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## SOCIOLOGY | RESEARCH ARTICLE

# Teaching strategies in accounting ethics: a students' assessment of preferred teaching styles

Peace O. Okougbo<sup>1\*</sup> and Elewechi N. Okike<sup>2</sup>

**Abstract:** Accounting ethics training is pivotal for future accountants; hence, the rationale for its inclusion in the curriculum of accounting undergraduates. Different teaching methods which may either be passive or active are adopted in teaching accounting ethics. Students are not usually required to assess the most effective teaching methods that help them make better ethical decisions. This study assesses the students' preferences of teaching methods that aid their ethical decision-making process. The opinions of a cohort comprising 245 accounting undergraduates enrolled in an accounting ethics class were examined after being taught an accounting ethics module using both active and passive teaching strategies. The students were required to rank their preferences of the various teaching methods adopted during the ethics instruction. The results revealed that active teaching strategies ranked better which implies that the students preferred the active teaching strategies to the passive ones. Educators should, therefore, ensure that active learning strategies are adopted in teaching ethics because they provide the best medium for communicating ethical instructions and enhancing ethical decision-making.

**Subjects:** Educational Research; Higher Education; Study Skills

**Keywords:** Accounting ethics; teaching methods; ethical decision making; active teaching methods; passive teaching methods

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### PUBLIC INTEREST STATEMENT

This article examines students' preference for different teaching strategies adopted in teaching accounting ethics in Nigeria. It is the first paper to address this issue in Nigeria, a country that is bedeviled by corruption and therefore, not only is it important to teach accounting ethics, equally important is how it is taught.

## 1. Introduction

Education is pivotal to the growth of any economy, and it is for this reason that the sustainable development goals list quality education as its fourth goal. This study, which focuses on teaching and learning outcomes, aligns with the sustainable development goal geared towards ensuring inclusive, equitable quality education and promoting lifelong learning opportunities for all.

Accounting education ought to prepare future professionals to enter a principle-based, rules-oriented field of activity in which technical knowledge of accounting standards and ethical awareness are vital (Costa & Pinheiro, 2021). Ethical behaviour is a crucial issue for society, business, and the accounting profession. Accountants who ought to be the curators of integrity and fairness have surprisingly neglected their primary responsibility and are now culprits of corporate fraud (Okougbo et al., 2014). The incidence of creative accounting and window dressing prominent in the Enron, Adelphia, World Com, Parmalat, Tyco, and Cadbury Nigeria scenarios, borders on whether sound ethical practices exist in organizations (Okike & Idowu & Louche, 2011; Okougbo & Okike, 2015).

Academic literature suggests that the study of ethics is at least 2,300 years old with questions of right and wrong deliberated at length by both Plato and Aristotle during the classical period in Athens and have been treated subsequently by Western philosophers (Sims & Felton, 2006). The debate on teaching ethics has graduated beyond whether ethics can and should be taught to identify approaches and strategies for teaching ethics (McWilliams & Nahavandi, 2006). As soon as it is agreed that ethics should be included within accounting curriculums, academics are faced with the task of developing an appropriate pedagogy (Ellis, 2013). Teaching ethics is certainly not teaching students what to think, but it is all about teaching students to ponder on the big picture of decision-making (Lang, 2007).

A drawback of integrating accounting ethics in each accounting subject is the possibility of educators placing more emphasis on technicalities and less emphasis on the ethical dimension of the subject. Also, a fundamental weakness of the current curriculum on accounting education seems to be the inappropriate time allocation, and availability of materials for the teaching of ethics alongside accounting subjects (Mahdavikhou & Khotanlou, 2012; McNair & Milam, 1993).

A course on ethics ought to make students aware that what may seem to be an ethically responsible decision when revised from a short-term perspective often has long-term adverse and inadvertent significances that are ethically negligent (Sims & Felton, 2006). Teaching ethics in the classroom by repeatedly asking students to identify moral problems and define the issues at stake can improve and polish their moral discernment (Bok, 1976).

Solberg et al. (1995) argue that ethics education should be a process of guiding the students to discover their values so that they can live ethically than simply learning ethics. Solberg et al. recommend that students can learn to live ethics through a student-created class code of ethics, learning about ethical theory and foundations, faculty development and accountability, analysing contemporary ethical cases, engaging in a project in ethical reasoning, and participating in community service.

While there is considerable support for integrating ethics education in accounting curricula, research presents inconsistent evidence on how best to integrate it (Christensen, Cote, & Latham, 2018; Robinson et al., 2020). Accounting educators have been hesitant to shift from the traditional lecture-based approach to action-focused and student-centred methods because such methods are generally time-consuming and may require greater dedication (Adler & Milne, 1997). Despite this disinclination, some accounting educators have thought it is appropriate to introduce

active learning strategies to teaching accounting ethics because of the perceived benefits which include a higher level of student involvement in learning and enhanced moral reasoning. Felton and Sims (2005) recommend that the teaching of ethics should be inductive, not inferential and the learning environment should be highly interactive. Loeb (2015) points out that the advantages of active learning strategies are: realism, the durability of learning, the opportunity for student input, added appeal, enhanced educational experience, and supporting instructors. Medeiros et al. (2017) propose that specialized, focused, and workshop-based training programs are especially essential for improving business ethics.

To corroborate the findings in the literature that action centred approaches are more impactful in teaching accounting ethics than the traditional lecture approach, it is pertinent to investigate the students' preferences of different teaching strategies adopted in teaching accounting ethics. This study investigates accounting undergraduates at five privately owned universities in Southwest Nigeria. It specifically ascertains the most preferred strategy for teaching accounting ethics.

## **2. Review of literature**

Proponents of accounting ethics education have often been saddled with the decision of whether to have accounting ethics as a stand-alone course or as a piecemeal integrated into other courses. In support of an integrated model, McDonald (2004) opines that it not only aids student experience with relevant ethical problems, but also involvements associated with precise applications of resolving issues in applicable discipline domains. Liu et al. (2012) find that ethics education in accounting displays insufficiencies in terms of code-bound content, less systematic formal training, less informal hands-on training, and less usage of partnering in comparison to ethics education in medicine and law.

There have also been debates over the years as to whether accounting ethics should be incorporated in the curriculum as a stand-alone course or integrated into other accounting-based courses. A stand-alone course on accounting ethics is advantageous because the relevance of ethics is emphasised, and it is treated as a subject in an identical manner as more traditional, technical areas such as management accounting, taxation, organisational behaviour, etc. (Jennings & Marriott, 2013). Uwuigbe and Ovia (2011) recommend that ethics should be taught as a stand-alone subject rather than integrating it into an auditing course.

Langenderfer and Rockness (1989) elucidate that there is a philosophical-practical dilemma in deciding if ethics should be taught in discrete ethics courses or should be incorporated in other accounting courses. They propose that the philosophical-practical dilemma exists when educators sometimes teach ethics as a stand-alone course from the philosophical perspective without bringing in a practical viewpoint. Williams and Elson (2010) suggest that a course in accounting ethics would be most beneficial as a three-credit-hour senior-level undergraduate elective course.

Kerr and Smith (1995) and Loeb (1994) have outlined several methods of presenting ethical issues to include lectures, textbooks, videotape presentations, educational novels, case studies, and articles from various publications. Teaching methodologies are usually classified into active strategies (experiential) or passive strategies (nonexperiential) (O'Leary & Stewart, 2013). An accounting ethics educator can utilize active learning strategies, passive learning strategies, or a combination of both (Loeb, 2015). Passive teaching techniques used in training accountants include a lecture with complementary class notes and assignments, guest lecturers, a guided examination of professional codes, vignettes with instructive interventions, and viewing professionally produced videos (O'Leary & Stewart, 2013). Passive knowledge transfer must give way to active engagement in learning (Waddock, 2005). Classroom lectures and problem-solving methods should be supplemented with open and objective discussions regarding the morality of alternative decisions (Huss & Patterson, 1993). When presenting ethical issues using case studies, attention should be given to the disastrous personal consequences of unethical behaviour (Kerr & Smith, 1995). Graham et al. (2013) recommend that faculty should utilize a variety of approaches to effectively teach ethics to their accounting students.

However, based on the lack of consensus in the literature as to the best forms of strategies for ethics education in accounting, two hypotheses were formulated: the first to test the agreement amongst students on their rank-ordered preferences of the teaching strategies. The other hypothesis was formulated to test the significant difference in the students' rank-ordered preferences of the teaching strategies.

### 3. Methods

The study used data collected from a survey of 245 accounting undergraduates enrolled at an accounting ethics class at five privately owned universities in southwest Nigeria. These students are selected from south west Nigeria because it has the largest number of privately owned varsities. The students are selected based on their enrollment in an accounting ethics course at the selected universities. A questionnaire is administered to the students to enable them to rank the order of their preferences of the different teaching strategies adopted in teaching the accounting ethics course. The questionnaire is distributed to the students requiring them to ascertain which teaching strategy is more effective in helping them make the most appropriate ethical decisions. The teaching strategies which are examined in this study include case studies, digital video, role plays, lecture notes, group learning, games, films/movies. The students were required to rank each teaching strategy on a scale of 1 to 7 with 1 representing the most preferred and 7 representing the least preferred teaching strategy.

### 4. Data analysis procedures

The Friedman test is used to assess whether there is a significant difference between the teaching strategies. The Kendall W test is also referred to as Kendall's Coefficient of Concordance and it is a normalization of the Friedman test. The Kendall W test is used to assess the agreements amongst respondents. If W equals zero, it means there is no agreement or a perfect disagreement amongst respondents and if W equals 1, it means there is perfect agreement amongst the respondents. If the Friedman tests result is significant, the Wilcoxon sign ranked test, a post hoc test, is conducted to determine which pairs of variables are significantly different. Manalo and Del Rosario (2013) use the Kendall W test and Friedman test to rank the students' preferences of eight teaching strategies.

### 5. Results

#### 5.1. Selected profile of the participants

This section presents a description of the participants of the study in frequency counts and percentages.

Table 1 shows that there are 63.4% females and 33.8% males. This suggests that the female students are more than the male students.

##### 5.1.1. Ranking of teaching strategies

This segment describes the median rank assigned to the teaching strategies (Case Study, Film/Movies, Games, Digital video, Role Play, Group Learning, Lecture Note Delivery) that are adopted in teaching accounting ethics. The seven teaching strategies are ranked on a scale of 1 to 7 with 1 as the most preferred and 7 as the least preferred. The median scores are chosen over the mean rank

**Table 1. Distribution of Participants by Gender**

GENDER	Frequency	Per centage (%)
Male	97	33.8
Female	182	63.4
No response	8	2.7
Total	287	100

**Table 2. Median Scores of Teaching Strategies Ranked by Students**

	N	Percentiles		
		25 <sup>th</sup>	50 <sup>th</sup> (Median)	75 <sup>th</sup>
Case Study	245	2.00	3.00	5.00
Game	245	2.00	4.00	6.00
Role Play	245	2.00	4.00	5.00
Film/Movie	245	2.00	3.00	5.00
Digital Video	245	2.00	4.00	5.00
Group Learning	245	2.00	4.00	6.00
Lecture note delivery	245	2.00	5.00	7.00

scores because the median is the most appropriate determinant of average for data classified on an ordinal scale (University of Leicester, 2009).

Table 2 shows the median preference ranks for the case study, game, role play, film/movie digital video, group learning, and lecture note delivery are 3 (2 to 5), 4 (2 to 6), 4 (2 to 5), 3 (2 to 5), 4 (2 to 5), 4 (2 to 6), 5 (2 to 7), respectively. Case Study and movie have the lowest median score with 3 points each while lecture note delivery has the highest median score with 5 points. Based on the 7-point scale with 1 representing the most preferred and 7 representing least preferred, case study and movie appear to be the most preferred amongst the teaching strategies. On average, case studies and movies are therefore the most preferred of the teaching strategies while lecture notes are the least preferred based on the ranks assigned. This implies that the students prefer to be taught accounting ethics using case studies and movies than the other methods.

**6. Kendall W test**

This section investigates the agreement between the students on their most preferred teaching strategies amongst the seven (case study, movies, games, digital video, role play, group learning, lecture note delivery) highlighted teaching strategies adopted in teaching accounting ethics.

Table 3 shows the agreement between the students based on the ranking of their most preferred teaching strategies. The W value (0.028) which is approximately zero, proposes that there is very little agreement amongst the respondents. This implies that there is a minimal agreement between the students on their preferences of the teaching strategies.

Seven teaching strategies (case study, film/movies, roleplay, games, group learning, and lecture note delivery) are ranked and tested using Kendall's coefficient of concordance. It is observed that there is very little agreement amongst the respondents on their ranked ordered preference of the teaching strategies. This implies that the students do not agree about which of the teaching strategies they prefer. The strategies are ranked on a 7-point scale with 1 representing the most preferred and 7 representing the least preferred teaching strategy. The Kendall W test is conducted generally for all the participants, and it is inferred that almost all the students have

**Table 3. Agreement amongst the Students on their Preferred Teaching Strategy**

Number of observations	245
W	0.028
Chi-square	41.228
df	6
p value	0.000
Source: computed for this study	

**Table 4. Statistical Difference in the Median Scores among the Teaching Strategies**

Number of observations	245
Chi-square	41.228
Df	6
p value	0.000

Source: computed for this study

different preferences for each of the seven teaching strategies examined (case study, film/movies, roleplay, games, group learning, and lecture note delivery). Therefore, the seven teaching strategies are not equally preferred by the students. This result is supported by the finding of Manalo and Del Rosario (2013) who also observe slight agreement between the respondents on their rank-ordered preferences of eight teaching strategies. The reason why there is very little agreement amongst the students on their preferences may be because the students are taught accounting ethics using different teaching pedagogies.

### 7. Friedman test

This section examines the difference in the median scores among the seven teaching strategies (case study, games, movies, digital video, role play, group learning, lecture note) used in teaching accounting ethics.

The chi-square value in Table 5 represents the Q value which is the result for the Friedman test. The result suggests that there is a statistically significant difference in the students' rank-ordered preference of the teaching strategies,  $\chi^2(6) = 41.288$ ,  $p = 0.000$ . This implies that there are differences between related groups but the reason for the difference is unclear. To determine the pair responsible for the differences, it is important to carry out a post hoc test using the Wilcoxon Sign ranked test and make a Dunn-Bonferroni adjustment to prevent the occurrence of a Type 1 error. The adjusted significance is the result of the Bonferroni correction which is achieved by multiplying the number of tests by the p-values of each pair.

Based on the Dunn-Bonferroni post hoc tests (see Table 4), there is a significant difference between the ranking of watching movies and lecture note delivery ( $p = 0.000$ ), case study and lecture note delivery ( $p = 0.000$ ), role plays, and lecture note delivery ( $p = 0.001$ ), group learning, and lecture note (0.048) after Bonferroni. There were no significant differences between any other teaching strategies.

### 8. Discussion

The debate on teaching ethics has graduated beyond whether ethics can and should be taught to identifying methods and pedagogies for teaching ethics (McWilliams & Nahavandi, 2006). It is also important to find out whether there is an agreement among the students about their preferred teaching pedagogy. Our study confirmed that there is an agreement amongst respondents on their preferred teaching strategy. Seven teaching strategies (case study, film/movies, role-play, games, group learning, and lecture note delivery) are ranked and tested using Kendall's coefficient of concordance. It is observed that there is very little agreement amongst the respondents on their ranked ordered preference of the teaching strategies. This implies that the students do not agree about which of the teaching strategies they prefer. The strategies are ranked on a 7-point scale with 1 representing the most preferred and 7 representing the least preferred teaching strategy. It is inferred that almost all the students have different preferences for each of the seven teaching strategies examined. Therefore, the students do not equally prefer the seven teaching strategies. This result is supported by the finding of Manalo and Del Rosario (2013) who equally observe slight agreement between the respondents on their rank-ordered preferences of eight teaching strategies. The reason why there is very little agreement amongst the students on their preferences maybe because the teaching strategies used to teach the selected students may differ across universities resulting in a tendency for disagreement amongst respondents.

**Table 5. Pair-Wise Comparisons Based on Friedman Test**

Pair of Variables	Test Statistic	Standard Error	Standard test statistic	Significance	Adjusted Significance
Movie-Case study	0.27	0.195	0.136	0.892	1.000
Movie- Role Play	0.202	0.195	1.035	0.301	1.000
Movie- Group Learning	0.429	0.195	-2.196	0.028	0.590
Movie- Digital Video	-0.480	0.195	-2.457	0.014	0.294
Movie- Games	0.553	0.195	2.834	0.005	0.097
Movie- Lecture notes	-1.024	0.195	-5.249	0.000	0.000***
Case study- Role Play	-0.176	0.195	0.899	0.369	1.000
Case study- Group Learning	-0.402	0.195	-2.060	0.039	0.828
Case Study- Digital Video	-0.453	0.195	-2.321	0.020	0.426
Case Study- Games	-0.527	0.195	-2.698	0.007	0.147
Case Study- Lecture notes	-0.998	0.195	-5.113	0.000	0.000***
Role play- Group Learning	-0.227	0.195	-1.161	0.246	1.000
Role play- Digital Video	-0.278	0.195	-1.422	0.155	1.000
Role play- Games	-0.351	0.195	1798	0.072	1.000
Role play- Lecture notes	-0.822	0.195	-4.214	0.000	0.001***
Group Learning- Digital Video	-0.051	0.195	0.261	0.794	1.000
Group Learning- Games	0.124	0.195	0.638	0.524	1.000
Group Learning —Lecture notes	-0.596	0.195	-3.053	0.002	0.048**
Digital Video— Games	0.073	0.195	0.376	0.707	1.000
Digital video— Lecture notes	0.545	0.195	-2.792	0.005	0.110
Games—Lecture notes	-0.471	0.195	-2.415	0.016	0.330

The study also examines whether there is a significant difference in the students' rank-ordered preferences of each of the seven teaching strategies. The seven teaching strategies examined are case studies, film/movies, role-play, games, group learning, and lecture note delivery. These seven strategies are ranked on a 7-point scale with 1 representing the most preferred and 7 representing the least preferred teaching strategy.

The result reveals that there is a significant difference between the rank-ordered preferences of the teaching strategies. The results show a significant difference because the students rank the teaching strategies differently. Manalo and Del Rosario (2013) corroborate the findings that there



are significant differences among the students' rank-ordered preferences of each of the seven teaching strategies.

Since the median score is used as a measure of averages when ordinal data is estimated, the result of the Friedman test explains that not all the median scores of teaching strategies are equal. A post hoc test is carried out because of the significant difference observed amongst the seven teaching strategies. The post hoc test uses the Wilcoxon sign ranked test with a Dunn-Bonferroni adjustment to identify the pairs of teaching strategies that are significantly different. There is a significant difference between the ranking of watching movies and lecture note delivery; case study and lecture note delivery; role-plays, and lecture note delivery, group learning, and lecture note delivery after Bonferroni. There were no significant differences between any other teaching strategies. This implies that lecture note delivery which is a passive learning strategy ranks completely differently from other active learning strategies (film/movies; case study; role-play; and group learning). This emphasizes the relevance of active learning strategies as pointed out by Loeb (2015) to include realism; durability of learning; opportunity for student input; added appeal; enhanced educational experience, supporting instructors.

## 9. Conclusion and recommendations

The findings of this study reveal that there is a slight agreement between the students on their preferred teaching strategies. Be that as it may, on the average, it is observed that the students prefer the active learning strategies over the passive learning strategies. Consequently, accounting educators need to be trained on how to incorporate active learning strategies in teaching accounting ethics. A plethora of literature especially in the international context has demonstrated that ethics can be taught to accounting undergraduates as well as examined at the professional level. Be that as it may, there exists a dearth in the literature about how accounting ethics should be taught, especially in the Nigerian environment. This study, therefore, emphasizes the importance of teaching accounting ethics using active learning strategies. The active learning strategies will enable the students to become active learners rather than passive learners such that the students can personally construct their knowledge. Accounting educators should ensure that accounting ethics as a taught course is taught using active teaching strategies, such as case studies, role plays, digital video, games, etc. which are useful in aiding the teaching process of accounting ethics. This study surveys the opinions of 245 students at five privately owned universities in Nigeria who are enrolled in an accounting ethics class. Since this sample size may be limited, further studies may examine a larger number of students in non-privately owned universities. This study, therefore, lends credence to the sustainable development goal of promoting quality education in the sense that it provides support for educating accounting undergraduates to get them better prepared for their roles in the future.

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**Peace O. Okougbo:** Conceptualisation, Data extraction and original draft.

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