



SIEC-ISBE: 82th INTERNATIONAL CONFERENCE 2010
Albury Wodonga, Australia, 18 – 23 July, 2010

PEDAGOGICAL PROGRAM

S11 - Seminar

Title **Responding to the Challenge: A model to transform accounting students' ethical understanding**

Presenter's Name **Daniel Murphy**

Presenter's Email Address damurphy@csu.edu.au

Presenter's Complete Address Faculty of Business
Charlest Sturt University
Thomas Mitchell Drive
Thurgoona



Presenter's expertise or experiences that relate to proposal topic Dianne McGrath and Daniel Murphy have both published in the accounting education literature and completed a project that mapped the development of generic graduate skills and attributes within the undergraduate accounting degree at Charles Sturt University

Presenter's Name **Ms Dianne McGrath**

Presenter's Email Address dmcgrath@csu.edu.au

Presenter's Complete Address Faculty of Business
Charlest Sturt University
Thomas Mitchell Drive
Thurgoona



Presenter's expertise or experiences that relate to proposal topic Dianne McGrath and Daniel Murphy have both published in the accounting education literature and completed a project that mapped the development of generic graduate skills and attributes within the undergraduate accounting degree at Charles Sturt University

Description of Session Content	<p>A spate of ethical failures by accounting professionals in the business world have led to calls within the accounting education literature for an even greater emphasis to be placed on ethics education for accounting students (Albrecht et al., 2006; Leung and Cooper, 2005; Molyneaux, 2004). This paper reviews some of the current approaches to teaching ethics to undergraduate accounting students and reflects on them from a critical perspective. Within the paper it is recognised that as the dominant language of business, accounting as a discipline has played a significant role in creating and sustaining the social construction represented by the current dominance of economic rationalism (Boyce 2004; Guthrie 1999). Whilst the conflicts and contradictions that exist within the discipline of accounting and emanate from its practice are widely recognised within the extant accounting research literature (Boyce 2004), accounting educators have allowed themselves to be constrained by narrow disciplinary boundaries and critique of the discipline within the curriculum has been limited. There has been little attempt to develop critical analysis skills by encouraging students to reflect on the social and political context within which accounting operates.</p> <p>Finally, the paper adopts a critical approach to propose an ethical teaching model which aims to transform the ethical development and understanding of undergraduate accounting students.</p> <p>The paper represents one part of a larger study by the researchers which mapped the development of graduate skills and attributes, including ethical understanding, within the three year accounting degree structure at Charles Sturt University.</p>
Objectives of session	<p>Report on the teaching of ethics to undergraduate accountants Reflect on the mapping of generic skills and in particular the teaching of ethics</p>
Session attendees should be able to	<p>Develop a greater understanding of the challenges of teaching ethics within a three year accounting degree structure</p> <ul style="list-style-type: none"> •
Audience	Practitioners/Academics
Handouts (to be distributed at session by presenter)	No