

# Ethics education and accounting programmes in Ghana: does university ownership and affiliation status matter?

Samuel N. Y. Simpson<sup>1</sup> · J. M. Onumah<sup>1</sup> ·  
Akua Oppong-Nkrumah<sup>1</sup>

Published online: 24 November 2015  
© Springer International Publishing AG 2015

**Abstract** One very important remedy proposed for the wide-spread ethical failure of accountants in recent years is ethics education. Although ethics education has been variously explored in the literature, the nature of ethics education in accounting programmes and the factors that are associated with the integration of ethics education still remain largely unexplored, particularly in the context of developing countries and at university level of education. This study, therefore, ascertains the nature of ethics education and examines how two factors, namely the type of institution and the affiliation status of the institution, affect the structure and integration of ethics education in the accounting programmes of universities in Ghana. Drawing on primarily secondary data from twenty-seven (27) out of the thirty-four (34) universities in Ghana, results show that the content and structure employed in integrating ethics into accounting programmes are associated with the type of institution and the affiliation status of institutions.

**Keywords** Ethics education · Accounting programme · Universities · Ghana

## Introduction

Calls for ethical behaviour and business practices is not a recent development (Thau 1962). However, the calls have been accentuated over the years due to reports of

---

✉ Samuel N. Y. Simpson  
snysamuel@ug.edu.gh; snysamuel@gmail.com

J. M. Onumah  
jmonumah@ug.edu.gh

Akua Oppong-Nkrumah  
apeprahyeboah@gmail.com

<sup>1</sup> Department of Accounting, University of Ghana, P. O. Box LG 78, Legon, Ghana

business failures and scandals stemming from unethical managerial behaviour and business practices (e.g., Enron, WorldCom). In response to these developments, educators at both university and professional levels have introduced ethics into their curricula, hence the resurgence of interest in ethics education (e.g., Apostolou et al. 2013; Armstrong et al. 2003; Cohen and Pant 1989; Fisher 2005).

Ethics education has generally been explained as deliberate educational attempts designed to promote ethical awareness and decision-making (Jackling et al. 2007). Over the years, there have been various studies on ethics education from different perspectives: designing and teaching business ethics (Felton and Sims 2005; Sims and Felton 2006), perception of students and faculty on the importance of ethics and accounting ethics education (Adkins and Radtke 2004), implementation of ethics in accounting programmes (Ghafarri et al. 2008) and many more. However, many of the existing studies are based on data from developed economies, arguably, because many of the ethical improprieties reported are said to have originated from the developed countries (see Enron, WorldCom).

In the specific case of accounting, the coverage of ethics in accounting is said to be minimal, with the exception of auditing (Cohen and Pant 1989). Also, an inventory of studies by the International Accounting Education Standards Board (IAESB) (2006) reveals that few studies examine ethics education in the accounting curriculum. Thus, the IAESB (2006) report calls for global studies, because, ethics is a global subject that is not the reserve of a particular class of people.

In the light of the above and considering the fact that issues of ethics are still pertinent today, continued research is essential to give fresh perspectives on ethics education in accounting. In fact, studies on ethics education in the accounting discipline, using evidence from developing countries, are scanty (Onumah et al. 2012). Moreover, many of the studies focus on establishing the existing ethics in the training of accounting students, pedagogy of accounting ethics and many more (see e.g., Apostolou et al. 2013; Fisher et al. 2007; Fisher 2005). This current study therefore has a unique focus, in that it not only seeks to establish the existence of ethics in the accounting programmes of universities, but it also seeks to introduce other elements such as the type of university (i.e., ownership) and affiliation status. Studies have suggested that regulation is one factor that influences institutions' choice to integrate ethics into their programmes (Nelson et al. 2014; Rutherford et al. 2012; Sims and Sims 1991; Whitla 2011). This study examines how affiliation (a source of regulation) and the type of institution (ownership) are associated with the inclusion of ethics education as part of the accounting programmes of universities.

To achieve the foregoing objectives, data are drawn from Ghana, a developing country. The choice of Ghana for this study is due to a number of reasons. First, universities in Ghana have been attracting many foreign students from the sub region in recent years. Secondly, a World Bank report (2004) on the observance of codes showed that the pre-qualification programmes in the sub-region, including Ghana, did not comply with the IFAC requirements on ethics education in professional accountancy training. Moreover, Onumah et al. (2012) revealed that about seventy percent (70 %) of key stakeholders such as employers and employed university graduates argue that ethics training of accounting graduates is inadequate. In fact, using students' familiarity of the IFAC code as an indicator of the level of ethics in their accounting programme, none of the respondents were familiar with the Code. Thus, evidence from Ghana

serves as an effective representational case study for many other developing countries in Sub-Saharan Africa.

The remainder of the paper is as follows. The next section presents an overview of the literature relevant to the objectives of the paper. Specifically, the section focuses on the concept of ethics education in general and accounting ethics in particular, as well as the factors that may influence a university's decision to introduce ethics education into any programme. This is followed by the presentation and justification of the research method adopted. The findings are presented in the penultimate section. The final section presents conclusions made by relating findings to the literature..

## Overview of the literature

### Nature of ethics education

Literature on ethics suggests that business ethics and related ethical issues constitute one of the topical areas over the past two decades (Apostolou et al. 2013; Armstrong 1993; Felton and Sims 2005; IAESB 2006; Sims and Felton 2006). Although getting consensus on many aspects of the subject appears elusive, review of the literature shows some level of agreement with respect to the means by which ethics can be integrated into any curriculum (IAESB 2006). They include the pervasive approach (where ethical content is integrated into several accounting courses), the discrete method (where ethics is taught as a separate area of study), and the combined approach (where both methods exist in the same programme).

Despite the foregoing developments, evidences on the best approach to include ethics courses in a programme are mixed. Proponents of the discrete method argue that one well-organized, reasonably long course in accounting ethics for accounting students sensitizes them on the critical and complex nature of analysing and solving ethical problems (see e.g., Fisher et al. 2007). Fisher (2005) adds that having a separate course impresses upon students the institution's commitment to, and the importance of, ethics education. On the other hand, advocates of the pervasive method posit that since ethical dilemmas are possible in all functional areas of accounting, ethics content should be integrated into all accounting courses. In fact, the IAESB (2006) reports that a separate ethics course "may diminish the appearance of relevance of the topic to accounting candidates, especially if the materials used are either overly theoretical or overly simplistic" (p.71). Furthermore, the report indicates that ethics is not an isolated issue but an integrated part of the daily life and experience of the business student.

Empirically, recent studies show overwhelming support amongst accounting educators for embedding ethics in accounting courses (see e.g., Armstrong et al. 2003; Ghafari et al. 2008;). However, a limitation highlights that this approach requires almost all educators in the programme to understand and teach ethical issues in their respective areas of knowledge (IAESB 2006).

In the light of the above debates, some scholars argue that either approach, when employed alone, is insufficient in equipping accounting students with the requisite skills to deal with ethical challenges on the ground (see e.g., Armstrong 1993; Hildebeitel and Jones 1991). In fact, Armstrong (1993) advocates for a structure that includes both a separate course and embedded courses. In this way, the distinctive and

important benefits of each approach are fully achieved. Also, IAESB (2006) recommends that this approach recognizes the relevance of ethics to all aspects of the professional life of the accountant, since ethical issues are discussed in areas where they arise naturally from the subject matter.

Beyond the above approaches, there are debates on whether ethics courses should be a core (compulsory) or an elective. Arguably, a core course ensures that all students receive the requisite ethics education; hence recent studies argue for ethics courses to be a core course (Evans and Weiss 2008; Rutherford et al. 2012; Whitla 2011). Earlier, Piper et al. (1993) observed that an elective course has the tendency to suffer from a self-selection bias. Also, an elective ethics course may convey the impression that ethical behaviour is optional (Gandz and Hayes 1988; Whitla 2011).

The foregoing studies suggest that choices in relation to the nature of ethics education are influenced by various factors. Some scholars have argued that these factors are both internal and external and may assume the form of coercion (see Nelson et al. 2014; Rutherford et al. 2012). Some of these factors are discussed below.

### **Factors affecting ethics education**

A perusal of literature brings out various recurring themes that affect the decision of heads of academic institutions to integrate ethics into the accounting curriculum and also determine the form that it takes. The notion that a person's ethical framework is fixed and cannot be modified often is cited as the major objection to ethics education (IAESB 2006). The attitudes of stakeholders regarding ethics education vary. Whilst some scholars reject the idea completely, others are sceptical about the effectiveness of ethics education. Still, others are neutral and adopt a "there is no harm in trying" disposition, and others are positive about its benefits and support it (McDonald and Donleavy 1995). Sims (2002) found that the first step in instituting a policy was for the faculty to declare that it believes in the importance of ethics education. Also, if policy makers do not believe in the relevance and effectiveness of incorporating ethics content into the curriculum, they will not be willing to commit time and resources to see it through (Uyar and Gungormus 2013).

Earlier, Sims and Sims (1991) reported that external pressure generated from professional organisations is one major factor that increases the likelihood of accounting educators including ethics in the curriculum. For instance, it is a precondition of qualification that accountants engage in a programme of structured training in ethics and, in most countries, professional accountants are bound by a code of ethics developed by the International Federation of Accountants (IFAC 2009a). Thus, where accounting education regulators require ethics education as a prerequisite for accreditation or affiliation, ethics education will form a significant part of the accounting curriculum.

At the university level, studies show that there are both external and internal factors that influence the inclusion of ethics education in business education in general. Earlier, scholars argued that the inability to introduce new topics or courses into overcrowded degree programmes is one barrier to the inclusion of ethics in the business curriculum (Lampe 1996). Generally, ethics is viewed as a "soft" course, and so educators are usually not willing to devote time and effort to it at the expense of what they view as

more important courses (Power 1991). Also, the issue of insufficient materials for teaching is suggested as a factor for low ethics coverage.

Ethics education is most frequently addressed in auditing courses (Cohen and Pant 1989), and yet the most popular auditing textbooks devote only one chapter specifically to the subject of ethics. Puxty et al. (1994) found that accounting and auditing textbooks recommended by the member bodies either avoid any consideration of ethical principles or reduce ethical principles to a mechanistic following of written behavioural guidelines. However, Gunz and McCutcheon (1998) are of the view that lack of material argument is often used to camouflage a more broad-ranging reluctance to incorporate ethical issues into the course. Similarly, other scholars argue that business and accounting educators do not have sufficient training to teach ethics in accounting (Cohen and Pant 1989). They add that the lack of appropriately trained or qualified teachers has implications for ethics education. For instance, Adkins and Radtke (2004) suggest that a lack of training would cause teachers to avoid ethics in their courses, or deal with the topics only superficially.

From the external perspective, studies show that for accreditation and affiliation purposes, accreditation bodies, particularly those in developed countries (e.g., The Association to Advance Collegiate Schools of Business, AACSB), require business schools to include ethics courses in their programmes (Evans et al. 2006; Rutherford et al. 2012). However, the content and structure often are made the prerogative of the individual universities.

Related to the issues of affiliation is university type, that is, ownership. Evidence from many developing countries, including Ghana, shows that the universities are either publicly or privately owned. Moreover, the privately owned universities may be owned by a religious body or otherwise. Evans et al. (2006) posit that schools that are affiliated to religious institutions are likely to include ethics courses (see also Rutherford et al. 2012). This argument suggests that universities owned by religious bodies are likely to include at least an ethics course into their curriculum. Also, Rutherford et al. (2012) hypothesized that, privately owned universities are more likely to include an ethics course than public universities. Results from the study showed that private universities are much more likely to include ethics course than public universities (Rutherford et al. 2012). Also, private universities with religious affiliation or ownership make ethics courses core (Evans et al. 2006; Rutherford et al. 2012).

From the internal perspective, some scholars argue that, the prestige of the university programmes, internal politics and power arising from faculty interests, coalitions and relative size of non-accounting departments, gender and educational background of the university's leadership, and amount of the university's financial resources, may influence the introduction of ethics related courses (Evans et al. 2006; Rutherford et al. 2012). For instance, Evans et al. (2006) argue that universities running prestigious programmes are likely to include ethics course to reflect their responsiveness to current issues. Moreover, universities with general management and marketing departments that are relatively larger will devote more attention to ethics courses. They reported that whilst the results show that the prestige of the university programme influences decisions to introduce ethics course, the relationship is not statistically significant. In the case of the relative size of department, results show a significant relationship between the relative size of management non-accounting department and the presence of ethics course. Also, Rutherford et al. (2012) report that universities with

leaders (e.g., deans) who are females include ethics courses in their programmes. Moreover, deans with educational background in management require students to take ethics courses. Furthermore, contrary to their expectation, for universities with greater financial resources, it is less likely that ethics courses are included in their curriculum. Finally, their results show that politics and the power issues arising from the relative size of faculty in a management department does not statistically influence the decision to include an ethics course.

Based upon the foregoing literature, ethics education requires some level of coercive pressure from accreditation bodies at national level and some considerations specific to the universities which may include politics, power, financial resources, gender of leadership, and many more. However, many of the above studies are not based on specific programmes, hence the focus on accounting in this study. Moreover, though not explored in the literature, the age, size and reputation of the university may influence ethics education. This, Hannan and Freeman (1984) postulate, is because organisations, including schools with significant financial wealth, older and larger, are likely not to feel pressured to change due to external pressures that are not mandatory.

## Research method

The research population consists of institutions that offer accounting programmes in Ghana. According to the National Accreditation Board (NAB), there are a total of thirty-four (34) institutions that offer accredited accounting programmes (distinct accounting programmes and business programmes with accounting majors) in Ghana as at December, 2013; seven (7) public and twenty-seven (27) private institutions (National Accreditation Board, n.d). Due to the small population size, request letters were sent to the population, and twenty-seven (27) favourable responses were received (see details in Table 1). This was followed by the collection of secondary data in the form of curriculum documents and course outlines. Moreover, general information on the type of institution, name of accounting programmes offered, and affiliation was sourced from the institutional websites as of December 2013. For example, Table 2 shows details of university affiliation relationships in Ghana. As can be seen from the Table 2, only four (4) of the public universities provide mentoring role (parent institution).

The collected data were analysed and managed using a data spread sheet designed to collect data on each institution. The areas of inquiry were based on the IAESB's outline of areas of enquiry for the qualitative analysis of ethics education (IAESB 2006, p. 29).

**Table 1** Types of universities

Type of institution	Total	Total responses	Response rate (%)
Public	7	6	85.7
Private religious	15	12	80
Private non-religious	12	9	75
Totals	34	27	79.4

**Table 2** Affiliation

Parent universities	Frequency	Percentage
Parent Inst. A	7	25.9
Parent Inst. B	5	18.6
Parent Inst. C	7	25.9
Parent Inst. D	1	3.7
No parent Inst.	7	25.9
Totals	27	100

Furthermore, other developed categorisations include institutional information and structure of ethics education, the approach to ethics education, and many more.

To ascertain whether the university type and affiliation relate to ethics education in accounting programmes, the relevant categorisations were cross tabulated and results shown in brackets. Further, the Pearson's Chi-Squared test was employed to test the association between various variables and the type of institution as well as affiliation.

## Results and discussion

In achieving the primary objective of the study, a key consideration was to elicit information on whether the institutions include ethics education in their accounting programmes, the structure they employ in including it (separate or embedded courses or both), as well as whether the courses are core or elective.

Results from the analysis of the data show that twenty (20) out of the twenty-seven (27) institutions studied, representing approximately 74 % offer ethics courses in two categories, namely, business ethics and accounting ethics courses. The business ethics courses are distinct ethics courses that are designed for all business students including accounting students. Furthermore, this category of ethics course exists in different forms: a distinct business ethics course (which was the most popular way of presenting the course) combined with either corporate social responsibility or corporate governance (though these accounted for a small proportion of courses). As can be seen in Table 3a, this finding is consistent with the literature. In fact, the evidence of universities in Ghana employing either a separate course or an embedded course, and in almost all instances making ethics courses compulsory, regardless of whether they are offered as a separate course or embedded in other courses, confirms the growing advocacy for ethics to be a core course for all business and non-business students (Evans and Weiss 2008; Rutherford et al. 2012; Whitla 2011). However, the evidence that some universities (approximately 26 %) do not offer a general business ethics course indicates that ethics is not mandatory in Ghana as it is in developed countries. This finding differs from practices in developed countries where accreditation bodies (e.g., AACSB) make ethics courses mandatory in business schools.

In the specific case of accounting courses, as can be seen in Table 3b, there are no separate ethics courses; rather, the ethical issues are embedded in accounting related courses, including auditing. In fact, consistent with the studies by Armstrong et al.

**Table 3** Distribution of types of ethics courses

Courses	Frequency	Percentage
A. Business ethics courses		
Business ethics	13	48.1
Business ethics and corporate governance	3	11.1
Business ethics and corporate social responsibility	4	14.8
No business ethics course	7	26
Totals	27	100
B. Accounting ethics courses		
Separate accounting ethics	0	0
Ethics embedded in auditing	23	82.1
Ethics embedded in advanced accounting	1	3.6
No accounting ethics course	4	14.3
Total	28	100

(2003) and Ghafarri et al. (2008), but contrary to Puxty et al.'s (1994) findings, results show that all institutions offer one accounting ethics course except one which had two, bringing the count of accounting ethics courses to 28. Also, results do not differ from the literature, which suggests that the majority of the ethical issues are embedded in auditing (Cohen and Pant 1989).

A cross tabulation of ethics courses by the type of institution (Table 4a and b) revealed that 'business ethics' was the most popular form of ethics course offered in the business ethics category. Consistent with existing studies (Evans et al. 2006; Rutherford et al. 2012), private religious institutions recorded the highest compliance in terms of offering both business ethics (83.3 %) and accounting ethics (84.6 %) courses. Also, the only institution that embedded ethics into accounting is from the private religious group, and that institution was the only one with embedded ethics in more than one accounting course (both accounting and auditing).

On the other hand, private non-religious institutions were the most non-compliant in both categories; accounting for 57.1 % of institutions not offering business ethics, and 50 % of schools not offering accounting ethics. This finding, that is, the apparently poor performance of private non-religious institutions and public institutions in relation to including ethics courses, suggest that they do not feel pressured to introduce ethics related course because, such external pressures are not mandatory (See e.g., Hannan and Freeman 1984).

Similarly, in the case of affiliation status, that is, whether a mentoring university (parent institution) may influence the mentee institution to include ethics courses, results are shown in Table 5. Results show that the sole institution affiliated to parent institution B, has a separate course in ethics, making it the only group with a hundred percent (100 %) incidence. The other three (3) groups also recorded above average results from 80 to 85.7 %. However, a majority of institutions without parent institutions (i.e., no affiliation) did not offer business ethics courses.

Also, in the case of ethics embedded in an accounting course, results were similar to the findings on general ethics courses. In fact, most schools offered ethics as part of



**Table 4** Ethics courses and types of institutions

	Public		Private religious		Private non-religious		Total	
	Freq	%	Freq	%	Freq	%	Freq	%
<b>A. Business ethics</b>								
Business ethics	3	23. (50)	5	38.5 (41.7)	5	38.5 (55.6)	13	100 (48.2)
Business ethics and corporate governance	0	0	3	100 (25)	0	0	3	100 (11.1)
Business ethics and CSR	2	50 (33.3)	2	50 (16.6)	0	0	4	100 (14.8)
No business ethics course	1	14.3 (16.7)	2	28.6 (16.7)	4	57.1 (44.4)	7	100 (25.9)
Total	6	100	12		9	100	27	100
<b>B. Accounting ethics</b>								
Embedded in auditing	5	21.7 (83.3)	11	47.9 (84.6)	7	30.4 (77.8)	23	100 (82.1)
Embedded in advanced accounting	0	0	1	100 (7.7)	0	0	1	100 (3.6)
No accounting ethics course	1	25 (16.7)	1	25 (7.7)	2	50 (22.2)	4	100 (14.3)
Total	6	100	13	100	9	100	28	100

**Table 5** Ethics courses and affiliation status

	Inst. A		Inst. B		Inst. C		Inst. D		No parent		Total	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
<b>A. Business ethics</b>												
Business ethics	2	15.4 (40)	1	7.7 (100)	3	23.1 (42.9)	6	46.1 (85.7)	1	7.7 (14.3)	13	100 (48.1)
Bus. ethics and corporate governance	0	0	0	0	3	100 (42.9)	0	0	0	0	3	100 (11.1)
Bus. ethics and CSR	2	50 (40)	0	0	0	0	0	0	2	50 (28.6)	4	100 (14.8)
No Business ethics course	1	14.3 (20)	0	0	1	14.3 (14.2)	1	14.3 (14.3)	4	57.1 (57.1)	7	100 (26)
Total	5	100	1	100	7	100	7	100	7	100	27	(100)
<b>B. Accounting ethics</b>												
Embedded in auditing	4	17.4 (80)	1	4.4 (100)	7	30.4 (100)	6	26.1 (85.7)	5	21.7 (62.5)	23	100 (82.1)
Embedded in advanced accounting	0	0	0	0	0	0	0	0	1	100 (12.5)	1	100 (3.6)
No accounting ethics course	1	25 (20)	0	0	0	0	1	25 (14.3)	2	50 (25)	4	100 (14.3)
Total	5	100	1	100	7	100	7	100	8	100	28	100

accounting courses. Here too, institutions with no affiliation (parent universities) were the most non-compliant.

Also, from the literature, apart from the affiliation relationships and the type of university (ownership) having the potential of influencing the inclusion of ethics courses into any programme, these factors may influence an institution's decision to make an ethics course, compulsory or elective. To that end, results based on analysis of data according to the specific structures that institutions adopted with respect to ethics education, that is, whether they offered separate courses only, embedded courses only or both, and whether the courses were core or elective are shown in Table 6a and b. Due to the fact that all embedded courses are compulsory accounting courses, the choice between core and elective related to the separate courses only.

Results revealed that the most popular mode of integration is the combined mode, as 74.1 % of institutions chose this means of integration. From this number, about 83.3 and 83.4 % of the public and private non-religious universities respectively use the combined approach. The private religious universities prefer the embedded approach. The literature offers little explanation for these findings.

On the subject of ethics courses being core or an elective, results in relation to the inclusion of ethics courses as a separate course show that 90 % of all the universities offered the courses as a core. In fact, majority of those universities were the public universities, followed by the private non-religious group. On the other hand, the only two institutions that offered ethics courses as elective were the private religious universities.

Finally, the Pearson's Chi-Squared test was performed to ascertain the association between the structure and nature of ethics education and university type and affiliation status. As shown by Table 7, there is a significant association between the ownership of the institution and the manner in which ethics is integrated (P- value of 0.000). This finding suggests that the ownership of a university, that is, public, private or religious,

**Table 6** Structure of integration and type of university (Ownership)

A. Separate/embedded/combined								
	Public		Private non-religious		Private religious		Total	
	Freq	%	Freq	%	Freq	%	Freq	%
Separate only	0	0	0	0	0	0	0	0
Embedded only	0	0	1	33.3 (8.3)	2	66.7 (22.2)	3	100 (11.1)
Combined	5	25 (83.3)	10	50 (83.4)	5	25 (55.6)	20	100 (74.1)
No ethics course	1	25 (16.7)	1	50 (8.3)	2	25 (22.2)	4	100 (14.8)
Total	6	100	12	100	9	100	27	100
B. Core/ elective and type of institution								
Core/Elective	Freq	%	Freq	%	Freq	%	Freq	%
Core	5	27.8 (83.3)	8	44.4 (66.7)	5	27.8 (55.6)	18	100 (66.7)
Elective	0	0	2	100 (16.7)	0	0	2	100 (7.4)
No ethics course	1	14.3 (16.7)	2	28.6 (16.7)	4	57.1 (44.4)	7	100 (25.9)
Total	6	100	12	100	9	100	27	100

**Table 7** Test of association

	<i>P</i> -value	At 5 % significance
Association between the type of institution and:		
Approach employed in ethics education (separate/embedded)	0.000	Significant
Form of ethics tuition (core/elective)	0.000	Significant
Association between the affiliation status and:		
Approach employed in ethics education (separate/embedded)	0.002	Significant
Form of ethics tuition (core/elective)	0.003	Significant

influences how ethics courses are structured, that is, either mounted as a separate course or embedded in existing course, and the decision to make ethics course core or an elective (see details in Table 6a and b). This was also the case for affiliation and how ethics is integrated, which recorded a *P*-value of 0.002. Even though there was no literature found which suggests that ownership would influence ethics, it was expected that the religious institutions would place more emphasis on ethics education generally. This is seemingly corroborated by these results; being a religious institution has some bearing on ethics education.

## Conclusion

The study generally sought to examine ethics education in the accounting programmes of universities. It specifically explored whether university type (ownership) and affiliation status influence ethics education in the accounting programmes. In as much as it can be concluded that universities in Ghana employ either a separate course or an embedded course into their accounting programmes, the evidence that some universities (approximately 26 %) do not offer a general business ethics course indicates that the NAB of Ghana, which provides accreditation, needs to do a lot if products from the many universities in Ghana are to be ethically sensitised and educated. Furthermore, from the perspective of the universities, the findings suggest the need to expand the discussion of ethical issues beyond auditing, which is usually a semester course. There are many ethical issues surrounding corporate reporting which could be discussed in accounting courses other than auditing.

With regards to university type and affiliation, the analysis reveals an association with the approach of ethics education adopted and whether the ethics course is core or elective. Specifically, it can be concluded from the findings that private religious institutions, in both developed and developing countries, are inclined to offering business ethics than public and non-religious universities, in order to reflect their religious dispositions. Moreover, it appears that the little attention given to ethics courses by the majority of the public and non-religious institutions is spurred by the absence of pressure from any oversight body (e.g., NAB) to change. Interestingly, it can be concluded that majority of the public and non-religious institutions that offer ethics courses make such courses compulsory (core). Also, in the case of affiliation relationships, it can be concluded that majority of institutions without parent institutions (i.e.,

no affiliation) did not offer both business and accounting ethics courses. This finding suggests that such institutions are not compelled by any parent institution to include ethics courses. They are free to introduce ethics courses for other reasons.

Despite the modest findings from this study, which was primarily based on only secondary data, future studies may explore the use of data from primary sources. Also, the study did not examine the content of the ethics courses, therefore, future studies may focus on the content of the ethics-related courses. Moreover, future studies may examine the phenomena at postgraduate levels studies, and explore how internal factors such as the age, size, financial wealth and autonomy, as well as the rankings of universities may influence the integration of ethics education into accounting programmes. Finally, comparative study of parent institutions and their affiliated institutions over some years may be an ideal way to establish the extent to which parent institutions may influence the inclusion of ethics courses in the accounting programmes of the mentee institutions.

## References

- Adkins, N., and R.R. Radtke. 2004. Students' and faculty members' perceptions of the importance of business ethics and accounting ethics education: Is there an expectations gap? *Journal of Business Ethics* 51: 279–300.
- Apostolou, B., R.B. Dull, and L.L. Schleifer. 2013. A framework for the pedagogy of accounting ethics. *Accounting Education* 22(1): 1–17.
- Armstrong, M.B. 1993. Professionalism in accounting education, a sample course. *Journal of Accounting Education* 5: 27–43.
- Armstrong, M.B., J.E. Ketz, and D. Owsen. 2003. Ethics education in accounting: moving toward ethical motivation and ethical behaviour. *Journal of Accounting Education* 21: 1–16.
- Cohen, J.R., and L.W. Pant. 1989. *Accounting educators' perceptions of ethics in the curriculum*, 70–81. Spring: Issues in Accounting Education.
- Evans, F.J., and E.J. Weiss. 2008. Views on the importance of ethics in business education. In *Toward assessing business ethics education*, ed. D.L. Swanson and D.F. Fisher, 43–66. Charlotte: IAP.
- Evans, J.M., L.K. Treviño, and G.R. Weaver. 2006. Who's in the ethics driver's seat? Factors influencing ethics in the MBA curriculum. *Academy of Management Learning and Education* 5(3): 278–293.
- Felton, E.L., and R.R. Sims. 2005. Teaching business ethics: targeted outputs. *Journal of Business Ethics* 60(4): 377–391.
- Fisher, D. (2005). Accounting educator's opinions about ethics in the curriculum: A profile. *Doctoral Dissertation*, Kansas State University.
- Fisher, D.G., D.L. Swanson, and J.J. Schmidt. 2007. Accounting education lags CPE ethics requirements: implications for the profession and a call to action. *Accounting Education An International Journal* 6(4): 345–363.
- Gandz, J., and N. Hayes. 1988. Teaching business ethics. *Journal of Business Ethics* 7: 657–669.
- Ghafari, F., O. Kyriacou, and R. Brennan. 2008. Exploring the implementation of ethics in UK accounting programs. *Issues in Accounting Education* 23(2): 183–198.
- Gunz, S., and J. McCutcheon. 1998. Are academics committed to accounting ethics education? *Journal of Business Ethics* 17(11): 1145–1154.
- Hannan, M.T., and J. Freeman. 1984. Structural inertia and organizational change. *American Sociological Review*, 149–164.
- Hiltebeitel, K.M., and S.K. Jones. 1991. Initial evidence on the impact of integrating ethics into accounting education. *Issues in Accounting Education*, 262–275.
- IAESB (2006). *Approaches to the development and maintenance of professional values, ethics and attitudes in accounting education programs*. New York: International Federation of Accountants, Information Paper: August.
- IFAC. (2009a). *Code of ethics for professional accountants*. Retrieved Nov 9, 2013, from [www.ifac.org/Guidance/EXD-commentDL.php?EDCID%04201](http://www.ifac.org/Guidance/EXD-commentDL.php?EDCID%04201).

- Jackling, B., B.J. Cooper, P. Leung, and S. Dellaportas. 2007. Professional accounting bodies' perceptions of ethical issues, causes of ethical failure and ethics education. *Managerial Auditing Journal* 22(9): 928–944.
- Lampe, J. 1996. The impact of ethics in accounting curricula. *Research on Accounting Ethics* 2: 187–220.
- McDonald, G.M., and G.D. Donleavy. 1995. Objections to the teaching of business ethics. *Journal of Business Ethics* 14(10): 839–853.
- National Accreditation Board. (n.d). *Home*. Retrieved May 14, 2014, from National Accreditation Board: [http://www.nab.gov.gh/index.php?option=com\\_content&view=article&id=311&Itemid=203](http://www.nab.gov.gh/index.php?option=com_content&view=article&id=311&Itemid=203).
- Nelson, J., L.B. Smith, and C.S. Hunt. 2014. The migration toward ethical decision making as a core course into the B-school: instructional strategies and approaches for consideration. *Journal of Education for Business* 89(1): 49–56.
- Onumah, J.M., N.Y. Antwi-Gyamfi, M. Djin, and D. Adomako. 2012. Ethics and accounting education in a developing country: Exploratory evidence from the premier university in Ghana. 127–152.
- Piper, T.R., M.C. Gentile, and S.D. Parks. 1993. *Can ethics be taught? Perspectives, challenges and approaches at Harvard Business School*. Boston: Harvard Business School.
- Power, M. 1991. Educating accountants: towards a critical ethnography. *Accounting, Organizations and Society* 16: 333–353.
- Puxty, A., P. Sikka, and H. Willmott. 1994. Reforming the circle: ethics, education and accounting practices. *Accounting Education* 3: 77–92.
- Rutherford, M.A., L. Parks, D.E. Cavazos, and C.D. White. 2012. Business ethics as a required course: investigating the factors impacting the decision to require ethics in the undergraduate business core curriculum. *Academy of Management Learning and Education* 11(2): 174–186.
- Sims, R. (2002). *Teaching business ethics for effective learning*. Westport: Quorum.
- Sims, R.R., and E.L. Felton Jr. 2006. Designing and delivering business ethics teaching and learning. *Journal of Business Ethics* 63(3): 297–312.
- Sims, R., and S.J. Sims. 1991. Increasing applied business ethics courses in business school curricula. *Journal of Business Ethics* 10: 211–219.
- Thau T. L. (1962). The business ethics advisory council: An organization for the improvement of ethical performance. *Annals of the American Academy of Political and Social Science*, Vol. 343, the Ethics of Business Enterprise pp. 128–141
- Uyar, A., and A.H. Gungormus. 2013. Accounting professionals' perceptions on ethics education: evidence from Turkey. *Accounting and Management Information Systems* 12(1): 61–75.
- Whitla, P. 2011. Integrating ethics into international business teaching: challenges and methodologies in the Greater China context. *Journal of Teaching in International Business* 22(3): 168–184.
- World Bank (2004). *The report on the observance of standards and codes, Ghana: Accounting and auditing*. Retrieved August 17, 2013, from World Bank: [www.worldbank.org/ifa/rosc\\_aa\\_gha.pdf](http://www.worldbank.org/ifa/rosc_aa_gha.pdf).