a review of earlier studies. A total of 219 accountants replied to the survey. The findings demonstrated that most of the respondents (i.e. practicing accountants) have not taken ethics education previously. Secondly, the results provided evidence that all stages of education life, ranging from kindergarten to university, are important and contribute to the development of ethics awareness. Environmental factors are also important in the development of ethics awareness. Giving ethics as a stand-alone course is considered the most appropriate approach in teaching ethics. Responses indicated that “auditing” is the most and only course in which ethics should be taught. Moreover, the respondents approved the inclusion of ethics within various stages of the certified accountancy curriculum.

\(\text{Accounting, accountant, ethics, education, Turkey.}\)

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INTRODUCTION

Accounting education has been considered technical in nature (Gunz & McCutcheon, 1998). However, emergence of corporate scandals raised the question of “how much are ethical issues covered in accounting education?” Acting professionally requires more than technical knowledge. For example, professional bodies and business organizations, which realize the importance of ethics, establish codes of ethical behavior to guide and support individuals in ethical decision-making (Prodhan, 1998). However, these codes will not be sufficient for individuals to behave ethically. It needs to be supported by moral development and thought of others. Therefore, designing courses for enhancing moral reasoning is relevant in ethics education (Prodhan, 1998).

Ethics in business practice has attracted a renewed interest in the wake of the corporate scandals of the 1990s and early 2000s (Duarte, 2008). After those infamous corporate scandals arising from misdeeds of accountants and executives, ethics-related research has gained momentum. One of the streams of these works is the education of ethics in business and accounting schools, because ethics education is expected to reduce the level of fraud in the business world by integrating ethics into accounting programs (Caliyurt & Crowther, 2006). Earlier studies have been conducted on various samples, such as students, public accountants, academics or various combinations of them since they represent different facets of the subject. However, there some unanswered questions such as “which education phase is the most important in shaping ethical awareness of a person?”, “how ethics should be taught in university?”, “which subjects should ethics education cover?”, and “In which stage of Certified Public Accountancy internship, professional ethics should be considered?”. This study aims at answering these questions taking into consideration gender, education level, experience, and job title of the respondents.

The remainder of the paper is structured as follows. In the next section, a literature review is provided. In the third section, scope and methodology is presented. In the fourth section, results are analyzed. In the last section, concluding comments are provided.

1. LITERATURE REVIEW

There are various issues regarding ethics education within accounting such as giving it as a stand-alone course or integrating it with other accounting courses, its content and coverage, targeted goals, methods employed, and so on. Unlike the technical part of accounting education, teaching ethics in business schools seem to be away from structured coverage, methods, and so on. “Whose responsibility is ethics education?” is also one of the basic questions about ethics education. For
example, family, religious groups, school, university, business, profession are possible answers to the question (Bampton & Cowton, 2002). Actually, ethical issues penetrate all veins of the life. Thus, people continuously face ethical dilemmas in personal life and work life. Therefore, it cannot be squeezed to one point of education life; rather it should be dispersed over various stages of education life.

Proponents of ethics education argue that it has a positive effect on students’ ethical attitude, whereas some others argue that ethics cannot be taught. Bean and Bernardi (2007) state that ethics education is essential for certified public accountants, and it must be learned either at college level or professional level ethics courses in accounting. Before all, recognition of the importance of ethics education in business and accounting schools by both faculty members and students is the first step in achieving the targeted goals. Adkins and Radke (2004) provided empirical evidence that students perceive ethics education in accounting courses to be more important than faculty members do. In an Australian study, the great majority of survey respondents, who were students, expressed the view that “it is important for future managers” to study ethics, and also felt that they had benefited from studying ethics in undergraduate management subjects (Duarte, 2008).

Bampton and Cowton (2002) state that the question of “what place should ethics have in the curriculum?” is one of the basic issues regarding ethics education. There has been much debate on the subject in scholarly publications. Dellaportas (2006) indicated that a discrete course dedicated to accounting ethics education can be designed. Gunz and McCutcheon (1998) argue that ethics can be integrated into other courses rather than taught as a separate course. However, they contend that this approach might affect the commitment of instructors as the coverage depends on their will. Moreover, Richards et al. (2002) point out that finding sufficient time and space within curriculum in business schools is not easy since the business environment undergoes periodic changes and expansion which requires the addition of some topics. Thus, addition of a course may lead to cutting some other courses. A survey conducted on chairpersons of accounting departments in the US indicated that ethics received the most coverage in auditing course rather than other accounting courses (Cohen & Pant, 1989).

In the relevant literature, there are examples of two approaches; teaching ethics in accounting as a stand-alone course (Dellaportas, 2006) or integrating it within other accounting courses (Sims, 2000; Molyneaux, 2004). Dellaportas (2006) designed a discrete course in an Australian University entitled Ethical Issues in Accountancy (see course outline in Dellaportas, 2006, p. 396). He proved that the discrete accounting course emphasizing dilemma discussion has a positive and significant effect on students’ moral reasoning and development. Following another approach,
Sims (2000) explains how the business faculty at Nova Southeastern University instituted an Ethics Across the Curriculum Policy step-by-step. The business faculty’s commitment to ensure that students learn ethical issues are relevant in every business field is stated in policy statement for course syllabi. The policy requires the incorporation of ethics formally within objectives of various business courses, and inclusion of student assignments and classroom activities on the course syllabi. Other universities might adopt similar approach following the guidelines in the article (Table 1). Similarly, Dunfee and Robertson (1988) provide guidance how a business ethics course can be incorporated into key MBA courses based on a project implemented in The Wharton School. They show the inclusion of ethics topics into a sample of courses in detail.

<table>
<thead>
<tr>
<th>Table 1. Steps in developing Ethics across the Curriculum Policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>step 1</td>
</tr>
<tr>
<td>step 2</td>
</tr>
<tr>
<td>step 3</td>
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<tr>
<td>step 4</td>
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<tr>
<td>step 5</td>
</tr>
<tr>
<td>step 6</td>
</tr>
<tr>
<td>step 7</td>
</tr>
</tbody>
</table>

Prodhan (1998) succinctly states that the purpose of ethics education is to help people resolve ethical dilemmas. Felton and Sims (2005) explain very well what the targeted goals of teaching ethics should be. They suggest and provide examples of ten goals and in brief these are (Felton & Sims, 2005):

- Students should understand their core values at the end of the course, since it is a prerequisite for ethical decision-making,
- It should broaden students’ understanding of ethics and its complexities, since it goes beyond simplistic view of what is right and wrong,
- Students should realize that ethics is embedded in all business decision-making rather than an isolated discipline,
- It should broaden students’ cultural perspectives as ethics reflects cultural values,
- Students should be aware of expanding number of stakeholders rather than just investors and learn to take into consideration their interests,
- Students should learn to consider the consequences of a managerial decision-making for next generations,
- It should enhance the comfort levels of students to discuss ethical issues in managerial and other settings,
- It should increase students’ awareness of ethical and leadership accountabilities as managers such as exercising power responsibly and judiciously,
Accounting professionals’ perceptions of ethics education: evidence from Turkey

- It should develop an awareness within students that accountable managers need to expand their ethical sensitivities and accountabilities continuously across time,
- Students should be encouraged to understand the corporate cultures and values of companies when searching for jobs.

There are several suggested pedagogical approaches to achieve the above-mentioned targeted goals. McPhail (2001) suggests various methods that can be employed to develop an ethics program and a moral sensitivity towards others for accounting students such as group learning, real life case studies, role play, film, literature, and personal value journals. He further emphasizes the importance of interdisciplinarity about content of the course and composition of the class. However, regardless of the method implemented, the commitment of faculty members is very important in achieving desired result.

Moreover, there are some obstacles in front of ethics education in accounting. Limited material or in sufficient coverage of the subject within accounting textbooks (Bampton & Cowton, 2002), unwillingness of some academics to handle the subject, insufficiency of expert in the field, and not believing in benefits of ethics education might be among them.

2. METHODOLOGY

The questionnaire was developed based on a review of earlier studies, and put on the World Wide Web. Data was collected during November and December, 2011. A total of 219 accountants replied to the survey. This paper covers the analyses of seven questions from the questionnaire, some of which were modified from previous studies (Bampton & Cowton, 2002; Cohen & Pant, 1989; Caliyurt, 2007). Thus, seven sections of the questionnaire were structured to answer the following research questions:

- RQ1: Whether respondents have received accounting ethics education?
- RQ2: How important are education phases (i.e. kindergarten, secondary, high school, university) in the development of ethics awareness?
- RQ3: How important are environmental conditions (i.e. family, peers, education life, and work environment) in the development of ethics awareness?
- RQ4: How ethics education in accounting should be delivered to the students in university?
- RQ5: Which topics should accounting ethics course cover?
- RQ6: In which course should accounting ethics be taught?
- RQ7: How ethics education can be integrated into internship stage which is the initial stage of professional development?
3. ANALYSES AND RESULTS

3.1 Demographic background

As in every survey questionnaire, we asked demographic questions to the respondents regarding respondents’ gender, job title, income level, education, and experience. Out of 219 respondents, 179 are male and 40 are female. Furthermore, 124 respondents have experience of less than or equal to 10 years, the remaining 95 have more than 10 years. Most of the respondents are graduates of faculty, or holders of master degree or PhD. Majority of the responding accountants earn between 1,000-3,000 TL a month. The highest percentage in job title belongs to Certified Public Accountants (48.4 percent). The detailed statistics for all demographic properties are given in Table 2.

Table 2. Demographic background

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Female</td>
<td>40</td>
<td>18.3</td>
</tr>
<tr>
<td>Male</td>
<td>179</td>
<td>81.7</td>
</tr>
<tr>
<td>Total</td>
<td>219</td>
<td>100.0</td>
</tr>
<tr>
<td>II. Experience</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1-5 years</td>
<td>62</td>
<td>28.3</td>
</tr>
<tr>
<td>6-10 years</td>
<td>62</td>
<td>28.3</td>
</tr>
<tr>
<td>11-15 years</td>
<td>41</td>
<td>18.7</td>
</tr>
<tr>
<td>16-20 years</td>
<td>23</td>
<td>10.5</td>
</tr>
<tr>
<td>Over 20 years</td>
<td>31</td>
<td>14.2</td>
</tr>
<tr>
<td>Total</td>
<td>219</td>
<td>100.0</td>
</tr>
<tr>
<td>III. Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>High school</td>
<td>9</td>
<td>4.1</td>
</tr>
<tr>
<td>2-year college</td>
<td>13</td>
<td>5.9</td>
</tr>
<tr>
<td>Faculty</td>
<td>144</td>
<td>65.8</td>
</tr>
<tr>
<td>Master degree/PhD</td>
<td>53</td>
<td>24.2</td>
</tr>
<tr>
<td>Total</td>
<td>219</td>
<td>100.0</td>
</tr>
<tr>
<td>IV. Title</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intern</td>
<td>66</td>
<td>30.1</td>
</tr>
<tr>
<td>Independent Accountant</td>
<td>14</td>
<td>6.4</td>
</tr>
<tr>
<td>Certified Public Accountant (CPA)</td>
<td>106</td>
<td>48.4</td>
</tr>
<tr>
<td>Sworn-in Certified Public Accountant (SCPA)</td>
<td>6</td>
<td>2.7</td>
</tr>
<tr>
<td>No title</td>
<td>27</td>
<td>12.3</td>
</tr>
<tr>
<td>Total</td>
<td>219</td>
<td>100.0</td>
</tr>
</tbody>
</table>
Have you received accounting ethics education?
Initially, the respondents were asked whether they have received ethics education previously. 73 accountants answered “yes” to this question, whereas the remaining 146 answered “no”. We have checked whether males or females are more educated in terms of ethics; however the results did not show much difference. Those who are educated are twice as much as those who are not in both genders. Table 3 presents cross-tabulation of accountants who received accounting ethics education or not. In all titles, those who have received accounting ethics education are no more than those who have not.

Table 3. Have you received accounting ethics education?

<table>
<thead>
<tr>
<th>Have you received accounting ethics education?</th>
<th>No title</th>
<th>Intern</th>
<th>IA</th>
<th>CPA</th>
<th>SCPA</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>7</td>
<td>21</td>
<td>3</td>
<td>39</td>
<td>3</td>
<td>73</td>
</tr>
<tr>
<td>No</td>
<td>20</td>
<td>45</td>
<td>11</td>
<td>67</td>
<td>2</td>
<td>146</td>
</tr>
<tr>
<td>Total</td>
<td>27</td>
<td>14</td>
<td>66</td>
<td>106</td>
<td>6</td>
<td>219</td>
</tr>
</tbody>
</table>

Importance of education phases in the development of ethics awareness
We asked respondents to evaluate the importance of education phases in the development of ethics awareness based on a 5-point Likert scale of 1 (not important) to 5 (very important) (Table 4). Responses regarding four primary stages of education life, secondary school received the highest ranking (mean=4.55), followed by high school (mean=4.44), preschool (mean=4.39), and university (4.25). First of all, these means tell us that all stages of education life are important and contribute to the development of ethics awareness certainly.
However, comparison of means of items put forward that early and late education stages are relatively less important than the others. This might be due to the fact that children are too small to understand the ethical principles in their early lives. On the contrary, it may be too late to shape ethics awareness of a person in the university. Thus, ethics education should not be the concern of only university life, but also the concern of secondary and high school stages. In those stages, at least some of basic concepts can be taught to the students by using various tools such as media. Bampton and Cowton (2002) also found that school has the second highest responsibility in ethics education after family, but before university.

Table 4. Importance of education phases in the development of ethics awareness

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Dev.</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preschool (kindergarten)</td>
<td>4.39</td>
<td>0.944</td>
<td>3</td>
</tr>
<tr>
<td>Secondary school</td>
<td>4.55</td>
<td>0.773</td>
<td>1</td>
</tr>
<tr>
<td>High school</td>
<td>4.44</td>
<td>0.657</td>
<td>2</td>
</tr>
<tr>
<td>University</td>
<td>4.25</td>
<td>0.891</td>
<td>4</td>
</tr>
</tbody>
</table>

Importance of environmental conditions in the development of ethics awareness

We asked respondents to evaluate the importance of four environmental factors that shape the development of ethics awareness based on a 5-point Likert scale of 1 (not important) to 5 (very important) (Table 5). Responses indicated that family life plays a key role (mean=4.72) since an individual’s personality is shaped within family primarily by behaviors of parents. If parents set a good example for children, they are likely to mimic them in every situation. This finding corroborates Bean and Bernardi (2007) which states the importance of parental instructions in formation of personal values and ethical behaviors. Secondly, peers are considered very important as well (mean=4.47). Thirdly, education life after family is very important since children are spending years within schools. Curriculum, teachers, and social activities can raise ethical values of children to a higher point. Work environment is also important, because sometimes, environment pressure employees to behave unethically, such as managers and work conditions. A study conducted on university academics in British Isles also proved that family has the highest responsibility in ethics education followed by profession, school, university, business, and religious groups (Bampton & Cowton, 2002).

Table 5. Importance of environmental conditions in the development of ethics awareness

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Dev.</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Family life</td>
<td>4.72</td>
<td>0.568</td>
<td>1</td>
</tr>
<tr>
<td>Peers</td>
<td>4.47</td>
<td>0.699</td>
<td>2</td>
</tr>
<tr>
<td>Education life</td>
<td>4.43</td>
<td>0.722</td>
<td>3</td>
</tr>
<tr>
<td>Work environment</td>
<td>4.39</td>
<td>0.813</td>
<td>4</td>
</tr>
</tbody>
</table>
In previous studies, one of the commonly asked questions regarding ethics in accounting was whether it should be taught as a stand-alone course or integrated with other accounting courses. We required respondents to evaluate three choices based on a 5-point Likert scale of 1 (strongly disagree) to 5 (strongly agree) (Table 6). Surprisingly, none of the three items received much support from the respondents. The highest ranking belong to “stand-alone course (mean=3.78)”, followed by “extracurricular activities (conference etc.) (mean=3.61)”. Contrary to expectations, “within other accounting courses (mean=3.26)” got weak approval of professionals. In a previous study conducted on academics in Turkey, the opinion of teaching ethics integrated in other accounting courses was approved by most of the survey participants (Caliyurt, 2007). Hence, practicing accountants and academics think in a different way. This might be due to the reason that public accountants are able to see how vital ethics is in the profession and the extent of unethical practices. Therefore, they might think that the subject deserves to a separate course. On the other hand, academics might think that teaching ethics within other accounting courses in every relevant subject may cause students to grasp the subject better.

**Table 6. Accounting ethics education in university**

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Dev.</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stand-alone course</td>
<td>3.78</td>
<td>1.303</td>
<td>1</td>
</tr>
<tr>
<td>Within other accounting courses</td>
<td>3.26</td>
<td>1.271</td>
<td>3</td>
</tr>
<tr>
<td>Extracurricular activities (Conference etc.)</td>
<td>3.61</td>
<td>1.289</td>
<td>2</td>
</tr>
</tbody>
</table>

**Table 7. Independent samples t-test regarding accounting ethics education in university**

<table>
<thead>
<tr>
<th>Have you received accounting ethics course?</th>
<th>Gender</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes (N=73)</td>
<td>No (N=146)</td>
<td>t-test</td>
<td>Male (N=179)</td>
</tr>
<tr>
<td>Stand-alone course</td>
<td>4.10</td>
<td>3.62</td>
<td>2.735**</td>
<td>3.86</td>
</tr>
<tr>
<td>Within other accounting courses</td>
<td>3.23</td>
<td>3.27</td>
<td>-0.226</td>
<td>3.24</td>
</tr>
<tr>
<td>Extracurricular activities</td>
<td>3.67</td>
<td>3.58</td>
<td>0.483</td>
<td>3.61</td>
</tr>
</tbody>
</table>

** Significant at 0.01 level; * Significant at 0.05 level

Furthermore we checked whether the responses of accountants to this question changed based on previous exposure to an accounting ethics course. According to the results of independent samples t-test, preferences of accountants differ significantly (at 0.01 significance level) in terms of one item (Table 7). Those who have received accounting ethics course previously support teaching accounting
ethics course as a stand-alone course much more than those who have not received that course in earlier life. This might be attributed to the positive impact the course left on the accountants. Moreover, the same analysis has been conducted for gender, experience, education level, and job titles. The results revealed that there is a significant difference between male and female accountants. Male accountants are the proponents of stand-alone course much more than female accountants. For other demographic properties (i.e. experience, education level, and job titles), no significant difference has been found.

Which topics should accounting ethics course cover?

We asked respondents’ opinion on the coverage of accounting ethics course by providing five sentences. Their evaluation was based on a 5-point Likert scale of 1 (strongly disagree) to 5 (strongly agree) (Table 8). Means of all of the items were above 4.00 which corresponds “agree” or “strongly agree”. This means that all items should be taken into consideration for the inclusion in a possible accounting ethics course. However, accountants put a high priority on “honesty concepts”, followed by “ethical relationship among employees”, “national professional code of ethics”, “social moral values”, and “international professional code of ethics”.

Table 8. Which topics should accounting ethics course cover?

<table>
<thead>
<tr>
<th>Topic</th>
<th>Mean</th>
<th>Std. Dev.</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Honesty concepts</td>
<td>4.66</td>
<td>0.547</td>
<td>1</td>
</tr>
<tr>
<td>Social moral values</td>
<td>4.37</td>
<td>0.921</td>
<td>4</td>
</tr>
<tr>
<td>International professional code of ethics</td>
<td>4.29</td>
<td>0.843</td>
<td>5</td>
</tr>
<tr>
<td>National professional code of ethics</td>
<td>4.38</td>
<td>0.766</td>
<td>3</td>
</tr>
<tr>
<td>Ethical relationship among employees</td>
<td>4.42</td>
<td>0.708</td>
<td>2</td>
</tr>
</tbody>
</table>

In which course should accounting ethics be taught?

If ethics is taught within an accounting course, the question of “which course is the most suitable one?” needs to be answered. Some previous studies investigated this and found that auditing is the most suitable one (Bampton & Cowton, 2002; Cohen & Pant, 1989). In a similar manner, we asked the same question to the accountants. Their responses indicated that “auditing” is the most and only course in which ethics should be taught (Table 9). This finding supports Cohen and Pant (1989) and Bampton and Cowton (2002). The means of other courses are quite below 4.00, and therefore, they received limited support from accountants. The acceptance of auditing strongly might be attributed to the importance of function of auditing in business organizations. Because, auditors ultimately confirm the practices of all other accounting practices, and verify that financial statements do not include material misstatements. Thus, when auditing does not function properly, there is no other point to catch the misstatements in financial statements. Especially, the
subject gains so much importance in case audited financial statements belong to publicly traded companies. Because, millions of investors are deceived by those statements, and make investment decisions based on these statements. However, leaving ethics education to just auditing in accounting seems problematic, since every accounting course includes some ethical issues.

**Table 9. In which course should accounting ethics be taught?**

<table>
<thead>
<tr>
<th>Course</th>
<th>Mean</th>
<th>Std. Dev.</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditing</td>
<td>4.34</td>
<td>0.951</td>
<td>1</td>
</tr>
<tr>
<td>Tax</td>
<td>3.48</td>
<td>1.369</td>
<td>2</td>
</tr>
<tr>
<td>Financial accounting</td>
<td>3.07</td>
<td>1.386</td>
<td>4</td>
</tr>
<tr>
<td>Cost and managerial accounting</td>
<td>3.21</td>
<td>1.394</td>
<td>3</td>
</tr>
</tbody>
</table>

**Table 10. Independent samples t-test regarding the inclusion of ethics education in accounting courses**

<table>
<thead>
<tr>
<th>Have you received accounting ethics course?</th>
<th>Experience</th>
<th>t-test</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes (N=73)</td>
<td>No (N=146)</td>
<td></td>
</tr>
<tr>
<td>Auditing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.42</td>
<td>4.29</td>
<td>0.999</td>
</tr>
<tr>
<td>4.35</td>
<td>4.31</td>
<td>-0.205</td>
</tr>
<tr>
<td>Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.73</td>
<td>3.36</td>
<td>1.928*</td>
</tr>
<tr>
<td>3.41</td>
<td>3.70</td>
<td>1.390</td>
</tr>
<tr>
<td>Financial accounting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.27</td>
<td>2.97</td>
<td>1.502</td>
</tr>
<tr>
<td>2.93</td>
<td>3.50</td>
<td>2.643**</td>
</tr>
<tr>
<td>Cost and managerial accounting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.53</td>
<td>3.04</td>
<td>2.509**</td>
</tr>
<tr>
<td>3.07</td>
<td>3.61</td>
<td>2.492**</td>
</tr>
</tbody>
</table>

*** Significant at 0.01 level; ** Significant at 0.05 level; * Significant at 0.10 level

Furthermore, we conducted independent samples t-test to investigate whether there are significant differences among sub-groups in terms of the answer of this question (Table 10). Those who received accounting ethics course support the inclusion of ethics within tax, and cost and management accounting courses more powerfully than those who did not. In addition, experienced accountants, which have more than 15 years of experience, support the inclusion of ethics course within financial accounting, and cost and management accounting courses more than less experienced ones. Actually, one of the basic reasons of unethical behavior is considered tax evasion, thus there are some ethical issues to be handled in tax course. In financial accounting course, students learn complete accounting cycle which begins with journal entries and ends up with preparing financial statements. There are some accounting concepts to be considered when doing the entire job within the cycle such as objectivity, reliability, social responsibility and so on. These concepts are key points in behaving ethically. In cost and management
accounting, there some ethical issues as well. Unit cost calculation affects directly
to the cost of inventories reported on the financial statements. Thus, a business can
impact the monetary amounts by manipulating cost calculations. Management
accounting also handles some topics which have ethical aspects. For example,
budgeting and performance analysis are two important subjects of this course.
There are a lot of behavioral aspects of these two practices. Many budgetary games
are played by employees during the process due to avoid punishment or get
rewarded. Manipulation of expenses or revenues is just one example. Teachers may
find plenty of instances at least to touch on ethical issues in these courses.

Integration of ethics education into internship stage of accounting profession

According to the findings of a survey, in terms of the delivery of ethics education,
there was a strong consensus among professional accounting bodies worldwide that
ethics should be learned as part of the pre-qualifying programs in the accounting
profession (Jackling et al., 2007). Therefore we asked another question to the
survey participants about how ethics education should be integrated into the
professional qualification at the start-up. Three answers were provided to the
respondents (Table 11). The most rated item is the exposure of candidate certified
public accountants during the education within internship stage (mean=4.06). Second possible way is the inclusion of ethics questions into the examination
subjects of internship exam at the start-up of certified public accountancy
(mean=3.91). Alternatively, ethics questions can be asked at the finishing
examination of internship (mean=3.79). In general, we can say that all three
statements are supported by the respondents.

Table 11. Inclusion of accounting ethics education within internship
at the start-up of profession

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Dev.</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inclusion of ethical questions within start-up examination of internship</td>
<td>3.91</td>
<td>1.212</td>
<td>2</td>
</tr>
<tr>
<td>Inclusion of ethics course within education given during internship</td>
<td>4.06</td>
<td>1.028</td>
<td>1</td>
</tr>
<tr>
<td>Inclusion of ethics questions within examination at the end of internship</td>
<td>3.79</td>
<td>1.282</td>
<td>3</td>
</tr>
</tbody>
</table>

CONCLUSION

The purpose of this study is to investigate accounting professionals’ perceptions of
ethics education in Turkey. The findings demonstrated that most of the respondents
have not taken ethics education previously. Secondly, the results provided evidence
that all stages of education life are important and contribute to the development of
ethics awareness. However, comparison of means of items put forward that early and late education stages are less important than the others. This might be due to the fact that children are too small to understand the ethical principles in their early lives. On the contrary, it may be too late to shape ethics awareness of a person in the university. Thus, ethics education should not be the concern of only university education, but also the concern of secondary and high school stages.

Responses indicated that family life plays a key role in the development of ethics awareness since an individual’s personality is shaped within family primarily by behaviors of parents. If parents set a good example for children, they are likely to mimic them in every situation. Peers are also considered very important as well. Everyone knows that how much youth are affected from each other especially in 15th years. Furthermore, education life after family is very important since children are spending years within schools. Curriculum, teachers, and social activities can raise ethical values of children to a higher point. Work environment is also important, because sometimes, environment put pressure on employees to behave unethically, such as managers and work conditions.

Surprisingly, the methods of delivering ethics education to students were not approved by the respondents. Giving ethics as a stand-alone course received the highest score, followed closely by extracurricular activities (conference etc.). Contrary to expectations, teaching ethics within other accounting courses did not get the approval of professionals. Moreover, they agree on that the coverage of accounting ethics course should include honesty concepts and moral values along with professional code of ethics.

Furthermore, responses indicated that “auditing” is the most and only course in which ethics should be taught. Other courses were not opted for possible exposure of students to ethics. The acceptance of auditing and rejection of other courses in this question might be attributed to the importance of function of auditing in business organizations. Because, auditors ultimately confirm the practices of all other accounting practices, and verify that financial statements do not include material misstatements. Thus, when auditing does not function properly, there is no other point to catch the misstatements in financial statements. Especially, the subject gains so much importance in case audited financial statements belong to publicly traded companies. Because, millions of investors are deceived by those statements leading business to the bankruptcy. Moreover, the respondents approved the inclusion of ethics within various stages of certified accountancy curriculum since it is the last chance of receiving formal ethics education at the start-up the profession.
Finally, the findings have some implications for families, educators, business schools, corporations, and professional and regulatory bodies. Families are the fundamentals of a society which initially shape future generations’ characters and personality. Primarily, parents’ contribution to the moral development of children is great. In their subsequent lives, they will frequently refer to that moral development while making decisions in ethical dilemmas. After families, educators are the most influential on a generation’s ethical awareness development in every stage of education. In addition to teaching sciences, they are expected to handle social issues and behavioral factors. Similar to parents, teachers are great references for today’s children but tomorrow’s employees or managers in deciding what is ethical or unethical. Other than educators, great responsibility also falls on the shoulders of education system. Curriculum design, extracurricular activities, and invitation of professionals’ to schools are important factors in heightening the ethical awareness of students. Business schools are the places in where students are exposed to the formal ethics education either as a stand-alone course or within courses. As dealt with in literature review part, the faculties should deal with the subject by formalizing how it should be delivered, developing policies and taking concrete steps. If its importance is not recognized and not dealt with seriously, everyone should expect more corporate scandals in the future years. Professional and regulatory bodies in a country need to show that setting the regulations and taking precautions about ethical work environment is one of their vital duties. Corporations have also great responsibility in ensuring ethical behavior among employees. They are assumed to prepare ethical work conditions, establish ethical culture and policy so that employees can behave accordingly. Corporate culture should not foster unethical behavior by some applications such as putting too much pressure on employees and exaggerating in rewarding.

REFERENCES


