

### **Accounting ethics instruction and curriculum placement**

In many states in the United States, ethics education in accounting programs is mandated by the state board of public accountancy, which sets qualifications needed to sit for the uniform CPA examination. These requirements leave several questions unanswered: (a) should instruction be integrated or in stand-alone courses, (b) what method of instruction remains the most effective, and (c) when should courses be taught? This discussion may prove useful to educators in the process of evaluating the effectiveness of ethics education within an accounting program.

Keywords: accounting ethics education, accounting curriculum, Sarbanes-Oxley Act (SOX), accounting programs