



# Ethics Study in Professional and Vocational Education: Voices from Practitioners

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**Abstract:** Higher education vocational institutions train professionally applied talents, and accounting study is one of those vocational studies. This research aimed to conduct a survey in Hong Kong and collect the views from the responding practitioners on whether they agreed with the inclusion of an accountant's involvement in ethics education could benefit accounting students; meanwhile, their views on additional ethics elements required for our current ethics education. Surveys ( $N = 164$ ) were collected via web-based online and hardcopy avenues. Convenience samples were adopted. We found that a majority (82.3%) of total respondents ( $N = 164$ ) answered positively that the inclusion of an accountant's involvement in ethics education could benefit students. In addition, age and gender do make a difference in their answers, while their working location does not affect much of their answers. Practitioners voiced out that practical work experience, for example, an internship is more important than knowledge learned. The views from the responding vocational practitioners reveal that border ethics elements of accounting education are expected to be included in our current curriculum.

**Keywords:** Accounting, ethics, learning & teaching, internship, vocational, Greater Bay Area

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## INTRODUCTION

Higher education vocational institutions train professional applied talents. Accounting study is one of those vocational studies, the majority students taking accounting would aim to work in accounting and related field after their graduation, vocational based institutions do therefore train and deliver a large number of specialized accounting talents to enterprises (Cheung, 2020; Zhang, 2018). Under the dual function of knowledge and practice, vocational based, institutions should bear a responsibility to educate all-embracing talents, to allow suitable curriculum setting, and to actively carry out innovated learning and teaching mode so to educate more accounting students for the society to adapt to this era (Zhang, 2018).

There is a need for exemplary ethical behaviour from those running our business institutions. The contemporary financial crises arises because of individual selfishness, (Beverungen, Dunne, & Hoedemaekers, 2012). The ethical and moral dimension of management, business and government is now being observed and regulated at the organization, state, national and international levels (Small, 2006). The corporate world has changed, as has the culture in business; thus, academics and business students should be aware that there will be ethical and moral issues they will have to face at some time (Small, 2006).

Business ethics is not a special set of ethical ideas that are different from ethics in general applicable only to

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business (Frederick, Post, & Davis, 1992). Businesses need to be ethical as they are important parts of a society. Many universities/colleges have now recognized the implications of the increasing attention on business ethics and have therefore included ethical content in their educational programme (Brunton & Eweje, 2010).

The area of ethics is a profoundly complex domain and this complexity has an impact not only on students and teachers, but also on practitioners (Hill, 2004). In Borkowski and Ugras (1998) study, it was found that additional exposure to ethics theory and ethical dilemmas would benefit the business community, whether in practice or in academia. Researchers have found that students in business facing ethical decisions are largely in cognitive stages 2 or 3 of Kohlberg; an initial emphasis on stage 3 reasoning may be necessary to enable students to aspire to and comprehend stage 5 reasoning, so that their development is feasible and desirable (Brooks & Dunn, 2011). Since a sense of ethics and moral development can be enhanced through the educational process, there is need for additional efforts by accounting teachers and researchers to work on the ethics education in accounting (Bakar, Ripain, Amirul, Fatah, & Bosi, 2019; Gaa & Thorne, 2004; Huss & Patterson, 1993).

## LITERATURE REVIEW

Accounting is a vocational study, ethics education is an essential constituent an accounting students should apprehend, vocational educational educators should attend to curriculum design and delivery so to let students have ability to achieve not only core technical skills but also skills that enable them to survive in this ever-changing world (Cheung, 2020; Suharti & Pramono, 2016). In contrast to business people, professionals are required to have a high degree of ethical responsibility to society. Professionals do have expertise in their profession and the technical power they have enables them to gain opportunities to take advantage of lay persons who do not have similar technical knowledge (Cowton, 2009). Brooks and Dunn (2011) states that, if there is no formal ethics education, accounting students and graduate accountants need to develop their ethics cognitive judgement by trial and error from their workplace colleagues when they face ethical dilemmas. However, it would be very ineffective for our society to have our future accountants learn in such an undesirable way. Nevertheless, we do include business ethics/ethics in our accounting curriculum, either in the way of standalone module or have it embedded in related modules such as finance, accounting or business related modules.

Accounting educators have also responded to the fall in ethical standards by increasing the portion that relate to ethics in the accounting curriculum and changing the curriculum delivery (pedagogy) so as to improve students ethical awareness and behaviour. Many accountants have encountered professional ethics in their education or during their continued professional development. Acknowledging the importance of ethics education of the accounting programmes in Hong Kong, therefore, the professional accountants views on the additional ethics elements required and whether the inclusion of an accounting professional, vocational practitioner in ethics education could benefit accounting students are the main area to be discussed in this paper.

## RESEARCH METHODOLOGY

The survey was conducted in Hong Kong in 2013. Surveys ( $N = 164$ ) were collected via web-based online and hardcopy avenues. Convenience samples were adopted. The participants were professional accountants who were working in Hong Kong. The prerequisite to being a member of a professional accounting association was at least three years work experience in accounting or accounting related fields. Members of the associations were the end-users of the day-to-day work of the entry-level accountants. Professional accountants are responsible for the work done by their junior accounting staff, either via direct or indirect reporting lines in the organisations.

An article by Schaupp and Lane (1992) presents an alternative method for discussing ethical issues and this method supports that idea that use of newspaper articles that raise relevant ethical issues, along with practitioner involvement, improves the educational process. Schaupp and Lane explain the implementation of this method with a detailed description of the use of newspapers and the involvement of the speaker (the practitioner). It was interesting to discover the opinions of the respondents of the study towards this type of involvement of a professional in the field in teaching such a class on ethical issues, particularly as there are increasing concerns in the field of academia surrounding the methods and tools for teaching business ethics (Calabretta, Durisin, & Ogliengo, 2011). With the insight sought from this article the following question was developed. Traditionally, business ethics/accounting ethics are taught via textbook approach. If an accounting professional is invited to present to a class of accounting students a practical case with ethical issues, do you agree the involvement of the accounting professional will benefit the students? Respondents

are required to rate on a scale of five, the 5-point Likert scale ranges from strongly disagree, disagree, neither agree or disagree, agree and strongly agree.

We also ask the respondents opinion on an open-end question. Basically it is an extension of the ethics themes we had shown on the survey. The respondents had already been introduced 17 common ethics related themes and they were asked to rate the importance of these 17 ethics items for ethics education. 3 out of the 17 themes were added by experts and the remaining 14 ethics items were collected from the following documents, namely: syllabi of ethics related courses in accounting degree level programmes offered in Hong Kong; syllabi of ethics related examinations of professional accounting associations; and the codes of ethics of professional accounting bodies. The 17 themes are as follows: integrity, independence, conflict of interest, corruption issues, code of ethics, insider trading, threat and safeguard, resolving ethical dilemma, regulatory framework, corporate governance, consistency, devotion, whistle blowing, perseverance, social responsibility, stakeholder theory and ethics theory. After the respondents had rated we asked the respondents an open-ended question "Besides the above items, can you think of any element(s) that should be included in the ethics education?" This added question is included because some ethics themes considered important by accountants are not given the desired level of emphasis in the syllabi. Of the 164 respondents, over ten percent of respondents provided their views on this open-ended question.

## RESULTS AND DISCUSSION

Table 1 below shows the frequency and percentage of respondents views on the inclusion of an accounting practitioner's involvement in ethics education. All respondents answered this question ( $N = 164$ ), mean score equal to 4.2 and standard deviation 0.774. There are over 82.3% (strongly agree,  $n = 64$ , agree,  $n = 71$ ) of respondents who answered this statement positively and 1.2% answered it negatively (strongly disagree or disagree). The remaining 16.5% neither agree nor disagree. This indicates a majority of accountants agree that the inclusion of an accounting practitioner's involvement in ethics education could benefit students.

Table 1 *Frequency and Percentage of Accountants Views on the Inclusion of an Accounting Practitioner's Involvement in Ethics Class*

	Frequency	Percentage
Strongly Disagree	1	0.6%
Disagree	1	0.6%
Neither Agree nor Disagree	27	16.5%
Agree	71	43.3%
Strongly Agree	64	39.0%
Total	164	100.0%

Further, we investigate if the gender of the respondents would affect their views on this question, and we find that overall, 81% and 84% of male and female respectively answered positively (i.e., agree and strongly agree) in this question, and 47% male and merely 26.6% of female answered they strongly agree to this question though Table 2 below shows the details.

Table 2 *The Male and Female Accountants View on the Inclusion of a Practitioner's Involvement in Ethics Class*

	Gender				Total
	Male	Percentage	Female	Percentage	
Strongly Disagree	1	1%	0	0%	1
Disagree	1	1%	0	0%	1
Neither Agree nor Disagree	17	17.0%	10	15.6%	27
Agree	34	34.0%	37	57.8%	71
Strongly Agree	47	47.0%	17	26.6%	64
Total	100	100%	64	100%	164

We also investigate if the age of respondents would affect their views on this question. Table 3 shows that, for those

in the middle age range in this survey (35-54 years), they do have similar views (Strongly agree & agree: age group between 35 and 44: 41.5% & 41.5% and age group between 45 and 54: 45.5% & 38.6%). While for the age group below 35 and over 55, they do show some difference. For the 3 categories together, namely: strongly disagree, disagree and neither agree nor disagree, there is 23.8% for age under 35 and merely 12% for age over 55. And, for positive responses (strongly agree and agree), there are 76.2% and 88% respectively for the groups of below 35 and over 55 years old, of which, to say strongly agree, obviously, there are 28.6% and 52% respectively for under 35 and over 55. It shows that senior accountants, in other words, more vocational experience professionals positively, consider to include a practitioner to present a practical case with ethical issues in class will benefit students.

Table 3 *Cross Tabulation Showing Age Category*

	Age Category								Total
	<35		35-44		45-54		≥55		
Strongly Disagree	0	0	1	1.9%	0	0	0	0	1
Disagree	1	2.4%	0	0	0	0	0	0	1
Neither Agree nor Disagree	9	21.4%	8	15.1%	7	15.9%	3	12%	27
Agree	20	47.6%	22	41.5%	20	45.5%	9	36%	71
Strongly Agree	12	28.6%	22	41.5%	17	38.6%	13	52%	64
Total	42	100%	53	100%	44	100%	25	100%	164

As ethics is culture related, we investigate if there is a different view between those accountants who ordinary work in Hong Kong ( $n = 151$ ) and those who are not ( $n = 13$ ). As the data were collected in Hong Kong and for those who could return the questionnaires are those having connections in Hong Kong. They might be residing in Hong Kong and have work engagement outside Hong Kong. There are Hong Kong people who work outside Hong Kong, a few days in a week, in nearby Greater Bay Area (including Macau, and nearby Mainland China cities). From the results, these two groups of respondents share similar thoughts on both the positive and negative views.

Table 4 *Cross Tabulation Showing Ordinary Work in Hong Kong*

	Ordinary Work in Hong Kong				Total
	Not	Percentage	Yes	Percentage	
Strongly Disagree	0	0	1	0.7%	1
Disagree	0	0	1	0.7%	1
Neither Agree nor Disagree	2	15.4%	257	16.5%	27
Agree	6	46.1%	65	43.0%	71
Strongly Agree	5	38.5%	59	39.1%	64
Total	13	100%	151	100%	164

In summary, we find that over eighty percent of the respondents view there should be a positive benefits to students to have a practitioner to present a practical case with ethical issues to them. The age and gender of the respondents would affect the views on this question, while the respondents ordinary work in Hong Kong or not share similar views. The following paragraph will be discussing the response from the open-ended question. Respondents responded in relation to learning and teaching, internship, work place and values/virtues.

### ***Learning and Teaching***

One respondent suggested that using life situations for teaching ethics provide simple life examples to illustrate complicated concepts during teaching. To link ethics education to our business environment, one respondent suggested the “history of significant financial crisis e.g., Global Financial Crisis (GFC) as a case study”. The advantage of using life examples is that they increase student interest. Life example is always a pedagogy in vocational programmes. This piece of comment echoes with the results received from the previous question. Accountants view life experience presented by a practitioner would benefit to students.

### ***Internship/Vocational/Workplace***

Benjamin Franklin's famous quote "Tell me and I forgot, teach me and I remember, involve me and I learn." Respondents suggested that practical experience is important in ethics education such that internships may help students to experience ethical dilemmas. A comment received, "Practical experience is more important than knowledge learnt, internship should be added for students to experience any potential ethical dilemma during internship." This indicates that vocational study does have an emphasis on the "practical aspect." The education should not only instil ethics knowledge to students but also provide an environment for students to apply that ethics knowledge learnt. Facing ethical dilemmas is a day-to-day issue and student interns may be first to encounter this issue in an ethics sense. Real life experience is important to accounting students. Comparing ethics education in accounting to that of other vocational background, such as medicine and law, the former is deficient in informal hands-on-training (Liu, Yao, & Hu, 2012).

Vocational education is education that prepares people to work. "Telling them the ethical standard and culture in the organisation" and another recommended that courses "identify between unethical and business practice." Different organisations have different cultures and their ethical standards may be different. Some suggested that students should learn both the ethical standards and culture in their organisation and the difference between unethical and business practice. These issues should be introduced to accounting students before they start work in the business world. However, these issues are quite subtle and might be difficult to include in the curriculum.

One respondent suggested "a clear concept of what ethics is about and why it is important to incorporate ethics as the root to good corporate practice. It is important to let the candidate know the severe consequence for any breach of ethical requirements when working for the corporation or institution." Accounting graduates have not much experience and they might not know the consequences. One respondent suggested that organisations, at the company level, should assist their employees if ethical issues arise from any actions of their supervisor "Explicit guideline how to deal with the supervisor's pressure; identify between unethical and business practise."

A respondent mentioned that, alongside the students own ethics education, there should be scepticism towards the ethics of other stakeholders. This is a very practical advice, and graduates should bear in mind that they will soon be in the business world. There are various types of people they will encounter in their various stages of working life. People might have a hidden agenda when they provide information to accountants.

### ***General Values/Virtues***

Some respondents suggested items that are common to all people, and not particularly in their employment. They stated that "The number one importance is honesty; number two is integrity. Not telling lies, not taking things not belong to you", "polite", "common sense, justice, fairness." Honesty, justice and fairness are basically virtues of people, one should observe them in life including when they carry out their job duties. These values/virtues might not be included in the senior level of education, but in their general education. These values/virtues should not be taken less seriously when people are working in the business field.

## **CONCLUSION AND IMPLICATIONS**

In new era, we understand that the working environment has been changed, and people may not work for a job for his whole life. Ethics education is definitely one of the skills that students should learn in the vocational studies. For students join the workforce, experienced accountants could assist young accountants by alerting them to possible ethical issues in the real business environment. In actual world practice, the professional practitioner should always act as positive examples to their subordinates. The linkage between theory and practice should always be observed.

For future study, in-depth interviews could be employed to explore the issues raised in the open-ended questions, such as the pedagogy and ethical issues raised in relation to business practices. A few respondents replied regarding the issues of value and virtues, saying that they should be learnt. These elements are not quite related to undergraduate level ethics education. Further interviews to collect ideas would be useful for the development of a wide range of curricula content on such possibilities as primary, secondary and undergraduate levels of ethics related studies.

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