

THE CURRENT STATE OF ETHICS EDUCATION IN ACCOUNTING PROGRAMS

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ABSTRACT

Ethics in the accounting profession are undeniably important, as accountants are expected to uphold high standards of competence and integrity in order to garner public trust. Past accounting scandals have illustrated the gap between ideal ethical standards and those in practice in the real world. Previously, many universities cited lack of room in the curriculum as a barrier to including ethics courses, which could assist in preparing future accountants for ethical dilemmas. This problem has been alleviated with the recent CPA education requirement change, which increased to 150 hours for most states. Historically, ethics has been integrated as part of existing courses, but a stand-alone ethics course can have more value for students, in order to develop ethical reasoning skills. This paper studies AACSB accredited schools to determine whether ethics is considered an important learning outcome, and further indicates if stand-alone ethics courses, required or elective, have been implemented at the graduate level for CPA candidates. Though we found that more than 50% of the colleges in the study have a stand-alone ethics course, there is potential for more accounting programs to include such a course, and continue the improvement of ethics education.