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The perceived effectiveness of a South African university in teaching ethical sensitivity to aspirant chartered accountants

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Abstract

This study examines the perceived effectiveness of teaching Ethical Sensitivity to prospective Chartered Accountants at a South African Institute of Chartered Accountants (SAICA)-accredited university (SAU). This study used the theoretical framework of Professionalism since the SAU is educating CAs(SA), a professional designation. Also, all the ethical scandals involving CAs have meant the profession has come under attack for not producing ethical professionals. SAICA uses their Competency Framework (CF) to guide the academic and training providers on what competencies they require of graduates. This includes Ethical Behaviour and Professionalism. Ethical Sensitivity is a stage of the broader ethical development that occurs while developing these competencies. This study is qualitative, and interviews were conducted with three stakeholders: three SAICA officials and six academics from the SAU. These were supplemented by a focus group discussion with three students and a further in-depth interview with one student. Thematic content analysis was used to analyse the data, which elicited various themes relating to the research questions.

The effectiveness of the SAU in teaching ethical Sensitivity elicited the following themes that were used to examine the three stakeholders' perceptions:

- The balance between practical and theoretical teaching of ethical Sensitivity
- Ethics is no longer taught exclusively in auditing
- Knowing the Code of Professional Conduct is tantamount to teaching ethical Sensitivity
- Ethics are taught solely by the accounting faculty who are not experts

Overall, academics felt that they were doing effectively in teaching ethical Sensitivity taking into account what is achievable in an academic setting. SAICA believed that the SAU was only reasonably practical with room for improvement. Students perceived the SAU as not being very effective due to the belief that they would find it challenging to use ethical Sensitivity in practice.

One of the biggest challenges faced with the development of ethical Sensitivity is that there seems to be no consensus among stakeholders over what attributes need to be developed to create ethical Sensitivity.