



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

A Research Report submitted by

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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.

Key Words

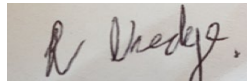
Ethics, SAICA, Competency Framework, Professionalism

DECLARATION

I, Roland Viedge, declare that this research is my own work except as indicated in the references and acknowledgements. It is submitted in partial fulfilment of the requirements for the degree of Master of Education at the University of the Witwatersrand, Johannesburg. It has not been submitted before for any degree or examination in this or any other university.

Name: Roland Viedge

Signature:

A rectangular box containing a handwritten signature in black ink, which appears to read "R. Viedge".

Signed at Johannesburg

On the 30 April day of April 2021

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List of Acronyms and Abbreviations

SAICA – South African Institute of Chartered Accountants

ITC – Initial Test of Competence

IFAC – International Federation of Accountants

CF – SAICA Competency Framework

CA – Chartered Accountant

CPC – Code of Professional Conduct

CHAPTER 1: INTRODUCTION

1.1 Purpose of the Study

This research examined the perceptions held by three categories of stakeholders (SAICA, academics and students) regarding how well a SAICA-accredited university is performing in developing ethical sensitivity to aspirant Chartered Accountants within the confines of the SAICA Competency Framework.

1.2 Context of the Study

SAICA is the professional body for the accounting profession in South Africa, but it does not exist in isolation from the rest of the world. The industry and thereby also the professional body are affected by various international trends that include changes to education and training of professional accountants, and the International Federation of Accountants (IFAC), of which SAICA is a member (Lubbe, 2013).

According to Lubbe (2013), the IFAC is one of the most influential organisations in the world regarding education for the accounting profession. The IFAC does a lot of work to protect the profession of accounting from anything that could damage its reputation or negatively affect the benefits it receives from having a good reputation in society (Beck & Young, 2005).

As part of their role in protecting the profession and its reputation, the IFAC created the International Education Standards (IES) through their Accounting Education Standards Board (IAESB). According to the IFAC (IFAC, 2011 as cited in 2013a, p. 88), the IAESB "...enhances education by developing and implementing the IES, which increases the competence of the global accountancy profession". The IAESB is focused on developing the professional knowledge, skills, values, ethics, and attitudes of the accountancy profession".

One of the biggest challenges facing the sector is a myriad of ethical scandals involving accountants across the world. In most of these cases, it was found that accountants did not perform their role of oversight or they had even been complicit in fraud and corruption (Eynon, Hills, & Stevens, 1997; N. Lubbe, 2013; H. A. Viviers, Fouché, & Reitsma, 2016) . This led to increased pressure on the professional bodies to address this issue in the education and training of Chartered Accountants (CAs). This concern with lacking ethical behaviour is summed up in the words of the President of Texas A&M University, Robert Gates, after the Enron Collapse, when he said, "All these liars and cheats and thieves are graduates of our universities" (Haski-Leventhal & Pournader, 2017, p. 2).

Motivated by the prevalence of scandals that involved professional accountants and accounting firms, one of the IES that the IFAC created was known as the Professional Values and Ethics (IES4). The aim of IES4 is "... to ensure that candidates for membership of an IFAC member body are equipped with the appropriate professional values, ethics and attitudes to function as professional accountants [by] prescribing the professional values, ethics and attitudes professional accountants should acquire during the educational programme leading to [their] qualification" (IFAC, 2010, p. 53 as cited in Lubbe, 2013, p. 88).

IES4, as part of its theoretical underpinning, used James Rest's Model of Moral Development to create its four-stage ethics continuum. The first stage of the IES4's aim is enhancing the knowledge and understanding of ethics. The second stage involves developing ethical sensitivity (focus of this study); while stage 3 aims to improve ethical judgement; and the fourth stage aims to maintain and develop an ongoing commitment to ethical behaviour (Lubbe, 2013, p. 93).

The South African arm, SAICA, are a member body of the IFAC and therefore, follow the IES and incorporate the standards and aims into their education and training of Chartered Accountants (CAs SA). This allows SAICA to be able to claim that their CA (SA) designation is based on international standards, which implies that its members can practise anywhere in the world (Lubbe, 2013).

In South Africa, SAICA were also experiencing the same pressure the international body IFAC were facing regarding the unethical behaviour of some of their members in the profession. The professional bodies are under immense pressure to explain the prevalence and sporadic discovery of such unethical or fraudulent behaviour in the profession, and consequently questions are asked about the quality and relevance of CA's education and training and specifically what action has been taken to address the ethical component (Ballantine, Lubbe, & Coughlan, 2019).

In an effort to find solutions to the debacle of unethical behaviour among CAs, and the serious consequences for the involved individuals, the firms that employ these individuals and their clients, as well as the reputational damage to the whole industry, the SAICA Competency Framework for the first time included pervasive skills (soft skills), which are elevated to the same level as the technical skills required for individuals to enter the accounting profession as a CA (SA). SAICA refers to the first pervasive soft skills as ethical behaviour and professionalism, which focus at its core aim of protecting the profession by creating professional accountants who act in an ethical manner in practice (SAICA, 2016).

In the past, there had been an acknowledgement that CA's technical skills were excellent, but that practitioners were struggling to cope with the soft skills (pervasive skills) required to be successful in practice (Fouché, 2013). Thus, motivated by the serious impact on the profession's reputation and the identification of the lacking soft skills, SAICA decided to add a new emphasis on the pervasive skills in its competency framework to create accounting professionals who have the requisite skills the profession requires of them (Strauss-Keevy, 2012). This was a very important step, since one of the biggest threats to the profession was the impression that the average CA(SA) could not cope with the soft skills demands in practice due to the inadequacies in their education and training (Viviers, 2016).

Since SAICA based their competency framework on the IES of the IFAC, the pervasive skills of ethical behaviour and professionalism would include the Ethics Education Continuum, which is illustrated in Figure 1 below:



Figure 1 (Adapted from Al-Taweel, 2015, p. 11)

Referring to the ethics education continuum above, the first stage is ethics education, which leads to ethical sensitivity. Therefore, the researcher decided that it was appropriate to examine whether a SAICA-accredited university (SAU) is perceived to be effective in achieving stage two of this continuum.

1.3 Problem Statement

1.3.1 Main problem

There is a gap in knowledge regarding how effective the SAICA-accredited universities are in teaching ethical sensitivity to aspirant CAs.

1.3.2 Background to the main problem

It is important to note that fostering of ethical sensitivity among CAs had been believed to be the joint responsibility of universities and registered SAICA training providers who offer what are typically termed, 'articles' for aspirant accountants.

Acknowledging the joint responsibility of universities and employers, Keevy and Mare (2018) stress that universities must provide the foundation of knowledge, skills and professional values that enable aspirant CAs to recognise ethical dilemmas throughout their professional lives. The authors believe that the training programmes offered to aspirant accountants by and in the accounting firms should complement the academic programmes run by universities. Keevy and Mare (2018) also quote Flemming (1996, p. 25) who stated that “the responsibility for ethical education for professional accountants cannot be placed solely on the universities.” Barac and du Plessis (2014), in support of the universities’ role, emphasise the importance of integrating ethical sensitivity into the final year of study in subjects such as taxation, management accounting, financial management, and financial accounting.

SAICA’s Competency Framework provides guidelines for academic institutions on how to teach ethics to aspirant Chartered Accountants. However, these universities are faced with conflicting demands on the time and resources allocated for teaching specific subjects, and thus, need to prioritise such allocation and make specific choices regarding pedagogy and curriculum content (Viviers, 2016). Viviers (2016) points out how well pervasive skills, including ethics, are being taught or implemented at a university that already has an overloaded curriculum. The universities, and particularly the public universities, also have to deal with large class sizes and limited individual contact with the students (Viviers, 2016).

At the same time, universities need to acknowledge their important role in equipping students with the knowledge to recognise and deal with ethical dilemmas (Dellaportas, Kanapathippillai, Khan, & Leung, 2014). This in turn implies that the universities have to elevate ethics education to a point where it is believed to be an essential topic and taken seriously by the various stakeholders (Dellaportas et al., 2014). It would seem that this challenge will be best addressed through an approach where students are offered an integrated ethics curriculum in which they are exposed to ethical issues integrated into the technical courses, rather than a stand-alone ethics course that makes it very difficult for students to know how to apply in a practical manner what they have learned in the accounting disciplines (Lubbe, 2013).

In summary, there seems to be consensus that universities have a very important role to play in teaching ethical sensitivity to aspirant CAs. This does, however, beg the question of how the universities will be able to take on this role, and what curriculum and pedagogical choices they should make to fulfil their mandate.

The creation of ethical sensitivity is a precursor for aspirant accountants in developing the ethical judgement as detailed in the IFAC’s Ethics Education Continuum. As SAICA points out, “... the

focus on the academic programme (being the three-year undergraduate programme plus the one-year post-graduate programme) is both on developing the ethical reasoning processes as well as ensuring that students understand the SAICA code” (SAICA, 2018).

Therefore, this research attempted to answer how effective is a SAU perceived to be in its role at developing ethical sensitivity is, given the burning issue of the importance of ethical sensitivity for CAs, through the integration of the discipline into the curriculum and pedagogy of its qualifications.

1.3.3 Sub-problems

Sub-problem 1

The perceptions of the various stakeholders (academics, students and SAICA officials) are not known regarding what ethical sensitivity means to them in their respective contexts.

Sub-Problem 2

It is currently not known how the SAU incorporate the teaching of ethical sensitivity into their curricula design and teaching. For example, does such university favour stand-alone ethics courses or does it favour the full integration of ethics into all courses that are taught to aspirant CAs? How does such university ensure that ethical dilemmas are raised and in what pedagogical forms they are raised and addressed? What are the main perceptions of the three stakeholder groups regarding the ways in which such university integrates ethical sensitivity in the curriculum?

1.4 Significance of the Study

Very few studies examine the perceptions of three different stakeholders on how effectively an SAU creates ethical sensitivity among aspirant Chartered Accountants. Using an SAU as a case study, this study aimed to illuminate the perceptions of three groups of stakeholders regarding the extent of how the university offers and integrates ethical sensitivity in its curriculum and its perceived degree of success of such integration.

The study attempted to cast light on a university's role in facilitating the development of ethical CAs. One of SAICA's stated aims is to produce CAs who can become executive leaders of businesses in the country (SAICA, 2016). Barac and Du Plessis (2014) point out that 22% of CEOs and 90% of chief financial officers (CFOs) are qualified CAs. Therefore, the impact on the private sector and the public sector by professional CAs is immense. It is self-evident, therefore, that being a Chartered Accountant is one of the professions where ethical and honest behaviour is paramount if the public and private sector, and society at large want to function in a trustworthy, transparent and ethical manner. Society expects the auditing profession and CAs to serve as watchdogs against unethical behaviour in the public and the private sector (SAICA, 2016).

One of the critical aspects of this research were that it aimed to illuminate the perceptions that the three stakeholder groups (academics, SAICA, and students) have of the effectiveness of the creation of ethical sensitivity at the SAU. These perceptions should also indicate instances where there is a misalignment in what each stakeholder believes the other group is contributing.

Ethical sensitivity is a fundamental prerequisite in many professions, not only for accountants; therefore, this study's findings may well cast light on what should be done in the other professions to teach ethical sensitivity as part of their professional curricula (Armstrong, Ketz, & Owsen, 2003).

The research offers academics recommendations on what can be done to improve the accounting curriculum and the teaching of the ethics discipline by the SAICA-accredited university, which can be extrapolated to other South African universities. These recommendations may equally be of value to other professions where the teaching of ethics is required.

1.5 Research Questions

1.5.1 Research question 1

How effective is the SAICA-accredited university perceived to be in teaching ethical sensitivity to aspirant CAs?

1.5.2 Research question 2

What are the perceptions of the various stakeholder groups (academics, students and SAICA officials) regarding what ethical sensitivity means to them in their respective contexts?

1.5.3 Research question 3

How do university academics incorporate the teaching of ethical sensitivity into their curriculum design?

1.6 Limitations of the Study

The study was confined to one SAICA-accredited university that offers the prescribed Chartered Accounting qualifications, referring to the Bachelor of Accounting Science (BAccSci) and the Higher Diploma in Accountancy (HDipAcc) (equivalent to the Certificate in the Theory of Accounting (CTA)).

A further limitation of the study may be that perceptions may not be related to reality since they are how a person interprets a situation.

This study only examined ethical sensitivity and did not extend to include the whole of SAICA's Pervasive Qualities and Skills of Ethical Behaviour and Professionalism training aspects.

1.7 Definition of Terms

The following terms are used in this research:

Ethical sensitivity (working definition): Ethical sensitivity is the ability to be aware of an ethical situation in the course of professional practice, and to be able to navigate through this by using the ethical Codes of Conduct as well as being aware of the impact of these choices on various stakeholders.

Pervasive skills: These are the skills that SAICA have delineated in their document (SAICA, 2016).

Ethics and professionalism: This is a subset of nine pervasive qualities and skills that make up the dimensions of the SAICA Competency Framework (SAICA, 2016). Ethical Sensitivity would fall under the pervasive skills of ethical behaviour and professionalism.

Trainee: A person who has signed a training contract and is studying towards becoming a CA.

Training contract: An employment contract that runs in conjunction with a SAICA Learnership.

Training office: A registered training office can offer the aspirant CA a learnership to become a CA.

1.8 Assumptions

The researcher had to make the assumption that the research participants would respond diligently and honestly to the interview questions and in the focus groups.

CHAPTER 2: LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

2.1 Introduction and Overview

In this chapter, the rationale for the introduction of the SAICA Competency Framework will be examined. The framework will also be explained to place ethical sensitivity into its overall context and also within the context of the literature of professionalism. The different roles will be discussed of universities and SAICA in developing ethical sensitivity.

2.2 Professionalism

Professionalism is a core concept in this research, since the CA(SA) is a professional designation bestowed on candidates once they have completed the requirements for education and training as set out in the SAICA Competency Framework. Hence, it is appropriate to use this lens to determine how effective an SAU is in creating ethical sensitivity in students studying the academic component on their way to becoming a CA(SA).

The literature on professions is limited regarding a clear definition of what constitutes a profession due to characteristics it shares with occupations. Some scholars have stated that it is essential to use a rigid definition of what a profession or professionalism is, where others have stated that the boundaries between occupations and professions are blurred, and the solution to this is to look at the common characteristics of professions as a tool to determine if something is a profession (Abbott, 2014; Downie, 1990).

In their book *The Professions*, Carr-Saunders and Wilson provided a fully inclusive definition of professions and declared that, "Professions were organised bodies of experts who applied esoteric knowledge to particular cases. They had elaborate systems of instructions and training, together with the entry and other formal prerequisites" (Abbott, 2014, p. 25). They argue that if an occupation matched this definition, it would be a profession (Abbott, 2014).

Downie (1990) offered the counter-argument and believed that sometimes, the lines between professions and occupations were blurred, and a too rigid definition would then include some occupations that would not officially qualify as professions. Instead, the author stated that one should identify and concentrate on the characteristics that all professions share to understand what is a profession and what is not.

The first characteristic that professions share is that they have a distinct knowledge base (Downie, 1990). Eraut (2002, p. 14), in his work on professions, examined what this knowledge base comprised.

He argues that the profession's knowledge base is typified by:

- Carrying the aura of certainty associated with established scientific disciplines (or, if that is unconvincing, establishing strong links with university-based social and behavioural sciences);
- Being sufficiently erudite to justify a long period of training, preferably to degree level for all with specialised postgraduate training beyond the training provided for some, and different from that for other occupations.

This esoteric definition would thus imply that professional bodies and their members can control acquiring this knowledge and how it is used in practice in conjunction with universities (Eraut, 2002). This knowledge base is often legitimised by the fact that it is imparted to students in universities, and thus carries the certified and official approval that is recognised by the industry and by society. The knowledge base gained during the course of the studies and the practical component during training at the relevant firms is at the heart of professional power (Beck & Young, 2005).

Even when a profession has an extensive knowledge base, there are situations where technical knowledge of such knowledge base is not enough to address and solve unique challenges. This requires what Abbot (2014a, p. 131) describes as "...new treatments, diagnosis and inferences for working professionals". These aspects require professionals to use their existing knowledge and experience to find new solutions to these challenges; and in turn, this can enhance the professional's knowledge base or increase their area of influence (Abbott, 2014).

Schön (1987) illustrated professional practice through the analogy of the high ground and the swamp. Schön (1987, p. 3) stated, "...In the varied topography of professional practice, there is a high ground overlooking the swamp". In this analogy, the high ground are challenges that have been seen before in the profession, and solutions have been found (Schön, 1987). The 'swamp' referred to by Schön (1987, p. 3) is where the current technical skills and ways of thinking in a professional practice are not enough to solve problems or find innovative but ethical solutions. One of the biggest challenges regarding the 'swamp' context is that this is where most of the challenges occur when it comes to professionals violating their "own ethical standards or where they seem blind to public problems they have created" (Schön, 1987, p. 7). While this problem had been identified already 34 years ago, prior to the big accounting scandals, it highlights that there must be advantages to creating new ways of dealing with challenges, while some of the innovative solutions can also come with reputational risk for the profession (Beck & Young, 2005).

This leads one to another important characteristic of professionalism and the professions, because they hold a lot of public trust in the execution of their duties and are thus accountable to the public they serve, be it in the private or the public sector. Schön expressed the view (as cited by Hughes, 1959, p. 7) that:

...professionals have struck a bargain with society. In return for access to their extraordinary knowledge in matters of great human importance, society has granted them a mandate for social control in their fields of specialisation, a high degree of autonomy in their practice and a licence to determine who shall assume the mantle of professional authority.

This trust is crucial, since without it the profession will lack the autonomy it requires to thrive (Schön, 1987).

According to Downie (1990) professionals will be required from time to time to deliver uncomfortable truths to the client as part of their interaction and their findings. This would rely on the client having trust in the professional that their judgement is sound and that they were acting in their best interests(Downie, 1990). If this trust is broken, then the professionals cannot perform their duties optimally and should no longer be part of such relationship. Due to the nature of the trust placed upon them, professionals should firstly police themselves and apply strict measures as to the degree the trust is still justified to be placed in them and their work. Often, professional bodies will set up committees and pass judgement on the ethical failing of some of their members (Abbott, 2014).

Downie (Downie, 1990, p. 153) used accountants as an example and their role to "...speak out in the general interest of shareholders or against certain commercial practices that are regarded as being dishonest". One can see how in practice, it is not only the client of the professional, and in this case the client of an accountant, who needs to be protected; it is also society as a whole (Downie, 1990). If this is not done, then a profession faces the prospect of losing its reputation, the trust of society at large, and being open to legal steps being taken against its individuals, with possible major damage claims being incurred. The erosion of trust in the professions has caused a massive challenge for the professions, which was summed up by Beck and Young (2005, p. 183), who stated that

...in recent decades, professions and professionals have faced unprecedented challenges: to their autonomy, to the validity of any ethical view of their calling, to their relatively privileged status and economic position and the legitimacy of their claims to expertise based on expert knowledge.

Such a high level of trust being placed on professionals by clients, colleagues and employers as well as the wider public means that the professions will have to adhere to the professional

standards at all times or they will face attacks on various fronts. One of the main reasons for the loss of trust in many members of the professions is due to ethical failures of their members (Downie, 1990).

2.3 Professionalism, Knowledge Education and Training

Houle Cyphert and Boggs (1987, p. 87) stated that "Professional education is that which prepares one to practice a profession". Thus, there is a vital relationship that professional bodies have with the universities that educate professionals. In most cases, entering a profession is through a course that is accredited by a university's professional school (Houle et al., 1987).

According to Eraut (2002), some professions require a dual education system, where there is an academic component, usually up to the degree level. This is followed by a form of apprenticeship, which is combined with separate entrance exams. However, "Its major disadvantage is the acute separation of theory from practice" (Eraut, 2002, p. 101).

This relationship is reciprocal, since the profession needs "...university validation to confirm the status worth and complexity of their knowledge base" (Eraut, 2002, p. 8). The further benefit for the profession is that they can take advantage of a better quality of candidates that are entering the profession who have successfully completed a university degree. The university's benefit is that it allows them to instil the essential knowledge in the students to make them ready for employment and thereby benefitting society as a whole (Eraut, 2002). While the role of the university is not to create employment, it remains its role to transfer knowledge to the students in a manner that turns them into well-rounded professionals.

Professional bodies use various methods to educate and train their members. Some of these methods include that their members study at a university and obtain a relevant qualification. Such degree and thus relevant qualification is then often enhanced by a qualifying exam required to enter the profession (Eraut, 2002). This can be followed by an internship period (mostly referred to as articles) in an organisation, where the intern learns the practical aspects of the job from experts in the field (Eraut, 2002). These methods can be combined or used in different combinations to create the entry requirements for the profession (Eraut, 2002, p. 7).

The qualifying exam usually set by the professional body allows them to determine if potential members of the profession have obtained the requisite knowledge before entering the profession. This knowledge forms part of the body of knowledge that is codified through textbooks, and so forth. Being textbook-based allows for this knowledge to be tested in the qualifying exam (Eraut, 2002). It is then up to the professional bodies to ensure that the requisite knowledge is being

tested, since it would devalue the profession if members were to enter the profession without the proper knowledge (Beck & Young, 2005).

One of the biggest challenges is that these exams can only test certain types of knowledge. One of the forms of knowledge that these theoretical tests can seldom access is practical competence (Eraut, 2002). This is a huge challenge, since most professionals' challenges are encountered in their professional practice (Houle et al., 1987).

However, some of the universities experience another challenge regarding the professions, where there is a tension between the education professionals and the universities' actual inner workings. As the universities have their own "...admission standards, curriculum and faculty qualifications" (Houle et al., 1987, p. 88), the tension is caused between the university having to manage the sometimes conflicting demands made by the professional body and the university regarding the diverse disciplines taught, the manner they are taught, and what the professional body deems necessary.

In most cases, higher education institutions have been able to push for knowledge that is "...disciplined, codified, and propositional knowledge", and in most cases, they have triumphed

. This has implied that often there is a sense that practical knowledge is not prioritised and to give preference to "...research or components from recognised disciplines". This leads to a situation which Schön (1983 as cited in 2002b) argued gives low priority to elements that professionals feel are important to practice or aspects that are not included at all.

Eraut (2002) researched how an examination of professional education leads to a list of processes to describe what happens in professional practice. All these processes rely on propositional knowledge. According to a conception by Ryle (1949), he described the difference between knowing how (KH) and knowledge that (KT) (Eraut, 2002).

KT is propositional knowledge, referring to tested propositions that would be considered facts. These would be unique and different from people's beliefs that are untested propositions (Winch, 2002). This is referred to as the abstract knowledge that is part of any profession's knowledge base and what most people would associate with an academic education (Winch, 2010).

Winch (2013) cautions that believing that KT constitutes understanding a few propositions in a field does not actually include KT. One needs to have a thorough immersion in the field of knowledge through what is referred to as knowledge acquaintance (KA). An adequate level of immersion is where one can find a way around the subject, enough so to have reached "material

inference" (Winch, 2013, p. 49). Through these inferences, one can develop and ultimately exercise professional judgement (Winch, 2010).

Ryle (1949) argued against the idea that there first had to be a mental process that defined the steps and procedures necessary to achieve this goal for an action to occur. Ryle (1949) saw the processes of thinking about actions, and then thinking together about actions and procedures as a regression (Kotzee, 2016). Instead, Ryle (1949) believed that one should focus on the act itself and what one could do to cause it to happen. Ryle's idea has permeated thinking in the field of higher education and has led to one of the most popular theories in education about expertise development, known as the fluency account (Kotzee, 2014).

The fluency account of conceptualising expertise means that expertise is developed by practising in the field and not through theoretical study (Kotzee, 2014). This concept implies that professionals only need practical experience and reflection on their actions, and this could lead to them believing that theoretical and formal education would be redundant. The train of thought is that one becomes an expert through experience; it also implies that one is then able to stop being process-driven, but instead having fluidity to one's actions that come through experience (Kotzee, 2014).

The danger with this thinking is that one diminishes subject-specific propositional knowledge. This also means that experts are not seen as professionals who have mastered specific scientific knowledge, but instead, they have developed this expertise only through experience (Kotzee, 2014), but lack the theoretical knowledge to back up their experience.

The counter-argument was made by Stanley and Williams in their intellectualist view (2001 as cited in 2016b) and who argue that knowing how (KH) is part of knowing that (KT). They believe that if one were to demonstrate something to create knowledge (KH), then there would be an element of KT inherent in the demonstrative action. This version of the debate is very contentious and open to various attacks from Ryle's (1949) conceptions of KT and KH (Kotzee, 2016).

The counter-argument to both these views is the virtue account, which sees "...knowledge not in terms of the properties of action performed, but ... in terms of the cognitive achievement of an agent" (Kotzee, 2016, p. 224). This account relies on the agent to know how (KH) to do something, so that they have the knowledge to be able to do it (KT).

2.4 Soft Skills and Professions

Soft skills have become increasingly critical to many professions. When leaders in professions were surveyed regarding why projects failed, over 250 professionals stated that they believed the reason for project failure was a lack of soft skills (Bancino & Zevalkink, 2007). With changing labour laws, and new legislation regarding governance, accountability and transparency, the demand made by the industry for professionals to have a wider scope of skills has increased pressure on the professions to add soft skills to their education and training programmes (Bancino & Zevalkink, 2007).

According to Bancino and Zevalkink (2007), in the highly technical disciplines, the professional bodies struggle to groom leaders in their fields with the necessary soft skills such as leadership, communication, and teamwork. However, even beyond the technical sectors, all professionals are having to broaden their skills to be able to be fully compliant with new rules and regulations. The various professions can only stand to benefit if they were to add education and training in the soft skills to the theoretical or technical skills that their professions are known for (Bancino & Zevalkink, 2007).

The IFAC (IFAC, 2010 as cited in 2014, p. 418) state their view that "...pervasive skills, referred to as professional skills and professional values, ethics and attitudes are more important than a knowledge base". This sentiment is disconcerting, since one of the most valued possessions of any profession is their knowledge base (Eraut, 2002).

This concern was reiterated by Beck and Young, (2005) who talked about a 'genericism' creeping into the knowledge used to educate professionals. All these skills are generic across the professions. They nullify the claims professions make to have a unique body of knowledge, one that is different from other professions, and one that allows them to claim a domain over a specific area of expertise (Beck & Young, 2005).

2.5 Virtues

According to Mintz (2006), virtue ethics rely on the individual's agency, and the teaching thereof aims to instil the correct individual ethics traits that inform the right action. Virtue ethics is taught through experiences that students can reflect on what they have learned or applied.

According to Curren and Kotze (2014, p. 269), "...the point of practice is not simply for the learner to become reliably respectful of others and committed to good ends, but to develop the

perceptiveness, imagination, judgement, and fortitude needed to achieve good ends". One of the greatest challenges with teaching virtue is that it is multifaceted and involves various components working together to create virtuous actions. These moral virtues would either be present or absent, constituting a person's character (Curren & Kotzee, 2014).

Curren and Kotzee (2014) suggest that in professional practice, one of the best ways is to use the principles of Aristotle and to have supervised training, where professionals are observed in practice, and they then engage in group discussions on ethical cases they attended to or observed. This would be done in consultation with a coach, who guides them through specific issues and challenges. They would also rely on an ethical code to guide them through the specific challenges, their potential consequences and options, and what could be at stake for them in the profession, depending on their specific choices or actions.

In class situations, it is further suggested that if one uses essays in response to case studies, the marks would be based on identifying essential elements of ethical dilemmas and considerations (Curren & Kotzee, 2014).

Armstrong, Ketz, and Owsen (2003) provided a comprehensive discussion on ethics education in accounting. In their article, they presented Thorne's Integrated Model of Ethical Decision-Making, which reveals the difference between *virtue* as an element of human character versus *moral development*, which can be learned. Virtue is the construct that leads to an ethical character, which in turn leads to ethical behaviour. On the other hand, moral development leads to ethical sensitivity, which helps to make professionals better equipped to deal with ethical dilemmas. This crystallises the core problem in teaching ethical sensitivity, as it is part of the greater challenge of having to teach moral development. The conundrum is that creating ethical sensitivity in virtuous people may well be successful; however, creating ethical sensitivity among non-virtuous people, people who do not see any personal benefit to becoming moral personalities, may have no impact on their actual behaviour (Armstrong, Ketz, & Owsen, 2003).

Virtues are seen as a form of KH, since they are often taught during childhood and while growing up, and they are often based on practical experiences where one learns how to act from examples set by others. Kotzee (2016) points out that KH is not a mere matter of copying someone else's actions or acting on one's past theoretical knowledge. The challenge is that if someone tries to copy an expert or a master, but they lack the expertise and find themselves in a unique situation, they will not cope in such a situation. This means that the act of merely trying to copy the actions of others does not mean that one possesses any KH (Kotzee, 2016). The account of knowledge stresses the importance of having to learn how to create KH and learning during the development

of KH.

According to Rest (Rest as cited in 2006, p. 440):

...because the very presentation of the moral dilemmas (as written paragraphs or as short verbally presented by an interviewer) has already pre-coded and interpreted the situation (already identifying what courses of actions are possible, identifying who has a stake in the situation and suggesting what the consequences are of each course of action), and since this information is already given in the stimulus material, one cannot discover how the subject carries out component one (ethical sensitivity) processes.

Rest (1982) pointed out over a decade earlier that the perception of the quality of students' moral arguments may be based on how well they wrote or their ability to play to the ego of the instructor and not to objective measures.

2.6 Ethical Failures of Professional Accountants in South Africa

We have seen in recent developments how actions by just a few auditors have caused significant impact and collateral damage to many other committed professionals. While the public's reaction is understandable, given the current socio-political environment and the damage wrought by the proponents of state capture, we must ensure that we continue to make decisions in a rational framework (IRBA, 2018).

Recent local and international scandals have brought the debacle of Chartered Accountants acting unethically into sharp focus. For example, in South Africa, the KPMG and the VBS Bank's scandals (Donnelly, 2018) made a major negative impact on the public's view of the accounting profession. It also raised the perception that the problem could become endemic if accountants were either not taught the most basic rules of ethical behaviour or were not sufficiently aware of the serious consequences such unethical behaviour could have for them and the firms they were working for. It will be difficult to assess what had led to the major ethical failures that became known around the globe, and whether they were based on a lack of relevant ethical education of the individuals concerned, or whether there was a corporate culture in those firms that tolerated such behaviour.

One of the most common critique of accounting education is that it is deemed flawed or lacking in creating ethical CAs. Martinov-Bennie & Mladenovic (2015) point to the academic education of CAs and blame the universities for not including enough ethics education.

In the international context, the origins of the groundswell movement to include ethics teaching to professional accountants can be traced back to a call in 1998 by the IFAC, of which SAICA is a member, to initiate a heightened component of ethical education for accountants (IFAC, 2010, p. 53 as cited in Lubbe, 2013).

There is a growing demand for well-qualified professionals across the globe, and the accounting profession feels the pressure to produce graduates who meet their employers' expectations (Barac & Du Plessis, 2014; Fouché, 2013; Jackling & De Lange, 2009; Viviers, 2016) and that they have to be graduates who understand the realities of the working environment as well as the implications through the demands for good governance. However, there is a strong sense that accounting education is not evolving fast enough to meet this new reality. Some authors even claim that accounting education has not changed much in the past 30 years (Strauss-Keevy, 2012), despite all the legal changes.

According to Lubbe (2013, p. 38), "Legislature usually bestows privileges" on a profession; for example, members of a specific profession may only provide certain services". This ruling is important, since it is within the legislator's power to intervene and withdraw the profession's rights to these privileges and assign them to another profession if the public trust is broken by such profession/professionals (Lubbe, 2013).

In 2013, the CA(SA) designation was ranked the number one by the World Economic Forum in terms of "Auditing and Financial" reporting. This put SAICA in a powerful position regarding the role of the accounting profession, since it produced the best Chartered Accountants in the world, according to that ranking. This ranking also led to SAICA stating that their CA(SA) designation was 'enviable' (Saica, 2011, cited in Nathan, 2015).

A few years later, in 2019, the *Financial Mail* in South Africa published an article titled "Has SAICA lost its way?" In this article, they point out the high-profile members of the profession who are complicit or actively engaged in fraud and corruption. Steinhoff's former CEO, Markus Jooste, ex-Eskom top finance officer, Anoj Singh, and one-time Gupta auditor, Jacques Wessels (Ziady, 2018) were all involved in dubious actions or even found to be lacking good governance measures, if not involved in outright fraud and corruption. Since that article, many more names of leading individuals, who were responsible for the finances of their organisations, have emerged in the Zondo Commission as being guilty of inappropriate or unethical behaviour regarding the finances of their companies. The *Financial Mail* article also quotes Craig Butters, who says the following about SAICA, "...the increasing frustrating perception that SAICA is no more than a club needs to be addressed and dispelled" (Ziady, 2018, p. 1). This is a considerable challenge for the

organisation representing professionals in the field, since if SAICA protects its own members' interests over those of society, it will break the trust society has in it as a professional body and as a watchdog. As Beck and Young mentioned, this could have a serious detrimental impact on the profession (Beck & Young, 2005).

2.7 Rest's Theory of Moral Development

One of the most widely used models of moral development is that by James Rest. His model of moral development follows the works of both Piaget and Kohlberg (Rest, 1994). According to Rest (1994, p. 17) "The fundamental assumptions of moral judgement research are that a person's moral judgements reflect an underlying organisation of thinking, and that this organisation develops through a definite succession of transformations".

This highlights the fact that there is no simple linear link between learning all about ethics and acting ethically. In this case, there is a distinct possibility that the stages of development towards ethical actions are sequential and have an order; and they may even develop through certain factors such as culture and environment, which can increase or decrease the speed of absorption, but at the same time, the stages cannot be reached in a different order (Rest, 1992).

It is important to note that in moral development, a response that denotes a particular stage does not mean that academic knowledge and experience are at play in achieving this response. It only implies that the organisation of thoughts is present that allows the person to illicit that response (Rest, 1992). This is a very important component of moral development.

The four stages of Rest's model are moral sensitivity (also referred to as ethical sensitivity), which represents stage one, followed by moral judgement as stage two. This is followed by moral motivation as stage 3, and moral character as stage 4.

This concept is illustrated by the following quote from Rest:

The production of moral behaviour in a particular situation involves (1) interpreting the situation in terms of how people's welfare is affected by possible actions of the subject [moral sensitivity]; (2) figuring out what the ideal moral course of action would be [moral judgement]; (3) selecting among valued outcomes to intend to the moral course of action [moral motivation]; and (4) executing and implementing what one intends to do [moral character] (Rest, 1983, p. 559 as cited in 2015).

The IFAC uses Rest's model as the basis for its model to develop the teaching of ethics. Al-Taweel (2015, p. 11) illustrates the IFAC's concept as follows: "In other words, ethical education and training should develop an ethical sensitivity and ethical judgement, ethical motivation, and

ethical action.” This highlights that the ethical sensitivity and thereafter the ethical judgement are, or can be, formed during the education of CAs. This concept is fundamental to the research and validates the use of ethical sensitivity as a valid ‘opening’ construct in this research.

The IFAC is assumed to be able to judge that once one has reached the level of ethical action, then one can acquire or fully understand the IFAC’s ethical principles. This means that if an individual undergoes all the different stages, this would prepare the CAs to be able also to adopt the ethical principles that the IFAC and its members have adopted (Al-Taweel, 2015).

Since this study used the construct of ethical sensitivity to interrogate how effective the SAU has been, it was important to unpack what ethical sensitivity entails. Rest (1992) points out that the onset of when individuals start to notice or become consciously aware of moral dilemmas varies drastically. The challenge of teaching ethical sensitivity was summed up by Naude (2008, p. 8), when the author stated that “The very first step in ethics is to perceive an ‘ethically neutral’ or ‘a-moral’ situation as a ‘moral’ one. If you do not see the problem, you will not seek a resolution.” This ability to determine that there is a moral dimension to any situation is at the heart of moral sensitivity (Weaver, 2007). However, even such simple step is challenging, because people have varying degrees of this ability (Rest, 1994).

The dimensions of ethical sensitivity were explored further through an examination of various definitions that were used to craft a working definition that was used for this research. The first definition that was considered was from the IEPS 1, par 22 (IFAC, 2010, p. 107), of which SAICA is a member, and which identifies three elements of ethical sensitivity.

- a) Ability to recognise an ethical threat or issue;
- b) Awareness of alternative courses of action leading to an ethical solution; and
- c) Knowledge of the effects of each alternative course of action on stakeholders.

Patterson (2001) in his study on the causal effects of regulatory factors on organisations presented the following definition for ethical sensitivity: “The individual’s ability to recognise that a situation has ethical content when it is encountered”, cited from the earlier works (Paterson & Shaub, 1989, p. 7), and that is “the ability to recognise ethical issues” (Patterson, 2001; Hebert, 1990, p. 141).

A more all-encompassing definition of ethical sensitivity was the one given by Weaver Morse and Mitcham (2008) in thier meta-analysis of ethics in the medical profession.

Weaver et al. (2008, p. 610) gave the following definition as it relates to the nursing profession,

...the capacity to decide with intelligence and compassion, given uncertainty in a care situation, drawing as needed on a critical understanding of codes of ethical conduct, clinical experience, academic learning and self-knowledge, with an additional ability to anticipate consequences and the courage to act.

Some of the elements in this definition are specific to a caring profession and would not relate to the field of accounting. However, the definition highlights that relating to accounting, it shares the the elements of uncertainty, understanding codes of ethical conduct, and the ability to anticipate the consequences of one's decisions.

Drawing on the definitions above, the working definition of ethical sensitivity for this research is as follows:

Ethical sensitivity is the ability to be aware of an ethical situation in the course of professional practice, and to be able to navigate through this by using the ethical codes of conduct as well as being aware of the impact of these choices on various stakeholders.

This working definition of ethical sensitivity was used throughout this research. All stakeholders used this definition to assess their perceptions.

2.8 Competency-based Curriculum

According to Scott (2014a, p. 1), "A curriculum which is a set of teaching and learning prescriptions, is in essence a knowledge forming activity". The learning aspect in this study were based on the works of John Dewey who stated that "modern ways of gaining knowledge combine theory and practice in what we learn (theory) in the course of focused practical experimentation"(SAICA, 2016, p. 12). SAICA used the ideas of Dewey extensively in their Competency Framework (SAICA, 2016). However, it indicates how it is very hard for the requisite knowledge to be learned if the combination of theory and practice is not correct.

Another definition regarding the curriculum was provided by Stenhouse (1975, p. 107), who stated that "The central problem of curriculum is in curriculum change and consists in the task of relating ideas to practice ...". This is a major challenge, since a new curriculum needs to be subjected to practice for it to be scrutinised and critiqued. This will test both its consistency and the way it is constructed as well as the manner in which it will be used as a tool to examine its effectiveness (Stenhouse, 1975).

These considerations regarding a new curriculum are very important, since in terms of

professionalism, the introduction of a competency framework provided by SAICA would represent a new curriculum. In terms of ethical sensitivity, the major challenge would be the availability of cases, where ethical failures are seen in practice. However, moral development is not something that does not just emerge because of education on ethics having taken place, although the ultimate test will be whether such a new curriculum would be able to create ethical sensitivity and hold up in practice (SAICA, 2016).

Another great educational theorist, Lawrence Stenhouse, saw knowledge as not being limited to information, but sequenced in conjunction with theory so to add meaning (James, 2012). Similar to Dewey (SAICA, 2016), Stenhouse (Elliott & Norris, 2012) believed that one needed to have an integration of the different subjects involved in a curriculum. Stenhouse (Elliott & Norris, 2012) believed that the links between the different subject fields should be logical and not haphazard. This implies that the major challenge in terms of ethics is having to ensure that the ethics discipline is integrated into all subjects and not only into certain areas (Ballantine et al., 2019).

This integration of ethics education in auditing courses is not mirrored in other courses. As SAICA (2018, p. 1) state in their documents, this can lead to “Students may leave the programme, believing that ethical issues only relate to the auditing part of their work”. It is thus very important that academic institutions fully integrate the ethics topic or discipline in all their courses so that students will be able to understand the importance of ethics for all professionals, and that the topic is not only of concern in auditing.

In adopting the competency approach, SAICA was offering universities guidance, but the industry body also allowed them the freedom to set their own curriculum as long as the basic competencies they required were addressed. SAICA acknowledge that this meant that the different universities would find and apply a variety of ways of addressing this subject. This translated into the universities all setting their own curricula to address what is required by the competency framework (SAICA, 2016). The effectiveness of these different curricula will have to be tested in how well students are prepared for the Initial Test of Competence (ITC) exam (SAICA, 2016).

Therefore, a curriculum is formulated according to a series of choices about what needs to be taught, how it relates to the other subject content, and how this content will be evaluated. In the case of SAUs, these choices are strongly informed by the guidance offered by the competency framework. In turn, the choices made during the curriculum formulation will have a major impact on the pedagogical strategies that will be employed when students are taught (Scott, 2014).

Stenhouse developed the concept that the development of a curriculum involved "...mounting educational experiments" (Elliott & Norris, 2012). He believed that teachers should be involved in the development of curricula. He also believed that "...knowledge is provisional and susceptible to revision" (Elliott & Norris, 2012). This can be seen in Stenhouse's definition of curriculum as "... an attempt to communicate principles and features of an educational proposal in such a form that it is open to critical scrutiny and capable of effective translation into practice" (James, 2012, p. 62).

The challenge of having to be open to critical scrutiny and capable of effective translation into practice is a very important consideration for SAICA, since the competency framework requires academic providers to create these competencies in their students. There is no prescriptive manner of doing this, which means that providers need to find the correct way to create the competencies in their charges (SAICA, 2016). This would lead them to have to mount "educational experiments" to determine what works and what does not work in practice (Elliott, 1983).

SAICA's competency framework is based on a combination of knowledge, skills, and attributes. When SAICA moved away from a knowledge-based curriculum to a competency-based curriculum, they endorsed a fundamental shift. Their knowledge-based curriculum focused on what knowledge needed to be incorporated in the curriculum. Therefore, the focus would have been on the students' understanding of the content and the propositional knowledge (know 'that') inherent in this curriculum. The focus then would be on the students' understanding of the content (Allais, 2014).

The outcomes-based curriculum shifts the power away from the education providers towards the role of the employers (Allais, 2014). If employers help create the outcomes that are measurable, then the education providers must craft a curriculum by selecting knowledge that can be measured and tested to determine if the desired outcome can be reached. However, the notion of understanding in the outcome-based framework is seen as being unmeasurable and thus, is not regarded as valid (Allais, 2014).

The knowledge that is attached to the specific learning outcomes is seen as implicit. A university implementing the curriculum for SAICA would have to start with the specific learning outcomes and select the appropriate specific knowledge to meet that outcome (Allais, 2014). Therefore, the knowledge that is selected is a means to an end, and its purpose is to ensure the performance of an outcome that is measurable (Allais, 2014).

Some authors have shown that this system leads to a hollowing out of the role of pure or theoretical knowledge in the curriculum. Allais (2014) points out that the inherent bodies of knowledge that were part of knowledge-based curricula tend to fall away in the outcomes-based system. She states that certain courses still teach bodies of knowledge, but this idea is not flourishing in the currently implemented outcome-based system (Allais, 2012).

One of the biggest challenges would thus be that this could mean that academic institutions would find themselves having to teach according to what is examined in the professional exams rather than using a specific knowledge base (Eraut, 2002).

2.8.1 Fitting ethics into the curriculum

Lubbe (2015) points out that business ethics courses need to combine both theory and the application in practice to be of any use to aspirant Chartered Accountants. This is a very important consideration, since most faculty members are either experts in accounting or ethics, and it is rare to find faculty members who are a hybrid of both. This can lead to courses that are either heavily leaning towards the technical knowledge and are light on ethics or vice versa (Lubbe & Lubbe, 2015).

One tool the professional bodies as well as the universities have used to try and inculcate ethics into aspirant Chartered Accountants was to make them conform to a Code of Conduct. The aim of the code was to set a type of framework, assuming that if students can conform to the university's code, then they will also adhere to the one set by the professional bodies once they have graduated. According to Eraut (2002, p. 205), codes of conduct tend to focus "...not primarily on what professionals can do, but on what they will do". They are seen to be prescriptive in nature. However, just because a trainee accountant has demonstrated their ability to follow the code during formal education and training, there is no guarantee that they will follow the ethics code once they practise the profession (Eraut, 2002).

One of the major challenges is trying to fit ethical content into an already comprehensive and full curriculum at academic institutions (Bampton & Maclagan, 2005). This can mean that ethics is either integrated into all courses, even if it only plays a minor role in such courses or the time allocated to its teaching, or it is taught as a stand-alone course. These decisions have a profound impact on the impression the students absorb about the importance of ethics in their degree. Barac and Du Plessis (2014) found that there was an obvious lack of integration of ethics into the core disciplines at the universities. They established that auditing was the one course where ethics was a prevalent component of the curriculum. However, this could lead to the assumption by students that ethics only applied to auditing (Barac & Du Plessis, 2014).

To respond to a dynamic changes and resultant challenges across the globe, the curriculum for trainee accountants had to be more dynamic and evolve in line with the needs of the profession (Van Romburgh & Van der Merwe, 2015). The curriculum is a key component in creating the requisite skills required by the profession (Van Romburgh & Van der Merwe, 2015). Thus, one of the challenges will be to motivate the accounting faculty teaching these courses to recognise the need for the courses to become more current and select the appropriate knowledge to be included in the curriculum as per SAICA's guidance (Reyneke, 2016).

When Barac and Du Plessis interviewed heads of departments (HoDs) of SAICA-accredited universities, they asked them about the responsibility of developing the pervasive or soft skills outlined in the competency framework. Most of the HoDs indicated that they shared the responsibility of developing ethical behaviour and professionalism, but they believed that they shared this responsibility with the training contract employers that would be expected to carry most of the burden.

2.8.2 Studies on codes of professional conduct

Cameron and O' Leary (2015, p. 276) point to the fact that "Ethics instruction may be simply cataloguing how students should act when confronted with certain fairly typical business ethical dilemmas, particularly in the accounting environment, where professional codes of conduct exist for exactly this purpose".

In their examination of literature on accounting ethical instruction, they point to the fact that most ethical dilemmas were focused on legal requirements and not the moral ones. They also highlight that their finding is raising concern, since one needs to pay attention to the moral component as well (Cameron & O'Leary, 2015).

Their study focused on a cohort of final-year accounting students at an Australian university who had received extensive ethics training. They used a combination of moral scenarios that comprised a legal component, and others scenarios that had a moral component with no legal implications (Cameron & O'Leary, 2015). One of their key findings was that ethics instruction seems to have no impact on students when they examine ethics scenarios with no legal component. This study brings into question all research that has shown the impact of ethics instruction on ethical attitudes (Cameron & O'Leary, 2015).

Even though this study was limited in its scope, it raises interesting questions regarding what exactly a code of conduct is teaching the students. It may also raise questions of whether teaching a professional code of conduct results in a cohort of students who understand compliance with

the code, but do not grasp the moral issues (Cameron & O'Leary, 2015).

Barac and du Plessis (2014, p. 73) conducted a study among HoDs, and established that there is a strong feeling among HoDs who state that

...more reliance should be placed on their SAICA accredited undergraduate programmes to develop the skills necessary to adhere to the rules of professional conduct. This could be ascribed to their first-hand awareness of their extensive coverage of the SAICA code of professional conduct, the disciplinary rules, and laws and regulations in the auditing courses and modules ...

This points to the perception that exposure to the Code of Professional Practice is one of the major roles of an SAU. This moves the rest of the competency development into the realm of the training contract offered by the employers (Barac & Du Plessis, 2014a).

2.8.3 Studies on the teaching of ethics

To reiterate from the previous section, ethical sensitivity is about the ability to recognise an ethical situation and not necessarily the ability to act in an ethical manner. Different studies were examined to understand the nature of ethics education in the accounting profession and its effects on ethical development. However, because of the limited number of studies having been published on pure ethical sensitivity, a broader range of studies were examined that included studies on ethical behaviour after ethics training.

Padia and Maroun (2012) conducted a study on a sample of 412 second-year accounting students at a South African tertiary institution. Of this sample, 383 students responded to their 19 short questions based on ethical scenarios. The scenarios offered different ethical dilemmas set in different spheres of life and also different levels of ethical transgressions. These ranged from stealing small items to larger item theft, and included questions about bribery. Students indicated their propensity to act ethically in the given scenarios and their responses were captured. The researchers stated that "...after 15 months of intensive technical, legal, and ethical training, students seemed to be sensitive to ethical issues in a business context (Padia & Maroun, 2012, p. 9276). This is important, since it points to ethical sensitivity being developed through ongoing and intense academic training.

The researchers do also point out that if students believe that they can serve their self interest in acting unethically, they are more willing to act in that manner. The study also states that "...the results imply that when an economic rationale for conduct is provided, then students are more likely to identify conduct as ethical" (Padia & Maroun, 2012, p. 9276). Therefore, in the conclusion the study points to the fact that there are a lot of factors present in developing ethical individuals

that an ethics course may not be able to address. They acknowledge that since statistical relevance occurred at the 10% level, there might be some randomness or greater degree of complexity than their study had allowed for (Padia & Maroun, 2012b, p. 9278).

In a study on UK academics, which admittedly predates the development of the competency framework, Bampton and Maclagan (2005) had asked “Why teach ethics to accounting students?” The authors aired the sceptics’ views about teaching ethics, and also raised the practical consideration of insufficient space in curricular for ethics teaching. The authors also stated that academics who had more practical experience also had greater faith in the impact of ethics education (Bampton & Maclagan, 2005). In a report by Albrecht and Sack (2000) it had been stated that people in practice valued ethics more than did academics (as cited in Bampton & Maclagan, 2005). This meant that academics who had been practitioners valued ethics more than those who had not had corporate or professional firm experience.

Shawyer and Shawyer (2013) in their study looked at moral intensity in identifying and making moral choices. They did their study on 173 accounting students in an American university. This study points towards certain situational elements being present to allow for moral decisions to be made. Their study points to accountants being impacted by the overall harm of the decision and societal pressure as being the biggest factors at play when identifying a moral dilemma (Shawver & Shawver, 2013).

The authors made the pertinent point that if the aim of teaching ethics was to change individuals’ behaviour, then it was “a lost cause”. They then went on to point out that where the impact of teaching ethics was to help “well-intentioned people recognise and deal with moral issues and dilemmas at work”, then the outcome would be viewed more positively (Bampton & Maclagan, 2005, p. 295).

It is worthwhile repeating the goals that Brampton and Maclagan outlined (2005, p. 295) regarding the teaching of ethics:

- “Relate accounting education to moral issues;
- Develop students’ ability to recognise and deal with ethical issues and conflicts in accounting;
- Develop in students a sense of moral obligation or responsibility;
- Help students deal with the uncertainties of the accounting profession;
- Set the stage for a change in ethical behaviour”.

The authors also noted that the challenge with regard to teaching ethics may not be so much

about its effectiveness, but that it should be addressed by looking at the ‘best’ way to teach ethics so that the impact can be maximised (Bampton & Maclagan, 2005, p. 295). The authors’ conclusion was that ethics is an important subject and that academics must address it in their teachings so that graduates are produced who are ethically aware and have the potential of making the “right” decisions (Bampton & Maclagan, 2005, p. 298).

A pertinent finding that relates to the current research is the study done by Nadaraja and Mustapha (2017), which states that the addition of ethics courses to the accounting curricula in Malaysia led to “an increased understanding of ethics in general” (2015, p. 373); yet, when the students were presented with practical situations that they were asked to assess, their levels of ethical sensitivity were only moderate (Nadaraja & Mustapha, 2017). This would seem to imply that while ethical sensitivity can be taught and learned in theory, students find it difficult to apply in practice what they have learned as theory. The present study examined students’ perceptions of their development of ethical sensitivity, which comprised the inclusion of the subject in the curriculum and in pedagogical techniques.

2.8.4 Studies on the pervasive skills including ethics

When the SAICA Competency Framework (CF) was introduced, most of the studies that researched pervasive skills tested them together. This meant that ethical behaviour and professionalism were examined in combination with the other pervasive competencies. The main concern when the CF was launched was the level of exposure students were receiving to the pervasive skills rather than to how effectively they were being administered.

Barac and du Plessis

in their study on pervasive skills interviewed HoDs at various SAICA-accredited universities. The emailed questionnaire aimed to find out if these skills were identified and taught at SAUs, and that it was believed to be the responsibility of any university or specifically the SAU to teach these pervasive skills (Barac & Du Plessis, 2014a).

Barac and du Plessis (2014) found in their research that 83% of the HoDs taught ethics as a separate course. Ethics was mostly taught in the Auditing Department (50%), while another 30% used the Philosophy Department, while the remaining 20% ran it from the Business Management Faculty at the Business School. Most of the HoDs felt that it was important to run the ethics course in the students’ second year of study (Barac & Du Plessis, 2014a).

Interestingly, HoDs saw their programmes as being very important in helping students to adhere to the rules of professional conduct. Barac and Du Plessis (2014, p. 73) state that "...this could also be ascribed to their first-hand awareness of the extensive coverage of the SAICA Code of Professional Practice, the disciplinary rules, and laws and regulations in the auditing modules/courses of their SAICA-accredited undergraduate programmes ...". This seems to point towards universities believing that when it comes to ethical sensitivity, they should focus on the rules based on the SAICA Code of Professional Conduct. HoDs seem to feel that the practical application of ethics and the various implications thereof are best learned in practice (Barac & Du Plessis, 2014).

The research shows limited integration of professionalism and ethics beyond the auditing discipline, which is slightly concerning, and which the researchers comment on as being a weakness in teaching this pervasive skill. In their conclusion, the authors point out that due to the roles of practitioners and educators in producing pervasive skills had not been defined, it would be good to conduct targeted research into this area (Barac & Du Plessis, 2014).

Viviers (2016) examined the perceived awareness of the importance of pervasive skills among students, educators, and employees. This study was quantitative in nature and used mixed methods. Viviers (2016) focused on one university for his study, which limited the scope of his findings. Students in the research seemed to be aware of the perceived importance of pervasive skills, since lecturers were constantly telling them about the importance thereof. Students' perception was that the pervasive skills prepared them for later, when they would be working in practice and that the university was a safe space to practise pervasive skills before entering the workplace (Viviers, 2016).

One of the skills that academics included in the study stated was their responsibility was ethical awareness (sensitivity). Educators stressed that "...they could only alert students to the importance of applying this skill and could not teach students what was ethical and what was not" (Viviers, 2016, p. 251). Accordingly, Viviers (2016) asked some telling questions in his research:

"To what extent are you aware of / sensitive to incorporating pervasive skills when..."

- Planning and preparing for your lectures?
- Setting tests and examinations?
- Setting assignments/group projects/interventions?"

The interesting findings were that educators paid little attention to pervasive skills for the first two questions and paid more attention when they were setting group projects/interventions (Viviers, 2016, p. 249). Viviers' (2016) study also raised other issues about lecturers' difficulty of including pervasive skills in their teaching. The syllabus was already believed to be overloaded and therefore, lecturers found it difficult to include any other content. The other issue Viviers (2016) raised was that educators had limited time for contact with students, and the large class sizes worked against individual contact with students. It is instructive to repeat the finding of Viviers with regard to educators; namely, the feeling that "... although educators are well aware of their responsibility regarding students' pervasive skills development, its active incorporation into course modules seems to be lacking" (Viviers, 2016). However, Viviers (2016) also found that employers strongly believed that universities had an important role to play in developing pervasive skills, including ethical sensitivity. Employers (firms employing the articulated clerks) also made suggestions as to new teaching methods that could be used in developing pervasive skills at universities. These include simulated client situations, mock interviews, subject-integrated group projects, and guest lecturers.

Important for the current research is the finding that students, educators and employers all placed "ethical awareness" as part of the top four pervasive skills that should be developed at universities before entering the formal workplace (Viviers, 2016).

Another important finding was that employers wanted to work with universities to improve the development of pervasive skills of aspirant accountants. From the students' perspective, Viviers (2016) found that while they were made aware of pervasive skills (including ethical sensitivity), they felt that more could have been done to improve their knowledge around pervasive skills and the overall development thereof.

In summary, Viviers (2016, p. 260) stresses the point that "higher education institutions should 'recirculate' to address the lack of opportunities to develop pervasive skills for their graduates". In addition, the author notes that there is a need for new and innovative teaching methodologies to better develop these pervasive skills.

2.8.5 Studies on ethics and professionalism

Taylor (2013) in his South African study examined the effectiveness of a IFAC-aligned ethics course in increasing the ethical sensitivity of accounting students. The researcher administered a pre-test and a post-test on students attending a business ethics course. In his convenience sample, 30 students completed both his pre- and the post-test (Taylor, 2013). Participants were required to identify specific ethical components of a pre-set scenario in their own words. His

study showed that the ethics course in question increased the ethical sensitivity of the students involved. He reiterated a point made earlier in this research that an increased awareness did not automatically translate into these student acting ethically in future (Taylor, 2013).

In 2019, SAICA commissioned their own report on “Ethics Education in South Africa. A Report on SAICA trainees’ perceptions and experiences of ethics during their education and training period” (Ballantine & Lubbe, 2019). This study was done on 1,344 trainee accountants who were completing their training contract. One of the examined elements looked at how the subject of ethics was delivered in SAUs across South Africa, and the participants’ perceptions of ethics education during their time at university (Ballantine et al., 2019, p. 3).

This research is similar in some respects to the current research, since it examined students’ perceptions. As the study comprised a large number of participants, the students’ perceptions are more comprehensive and cover all SAICA-accredited SAUs. However, the present study examined the views of different stakeholders. The fact that students are in training contracts and have completed the ITC might elicit different views, since their academic experience is in the past and they rely on their memory. However, it is important to examine the themes that the study elicited.

One of the key themes their research elicited was “Ethics education during university studies integrates ethics into all subjects”.

SAICA’s study into “SAICA trainees’ perceptions and experiences of ethics during their education and training period” (Ballantine et al., 2019) had two aims:

- a) How is ethics taught at university during accounting studies across South Africa and what are SAICA trainee accountants’ perceptions of the ethics education they received while at university level?
- b) What are the various issues around ethics experienced by SAICA trainee accountants’ during their training period, including what does ethical training comprise, how ethics training is delivered and does ethics training equip trainees to deal with ethical dilemmas in the workplace?

The participants in the study were 1,344 trainee accountants in both private and public practices. While this research was sent out by SAICA to their whole database, it was made clear that the research was conducted by the researchers and not by SAICA. One of the pertinent elements in this research was that most of the participants had studied at Unisa, a correspondence university

accredited by SAICA (Ballantine et al., 2019).

One of the findings was that newly accredited SAICA universities tended to teach ethics in auditing and integrate it into other subjects, while the established accredited universities tended to teach ethics mainly in auditing and did so with much less integration. The SAU for this study had been accredited for a long time, so it was interesting to establish if this trend was followed (Ballantine et al., 2019).

The impressions were gathered, and the free form comments were examined. The positive comments were grouped together, and the negative ones were grouped under themes. The identified themes were as follows:

- Inadequate coverage of ethics (too basic), with students making comments such as “Very basic, as it only covers the Code of Ethics in the SAICA Guide, and no practical situations where ethics becomes a very grey area” (First theme);
- Ethics education is too theoretical, and content is lacking any practical application, “Ethics at university seemed to be very philosophical and not appropriate to actual dilemmas” (Second theme);
- Ethics education does not affect someone’s ethics, “It is a waste of time. You cannot teach ethics”;
- Limited integration of ethics, “Ethics is integrated very well in postgraduate studies, but lack focus in other subjects outside auditing”.

These themes relate directly to the academic component of ethics and students’ perceptions. The present research also elicited themes from the three stakeholder groups, and it was interesting to compare the results of the two studies.

Maseko (2019), in his study on “Trainee accountants’ perceptions of the usefulness of the business ethics curriculum: A case of SAICA”, examined the responses of 101 trainee accountants in their training programme, and who had completed their university education component of the CA training.

He sent out a questionnaire where participants responded to specific questions based on elements relating to their ethics education. The questionnaire used a Likert scale for participants’ ratings of specific attributes. The elected quantitative data captured the participants’ views on ethics education, but did not allow for any qualitative information on why they held a specific

attitude. One of the findings was that students perceived the coverage of ethics to be adequate when they were studying (Maseko, 2019).

Judging from the perspective of this study, it was interesting to note that there is a strong perception that ethics education increased the participants' ethical awareness (sensitivity). Regarding ethical judgement, students feel that their university's education has improved their ability to make ethical judgements. However, interestingly, they state that it helps them make decisions that relate to the SAICA Code of Professional Conduct. There is a caveat that this study was conducted during the time when ethical scandals were news items and involved many leaders in the auditing and accounting field, and this might have led to an increased focus on ethics education (Maseko, 2019).

One of the concerns was that 54% of the participants in this study expressed that ethics involved a memorisation mainly of the SAICA Code of Professional Conduct. This indicated that ethics were seen in a very limited manner, more in line with compliance with the code rather than with an overall change in behaviour, inculcating ethics into everything they would do.

There was also a recommendation that ethics education should be introduced from the first year of education. This was supported by 20% of the participants in these studies (Maseko, 2019).

Another recommendation was that all ethical violations committed while studying should be dealt with harshly. However, this was only supported by 8.6% of the participants.

2.9 Conclusion of Literature Review

It is evident from the literature review that the creation of ethical sensitivity is vital, yet complex. SAICA has recognised the need to structure a process to ensure universities teach in terms of the SAICA Competency Framework, which includes the requirements to teach ethics. Universities have accepted the challenge of creating ethical awareness; yet, there is a paucity of research on the efficacy of their teaching. There is also evidence that universities find it difficult to integrate ethics into all the subjects taught, leaving students to perceive ethics to be part only of auditing. Further, the universities (and students) believe that ethics is a topic best taught in practice, while trainee accountants are serving their internship at the various firms.

The present research study will contribute to the understanding of the universities' role in the development of ethical sensitivity. The literature supports the interrogation of accounting curricula and teaching. The broader context of the study relates to the body of knowledge that underpins professions, specifically, in this instance, the accounting profession. SAICA is a very good

example of an organisation that has created a profession with a prescribed curriculum not only to equip Chartered Accountants with the necessary knowledge and skills, but also to use the qualification registration requirements to protect the image and the performance of the profession.

CHAPTER 3: RESEARCH METHOD

3.1. Research Methodology and Paradigm

The objective of this research was to investigate the perceptions of three key stakeholder groups, namely, students, academics, and SAICA officials, on the effectiveness of a university in teaching ethical sensitivity to aspirant CAs. This study was exploratory research where the inherent value was in deriving at a deep understanding of what seems to be working or not working in terms of developing ethical sensitivity in accounting students. Qualitative research was the chosen vehicle as this allowed for a better description for the phenomenon than a quantitative approach would have done, where mere numbers must speak to one's understanding (Tracy, 2013).

As the research was conducted at only one university, the utilised method was a case study.

3.2 Research Design

The research used in-depth interviews as well as focus groups to elicit the perceptions of the three different stakeholder groups, in response to the three research questions, namely:

Research question 1

How effective is the SAICA-accredited universities perceived to be in teaching ethical sensitivity to aspirant CAs?

Research question 2

What are the perceptions of the various stakeholders (academics, students, and SAICA officials) regarding what ethical sensitivity means to them in their respective contexts?

Research question 3

How does the SAU incorporate the teaching of ethical sensitivity into its curricula design and teaching?

The following qualitative methods were used with the different stakeholder groups, as described below.

3.2.1 Focus group: Students

A focus group is a group interview process, conducted with approximately 6-12 people who share common characteristics and interests (Nayak, 2015). Focus groups start with some initial guided questions, but thereafter the researcher guides the discussion based on the views of participants,

and through probing tries to elicit more responses based on a discussion by the participants (Lane, McKenna, Ryan, & Fleming, 2001).

Focus groups can illicit personal information, since the focus group participants discuss a personal issue and this tends to elicit more personal responses than would have been the case in interviews. This meant that the researcher had to establish the ground rules up-front with the group, so that no breaches of confidentiality could occur (Lane, 2001).

A facilitator (often the researcher) poses an open-ended question to the participants and endeavours to create an environment where participants will freely share their points of view. The facilitator or another person who takes notes records the words spoken by the group, which forms the data from the focus group. The purpose of focus groups being chosen can be described as generating a relaxed conversation around a topic. After completion of the focus group, all data are transcribed and the researcher uses a structured process to analyse the words spoken to identify themes that elucidate an understanding that relates to the research question (Cohen, Manion, & Morrison, 2002). The present study limited the focus group duration to approximately one hour.

3.2.2 Semi-structured interviews: Academics and SAICA officials

Semi-structured interviews allowed the researcher to probe the perceptions of the targeted academics and SAICA officials. The semi-structured interview schedule was constructed based on the findings from the literature review, from which a few key questions were formulated that were posed to the participants. With the permission of the interviewees, the interviews were recorded and then transcribed. The interview schedule detailed the questions that were asked of the participants. The list of these questions included probed questions to establish extra in-depth insights. The probed questions were also questions the researcher asked, where the participants failed to cover important areas in the research (Nayak, 2015).

These interviews elicited data through open-ended questions that allowed for individual variation (Hoepfl, 1997). The researcher relied on a list of questions that guided the interview, and made use of the same set of questions for each participant. However, the researcher had the freedom to ask for more information or probe where he found it necessary. The researcher was also able to modify the interview schedule to reflect on questions that were not yet eliciting sufficiently useful information. The researcher as well as the participants were also able to add questions in any area of enquiry that was yielding good results (Hoepfl, 1997).

The data were audio-recorded during the interview (with the participants' prior consent). This

allowed the researcher to concentrate on the answers and any important non-verbal communication, without having to be concerned about taking notes. The interviews were limited to last one hour since the researcher could not ask for more time from busy professionals. The questions in the interview schedule were modified to reflect this reality (Hoepfl, 1997).

3.3 Population and Sample

3.3.1 Case site

The research was conducted at a SAICA-accredited university in the School of Accountancy, which is responsible for the teaching of aspirant CAs. The academics who teach the prescribed discipline/qualifications were those who were targeted as participants.

3.3.2 Population

Students:

The population of students for this research included all those who were engaged in their final year of studies, namely the Higher Diploma in Accountancy (CTA – equivalent). These students needed to have completed the auditing modules of their course.

Academics:

The population of SAU academics for this research included all those who teach aspirant CAs in the School of Accountancy.

SAICA officials:

The population of SAICA officials for this research included all those based in Johannesburg, and who have the responsibility to oversee the quality assurance of and compliance with the SAICA Competency Framework in relation to the SAU, as an accreditation SAICA member institution.

3.3.3 Sample and sampling method

Research results have greater validity where random sampling is used. However, random sampling was impractical for this research as it required participants who are both knowledgeable and willing to give of their time for the research. A convenience sampling method was used, and this implied that participants who were willing and able to give of their time were selected (Nayak, 2015).

The intended sample size for the three different groups of stakeholders was two focus groups of six students each, thus a total of twelve participants. However, while the original intention of the research was to run the two focus groups of six students each, the emergence of the Covid-19 pandemic made it impossible (lockdown restrictions) to run the physical focus groups. Only one small focus group could be conducted online with three students. Another student was available also to be interviewed, and this was done through a semi-structured in-depth online interview. Having to settle for this alternative sample is a weakness in this research, since the findings would have been richer if the researcher had been able to conduct the two focus groups in person.

Among the academics and the SAICA officials six and three in-depth interviews, respectively were conducted.

3.4 The Research Instruments

For the focus group discussion, a set of questions were drawn up based on the three problem statements, the research questions, and they were informed by the literature

3.4.1 The interview schedule

An interview schedule was drawn up with a set of questions based on the issues raised by the three problem statements, the research questions and the literature review (See Appendix A)

3.5 Procedure for Data Collection

The focus group

Permission was sought from the Wits School of Accountancy to contact students registered on the Higher Diploma in Accountancy qualification via their student email addresses to invite them to participate in the research. Since this database comprised a large number of students, only a small response rate was required to provide the targeted number of students for the focus groups.

The focus group was recorded and then transcribed. This information and the verbatim transcription of what was said in the focus group served as the qualitative data for this research regarding the student inputs, together with the one in-depth student interview. The transcripts were analysed to identify themes from the students' responses, using thematic content analysis.

The interview schedule

For Wits academics, the head of the Wits School of Accountancy was requested to suggest the names of lecturers to be interviewed for this research. The in-depth interview responses were recorded and then transcribed. This information served as the qualitative data for this research. The transcripts were analysed to identify themes from the recorded and transcribed data, using thematic content analysis.

For SAICA officials, SAICA were contacted and asked to identify who should participate in the research. A SAICA representative had already agreed in principle to assist in 2019 with answering questions based on the research. The data collection procedure followed the same lines as that used for the academic sample.

3.6 Data Analysis and Interpretation

This study used thematic content analysis to interpret the results from the focus group and the in-depth interviews. In qualitative studies, the creation of 'themes' is one of the main outputs of the study (Vaismoradi, Turunen, & Bondas, 2013). To arrive at these themes, the researcher scanned the transcripts and used a coding system, while identifying common themes from the data. The identified themes were linked to the literature, where possible and then categorised in relation to the three research questions.

3.7 Limitations of the Study

The research investigated the perceptions of the three stakeholder groups, namely, a) academics; b) students; and c) SAICA officials, with regard to the development or creation of ethical sensitivity in students who are studying towards the CA(SA) qualification. This implied that the findings were subject to the vagaries that are associated with qualitative research and perceptions. In an attempt to limit the drawbacks of perceptions, three different stakeholder groups were asked to give their views on a single research topic.

This research examined the ethical sensitivity created in a SAICA-accredited university. It did not aim to examine any aspect of ethical behaviour that is derived from ethical sensitivity or any other aspect of the teaching of ethics at university.

The fact that this study examined only one university, which implied that the findings may not be fully generalisable or applicable to all universities. Top-tier and privately-owned universities might

attract a higher calibre of student, and therefore, this limitation could affect the findings.

3.8 Transferability and Reliability

With qualitative research, the standard requirements for validity and reliability do not apply, because random selection of the sample does not occur. This means that the results cannot be generalised to the population. The value of the research lies in its ability to probe in-depth and highlight the findings that may have been applicable in other circumstances, referred to as transferability.

Leedy and Ormrod (2005, p. 99) defined reliability as "... the consistency with which a measuring instrument yields a certain result when the entity being measured has not changed." The researcher conducted the online focus group and conducted all the in-depth interviews in a systematic way. Every effort was taken to replicate the exact questions in the focus group that guided the discussion. The in-depth interviews were all conducted by the researcher in an effort to maintain consistency.

External validity refers to what extent the research results can be applied to situations beyond the immediate context (Leedy & Ormrod, 2005) to assess if the findings would also be applicable to other contexts.

3.9 Ethical Considerations

The research was conducted among non-vulnerable adults and the likelihood of causing any psychological damage was extremely low. In all cases, informed consent was obtained from all participants. No participants was identified by name in the research report, thereby ensuring the privacy and confidentiality of all participants. The ethical approval for this research was obtained from the University of Witwatersrand's Ethics Committee. All participants were also informed that they were participating of their own free will and were free to withdraw from participating at any time without incurring any penalty.

CHAPTER 4: PRESENTATION OF RESULTS

4.1 Introduction

This chapter presents the perceptions and findings from the three stakeholder groups' interviews, namely, SAICA, academics, and students. The results are presented in response to three research questions.

4.2 Results in Response to Research Question 1:

Q1 How effective is the SAICA accredited university perceived to be in teaching ethical sensitivity to aspirant CAs?

This research question examined the stakeholders' views on how effective the SAU is in teaching ethical sensitivity. The dominant theme in response to this question deals with how practical the teaching of ethical sensitivity was, because comments had been made by stakeholders that if it were to be taught practically, it would be perceived to be more effective.

4.2.1 Theme – The balance between practical and theoretical teaching of ethical sensitivity

The most dominant theme in response to Research Question 1 is the balance between the practical and theoretical approach to ethical sensitivity. Academics perceive the teaching of ethical sensitivity as becoming more practical, while SAICA and the students' views are that the teaching of ethical sensitivity is still far too theoretical. Below are the results for the three key stakeholder groups, namely, academics, SAICA, and students.

4.2.2 Responses from stakeholders

4.2.2.1 Academics

The interviewed academics acknowledge that in the past, ethics was taught in a very theoretical manner. One of the elements that increases this impression is the claimed reliance on Western ethical theories that students tend to find difficult to relate to in their own contexts. The lack of practical elements means that students feel they would not be able to apply anything they learned in professional practice.

A few years ago, a new head of school joined the accounting department at the SAU. She set out to reorganise the department, re-examine how subjects were taught, and analyse the makeup of

the curriculum. This is reflected in the comment from AO1:

We decided to look at everything holistically, and we decided that it needed to change. You need new questions every year; you need new challenges every year and show how the course itself is developing. And you need to develop it based on the students that are coming through. It is not just a one-year course; it provides them with the basis for everything that will follow, all the way up to when they eventually become Chartered Accountants.

This comment highlights that it is imperative for the department to be seen as offering a dynamic course that is constantly evolving and not remaining at the status quo. Since they are the individuals who are most often left to teach ethics, the auditing department specifically spearheads this new approach that the head of school had initiated. This new approach is referred to by the auditing department as the 'action-orientated approach.

For the first time, this approach includes Eastern and African ethical theories, which are often easier to relate to by the students. The interviewed academics feel that this will make students more interested in the content being taught, and also appreciate that the SAU is considering their needs and contexts.

The practicality of this approach and what actually changed is elaborated on by AO1.

...I call the SAU a shelter, because it shelters them from a lot of the real-world aspects, and when they go to the firms, the ethical issues they will be facing are a lot more real for them. It is no longer an exam where they need to give the answer that they expect the lecturer wants. So, we have included a lot more of those real-life examples into the curriculum and the examples we use in the classroom. We have also started reaching out to practitioners to explain what kind of issues they face on a day-to-day basis, and the real-life steps that different people took, and asking them what is more appropriate. The students debate it amongst themselves in the classroom and with the presenter.

The implemented changes seem to be a marked change from the previous focus on theoretical content over practical content. Various other steps are being taken in this approach to make the teaching of ethics more practical. The academics seem to expect or hope that students perceive these changes to have a positive impact on the perceived effectiveness of the SAU to teach them ethical sensitivity.

Academics also point out that even though they are including very practical scenarios, there is a limit to their ability to simulate real-life ethical situations. However, there is an advantage to students having vibrant debates in class after a session with a guest presenter, and discussing real-life situations. It is possible that the SAU is perceived to be a safe space where students can

have these vibrant discussions.

One of the most relevant examples of this 'action-oriented' approach is the ethics project in the students' second year of study. In this project, which is run in conjunction with an auditing firm, students have the opportunity to present their findings to a panel of academics and people from the industry. This allows students to have their perceptions about ethical challenges interrogated by people who already work in the sector and can understand the practical consequences of these perceptions. One year, this project went so well that the auditing firm invited one group to meet with the firm's directors to discuss their concepts further. This is described by AO1 as follows:

A few years ago, a group presented, and the CEO invited them back to discuss their ideas further. They were quite interested in the solutions they came up with, and as far as I know, the solutions were implemented in the firm.

Some academics highlight the impact of guest presenters who share practical examples taken from their own professional lives about what they were confronted with and what they decided to do. One of the participants, AO3, illustrates this when she tells the story of a young black CA who spoke to students about how he was working in the public sector, and blew the whistle on corruption. This led to him losing his job and experiencing constant death threats. However, five years later, he was vindicated, and the perpetrators were arrested.

Not only does this illustrate the actual consequences of taking an ethical stand even when the consequences could be dire, but in this case, it also created a discussion around what the class would have done had they been faced with this situation. AO3 remarks how she found it interesting that there was a strong consensus that in the debate, most of the class would rather choose to feed their families, instead of taking an ethical stand. It has to be noted that this open and honest discussion would have been impossible if the students had not been able to relate to and trust the speaker.

Because of the Covid-19 pandemic and students studying from home, the academics in the auditing department decided to conduct a practical ethics test on students. While they were studying for a test, they sent out an email that claimed in the subject line to contain the answers to the test they were about to write. To put this in context, students had already been taught that it was unethical according to SAICA's Code of Professional Conduct to open emails not meant for them.

AO1 describes what happened:

Within 20 minutes of posting this email, 320 students had accessed the link, and this was before they wrote their test. We did this around the middle of March on purpose to show students that they know they should not be clicking on these things; they know the steps to take; they need to report it.

The link took students to a skit from Jurassic Park. The academics then sent an email stating that they had noticed that many students had clicked on the link, which showed a lack of integrity. It also promised a lot of different interventions in the coming weeks to rectify this situation. Many students took offence to the accusation that they lacked integrity, and many did not see anything wrong with what they had done. After it was explained to them how this scenario can happen in the real-life professional practice, they started to understand how it is unethical to open correspondence not meant for the receiver. This is an example of how the SAU is attempting to develop ethical sensitivity and make it a personal issue through a practical exercise.

The interviewed academics report that in the week after this incident, students were more aware of ethical breaches. After this email test, students informed academics of messages in WhatsApp groups during tests where answers were circulated. Academics also claim to ensure that individuals who are caught cheating are punished by being reported to the legal office and dealt with appropriately. The approach by the SAU is an attempt to highlight the issue of ethical sensitivity and demonstrate the consequence of unethical behaviour. The SAU believes that these types of practical interventions are effective vehicles for teaching ethical sensitivity.

In summary, the interviewed academics from the SAU believe that their teaching of ethical sensitivity has improved, partly because they have endeavoured to include more practical examples of ethical dilemmas for the students to grapple with; however, they acknowledge that more needs to be done to improve the perceived effectiveness of their teaching of ethical sensitivity.

4.2.4 SAICA

SAICA believe that universities' teaching of ethical sensitivity is far too theoretical and therefore is not as effective as it could be. SAICA do not believe that there are any distinct differences between their accredited universities in their ability to fulfil the requirements of the competency framework. They state that they recognise that ethical sensitivity is taught in a very theoretical manner, which leads to a situation where students can identify ethical issues 'on paper', but would not be able to address the problem in real-life situations in a professional practice.

SO1 expresses this:

Yes, when it is on paper. If they see it in black and white in front of them, they can see it. But if it hits them in the face in the real world, they are not always sure. There are some things that are so obviously wrong, but there are other issues. I think in the real world, when it comes to them seeing it and not knowing how to deal with it, it is the issue of moral courage, I call it. How do I stand up to my boss? What do I do if I am at this audit where I can clearly see there is fraud going on, but the person involved is my most senior person, what do I do? And those are the conversations that never happen.

This indicates that SAICA are concerned that students are not exposed to the practical application of ethical sensitivity while they are being taught at university. This also indicates that students might be able to identify an ethical situation, but do not know how best to progress to ethical behaviour, and they see this as a deficit when it comes to the practical component of teaching ethics at the SAU.

According to SAICA's perceptions, and because students are taught in a very theoretical way, students tend to believe that everything is either wrong or right, and the theory does not expose students to the grey areas of ethics that they will experience in practice.

SO1 expresses it as follows:

It is also difficult to say when you are in the situation exactly how you will react. University students are very naïve, I think, and for them, everything is black and white. It is either right, or it is wrong, and that is the way they are taught. But in the real world, it is not always that simple, and they need to be taught what the thought process is that they need to go through.

SAICA believe that what makes the situation worse is that academics cannot have practical discussions with students regarding ethical issues. SAICA feel that these discussions would be hugely important, since it would allow students to understand what to do in practice, as mentioned earlier. SO1 claims that: "...Academics themselves are afraid of having real discussions with highly eager, and engaged, and passionate students around ethical issues."

Regarding the ITC, SAICA only test students based on ethical dilemmas in very theoretical case studies, because students have not been exposed to the practical contexts. Students are presented with an ethical scenario in a case study format and have to comment on it. It is essential to SAICA that these case studies are designed in a way that requires the student to be able to identify issues (ethical sensitivity) in the case studies. They do not want students to merely recite the CPC to answer the questions that are presented to them in the ITC.

When SAICA conduct site visits, they often find that students state that they cannot relate to the information that is being taught. SO2 reports that: "...students often also say to us ..., but they are not able to relate to what they are taught. At varsity, it just does not make sense to them at that stage."

Another issue of contention raised by SAICA is that the philosophy department is no longer teaching the theoretical component of ethics. Since the ethics teaching has moved to the accounting department, there is a powerful perception that it is no longer being taught effectively. According to SAICA's view, students believe or 'realise' that ethics is not being taught by experts, and therefore, students will not fully understand the significance of the theoretical knowledge.

4.2.5 Students

Of the three stakeholder groups, students hold the most negative perception regarding the practical value of the teaching of ethical sensitivity. Students are of the opinion that they already possess ethics and values inherent in them when they arrive at university. Students feel that there is nothing in the curriculum that challenges these existing values and ethics. Their impression is that students will leave university at their graduation the same way they arrived in their first year of study from an ethical perspective.

Students also perceive the ethics courses to be "very dull" and presented by lecturers who are not experts in ethics, but who are trying to teach students ethical theories. This is combined with a strong focus on passing the ITC exam, and as stated before, and this leads students to believe that there is no real attempt being made by lecturers to help change their preconceived ideas. SG1 highlights this view as follows:

It sits with a bunch of words that you have to study for an exam and the questions that come up ... they come up, again and again, it is lacking any practical application, it is something that people learn for the exam rather than actually apply.

Students seem to feel strongly that they are not equipped or being taught to become equipped to deal with ethical issues due to the theoretical content taught in lectures. Students also claim to be concerned that such theoretical approach will let them identify an ethical situation only on paper, or for tests, but not in real life. SG1 describes this perception as follows:

I think about it, we have been very duped, and I can tell you what the psychological understanding means, I can tell you what Aristotle said and understand, but I can imagine when I start my articles and ... going out in the real world, it can be difficult to actually do ... instead of me regurgitating what I was taught by theory. I think that it is very important.

Students feel strongly that it is not appropriate teaching of ethics and ethical behaviour, but merely being taught an exam technique that gets students through the ITC exam. Some students believe that they can “go through the course and not develop ethical sensitivity at all, but still pass the ethics part of the exam, merely based on the appropriate exam technique”. Ethics is seen as something they study to pass an exam and not something that they have to be able to apply in practice. Students understand that there are standard questions and answers that they can expect in the ITC, and if they were to answer “anything original, there is a good chance you will fail”, because they feel the memos give no room for any deviations in the answers. S1 expresses this in the following words:

If you have got good exam technique, you can pass almost any paper with very little concrete knowledge of the concepts. But because ... if you know how to answer questions, swat it off, no problem. But with ethical sensitivity, it is more important than just knowing how to answer a question.

Students acknowledge that the approach to subject matters is changing, and that more of the practical applications are being introduced into certain parts of their courses. However, the students’ perception of the action-based approach, especially the email example mentioned above in the academics section, is surprisingly negative. The students feel that the email example sets them up to fail an ethical test rather than being a learning experience. Many students claim that they “were furious that something was designed to catch them out”, and this anger stopped them from learning the lesson that the objective of this task was trying to teach them.

Students also feel that ethics is taught in terms of right and wrong in too strict a sense, based on limited theoretical examples, and without exploring the grey areas. They think it does not allow them to imagine themselves in the shoes of someone in professional practice having to make ethical decisions. However, they also do not know what such practical challenges could possibly be, nor how they would act in such circumstances, particularly if their jobs were threatened.

In summary, the three stakeholder groups have very different perceptions of the effectiveness of the teaching of ethical sensitivity, and the potential mix between theoretical and practical approaches to this teaching.

4.3.1 Theme two – Ethics is no longer taught exclusively in auditing

The teaching effectiveness by the SAU is also perceived to be affected by whether it is taught exclusively as part of Auditing or whether it is more broadly taught throughout the various courses. Once again, the perceptions of the different stakeholder groups differ to the degree to which the

teaching of ethical sensitivity taught in all the courses or specifically in Auditing.

4.3.2 Responses from stakeholders

4.3.2.1 Academics

The SAU academics perceive that the teaching of ethical sensitivity has improved as it is no longer seen only to be taught in Auditing. Academics acknowledge that in the past, ethical sensitivity was mainly taught in the domain of Auditing. However, now Auditing is leading the charge for getting all the courses to incorporate ethics into their lectures and assessments. Participant AO1 expresses this change as follows:

We have been pushing for the other courses to include ethics, because they used to say that Auditing is teaching ethics, so the other courses do not have to. But then I told them that the issues today in corporates are not (just) the auditors; it is the people doing the accounting, the people making the decisions at the management level. You cannot just leave it to Auditing and say it is in its own little silo. You need to show how ethics applies to your specific course and what issues they are going to be dealing with. SAICA picked it up [this positive aspect] in their review.

These efforts seem to bear fruit, since academics in the other departments have claimed that the subject is now included in all other courses as well. However, even though the ethics subject is integrated into all courses, there remains the perception that it has not been integrated fully or given sufficient coverage. Participant AO4 reinforces the emphasis on integrating ethics into all disciplines with the following quote:

It has spread out of Auditing. Yes. I have seen it being incorporated into Management, Accounting and Finance. I know financial accounting is doing a little bit. It is not like they are doing huge amounts. Auditing is obviously still the bulk, but I have seen it in their tests. I have seen it as part of their projects. I have seen it in the notes. I have seen it. So I know that they are incorporating it, which I think is good, because I think that also makes the students realise that it is not subject-specific.

Interestingly, one of the interviewed academics perceives the current status of ethics being taught quite differently, and believes that while ethics is taught in Auditing, the assessment thereof is spread throughout the different disciplines. This is depicted in a quote from AO6:

As I said earlier, it used to be something that was housed in the auditing division. But obviously, the teaching part is still housed in the auditing division, but as far as the assessment ... now it is not just within the auditing division. So, you would see that even in tax, they would have some dilemmas around tax practitioners and the rest of it. They do not necessarily teach it, but they would

now assess it, because the theory is the same in whatever discipline. Because, as I have said earlier, you cannot necessarily separate the work and ethics. So, in as far as the teaching is concerned, that is housed in Auditing, but the assessment is populated on the other areas as well.

The interviewed academics feel that because ethical sensitivity questions come up for marks in tests and exams in all the disciplines, this alerts students of the topic's importance, and they pay attention to it. This is reflected in the following quote from AO5, who teaches Management Accounting:

I specifically set a question last year. I mean, it was not for a lot of marks, but I included something that related to ethics. From first-hand experience, I can tell you that I included the ethics within my question that I set last year. And obviously, having said that, my assumption is that all the different topics would somehow incorporate it, because we would never just have one student think that you are teaching them something just for the sake of it. So, you try to incorporate it. I mean, as I said, it was not for a lot of marks.

There is also a strong sense that one of the primary drivers of this change is SAICA. They are using the ITC to cause the integration of ethics by adding ethical scenarios to questions outside of Auditing. AO1 reiterates this:

I think what has also happened is that SAICA have also in their ITC incorporated questions from a non-audit perspective, so they focus a lot of the ethics questions on the Management Accounting side, the finance side.

In summary, the interviewed academics tend to believe that the teaching of ethical sensitivity is effective, because it is incorporated into a wide range of subjects, and not just Auditing.

4.3.4.2 SAICA

One of the dominant reasons provided by SAICA for believing that the SAU is only fair in its effectiveness of teaching ethical sensitivity is that it is only taught in Auditing. SAICA are concerned that this creates the impression among students that they only need to consider ethics when they are studying Auditing, but not if they are studying anything else in Accounting. SO1 believes that:

...particularly if they move out of the auditing profession, which the majority of CAs do, the majority might train ... in their three years ... in their three-year training contract in a non-audit environment. Still, the majority of these candidates then move onto non-auditing environments, be that academia, commerce, the public sector, or their own business.

SAICA's view is that in the accounting departments, there is often a silo mentality that stops ethical sensitivity from being pervasive in everything that is taught to aspirant CAs. According to SAICA's belief, academics say, "I teach tax, and it is not my job to teach other subjects". However, SAICA acknowledge that during monitoring visits, the universities are improving their focus on business ethics. They see an increase in the integration of ethical sensitivity into all subjects. However, SAICA's view is that the home of ethics teaching in most cases is as part of Auditing. They feel that it is not being integrated properly across all subjects. However, SAICA believe that this is one of the most important jobs of the SAU. This is expressed by AO1: "It is something I have been punting for some time, ethical dilemmas and developing ethical sensitivity needs to be done because it is pervasive, it is in everything we do. We cannot think of it in a silo".

Therefore, SAICA have decided to develop a course for academics to standardise their ethical vocabulary. This will hopefully lead to a situation when ethics becomes more pervasive, and everyone will be speaking the same ethics language, and students will be aware that the same concepts are being addressed in different subjects.

4.3.4.3 Students

The students' perception is the most negative regarding integrating ethical sensitivity teaching into all the various disciplines or courses. Students claim that ethical sensitivity is taught mainly in one course, and that is Auditing. However, one student disagrees and believes that ethical sensitivity does appear in other subjects beyond Auditing, such as Tax, Financial and Management Accounting. This student also believes that while there is an emphasis on ethical sensitivity in Tax, this is mainly from a legislative perspective. On the other hand, students acknowledge that most subjects' questions on ethical sensitivity tend to be incorporated into tests and exams. On balance, there is a strong sense that the Auditing discipline is still performing best regarding the teaching of ethical sensitivity, while the lecturers of other subjects are trying to add some ethics elements to their courses.

Students believe that there is more integration of ethics in the CTA, and this is nowhere more apparent at the end of the course just before the ITC. This is expressed by a student in the focus group SG1: "At the end of the CTA and before the ITC, there is sort of trailing off of the lectures at the end, which no one actually attends, but they try and incorporate that with the CTA".

In summary, academics have the most favourable view of the all-embracing and pervasive teaching of ethical sensitivity in the Accounting qualification. Both SAICA and the students still believe that ethical sensitivity teaching is limited to it being taught in Auditing.

4.4.1 Theme 3 – Knowing the Code of Professional Conduct is tantamount to teaching ethical sensitivity

This theme is contentious, as the criticism with regard to the teaching of ethical sensitivity revolves around the belief by some of the stakeholders that ethical sensitivity can be obtained by learning the Code of Professional Conduct in a ‘parrot-fashion manner’. This would imply that if a student can paraphrase the Code of Professional Conduct at the time of their exam, then they should be ethically sensitive. Again, it highlights that readiness to pass exams by having learned the text does not translate into changed attitudes or changed behaviour among students, and after graduation, among CA practitioners.

4.4.2 Response of stakeholders

4.4.2.1 Academics

The majority of academics feel that the focus on teaching ethical sensitivity by underpinning it with the CPC is an effective teaching method. The reason for this is that the ITC’s questions on ethics are predicated on understanding the CPC. AO1 sums this belief up as follows:

The ITC is not geared towards ethics in the more philosophical way. It based more on the Code of Professional Practice. It is more conduct-based ethical testing than based upon real-world ethical issues they might be dealing with [in future].

Further support for the strong emphasis on the CPC is evident in a comment on the teaching of ethics in the Auditing course, highlighted by AO3: “... is still through Auditing, because that is where they actually deal with the Code of Conduct.”

Academics are quick to point out that their perception is that students understand the Code of Professional Conduct, but they are not sure if they can apply this knowledge in practice. This leads to their perception that teaching the CPC is an efficient enough vehicle for teaching the theoretical aspect of ethical sensitivity. The quote below from AO3 perhaps best captures the dilemma regarding the effectiveness of this approach of teaching ethical sensitivity by academics: “Students know the code and, to a large extent, know how to apply it. Whether they would actually do it when faced with a situation, I think there are a lot of factors that would affect their decision”.

The interviewed academics in Auditing claim to have started adding questions on ethics that are contentious and do not have clear answers. However, it is interesting that students seem to craft answers based on what the CPC states, rather than to examine the question by applying moral decision-making as a lens.

SO1 claims:

For example, in a small component in last year's fourth-year exam, we asked them whether the auditors should be going to the audit meeting, yes or no. And it was not the audit committee meeting, it was the full board meeting, and they had to do certain things based upon the request that they were given. And we were quite surprised about the number of students who said they should not go to the meeting, because the Code of Conduct does not allow it, or it does not address it at all. So, they gave an answer they expected the lecturer to give marks for, they did not give the answer they actually knew was correct, that they can go, but they do not have to do the service, they can explain the things. So, if the students know who sets the questions, they change the way they give their answers, so that is why we do not tell them who sets which questions anymore.

4.4.2.2 SAICA

SAICA states that their current CF ethics is only really related to professional ethics. They believe that the guidance they offer in CF covers a more holistic focus on ethics than the one that is currently being used by most SAUs. This is reflected in the quote from SO1: "If you look at the guide ... it actually goes there, but I think people go back as a default to teaching the Code of Professional Conduct".

SAICA believe that the focus on the CPC is too narrow and does not give students a holistic view of ethics. This leads to students being able to answer exam questions on the code, but it leaves a question mark as to the students' ability to apply the code or ethical judgement in work-related situations. In addition, SAICA also express concern that the CPC is presented as a stand-alone yardstick, and that it is presented without a background to ethics prior to its introduction.

They feel that the CPC deals with threats to compliance. The challenge is from an ethical perspective that students do not seem to understand the ethical principles or concepts that would eventually lead to ethical behaviour. This means that they may be able to deal with ethical dilemmas only in theory in a test or exam, but would be incapable of managing an ethical dilemma in real life situations when confronted by an ethical dilemma.

4.4.2.3 Students

The students' view is that if they know and understand the CPC, they can recognise ethical issues in case studies/scenarios they are presented with in tests and exams and will know how to answer the relevant questions. They can identify any breaches of the standards set out in the CPC, but believe that they would probably not be able to recognise a challenging scenario and whether it had an ethical or unethical component in a real-life scenario. Some students state that they would

have to weigh up a situation based on their own ethical morals and beliefs against what they would stand to risk.

According to S1, this means that:

From the lectures that I remember this year, the case studies were bare minimum, really bare minimum. It was more like, 'Oh, this is the CPC, you have got ...'. The focus this year, a lot was in part four. And that was also still giving us the triggers ... of what would trigger this part of the CPC, rather than giving us a case study and saying, 'Okay, this is what happened. This is what they did and these were the consequences. And because of the CPC, this is why it was wrong.' You get what I am saying?

Students feel that this only teaches them how to apply elements of the code to specific situations, rather than being able to understand the broader ramification of the ethical scenarios. Students feel that there is a very strong emphasis on the CPC in all courses, instead of a more useful holistic approach to prompting ethical sensitivity or how they can become more ethically sensitive.

Even when ethics is taught as part of Auditing, teaching still seems to rely heavily on the CPC and compliance issues. This involves identifying threats and compliance issues. There is some integration of ethical sensitivity, but the main focus is on the "mechanical" application of the CPC. The ethical dilemmas are presented in this manner where students are informed of a theoretical ethical threat, and then asked to apply CPC principles, which will give them the applicable remedy. S1 expresses this sentiment as follows: "Oh, here is a threat, here is the principle, and here is the safeguard. Threat, principle, safeguard. Threat, principle, safeguard...".

In summary, the responses grouped under this theme call into question whether the effectiveness of teaching ethical sensitivity is limited by the over-emphasis on what is seen as rote learning of the CPC.

Theme 4 – Ethics is exclusively taught by the accounting faculty who are not experts

Stakeholders

Academics

The academics acknowledge that the teaching of ethics is done internally in the Accounting department. They realise that they are not experts in the teaching of ethics and therefore, have been in discussion with the School of Philosophy regarding integrating their applied ethics course into the curriculum.

In the words of AO1:

There have been discussions with the School of Philosophy who have an Applied Ethics course. It is usually more for post-graduate students, but there have been discussions where we asked them to come and give the course over the three-year period.

SAICA

SAICA hold the view that the experts in teaching ethical sensitivity are faculty of the Philosophy department within the universities. When the teaching of ethics was first introduced, it was taught by the Philosophy department; but over time, it was brought inside the Accounting faculty. This was done as the universities believed that this would allow for more control over the content that was taught. SAICA believe that this was not a good idea, since Accounting lecturers are not experts in the teaching of ethical sensitivity. This view is evident in the quote from SO1:

Everyone started with a separate ethics course and then dialled back as they realised that students just tuned out, because they were letting their Philosophy department teach this. So, in my opinion, they just cancelled this course by mistake in many cases and brought it in-house. The minute they brought it in-house, they limited the border things and being able to question more deeply.

Students

Some of the students experienced the change from the Philosophy department teaching ethics to it being handled by the Accounting department. The students' perception is that when the Accounting department took over the teaching of ethics, this was not well received by the students, as the following quote from SG1 illustrates:

So, what we basically had was a bored accountant trying to teach us ... who does not really care about Philosophy ... teaching us theoretical Philosophy and virtue ethics and stuff like that. That obviously comes across to the students, and to this day, it is everyone's worst sort of area, it is so rote and there is a complete lack of excitement.

4.5 Results in Response to Research Question 2

Q2 What are the perceptions of the various stakeholders (academics, students, and SAICA officials) regarding what ethical sensitivity means to them in their respective contexts?

The understanding of what ethical sensitivity means to the different stakeholders has to be considered as their contexts differ. The main theme to emerge in the responses to the research question is the following.

Theme 1: Stakeholder's perception of developing ethical attributes (including ethical sensitivity) is not aligned

The various stakeholders in this theme air their views regarding developing the attributes of ethical sensitivity. Academics are of the view that SAICA is not clear regarding what attributes they want developed that would lead to ethical sensitivity besides the Code of Professional Conduct. SAICA see their CF developing professional ethics only, even though their guidance provides for a more holistic ethical development. However, SAICA in their ITC test ethical dilemmas only, and this tends to limit what is taught at the SAU.

This question attempted to illustrate how the different stakeholders understand the nature of ethical sensitivity in their various domains. The responses to this question do not lend themselves to different themes; therefore, they are analysed in terms of the question.

4.5.1 Stakeholders

Academics

Academics claim that there is confusion regarding what attributes (competencies) they are required to develop in students besides the CPC. This confusion is confounded by the fact that academics feel that the ITC is only testing the students' ability to apply the CPC in the ethical scenarios that are presented to them. This is reflected in the statements made by AO1:

I think it is the fact that SAICA are not clear on what they want or what attributes need to be demonstrated, and it became clear quite recently in the process of them coming up with the CA2025 Competency Framework. In the meetings and discussions, we had, it was clear that SAICA do not actually know how these ethical attributes are going to change going forward. In one of the meetings, someone asked them what they currently expect Chartered Accountants to demonstrate, apart from what is in the CPC, because these different acumens are not coming through clearly in the competency framework.

Academics have therefore started to look to the ITC as a way of determining what needs to be covered and what changes need to be made. To reiterate a point made earlier, the SAU has tried to put in place other courses beyond Auditing to include ethics. This was also driven by the fact that the ITC started to include ethical dilemma questions beyond Auditing, which could indicate that students would be ill prepared to answer these questions if they were not covered in other courses. This is expressed by AO1:

SAICA is also – in their ITC – incorporating questions from a non-Auditing perspective, so they focus ethics questions on the Management Accounting side, the Finance side. As far as I can

remember, last year, there was something from the Tax side. They have been using the ITC to force courses to include it as part of it.

There is also a sense that when the SAU is reviewed by SAICA, even though they see more integration of the ethics topic being introduced into the different courses as per the ITC, this is not noted in the official report. This causes a lot of frustration in the SAU, since they feel that SAICA is not consistent in what they are doing. This is reflected in the comment from AO1: “They base it on the course pack. They see ... and that is what they base their final assessment on. So, I do not think they know what universities are doing, and how successful their programmes are”.

One of the academics at the SAU believes that the SAU only really examines what is being done with regard to ethics education before a SAICA review, when a formal report needs to be prepared before SAICA visits the SAU. AO6 expresses this view:

Yeah, so not necessarily when SAICA says, ‘There is a problem.’ So, SAICA would come through, and they will say, ‘Okay, they want us to prepare a report first.’ And then they can assess that. So, during us now preparing this report, we look at how we could improve on ethics. And obviously, now with what has been going on of late in the profession, ethics is sort of like a buzzword for everyone. So yeah, and that I suppose has triggered a bit more of an improvement. I would not say much on the teaching side, I think the content is still very much the same. But more on the testing side. I think now we are beginning to consciously say, all the time, ‘Let us try and put something in about ethics, just to remind them about these things.’ But yeah, that is how it sort of goes.

This points towards a situation where the academics regard the action of complying with SAICA as tick box exercise, rather than trying to develop people that will eventually become ethical CA professionals. An example of this is that academics will often say in a meeting: “SAICA require us to run a six-week course on ethics. Why are we even discussing this further?”

SAICA

SACIA state that their competency framework is only meant to be a guideline about what needs to be achieved, and that universities can use their own judgement to determine how much time needs to be spent on ethics in any of the courses. SAICA are of the opinion that academic institutions tend to default to teaching only the CPC and compliance therewith.

SAICA are also note that their current competency framework only covers professional ethics, whereas ideally, ethics should be holistic and speak to the development of ethical human beings.

This is expressed by SO1: “I think it would be fair to say that the current competencies are very limited to professional ethics. What does the Code of Conduct say, and how should you behave?”

Some of the aspects that SAICA are motivating in their new CA2025 competency framework include topics such as personal, business, and professional ethics. According to SAICA, these competencies are covered in their guidelines that they issued as part of the competency framework. As stated earlier, however, these competencies are not taught at the universities or included in the curriculum, and a lot of universities are only teaching the CPC.

SAICA uses their ITC to test ethical sensitivity through a case study that comprises an ethical dilemma that is very clear cut. This type of question lends itself to a theoretical answer in an exam situation, which may not correspond with the students' later behaviour at a workplace.

SAICA feel that ethics is not yet seen in a holistic manner at the universities, and they would like it to become more holistic within the academic context. SAICA's concern is that students are exposed to various ethical challenges not only in the classroom, but also in their daily lives. These scenarios should be incorporated into the academic programme to develop the students as ethical and well-rounded human beings.

One example occurred at the University of Johannesburg, where students were enrolled in the CA qualification and were using fake sick notes to get out of writing tests and exams on the actual date, and thus had more time to study. SAICA feel this is a perfect opportunity for discussions to happen with students having to consider what the right thing to do is. They should not believe ethics can be turned off when not specifically related to their professional practice, or when they prefer to decide in favour of a personal benefit.

SAICA state that this is the thinking behind their next competency framework, the CA2025. This will include courses on aspects such as citizenship, which will shift ethics beyond the limitation to professional ethics, and include ethics that permeate the students' lives. In summary, SAICA's view is that ethical sensitivity in their context means a holistic approach to ethics, and particularly the formation of ethical human beings who then qualify as CAs.

Students

Ethical sensitivity in the students' context would appear to mean the ability to behave ethically in the workplace, based on the knowledge gained during their SAU qualification. To reiterate, students feel that the case studies used in the ITC examination are straightforward and therefore identifying the ethical issue is not problematic in that case study.

They believe that it is only a report of what one should do when one recalls the rules of the CPC. Students are confident that they can pass their exams that have these types of questions. However, they are concerned that even though they can identify ethical dilemmas in theory, they are unsure what they will do or how they would react in practice. They feel that they can pass the tests and exams, based on a well-studied exam technique and not based on developing ethical sensitivity. They are concerned, however, that in professional practice, they will discover that they are not equipped to deal with ethical issues that go beyond the clear-cut typical ethical issues studied for exams. This is reflected in SG1's answer:

I thought about the same thing ... that if I use my CPC, I would be able to recognise it according to those scenarios that we had there. Being unethical is not just something that can be put on paper, it goes way beyond that ... when you have the standards, yes, I would be able to see it, but then practically ... it would take quite a lot for me to see something unethical.

Theme 2 – Relationship between ethical sensitivity and ethical behaviour

The confusion regarding the different interpretation of ethical sensitivity among the stakeholders is compounded by the mistaken belief that ethical sensitivity can be equated to ethical behaviour.

Academics

For academics, this controversy is evident in the ethical scandals involving CAs and when their own students act unethically – even straight after having completed a course on ethics. Therefore, academics question whether their teaching of ethical sensitivity has been effective and whether teaching ethics in a theoretical manner can cause a change in attitude or behaviour. Their reservation is based on the belief that there should be a high correlation between ethical sensitivity and resultant ethical behaviour. However, their teaching of ethics may not even have resulted in an improved ethical sensitivity among the students. The interviewed academics stress their confusion when students act unethically, even though they completed a course on ethics. This is highlighted in the comment from AO4:

Do you know you did an ethics course? We ran an ethics course and now you still collaborate, which is cheating ...

SAICA

SAICA believe that there should be a very strong ethics component in universities' education and training programme to create ethical behaviour. This once again points to the perception held by SAICA that theoretical education could cause a change in behaviour among students or graduates, who would then behave ethically in the workplace. This sentiment is summed up in

the quotation by a SAICA official, SO2:

So, it is the ability to identify ethical dilemmas and know how to deal with it. And this includes the Code of Professional Conduct, but it can also include business ethics and to be able to identify ethical dilemmas in the business environment, and to put a plan in place to do the right thing.

This misinterpretation of the role of ethical sensitivity in causing actual ethical behaviour is highlighted when SAICA question the effectiveness of universities and the training providers in creating ethical sensitivity, after several scandals involving CAs were recorded. Once again, this illustrates the misunderstanding that ethical sensitivity and ethical behaviour are synonymous. This is described by SO1:

There are some things that are so obviously wrong, but there are other issues. I think in the real world, when it comes to seeing it and knowing how to deal with it is an issue of moral courage, I call it. How do I stand up to my boss? What do I do if I am on an audit, where I can clearly see there is fraud going on, but the person involved in most cases is my senior person, what do I do? And those are the conversations that never happen.

Students

Students feel that often, they are being taught the various subjects or topics to be able to deal with an exam and not how to deal with anything in real life. This leads students to believe that if anything ethically challenging were to happen in real life, even while they are still studying, they are not equipped to deal with the ethical dilemma. This leads them to default to their own morals and values, even if these are highly flawed or even questionable, rather than change to a 'prescribed' ethical attitude and behaviour, based on the academic programme.

Students feel the theoretical grounding of ethical theories they receive in university does not adequately prepare them for ethical behaviour in practice. However, even beyond the students' claim that they were able to identify an ethical issue in practice, they are not sure if they were to act ethically by raising the issue with a senior manager, if that meant a possible disadvantage to them. They voice their concern that being taught ethical sensitivity is not sufficient to provide them with the competencies or the moral courage to behave ethically in the workplace, with multiple forces in place that may steer them to behave unethically, for example, fear of losing their job or not being promoted, not being able to provide for their families, or possibly even benefiting from not raising the alert regarding an unethical case. In summary, the different stakeholders view ethical sensitivity differently in their respective contexts, and part of this difference is the perception that ethical sensitivity is synonymous with ethical attitude or ethical behaviour.

4.4 Results Pertaining to Research Question 3

Q3 How do university academics incorporate the teaching of ethical sensitivity into their curricula design?

The central theme that emerged when it came to incorporating ethics into the curriculum was the idea of curriculum overload. This is based on the fact that there is a constant struggle between making sure students have all the technical skills while at the same time getting enough ethics education to make them ethically sensitive.

Theme 1 – Curriculum overload when it comes to teaching ethical sensitivity vs technical skills

Stakeholders

Academics

When it comes to designing the curriculum, academics start with the technical components since their perception is that you can not function in practice without these skills. They then try and find the right balance when it comes to incorporating ethics into the curriculum. The challenge is that the technical skills take up so much time it is a significant challenge for them to find space in the curriculum for ethics. AO4 expresses this:

...So I think it is also a balance between the kind of is this important to spend a lot of time on, because we also have a lot of technical work that we have to get through and we also need our students to know the technical work to become CAs.

This leads to a situation often that there is a solid focus on the technical component in the first three years of the academic programme. These academics do try and incorporate ethical dilemmas into their curriculum, but their main task as they see it is to make them technically proficient. Academics feel that it would be redundant to have ethical sensitivity if you cannot interpret the financial information. AO2 expresses this:

...because I focus on the third year, which is more conceptual, teaching, but I know at the fourth year level, it is a much bigger focus, so I mean the primary way we test it is thorough assessment. So, giving students a scenario and the right way and the wrong way would be. I would not be able to provide more details about that because that does not happen in third year where I am mainly involved.

The academics feel that SAICA acknowledged to them verbally that they saw ethics in all courses, but they did not put it in their report on the SAU. This can be seen in the words of SO1:

...I do not understand what the SAU is doing. They base it on the course pack they see, and that's what they base their final assessment on...

This points towards a situation where what is taught is not incorporated into the course packs issued to students. The academics acknowledge that there is a big difference between what is written down and what is taught.

SAICA

SAICA has reiterated that their CF is not prescriptive about the time that universities need to dedicate to ethics. One of the most critical aspects for SAICA in the curriculum is that there is an overall sense of how important ethics is to the broader discipline of accounting. They do not want students to assume that ethics is limited to specific subjects in accounting. SO1 expresses this:

...Unfortunately, the students come from a very limited background, and I guess how we teach them in the accounting field can make people very focused on their discipline, being tax or Auditing etc. But it is our role as academics to help them understand why ethics are so crucial in accountancy as a broader discipline, not just in tax and so on. So, we believe that it is the universities responsibility because they have got the students for four years. There are many ways they can do this.

SAICA acknowledge that academics inform them about the difficulty of teaching all the technical skills in the allocated time they have available. This makes it even more difficult to add anything to the curriculum, including the pervasive skills. SAICA mention that in future, in their new competency framework called CA2025, they include more of these enabling skills (previously pervasive skills). This is also reflected in a comment from SO2:

Okay, so I think the issue around syllabus overload is really around technical competence. And the worry now of many academics ... so what we try to do in the new competency framework is to correct the balance between the technical and the pervasive skills, and what in the new competency framework, we call the enabling competencies and the documents. And then they are picked up on that. So, what a lot of academics are saying to us, but we are already struggling to cover all the technical stuff, and now you want to increase the other competencies as well?

Students

Students believe that due to the importance of the technical subjects, the only time dedicated to

concentrating on integrating ethics is at the end of the CTA, when most students are “off, studying for their ITC exams”. Students. SG1 expresses this:

At the end of the CTA and before the ITC, there is a trailing off lectures at end that no one attends, where they try and incorporate ethics into all the subjects, but this mainly comes from Auditing, and no one pays attention when they do it.

One of the students pointed towards the fact that in most subjects, they are seeing ethical dilemmas being added into the course work with a strong emphasis on incorporating ethical questions in tests and exams. This means that students are also attempting to expose them to ethical issues by integrating them into the curriculum in combination with the technical skills. This can be seen in the words of S3:

...but I have noticed that the questions that are being set for fourth years are very real life. I mean, you take something as simple as a tweet blowing up. And there was an issue on tweets earlier with someone who tweeted about Woolworths. And it was wrong. So I mean, she did not know what would happen because she tweeted. And so, there is an ethical dilemma here.

Chapter 5: Discussion of Results

5.1 Introduction

In this chapter, the results will be discussed, and links built to the literature from previous studies and reports.

Q1 How effective is the SAICA accredited university perceived to be in teaching ethical sensitivity to aspirant CAs?

5.2 Discussion on Research Question 1

In terms of the first theme this question elicited *the balance between practical and theoretical teaching of ethical sensitivity*, reflected the concept of the fluency account of expertise, where all one requires is practice in the field and reflection without propositional knowledge (KT) (Kotzee, 2014). Academics in the SAU were instead, believed to drive the need for the addition of more KH into teaching aspirant Chartered Accountants (Winch, 2014).

SAICA, in motivating for the Philosophy department to be used in the teaching of ethics, seemed to express the goal that students would have an adequate level of immersion in the subject of ethics, so that graduates will ultimately be able to exercise professional ethical judgement (Winch, 2010). The current lack of immersion seemed to be one of the main reasons why SAICA would see the SAU's performance regarding the teaching of ethics as only being fair and not good in their effectiveness of teaching ethical sensitivity to aspirant Chartered Accountants. This is supported by the work of Barac and du Plessis (2014) who show that 50% of HODs they interviewed used the Accounting department to teach ethics rather than relying on the Philosophy department.

One of the key skills requirements of ethical sensitivity development is the ability to identify whether a situation has an ethical component to it (Naudé, 2008). This research indicated that regarding the ethical scenarios provided in the SAU geared towards the tests, only provide examples that are "either right or wrong", with no ethical grey areas. This creates a challenge for students, since one of the most important aspects a profession brings to practice is being able to identify ethical grey areas and ultimately finding solutions to these problems (Schön, 1987).

Regarding the topic of whether ethics One of the conceptions of a curriculum is that it is dynamic and evolving with the profession (van Romburgh & van der Merwe, 2015). The academics' view in this research was that they were starting to add a more action-orientated approach to the development of ethical sensitivity, which would also mean adding new questions and scenarios to tests and exams, which in turn, would create a more dynamic and evolving curriculum.

Another concept about the curriculum that emerged from this research were the contributions by Stenhouse (2012) and the ideas of mounting educational experiments (Elliott & Norris, 2012). This was illustrated by the example, where the university had sent out an email to all students, claiming that it contained the test answers. The email was meant to test students' ethical responses. Stenhouse pointed out that the ultimate test of any educational experiments would be how effective they were in practice (Stenhouse, 1975). In this research, students saw the experiment in a negative light and not as a learning deep learning experience. They believed that the whole experiment was dishonest, trying to "trick them", and did not increase their ethical sensitivity in any way.

Since the competency framework was based on the work of Dewey (SAICA, 2016a) this would imply that SAICA would follow his thinking that one needs to have the right mix of theory and practice for the requisite knowledge to be absorbed (SAICA, 2016a). However, the results of this study indicated that SAICA believed that the SAU did not yet offer the right balance between practical and theoretical teaching of ethics. The results also indicate that academics believe that they are trying to move towards getting the balance right, but that their workload is so heavy that this is not easily achievable. SAICA stated that currently, the teaching of ethics was far too theoretical in nature; however, they also believed that the theoretical ethics components should rather be taught by the Philosophy department who are experts in the theory of ethics.

In the study commissioned by SAICA, Ballantine et al (2019) found that ethics was perceived by the students to be mainly taught in Auditing. This study also pointed to the fact that students felt that their ethics education was mainly provided as part of Auditing. Academics countered this view, and believed that they had spread the teaching of ethics beyond the Auditing discipline and into other disciplines. Academics stated one of the reasons they perceived themselves as being effective in creating ethical sensitivity among students, even though they acknowledged that more could be done, was that they had started to incorporate ethics education into all the courses, rather than it being housed exclusively in Auditing as it was in the past.

The results indicated that such immersion of ethics in other courses was applied to different levels and in different courses. Some courses were using ethical dilemmas in their teaching, while others relied on Auditing to teach ethics and they asked questions about ethics merely in tests and exams. The SAU admitted that SAICA had noticed this situation in their review.

However, SAICA believed that most universities, including the SAU, taught ethics only in Auditing and this was one of the reasons why SAICA stated that the universities were only do a fair job in creating ethical sensitivity. Ballantine et al. (2019) in their study on students point out a lack of focus on ethics in courses other than Auditing. However, some of their participants commented positively about the integration of ethics in all their courses. Barac and Du Plessis (2014) in their study also observe the prevalence of ethics in Auditing and not much integration in the other core subjects. Their study supports the view that it is only taught in Auditing which SAICA and students support in the current research.

The students felt that since there was currently a heightened focus on ethics in society, there was also a stronger focus on ethics at the SAU. This led to different subjects therefore including ethical dilemmas for students to discuss. This heightened focus on ethics was an important aspect of protecting the profession and would be an attempt to stop the profession from coming under attack (Beck & Young, 2005) for unethical behaviour.

The theme that emerged related to research question 1 was *Knowing the Code of Professional Conduct is tantamount to teaching ethical sensitivity*. Overall, academics felt that this was an effective method to teach ethical sensitivity, since in their opinion, the ITC tests students' ability to apply the CPC.

The prevalence of the CPC in ethics education also emerged in the HoDs' perceptions in the study of Barac and Du Plessis (2014), where they point out that HoDs understood the importance of making sure that students adhered to the rules of professional conduct (Barac & Du Plessis, 2014). In addition, Maseko (2019) states that 54% of his participating students indicate that ethics involved a memorisation of the SAICA Code of Professional Conduct. The current research found a similar emphasis on the teaching of the CPC and ethics questions being measured against the CPC. The downside identified in the current research of such action was that students had difficulty identifying ethical dilemmas if they did not fit easily into an interpretation of the CPC.

The academics recalled having asked students about whether auditors should attend an audit meeting. This was an ethical question and did not only refer to the CPC. In this example, many

students gave an incorrect answer, since they were not able to rely on the CPC for their response. This reinforced the work of Cameron and O'Leary (2015) who found that students were able to identify ethical issues that were legalistic in nature, but if the issue was purely moral without a legal component, then students were unable to identify the ethical solution.

In contrast to the academics, SAICA are very concerned about the fact that the CPC is the default that is taught rather than the holistic ethics as envisaged in SAICA's CF. Both SAICA and students agreed that the CPC did not deal with the broader ramifications of ethical scenarios. The students' perception was that they could not understand the broader ramifications of the ethical scenarios, because they taught the mechanical application of the CPC.

Regarding the theme *Ethics is taught by the Accounting faculty who are not experts*, there was some consensus amongst participants that this situation needed to change to include the Philosophy department again in the teaching of ethics. The rationale for this was that the Philosophy department was seen as having the experts in ethics theories and therefore, were in a better position to present the pillars upon which ethical behaviour is predicated and, in this way, present a more holistic version of ethics rather than a legalistic view.

This approach would also be supported by IFACs EEC, since this would provide students with more knowledge about ethics, which would aim to teach them ethical sensitivity, which was the focus of this study (Al-Taweel, 2015).

In summary, and based on the answer to the research question *How effective is the SAICA accredited university perceived to be in teaching ethical sensitivity to aspirant CAs?*, academics perceived that they were as effective in teaching ethical sensitivity as was currently achievable. SAICA viewed the SAU as being only reasonably effective teaching ethics or ethical sensitivity, with room for improvement, whereas the students' view was that the university was not very effective as they believed that what they had been taught about ethics would not help them in professional practice. They also seemed to rely more on their own value systems and morality, even where such reliance was misplaced.

5.3 Discussion of Results Pertaining to Question Two

Q2 What are the perceptions of the various stakeholders (academics, students, and SAICA officials) regarding what ethical sensitivity means to them in their respective contexts?

The perceptions of the various stakeholders regarding what ethical sensitivity meant to them, led to the theme that *stakeholder's perception of developing ethical attributes (including ethical sensitivity) is not aligned*. The three stakeholder groups saw the meaning of ethical sensitivity in very different lights.

The academics stated that they were unsure of what competencies they were required to develop, besides the knowledge of the CPC, and therefore, they tended to look to the ITC for guidance in what they had to teach or should be teaching with regard ethics and developing ethical sensitivity.

SAICA were of the opinion that their CF and their detailed guidance document for academic programmes provided a clear understanding of what needed to be achieved to help create holistic ethical human beings. SAICA also felt that the questions around ethical dilemmas in the ITC went beyond the mere application of the CPC. SAICA's view was that it allowed students to examine scenarios and identify ethical dilemmas, which would be part of ethical sensitivity (Weaver, 2007).

The students claimed that they were only taught ethics from the perspective that they could recognise it on paper, and ultimately in the ITC, but would not be able to recognise it in practice. This supported the SAICA study, where they found that ethics teaching was very theoretical/philosophical and not appropriate to practical ethical dilemmas that students would face in practice (Ballantine et al., 2019).

The theme of the *Relationship between ethical sensitivity and ethical behaviour* brought into focus the distinction between theoretical knowledge between what was the right thing to do and doing it. Academics pointed out that it was their task to create ethical sensitivity; however, they were unable to ensure the ethical behaviour in the graduates' workplace if there was a direct relationship between ethical sensitivity and ethical behaviour. This dilemma was illustrated when students acted unethically immediately after having attended an ethics course. Rest, in his model of ethical development, emphasised that there were a number of stages that must be followed in a specific sequence to ensure ethical behaviour. Ethical sensitivity on its own, following Rest's model, was insufficient to ensure ethical behaviour (Rest, 1982).

The IFAC EEC saw ethics education as the first step and followed by ethical sensitivity, which would eventually lead to ethical behaviour. This perceived and assumed continuum and direct inter-relationship was, however, not evident in practice and showed that one cannot move straight from ethics education to ethical behaviour (Al-Taweel, 2015).

In summary, the answer to research question 2 “What are the perceptions of the various stakeholders (academics, students, and SAICA officials), regarding what ethical sensitivity means to them in their respective contexts”, academics were unsure of the parameters for ethical sensitivity in their context. On the other hand, SAICA’s view was that they knew what ethical sensitivity meant within their context.

Discussion related to research question 3

Q3 How do university academics incorporate the teaching of ethical sensitivity into their curricula design?

The theme that emerged in response to the research question was *Curriculum overload when it comes to teaching ethical sensitivity vs technical skills*. The challenge in practice was how academics could add pervasive skills such as ethics into a curriculum that was already full of technical skills. Academics saw this as very difficult since they had to teach the technical skills which students needed to be proficient as CAs; otherwise, they would not be able to cope in practice. This then limited the amount of time available to teach pervasive skills such as the teaching of ethical sensitivity.

The worry about a ‘genericism’ creeping into the curriculum can be seen in the academics who are making sure the technical skills related to the body of knowledge of accounting is a priority in the curriculum (Beck & Young, 2005). However, due to the nature of what is happening in society, it is recognised by academics the importance of the ethics that would fall under the category (Bancino & Zevalkink, 2007).

The biggest challenge for the academic programme is relating the ideas in the curriculum to practice (Stenhouse, 1975). This would mean that the effectiveness of any curriculum would need to be how well it can perform in practice (Stenhouse, 1975). In this research, the fact that ethical failures occur and the amount of ethics education increases illustrates that it seems like the curriculum fails in practice (Elliott, 1983).

A curriculum is formulated according to a series of choices about what needs to be taught, how it relates to the other subject content, and how it will be evaluated (Scott, 2014). In this research,

one can see that choices between the technical aspects and ethics are being made all the time at the SAU. The different courses are also adding ethical scenarios to tests and exams when they cannot or choose not to add ethics to their courses (Scott, 2014)

Viviers (2016) examined how well universities were performing in teaching pervasive skills. He asked questions regarding “To what extent are you aware of / sensitive to incorporating pervasive skills when...”

- Planning and preparing for your lectures?
- Setting tests and examinations?
- Setting assignments/group projects/interventions?”

Viviers regarded these questions as very important when incorporating pervasive skills in the curriculum (2016). This research established that some academics added ethical dilemmas to their teaching at the SAU, while others only added questions regarding ethics in tests and exams. One of the most essential elements, as seen by academics, was that all the questions had to be new and up to date with the current requirements to make ethical sensitivity relevant to the students in student projects and assessments. To reiterate a point made in a previous theme, academics' perception was that they had made specific changes to how the courses are taught, particularly when moving towards an action-orientated approach. This was in line with Viviers' (2016) study, where he points out that universities would have to incorporate these skills into the curriculum.

In summary, the answer to research question three was that academics found the incorporation of ethical sensitivity into the curriculum to be a challenge because of the requirements to teach the vital technical skills to aspirant CAs.

Chapter 6 Conclusion and Recommendations

6.1 Introduction

This research fundamentally set out to determine the effectiveness of one SAU at teaching ethical sensitivity to aspirant chartered accountants. The perceptions of the three stakeholders were gauged regarding the effectiveness of the SAU in teaching ethical sensitivity. In the processes of eliciting these themes through interviews and case studies, rich data was obtained. These themes were examined in line with the research questions.

The framework of professionalism was used since the CA(SA) is one of the most prestigious professional designations in the world. Due to various ethical scandals that have been perpetrated by people who carry the CA(SA) designation, there is a real danger in public trust being eroded which would devalue the profession (Beck & Young, 2005a).

This study confines itself to the perceptions of various stakeholders and the development of ethical sensitivity. Which is defined as:

Ethical sensitivity is the ability to be aware of an ethical situation in the course of professional practice and to be able to navigate through this by using the ethical codes of conduct as well as being aware of the impact of these choices on various stakeholders.

This study recognises that moral behaviour is a complex construct, and there is no causal link between developing ethical sensitivity and choosing to act ethically in each situation. The choice to interview three stakeholders allowed one to understand misunderstandings and lack of alignment between the three stakeholders. Each of these areas where there are differing views could elicit further research.

The major themes will be examined in terms of what we can take away from the research regarding how effective the SAU is in developing ethical sensitivity. The most powerful theme that emerged was the balance between the practical and theoretical teaching of ethics. This is one of the significant challenges since; eventually, students will enter the profession and have to deal with practical situations.

The views about this theme vary from one stakeholder group to another. The academics believe they are adding a more practical dimension to the teaching of ethical sensitivity and can point to examples of this being added to the teaching on the CA programme. If one examines the examples, the self-perception of the SAU is that they are doing a good job making it more practical.

SAICA feels that students are still being taught theoretically and are obtaining the ability to identify the ethical scenarios in test and exams but not in professional practice. Students agree to some extent with SAICA because they can cope with tests and exams, but if in a practical situation they are faced with an ethical challenge they are not sure if they could identify it. Students also feel that none of the values or ethical beliefs they arrived with is being challenged in the curriculum context.

Another theme that emerged was the fact that ethics is seen to be taught mainly in auditing. SAICA feel that this is the case, and this is one of the main reasons they claim the SAU is only doing an adequate job in teaching ethics. Academics are of the view that they have improved the coverage of ethics in all subjects, with most academics in different disciplines saying that they use ethical dilemmas in their teaching but with the caveat that the bulk of the ethics is tackled in auditing. One of the academics offered the counter view that ethics is examined in all subjects, but the teaching component happens in auditing.

Students acknowledge that they see ethical dilemmas in all their lectures and tests and assessments in all disciplines. They, however would say that most of the ethics education is done in auditing. One of the students also pointed out that lots of the ethics in other courses is done at the end of the CTA when students are studying for their exams and not attending classes.

One of the most contentious themes is knowing the code of conduct is tantamount to teaching ethical sensitivity. One gets a sense from academics that are not in auditing that knowing the code of ethics is synonymous with teaching ethical sensitivity. Academics even point towards a situation where they ask students a question that is ethical but is not mentioned in the code, and students are not able to cope with the question.

Students feel that they understand the CPC and can use it to identify ethical scenarios in and deal with them in tests and exams. They are not sure how they would use this in a practical situation. SAICA feel that if students are only taught the CPC, in place of a well-rounded ethics education. Then they will struggle to cope in practical situations.

One of the most worrying themes that emerged is the lack of consensus on what attributes need to be developed to create ethical sensitivity. The academics are unsure what attributes they need to develop besides those in the CPC. Academics also feel that what is being taught is not being considered in SAICA's reviews rather, what is in the course pack. This causes frustration where genuine efforts to integrate ethics is not recognised.

Another major issue that affects the creation of ethical sensitivity is curriculum overload. Academics realise that one of the most critical aspects of the whole education of a CA(SA) is the technical aspects that need to be covered. This creates a challenge since questions get asked about how to integrate ethics into the curriculum without losing the technical excellence that a CA(SA) is known for internationally.

SAICA would say that they are not prescriptive in what needs to be taught, and its up to the SAU to decide the correct mix of technical and soft skills. This mixture of the two will be tackled directly in the new competency framework that SAICA is developing, which might be a tacit acknowledgement that this curriculum overload is a real problem.

This study had various limitations when it came to the research. The first one is that since it was only done on one SAU, one cannot be generalised to other universities. Since this research was done during Covid, all interviews were conducted online rather than in person. This also meant that certain teaching and learning aspects would be different from the typical classroom environment due to the lack of in-person teaching. An example of this would be WhatsApp groups sharing info during tests since usually, tests would be in controlled conditions.

6.2 Recommendations

The first recommendation is for SAICA to examine why there is a misconception of what attributes need to be developed in terms of ethics. It might be appropriate to make sure that the CF leads the changes and not the ITC.

The second recommendation is for the SAU to sit down and work out how to incorporate ethics into all subjects when developing the curriculum fully. This might lead to ethics being embodied in everything that is taught rather than fitted in later. This may also help since this could lead the information to be in the course pack, and then SAICA would acknowledge it in their reports

The third recommendation would be for the SAU to sit down with students and get their opinions on how ethics is being taught. This might guide the SAU on how what they are doing is being received.

The fourth recommendation would be for students to be taken through the whole education and training programme before they start. In terms of moral development, this would allow students to understand the role of the SAU and the role of the training contract in their ethical development. This might have the knock-on effect of clarifying for the SAU and the training providers what they are responsible for

The SAU and SAICA should sit down and examine Dewey's model for education and collaborate on how best to use his model to create the right balance between practical and theoretical aspects in ethics education

Academics at the SAU need to be updated on what changes are happening in the education of CA(SA). In some cases, there are assumptions about what is being taught in auditing about ethics. These assumptions are then forming the basis for lectures decisions about curriculum and teaching.

The SAU should, in conjunction with SAICA, when it comes to professional ethics, take students through professionalism and the danger to a profession when individuals act unethically. This will allow students to know what is at stake if they damage the profession

6.3 Suggestion for Further Research

One first recommendation is for research to be conducted using an instrument that would create a score of levels of ethical sensitivity among aspirant CAs. This would mean that if this research raised issues were dealt with effectively, one would have a quantifiable measure of ethical sensitivity.

Another recommendation is that there needs to be a study around the lack of consensus between the SAU and SAICA regarding what attributes beyond the CPC need to be developed regarding ethics. This study would need to go beyond just one university to see if this is a common problem in all SAICA accredited universities.

When it comes to examining the curriculum, it is recommended that a study is done where documents are reviewed to determine what is going into the ethics curriculum at SAICA accredited universities. A study like this would be able to shed light on the difference between perceptions and reality.

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Appendix A

Interview schedule – SAICA (Professional Body)/ Academics

Questions for SAICA/Academics interviews

1. To what extent do you believe that the university is effective in teaching ethical sensitivity to aspirant CAs?
 - a. Excellent b. Very good c. Good d. Fair e. Poor
2. Could you please elaborate on why you think this is the case?
3. What does development of ethical sensitivity mean to SAICA/The SAU?
4. Do universities use your prescripts when it comes to developing ethical sensitivity or do they rely on their own methods?
5. In your opinion, does the curriculum that you suggest work in practice? If yes, why, and if no, what should be changed?
6. Do you perceive ethical sensitivity development to be important to universities?
7. What role do you think the university plays in creating ethical sensitivity in aspirant Chartered Accountants? (please elaborate)
8. What methods do you use on the Initial test of Competence determine if ethical sensitivity has been developed?
9. Are you able to isolate how well a university is doing in terms of ethical sensitivity development on the ITC?
10. Do you think sufficient time is dedicated in the curriculum to incorporate ethical sensitivity effectively?
11. What challenges do universities face in developing ethical sensitivity?
12. How do they overcome these challenges?
13. Which aspects regarding ethics do you mostly engage with universities about?
14. Do you think students are able to identify ethical issues relating to the subjects they are taught?
15. Do you think students can find alternative solutions to the ethical challenges presented to them?

16. Do you think students can understand the consequences for all their stakeholders of their ethical decisions?

Interview schedule – Students (focus groups)

Discussion questions:

1. To what extent do you believe that the university is effective in teaching ethical sensitivity to aspirant CAs?
 - a. Excellent
 - b. Very good
 - c. Good
 - d. Fair
 - e. Poor
2. Could you please elaborate on why you think this is the case?
3. How important do you think the development of ethical sensitivity is in this university?
4. Do you think you are able to recognise an ethical issue or threat? Give an example.
5. Do you think you are able to determine the course of action that could lead to an ethical solution?
6. Do you think that you are able to anticipate the effects of each course of action on various stakeholders?
7. Can you name one ethical dilemma/situation you encountered in your course work and how you dealt with it? What did you learn from this experience?
8. How was ethical sensitivity incorporated into your course work during your studies?
9. Was ethical sensitivity included in all your course work or only in specific subjects? If so, which ones?
10. How were ethical issues treated in your course work? How were they presented to you?
11. How were these ethical issues examined?
12. Is there anything you could think of that the university could do to improve the teaching of ethical sensitivity?
13. Do you feel prepared to tackle questions related to ethical sensitivity in your Initial Test of Competence exam?
14. Do you think ethical sensitivity is an important aspect to be developed in the academic programme? If so, why do you think this is the case?
15. Do you think that you have developed your ethical sensitivity sufficiently to apply it practically in your training contract? If yes, why do you think so? If no, what should be changed?