

# **Teaching Crabs to Walk Straight: Is there a place for Ethics Education in Malaysian Accountancy Courses?**

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## **Abstract**

Recent releases from the International Federation of Accountants (IFAC) highlight the importance of ethics education. Academic institutions employ varying methods of teaching ethics and place varying levels of emphasis on ethics teaching during a business/accounting degree. This paper attempts to evaluate whether teaching ethics to final year accountancy students is beneficial. At the commencement of a semester 85 final year accounting students were given five ethical scenarios on which to make an ethical decision. During the semester they were subject to two different methods of teaching ethics, a traditional lecture/tutorial process and a group assignment.

After a significant gap, students were re-presented with the ethical scenarios and asked what action they now considered appropriate. In all five instances students offered a more ethical response the second time. When asked to evaluate the methodologies the students considered both training methods to have a positive effect on their ethical thinking. The results suggest it is beneficial to include ethics teaching in accountancy courses, if the profession's goal of ethical practitioners is to be achieved.

**Keywords:** Teaching, ethics, Malaysia, accountancy students, methodology, empirical testing.