



IMPLEMENTING EFFECTIVE ETHICS TRAINING IN BAHRAINI ACCOUNTING EDUCATION: INSIGHTS AND RECOMMENDATIONS

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ABSTRACT: The debate over the necessity of ethics education for accounting students has been ongoing, with prior research revealing a lack of consensus on its importance (Piper et al., 1993; McDonald & Donleavy, 1995; Peppas & Diskin, 2001). The occurrence of high-profile corporate scandals, such as the Enron debacle and the collapse of Arthur Andersen, has intensified calls for enhanced ethics training within the accounting profession. These scandals highlighted significant lapses in ethical judgment among accounting firms and professionals, contributing to substantial financial and reputational damage (O’Leary, 2009). This paper examines the role of ethics education in addressing these issues, arguing that integrating comprehensive ethics training into accounting curricula could mitigate future ethical breaches and reinforce the integrity of the profession. By analyzing the impact of ethics education on professional behavior and examining case studies of accounting failures, the paper aims to underscore the importance of fostering ethical awareness and decision-making skills among accounting students.

KEYWORDS: Accounting ethics, Ethics education, corporate scandals, Professional integrity, accounting failures

INTRODUCTION

Prior research on accounting ethics indicates that there is no agreement on the need for ethics education for accounting students (Piper et al., 1993; McDonald and Donleavy, 1995; Peppas and Diskin, 2001). Corporate scandals such as that at Enron and the fall of Arthur Andersen have led to renewed calls for ethics education for the accounting profession. It is argued that among other things failures by accounting firms and individual accountants contributed to the financial scandals (O’Leary, 2009). The problems are also attributed to a stagnant accounting curriculum that has remained significantly unchanged over the last fifty to sixty years (Russell and Smith, 2003). Those who blame the accounting profession for corporate malfeasance see education as a necessary intervention to remedy the situation. The personal values and ethical perceptions of accounting student are attributes that can indicate their moral reasoning ability. Therefore, it is important that ethical values and positive perceptions are to be taught to these students through an intervention at the college level. Ethics education may enable students to determine what is ethically right or wrong although they may fail to behave ethically due to inability to identify ethical issues (Chan and Leung, 2006). Wright (1995) contends “education is the best means

to develop good ethical behaviour in the modern business environment.” Many researchers criticize accounting educators for failure to coherently include ethics as part of the accounting curriculum (Russell and Smith, 2003; Price Water House Coopers, 2003). Many others demonstrate an inherent weakness in the area of ethical and moral reasoning (Evans and Marcal, 2005; Trevino and Nelson, 2004; Rynes et al., 2003; Rest et al., 1999 and Adkins and Radtke, 2004). Ozdogan and Eser (2007) explored the ethical sensitivity of students of business subjects in different universities in Turkey; their findings suggested that while accounting students have a higher level of moral awareness than non-accounting students, taking an ethics course made no significant difference to the ethical sensitivity of participants. Thus, it is especially important that the accounting education system be better designed to assist students in developing these essential skills. This will require significant action from both the institutions offering accounting degrees and the accounting authoritative bodies who legislate and monitor accounting practices in order to improve teaching methods and increase the instructional time devoted to ethical material. Accordingly, some researchers suggested that ethics should be integrated in the curriculum without having a stand-alone course (William and Becker, 2011; Ghaffari et al., 2008; Blanthorne et al., 2007; AACSB International, 2007; Armstrong et al., 2003; Alam, 1999). Other researchers suggested that a separate stand-alone course in ethics should be included in the accounting curriculum (Fisher et al., 2007; Bean and Bernardi, 2007; Benner, 2002; Nicklaus, 2002; Swanson, 2004; Fisher and Swanson, 2005; Gray et al., 1994; Armstrong, 1993). As a contribution to the above stream of research, this study intends to elicit the perceptions of accounting educators on ethics but from a Middle-Eastern perspective. This research paper anticipates to provide an additional perspective in addition to the findings of previous studies on accounting ethics. Most of the previous research on ethics was based on western point of views with respect to the basic assumptions regarding ethics. For example, in western universities, especially in Britain and the USA, accounting students learn among other things the opinions of Friedman (1970) and Drucker (1981) with respect to corporate social responsibilities and their belief that the focus of business should be on business activities and consequently teaching ethics is not an important issue. Given the fact that the majority of business scandals were happening in western economies and the fact that ethics are behavioral reflection to the norms, values, and beliefs carried by individuals or corporations in a particular society, it merits researching accounting ethical concerns in non-western societies such as the Middle-East region. Therefore, an interesting research question is to investigate whether prior research findings regarding ethical issues in accounting education would hold true in other places such as Bahrain. The purpose of this paper is to provide some common understanding of accounting faculty perceptions on the issue of incorporating ethics into accounting curriculum. In doing so, this paper updates prior research by presenting a current and more comprehensive view of accounting ethics education as reported by accounting faculty members in Bahrain. Tying our study to previous literature based on an extensive literature review, we examine whether Bahraini's faculty perceptions are consistent with the perceptions of faculty members investigated in previous research. This examination covers many ethical issues such as whether ethics should be included in the curriculum, why ethics should (or should not) be included, how ethics should be taught, what should be taught, and where in the curriculum ethics should be taught. We also report information about how and where faculty members currently teach ethics and the degree to which faculty members believe this coverage is sufficient.

Objectives

As a contribution to previous research on accounting ethics, this study seeks to elicit the perceptions of accounting academics in Bahrain related to six main questions concerning ethics in accounting:

1. Is it important to teach ethics for accounting students?
2. What are the perceived benefits of teaching ethics to students?
3. How is it integrated in the curriculum?
4. What are the barriers facing ethics integration?
5. What are the important topics to be covered?
6. What teaching methods would be followed to deliver ethics to students?

Significance of the study

To the best of the authors' knowledge, this is the first exploratory survey conducted in the Arabian Gulf region and in Bahrain in specific regarding integrating ethics into accounting curriculum. Bahrain is a member of International Federation of Accountants (IFAC) which releases Code of Ethics for Professional Conduct. Furthermore, Bahrain adopted International Financial Reporting Standards (IFRS) since 2002 that requires highest level of standardization and improvements in accounting profession. Thus, ethics education has become an important issue for the country. The findings of this study may be providing some helpful hints to those who legislates code of ethics for professional conduct in Bahrain. In addition, this study fits into the wider literature by comparing the results of previous studies conducted in different countries. The findings of this study anticipate to provide some helpful insights to the accounting education systems in general as well as to increase the awareness of accounting educators to the importance of addressing ethical issues according to the findings and the recommended teaching strategies. In addition, this study may provide particular attention to potential differences among countries which may lead to insightful findings and interesting conclusions. The findings generated from this study will be an evidence to support or refute the findings of prior research on ethics. Outcomes from this study may bring the attention of accounting practitioners in Bahrain to the importance of ethics in accounting education, and are helpful in developing closer network with academics to insure a positive future for the development of accounting ethics education at Bahraini universities. Finally, the results might provide basis for further studies that seek development in accounting ethics education.

LITERATURE REVIEW

Prior research on accounting ethics education can be classified into four groups of studies:

1. Studies that have been conducted on the importance of teaching ethics in accounting.
2. Studies that have been conducted on highlighting the perceived benefits of teaching ethics in accounting.
3. Studies that have shown how to integrate ethics into the accounting curriculum.
4. Studies that have suggested curriculum development for the accounting education.

The importance of teaching ethics in accounting education

The evidence on the impact of ethical interventions in this context of accounting curriculum is somewhat mixed different studies have reached different conclusions as to the effectiveness or otherwise of, particularly, classroombased interventions on individuals' moral development and decision-making processes. O'Leary (2009) undertook a two-part study in which a class of students was given scenarios on which to make an ethical decision, the questionnaire being completed by students both before and after following an ethics course. Analysis of the data showed that students were responding more ethically after the intervention and students confirmed their own belief that the intervention had been effective. Thomas (2012) found that accounting students approaching the end of the programme made more ethical decisions than first-year accounting students and Dellaportas (2006) demonstrated that accounting students exposed to a 12-week intervention included within a course on professionalism showed significantly increased levels of moral awareness. Gammie and Gammie (2009) also demonstrated changes in moral awareness in the context of examining the implications of gender differences. Exercises designed to heighten student awareness of ethics, such as that developed by Radtke (2004) have also been used to good effect to allow students to identify what constitutes an ethical dilemma, as well as how to respond to it. Over the past two decades a vast number of research papers and notes were conducted on the importance of teaching ethics in accounting curricula. Sugahara and Boland (2011) perceived opinions of faculties that primarily teach accounting in Japanese tertiary schools in 2009 and the results indicate that over 90% of accounting faculties believe that ethics should be taught within the accounting curriculum. Blanthorne et al. (2007) surveyed perceived opinions of academicians in the United States and found that 95% of them agreed on teaching ethics to accounting students. Likewise, Madison and Schmidt (2006), Evans and Marcal (2005) and Adkins and Radtke (2004) raised questions to their respondents concerning the importance of ethics in accounting programs and found significant support to this issue. Another study by Bampton and Cowton (2002) surveyed

perceived opinions of academicians in the UK and found that 87% of them agreed that teaching ethics will improve students' ethical reasoning skills. Jennings (2004) believes that accounting students should be taught ethics because of the role that accountants played in recent scandals such as Enron, World Com., and Arthur Andersen. Lawson (2002), in a survey of business faculty at five institutions, asked the general question of "should ethics be taught" and found universal acceptance. Major professional accounting organizations such as the American Institute of Certified Public Accountants (AICPA), Institute of Management Accountants (IMA), Institute of Internal Auditors (IIA) and International Federation of Accountants (IFAC) include ethics and values in their professional examinations by holding their members accountable to a professional code of ethics and requiring continuing professional education requirements for their memberships (AICPA, 2009; IMA, 2010; IIA, 2010; IFAC, 2010). Since accounting students are professionally motivated to earn professional credentials, many accounting curricula focus on these professional codes of conduct (Jennings, 2004). Table 1 summarizes relevant prior research related to the main questions of this research paper. Column 2 of Table 1 panel (A) shows prior research findings related to the importance of teaching ethics. The first hypothesis of this study intends to compare the importance of teaching ethics found by this study with that found by previous researchers.

The perceived benefits of accounting ethics education

Kelly (2004) pointed out that the recent challenges to the accounting profession raised by the recent corporate scandals and the indictment and conviction of Arthur Andersen have brought about the requirement that accountants must adhere to the highest ethical standards. It is the responsibility of educational institutions to foster and reinforce adherence to these ethical standards. To be considered ethical leaders, executives must be both moral persons and moral managers (AACSB, 2004). Improving the level of individual accountants' ethics may be the most effective way to improve business ethics. The threat of fines, loss of a professional license or imprisonment when violating the Sarbanes- Oxley Act of 2002 may have a deterrent effect for some, but these methods clearly have not been completely proven to be effective for others. It may be through education rather than government regulation that ethics in the accounting profession will improve (AACSB, 2004). Recently, a substantial number of research papers have been conducted on the role of ethics in accounting education (McPhail, 2001; O'Connell, 2004; Moriceau, 2005; Swanson, 2005; Blanthorne et al., 2007). These studies have used different research methods in different cultures, but they share a common assumption that ethical matters in accounting are of widespread social concern and that accounting educators must address such matters in their teaching. As Albrecht and Sack (2000) claimed, accounting programs should ensure that students have the necessary tools they need to succeed in their accounting profession. Accounting curricula, however, are being criticized for not focusing enough on values, ethics and integrity. Chan and Leung (2006) reported that students may have the ability to determine what is ethically right or wrong, but may fail to behave ethically due to an inability to identify ethical issues. They found that accounting students who had a core course of 'Ethics in Accounting' in their accountancy degree curriculum, showed higher ethical sensitivity ability, compared to the students who had taken only a few hours of integrated ethical interventions of their entire curriculum coverage. Column 3 of Table 1 panel (A) shows relevant prior research findings with respect to the perceived benefits of teaching ethics to accounting students. The second hypothesis of this study intends to examine the degree of consistency between the results of this study and prior research findings with respect to the perceived benefits of teaching ethics.

Table 1(Panel A). Findings of prior research surveys on ethics.

Researchers	Importance of Perceived benefits teaching ethics	Barriers for ethics integration curriculum
Sugahara and Boland (2011)	Mean (3.45)	
Madison and Schmidt (2006)	4.36	

Adkins Radtke (2006)	3.29	c- Develop ability to deal with ethical conflicts facing profession. (Mean: 3.46) g-Identify moral implication of accounting Issues. (mean: 2.87) i- Develop sense of moral obligation. (mean: 3.28) f- Learn to deal with uncertainties of Profession. (mean: 3.48) h- Set the stage for change in ethical behavior. (mean: 2.91)
Blanthorne et al (2007)		- Ethical development is crucial-Lack of faculty interest (mean: 3.04) to the accounting Profession. (mean: 4.64) -Lack of faculty qualification - Public trust needs to be reestablished due to recent scandals. (mean: 2.95) -Ethics education does not suit accounting curriculum. (mean: 4.42) - The profession may lose the right to regulate itself if ethical lapses continue. (mean: 3.01) -Lack of classroom instructional materials. (mean: 2.64) - Ethics cannot be taught. (mean: 2.48) -ethical values should be left to family, church, etc. (mean: 2.22) - Financial constraints. (mean: 3.53) Curriculum constraints. (mean: 2.88) -Faculty constraints. (mean: 3.38) -Lack of subject matter/materials. (mean: 3.45) -May teach how to act unethically. (mean: 4.08)
Karnes and Sterner (1988)	3.53	

Integrating ethics into accounting curriculum

In 2004, the International Federation of Accountants (IFAC) included International Education Standard 4 (IES4): Professional Values, Ethics and Attitudes in the suite of educational standards that 164 member bodies in 125 countries agree to meet. In addition, higher education accreditation bodies such as the Association to Advance Collegiate Schools of Business (AACSB) accreditation requires the inclusion of ethical reasoning skills into accounting courses (Williams and Elson, 2010). Ethical theories, codes of conduct, questions and dilemmas have been added to the content of popular accounting textbooks, and many universities have included some ethics to their accounting curricula. Prior research on teaching ethics for accounting students focuses on many issues including whether or not ethics can be taught (Geary and Sims, 1994), how best to teach it in terms of methodology and approach (Massey and Van Hise, 2009) and the level at which ethics is being integrated into accounting curriculum (McNair and Milam, 1993; Fisher, Blanthorne and Kovar, 2007; Ghaffari et al., 2008).

Accounting educators and practitioners continue to believe that ethics coverage is important for developing students' skills towards moral and ethical reasoning. For example, Armitage and Poyzer (2010) compare the views of practitioners and accounting professors concerning the inclusion of ethics in auditing courses. Although neither group rated ethics as the most important element in an auditing course, both had ethics as one of the top 5 most important topics. The question of whether ethics can be integrated effectively into the accounting curriculum has also been explored empirically with mixed results. Some empirical evidence suggests that ethics interventions can change reasoning and behavior (Trevino and Nelson, 2004; Rynes et al., 2003; Rest et al. 1999), while other intervention studies suggest otherwise (Lampe, 1996; Ponemon, 1993). The difficulty of ethics integration is ascribed to many barriers that face education institutions. Resource-related reasons that have been debated in prior research for not teaching ethics are space and time in the curriculum (Mintz, 1990; Langenderfer and Rockness, 1989), lack of ability, proper training, willingness of the faculty (Gunz and McCutcheon, 1998; Mintz, 1990), and lack of rewards or encouragement (McNair and Milam, 1993; Cohen and Pan, 1989; Adkins and Radtke, 2004; Blanthorne et al., 2007). Finally, some researchers argue that ethical development is best left to institutions outside of formal education, like the family or spiritual or religious institutions (Blanthorne et al., 2007). In order to contribute to previous studies on ethics integration, this study used a list of barriers that have been used frequently in prior studies as possible reasons for not integrating ethics into accounting education. Bahraini educators will be asked to indicate their agreement level, using a five- point Likert scale, over the importance of these reasons as barriers to ethics integration. Reasons that are perceived as important barriers by Bahraini educators will be compared to significant barriers found in previous research. The third hypothesis of this current study intends to investigate whether perceived barriers by Bahraini educators are not significantly different from those found in previous research (Adkins and Radtke, 2004; Blanthorne et al 2007). Column 4 of Table (1) Panel (A) shows prior research significant barriers along with their corresponding means.

Curriculum development of accounting ethics education

The focus of this section is on how accounting ethics should be taught to students. Should it be taught as a separate course or be integrated in other courses? Should it be as a compulsory or elective course in the student's study plan? At what level should it be taught? These questions are of major concern for those who are involved in the development of accounting curricula. Only few research papers were found to address these questions in their investigations. For example; McNair and Milam (1993) conducted a survey on whether to have a stand-alone course on ethics or to integrate ethics along with other courses and they found only 8.3 percent of their respondents favored a stand- alone accounting ethics course. Fisher and Swanson (2005) and Fisher and Schmidt (2007) criticized academia's narrow focus on teaching professional codes of conduct and recommended that accounting programs offer a stand- alone ethics course at the beginning of an accounting program to deliver the message that ethics is an important topic in an accounting program. They criticized the integrated course approach for not delivering enough academic bases in ethics to enable students have the knowledge and critical thinking skills to address ethical issues. Likewise, Dellaportas (2006) also believed that a discrete course in ethics and accounting should be included in accounting programs. Madison and Schmidt (2006) reported that 30 percent of surveyed accounting chairpersons supported a required ethics course in accounting and integration across the curriculum, as compared with 70 percent who favor integration only. Ghaffari et al. (2008) conducted a similar survey of accounting programs in the U.K. which was limited to the question of integration versus stand- alone coverage. Their findings were highly consistent with Madison and Schmidt (2006). Moreover, Gaffari et al. (2008), Blanthorne et al. (2007), AACSB International (2007), Armstrong et al. (2003) and Alam (1999) have generally concluded that accounting faculty overwhelmingly agreed to integrate ethics with some accounting courses. It seems that previous studies have conflicting results with respect to the way of delivering ethics education to students. Whether to deliver it in a stand- alone course or to keep it embedded in other courses is an interesting contribution to prior findings. Column 2 of Table (1) panel (B) summarizes relevant prior studies that show percentages of their respondents who favor a stand- alone course versus integrated course.

Table 1 (Panel B). Findings of prior research surveys on ethics.

Researchers	Ethics Delivery Stand- alone Integration	Teaching Methods	Content Topics
McNair and Milam (1993)	8.3% Favor Stand- alone	Lecture (91.1% 4.83) Code of Ethics (53.5% 4.80) Written Case (48.4% 5.45) Video Vignette (29.9% 4.85) Written Vignette (24.4% 4.66)	
Madison and Schmidt (2006)	30.5% favor Stand- alone 69.5% favor integration		
Adkins and Radtke (2004)	59.1% ethics necessary for accounting students		
Blanthorne et al (2007)	2% favor stand- alone 98% favor integration 79.2% in all courses 18.9% in some courses		- Ethical issues faced by the profession. (Mean = 4.56) --Understand professional moral obligations. (Mean = 4.41) - Ethical decision-making process/models. (Mean = 4.16) - The pursuit of personal excellence (Mean = 3.74) - Classical ethical theories. (Mean = 2.98)
Karnes and Sterner (1988)	8.5% favor stand- alone		

Where, When, What, and How to Deliver Ethics

Once it becomes evident that ethics education is an appropriate objective in the accounting profession, the overarching series of questions then becomes where, when, and how it should be taught. In his commentary on the issue, Wyatt suggests that college students be taught about the internal pressure and challenges associated with public accounting. He says that, in his experience, “Undergraduate students are probably at their peak of idealism, so educators should exploit this opportunity to reach students” (Wyatt, 2004). Wyatt also argues that students should be prompted to discuss case studies, and professors should not teach singular correct answers. Along with this, Wyatt says that accounting ethics education should revolve around the philosophical concepts that are the foundation of the ethical standards in accounting, rather than around the “thou shalt not” that are commonly emphasized”. Doing so will enhance the student’s understanding of how professional judgment realistically functions for a professional accountant. In reality, colleges and universities have thus far instituted accounting ethics in a variety of capacities, from none at all to mandatory accounting-specific ethics courses. Procario-Foley and McLaughlin (2003) point out the inconsistencies in academia; some schools are providing ethics training for business students through programs like The Arup Program in Social Ethics for Business

at Georgetown University, yet some schools do not require even a course in business ethics. While this can partly be blamed on funding available for such programs, it also points out the academic community's lack of a definite stance on the issue. The three courses requirement that NASBA originally proposed (one being business-specific and one accounting-specific) was rejected by the Association to Advance Collegiate Schools of Business (AACSB), a move that was criticized by many in the academic community (Bean and Bernardi, 2007). Bean and Bernardi note that this points to the "increasing acknowledgment of the need for ethics education for business students, which should be discipline specific rather than the current practice of incorporating ethics on a piecemeal basis throughout the curriculum". The issue of where business ethics should be taught also needs to be addressed in the context what department or school should teach it becomes easier. Familiarity with business practice is needed for teaching ethics. The students are primarily business/accounting majors. These two facts argue for its inclusion in the business school as opposed to the philosophy or religion department. Accounting ethics is like business policy in the sense that it addresses issues raised in each of the major functional courses. Because of this multidisciplinary aspect, a logical argument can be made that accounting ethics, like business policy, should reside in the accounting department of the business school. The question of when to teach business ethics is best viewed in terms of what it is and why it is taught. One argument maintains that in an undergraduate accounting program, in which students often have little or no accounting experience, the functional courses should precede accounting ethics (as they often precede business policy). This provides students with a background in accounting practice for applying what they learn in the accounting ethics course. An opposite argument holds that the ethical principles involved can and should be applied in each of the major functional areas. Thus they should be taught before these functional studies begin, because they will better inform courses in accounting, marketing, and so forth. Both arguments have some merit. However, the opportunity for students to apply ethical principles in each of their functional courses, and thus to reinforce and test the approaches taught in accounting ethics, is attractive. For this reason, my recommendation is placement early in the undergraduate accounting curriculum (Dellaportas, 2006). The question of who should teach business ethics is a troublesome one. Because it includes both a body of knowledge and applications of this knowledge to business situations, a reasonably qualified teacher of this subject would need the mastery of a certain number of philosophical writings and principles and also familiarity with business as practiced in a variety of industries. Yet, there is no specific program that prepares teachers with this dual background. Adkins and Radtke (2004) offer that perhaps accounting faculty members do not feel qualified to teach ethics, or may not be interested in incorporating ethics into an already full curriculum. They argue that most faculty members are not formally trained in ethics. This is not surprising, considering accounting faculty's training is technically oriented. However, a lack of ethical training does not necessarily undermine its importance in the field; instructors teach accounting students about the technical aspects of the accounting workplace, so it would seem natural that they should also teach ethical principles that apply to the accounting workplace as well. For accounting educators to overcome this lack of expertise, there are ways of overcoming this by having an ethics dissertation; taking ethics courses; attending continuing professional education on ethics, studying the ethics literature, and being involved in ethics research (Bean and Bernardi, 2007). The normal route to full credentials as a college or university teacher is the completion of a doctoral degree in one's subject area. At present, there are no doctoral programs in business ethics. However, there is ample precedent for the development of new subject areas and their gradual professionalization. Thirty years ago, there were no doctoral programs in strategy or in computer science. Today, both are considered by many to be fullfledged disciplines. The pattern seems to be that faculty with an interest and a competence in a related area pursue additional reading and research and become the de facto experts in the new field. Over time, journals are established, conferences are held, proceedings are published, textbooks are written, and doctoral programs are established. The current state of business ethics, measured by such developments, suggests considerable progress toward the establishment of a discipline. Courses are being taught, journals and books are being published, and experts are making their appearance. Thus, the question of who should teach business ethics may be gradually answering

itself. For the present, the minimum qualifications would seem to include knowledge of the major writers and principles in ethics and familiarity with business practice

METHODOLOGY

Sample

The community based research of this study were lecturers teaching core accounting courses, such as financial accounting, management accounting, auditing and taxation for the accounting bachelor degree programme at seven selected public and private universities in Bahrain at a total of 70 accounting instructors.

Table 2. Type of institution of higher education.

<u>Institution</u>	<u>Educators</u>	<u>Percent</u>
Public University	16	39
Private University	20	48.8

Public

Table 3. Reliability statistics.

<u>Cronbach's Alpha</u>	<u>Cronbach's alpha based on items standardized items</u>	<u>Number of</u>
.860	.879	68

Table 4. Years of working experience of respondents.

<u>Experience</u>	<u>Number of educators</u>	<u>Percent</u>
Less than 5 years	5	12.8
5 to 10 years	19	48.7
More than 10 years	15	38.5
Total	39	100.0

University College	5	12.2
Total	41	100.0

Research Instrument

Separate questionnaires were designed to get feedback from accounting instructors at different universities based on a careful review of the accounting and business ethics literature, with consideration for current topics related to ethics instruction, such as those of AACSB, IAESB, and IFAC activities.

The questionnaire design

The questionnaire is designed into eight parts. The first three parts include demographic information, questions related to whether the respondents have ethics in their accounting programs. The fourth, fifth and sixth parts include questions concerning the benefits and limitations of teaching or not teaching ethics to accounting students. The seventh part includes questions regarding how and when to teach ethics. Faculties were asked to indicate whether to have a stand-alone course or integrate ethics along with other accounting courses and to indicate at what educational level they think that ethics should be taught. The final part includes questions regarding what should be taught. The respondents were asked to indicate their perceptions with respect to a set of topics that are assumed to cover accounting ethics. Instructor was contacted to ascertain willingness to participate in the study. Accordingly, questionnaires with covering letter were personally handed over directly by the authors, 65 questionnaires were distributed to accounting instructors in the seven universities. Only 55 completed the

questionnaire, from which 14 were not usable, so only 41 questionnaires (63% response rate) were usable for the purpose of this exploratory study. Table 2 presents information on listed universities. It shows that most respondents are from private universities at 48.8 %, followed by those from public university at 39% and those from public college at 12.2%. The academic ranks of respondents are as follows: 46.3% assistant professors; 17.1% associate professors; 9.8% full professors and 26.8% others. The internal consistency of the questionnaire reliability was measured by using Cronbach's coefficient alpha statistical test which provides an indication of the average correlation among all the items that made up the scale. The results in Table 3 demonstrate that all indices obtained were considered high (above 0.80). A sample scale that shows alpha value above 0.80 is considered reliable (Bryman and Cramer, 2001). Therefore, the indices for the questionnaire reliability are generally considered adequate for this research. Table 4 shows the level of experience for the respondents. The majority of respondents have 5-10 years of teaching experience (48.7%). This is followed by those with more than 10 years of teaching experience (38.5 %), and finally those with less than 5 years of teaching experience. Two respondents did not disclose their years of working experience (12.8%). To ensure that our sample is unbiased, Slovin's Formula is used to calculate the minimum sample size n in a 65 total population with a margin of error 10 %: $n = N / (1 + (N * e^2)) = 70 / (1 + (65 * 0.1 * 0.1)) = 41.1$ people Table 5 shows the rank of the participated accounting educators. The table demonstrates that the majority of the respondents were assistant professors who comprised 46.3% of the respondents. This is followed by 26.8% for others who are master degree holders. Then, associate professors were 17.1% and full professors were 9.8%.

Table 5. Rank of respondents.

<u>Rank</u>	<u>Full Prof</u>	<u>Associate</u>	<u>Assistant</u>	<u>Other</u>	<u>Total</u>
Number	4	7	19	11	41
Percent	9.8%	17.1%	46.3%	26.8%	100%

Table 6. The relationship between accounting ethics education and corporate scandals.

<u>Statements</u>	<u>SD</u>	<u>D</u>	<u>N</u>	<u>A</u>	<u>SA</u>	<u>MeanSD</u>	<u>Sig</u>
(a)Incorporating ethics into the accountancy curriculum will reduce the .000 incidence of financial scandals	1(2.4)	2(4.9)	5(12.2)	16(39)	12(29.3)	4.00	.986
(b)Failure to teach ethics in the accounting curriculum contributed to recent scandals	3.72	1.059	.000				
(c)Current high-profile financial statement fraud cases, including Enron and WorldCom, galvanize more interest in and demand for accounting ethics education	0	1(2.4)	3(7.3)	24(58.5)	13(31.7)	4.20	.679
(d)Do not think that a lack of ethics education in the accounting curriculum	6(14.6)	13(31.7)	10(24.4)	10(24.4)	1(2.4)	3.33	
(e)Strengthening the credibility of financial reporting	1(2.4)	0	1(2.4)	8(19.5)	31(75.6)	4.66	.762
(f) Promoting responsible corporate governance	1(2.4)	1(2.4)	4(9.8)	16(39)	19(46.3)	4.24	.916
1.095 .000 contributed to recent accounting scandals							.000

Hypotheses

As a contribution to prior research, this study investigates three main hypotheses to support or refute prior findings with respect to the main research questions. Building on the summary in Table 1, the following hypotheses need to be investigated:

H01: The perceptions of Bahraini faculty members are not significantly different from the perceptions of faculty members found in prior research with respect to the importance of teaching ethics to accounting students.

H02: The perceived benefits of accounting ethics education by Bahraini faculty members are not significantly different from the perceived benefits by faculty members of prior research.

H03: The perceptions of Bahraini faculty members toward barriers of integrating ethics into accounting curriculum are not significantly different from the perceptions of faculty members of prior research.

Research questions that are less debatable will be discussed using descriptive statistics and will be compared to statistics from prior research.

ANALYSIS AND FINDINGS

Importance of teaching ethics accounting

Accounting educators in Bahrain were asked to rank their agreement/disagreement to a set of statements addressing the effect of teaching ethics in accounting on improving financial reporting, enhancing corporate governance and reducing corporate scandals.

Respondents were asked to indicate their answers using a five-point Likert scale, with 5 indicating “strongly agree” and 1 indicating “strongly disagree.” Table 6 shows that the majority of the respondents believed that ethical development is critical to the profession, necessary to reestablish public trust after recent accounting scandals, and an important step toward making sure that the profession does not lose the right to self-regulate.

Nearly 70 percent of the respondents agreed with the statement that incorporating ethics into the accountancy curriculum will reduce the incidence of financial scandals (statement a in Table 6 and 61 percent of the respondents’ believed that Failure to teach ethics in the accounting curriculum contributed to recent business scandals (statement b). When asking educators whether they agree that “current high-profile financial statement fraud cases, including Enron, WorldCom, HIH, Fannie Mae, Xerox, Tyco, Ford Pinto, etc., have created more interest in accounting ethics education”, (statement c), 91% of the respondents indicated agreement on this issue. Statements (e) and (f) were used to cast on other benefits showing the importance of incorporating ethics into accounting education. For statement (e), 95.1% of the respondents agreed on the importance of accounting ethics education in “strengthening the credibility of financial reporting” and for statement (f), 85.3% of the respondents agreed on the importance of ethics in “promoting responsible corporate governance”. In general, these findings are consistent with the results of the above prior research except the fact that educators in Bahrain (61%) believed that lack of ethics education contributed to recent corporate accounting scandals. This result is inconsistent with the finding of Fisher et al. (2005), one of few studies which found that lack of ethics education did not contribute to recent scandals.

In order to test our first hypothesis, an overall mean for all perceived means for all statements is found (4.06) with average standard deviation of 0.91. This calculated mean is compared with the weighted mean (3.86) for the perceived importance of ethics education found in prior research. Since the calculated t-value for this comparison is 1.41 then we cannot reject the null hypothesis at $\alpha = 0.05$. This means that the findings of this study with respect to the perceived importance of teaching ethics in accounting are not significantly different from its perceived importance found in prior research.

Table 7. Ranking of Perceived benefits of teaching ethics to accounting students.

Benefits	Mean (SD) Rank	Agree Percent	Neutral Percent	Disagree Percent
a) Increasing the demand for individuals possessing accounting ethics education and skills	4.07 (.848) 3	85.5	9.7	4.8

b) Satisfying society's demand for ethical education and practice	3.38 (.964) 10	68.3	24.4	7.3
4.00 c) Help students solve moral and ethics issues facing the accounting profession and the business community	(.894) 8	73	20.3	6.7
3.63 d) Preparing students to engage in fraud examination	(1.280) 9	58.5	24.4	17.1
3.90 e) Make students more desirable in the marketplace	(.892) 6	68.3	26.9	4.8
3.73 f) Preparing students to deal with the uncertainties of the accounting profession	(.949) 8	63.4	31.7	4.9
g) Help students solve moral and ethics issues facing the accounting profession and the business community	3.95 (.947) 5	64	31.1	4.9
h) Can improve students' ethical attitudes and behavior	3.78 (.947) 7	73.2	12.2	14.6
4.64 I) Ethical development is crucial to the accounting profession	(0.73) 1	92.5	5.7	1.8
4.46 j) Overall, I believe ethics should be taught as integral part of accounting curriculum	(.745) 2	90.2	7.4	2.4

The perceived benefits of accounting ethics education

Given the increased demand for incorporating ethics into the accountancy curricula, this study also investigates the rationale for teaching ethics in accounting education, but from the perspective of accounting educators in Bahrain. One part of the questionnaire includes ten benefits of teaching ethics in accounting education that proven to be significant in prior research. Then, respondents were asked to indicate their agreement or disagreement over these benefits and to rank their importance using a five- point Likert scale. Table 7 shows the results of the respondents' ranking to the perceived benefits.

The vast majority of respondents (92.5%) agreed that "accounting student's ethical skills development is crucial to the development of the accounting profession" (Benefit I in the table). highest agreement mean of 4.64. This result is highly consistent with the finding of prior research (Blanthorne et al., 2007).

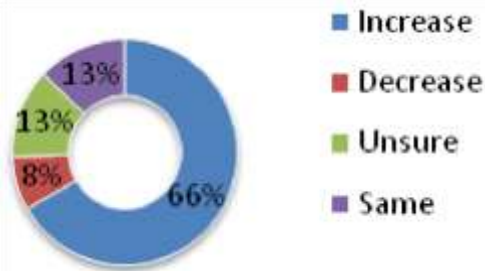


Figure 1. Expectations of future accounting scandals.

Chart Title



Figure 2. Expectations of the demand on accounting ethics as a result of scandals.

The table also shows that (benefit j) which states that "ethics education must be taught as an integral part of the accounting curriculum" ranked secondly by 90.2% of the respondents with the second highest agreement mean of 4.46. The thirdly ranked perceived benefit of teaching ethics to accounting students is (benefit a) which states that "ethics education will increase the demand for individuals possessing accounting ethics education and skills" with a mean rating of 4.07 and an agreement by 85.5% of the respondents. In general, the mean responses for all listed benefits are greater than 3 which imply that Bahraini accounting educators would rather see accounting ethics in the accounting curriculum in a much more positive light.

One of the dimensions of accounting ethics that are not clearly addressed by previous research is to investigate whether ethical accounting scandals will resume in the future and to what extent. Figure 1 indicates that 63.4% of the respondents believe that accounting scandals will be increased, 12.2% believe that the scandals will remain the same, 12.2% were unsure, and only 7.3% of the respondents believe that accounting scandals will be decreased in the future. Respondents were also asked to indicate whether the existence of scandals increases or decreases the demand on accounting ethics. Figure 2 shows that more than half of the respondents (63.4%) believe that the demand for accounting ethics will be increased with the existence of more scandals, while 34.3 % of the respondents believe that there is no effect of the scandals on the demand for ethics accounting. Only 2.6% of the respondents believe that demand on ethics will be decreased with the existence of scandals.

The second hypothesis of this research posits that there are no significant differences in the perceived benefits of teaching ethics by Bahraini educators from those perceived benefits by prior research's educators. In order to investigate this hypothesis, the mean responses for the perceived benefits in Table 7 were compared to the mean responses found in prior studies for the same benefits. Column 3 of Table (1) panel A shows prior research perceived benefits along with their corresponding means. The comparison is made based on an overall mean for those prior research benefits that are found to be the same as in Table 7. The overall mean of the benefits of prior

research is weighted for the number of respondents in each research study. The overall mean of the benefits in table (7) is 4.09 with an average standard deviation of 0.868. Benefit a, benefit d, and benefit e were excluded because they have no match with prior research. The weighted overall mean of prior research is 3.05 based on the perceived benefits mentioned in Table 1. Since the calculated t-value is

7.66, then the null hypothesis should be rejected at $\alpha = 0.05$. This means that there are statistically significant differences between the perceived benefits found in this study and those found in previous studies. This result is not surprising because most prior research benefits were perceived with means of 3 or less, while benefits of this study were perceived with means of 3 or more. However, the rejection of this hypothesis may indicate that educators in different countries may perceive the benefits of teaching ethics differently.

Table 8. Accounting educators perceptions toward integrating ethics into accounting curriculum.

	Educators	Percent
Panel A: do you integrate ethics into your curriculum?(N=41)		
No	16	39.0
Yes	25	61.0
Total	41	100.0
Panel B: If No, when are you planning to do so? (N=16)		
Within one year	2	12.5
Within two years	9	56.25
Within five years	3	18.75
Do not plan to offer such coverage	2	12.5
Total	16	100.0
Panel C: if yes, how do you integrate accounting ethics into your curriculum?(N=25)		
Offer a separate course on business ethics	4	16.0
Integrate ethics coverage in most of the courses (including accounting and auditing courses).	21	84.0
Total	25	100.0

Perceptions on integrating ethics into the accounting curriculum

Educators in Bahrain were asked to indicate their perceptions towards integrating ethics into the accounting curriculum. The results were encouraging as displayed in Table 8 panel A, in the sense that 61 % of the respondents reported that they do integrate ethics into accounting curriculum, whereas 39 % of the respondents do not currently cover ethics in their curricula. Those who were not covering ethics were asked when they will do so. Panel B of table (8) shows that the majority (56.25%) of those who did not cover ethics will do so within one or two years which may indicate their positive perception to the importance of ethics. As in panel C, the majority of respondents (84%) who reported that they are covering ethics into their accounting curricula, are embedding ethics in other accounting and auditing courses. Only 16% of them were teaching ethics in a separate course. These results are highly consistent with those of prior research on whether and how to integrate ethics into accounting education (Fisher et al., 2005; Trank and Rynes, 2003; Waddock, 2005; Madison and Schmidt, 2006; Ghaffari et al., 2008).

In the light of pervious results, we also asked accounting educators to indicate their agreement or disagreement using a 5- point Likert scale on the potential severity of a number of barriers in integrating accounting ethics into the accounting curriculum. These barriers were depicted from the findings of prior research

(Gunz and McCutcheon, 1998; McCutcheon, 1998; Fisher et. al., 2005; Ghaffari et. al., 2007; Adkins and Radtke, 2004; Blanthorne et al., 2007).

Table 9 shows that the mean responses for all listed barriers, except for the last three, are greater than 3. That is; respondents reported that lack of faculty with sufficient training in ethical issues (3.76); and Lack of faculty interest and engagement (3.70) as sever obstacles. In addition, other listed barriers with means over 3.0 are all important to be considered, such as lack of student interest (3.59), lack of instructional materials (3.56), lack of administration interest and support (3.51), lack of faculty time (3.20), and lack of financial resources (3.08). The mean responses for the last three listed barriers including “ethics cannot be taught to students (2.21), the influence of family, religion and other institutions in society (2.46), and the technical nature of accounting education (2.49)” were not considered as impediments to the integration of ethics into the curriculum. These results suggest that the primary obstacles facing delivery of ethics accounting education is a staffing problem. Few faculty members are trained for teaching ethics. Other barriers are institutional in nature (that is Time constraint, administration, and student...etc).

In order to contribute to previous studies on ethics integration, this study investigates whether significant barriers that have been used frequently in prior studies as possible reasons for not integrating ethics into accounting education would hold true in Bahrain. Therefore, reasons that are perceived as important barriers by Bahraini educators are compared to significant barriers found in previous research.

The third hypothesis posits that there are no significant differences over perceived barriers by Bahraini educators and those perceived barriers found in previous research (Karnes and Sterner, 1988; Adkins and Radtke, 2004; Blanthorne et al., 2007).

Column 4 of Table (1) panel (B) shows relevant studies of prior research that mentioned significant barriers along with their corresponding means. An overall weighted mean for those barriers is calculated (2.87) and then compared to the overall mean found in this study (3.03) using significant barriers in Table 9. Since the calculated t-value is 0.83 then the null hypothesis cannot be rejected even at $\alpha = 0.01$ which means that the findings of this research with respect to the barriers facing ethics integration are highly consistent with the findings of prior research.

This conclusion indicates that obstacles facing ethics integration into accounting curriculum are of global concerns.

Table 9. Barriers of integrating ethics into accounting curricula.

Panel D: Indicate the severity and possible influence of certain barriers in integrating ethics into accounting curriculum				
	Mean (SD)	Agree Percent	Neutral Percent	Disagree Percent
Lack of faculty interest and engagement	3.70 (1.137)	65.9	14.6	19.5
Lack of student interest	3.59 (1.140)	63.4	19.5	17.1
Lack of faculty with sufficient training in ethical issues.	3.76 (1.113)	61	24.4	14.6

	3.51 (1.143)	51.3	34.1	14.6
Lack of administrative interest and support	3.56			
Lack of instructional materials (books and cases) specific to accounting and ethics	3.08 (1.289)	63.4	14.6	22
Lack of financial resources	3.20 (1.091)	41.5	31.7	26.8
Lack of faculty time				
Ethics education is inappropriate because it does not suit with the (1.227) technical nature of accounting education		51.3	22	26.7
The influence of family, religion and other institutions in society, are 2.46 sufficient to provide guidance. "In another word students already				61
know rights from wrong and accounting ethics courses are unnecessary	(1.206)	29.2	9.8	
Ethics can't be taught to students	2.21 (1.376)	20.3	9.8	69.9

Table 10. How should ethics be taught?

Panel A: In what way do you think ethics should be taught?			No		Not sure		Total	
	educators	percent	Educators	Percent	educators	percent	Ed	%
Accounting ethics should be taught as a separate course	10	24.4%	29	70.7%	2	4.9%	41	100
Accounting ethics it should be taught as embedded in other courses	34	82.9%	5	12.2%	2	4.9%	41	100

Table 10 b.

Panel C: At what level should a separate course in ethics be taught?		educators	percent
Graduate		16	39.1%

Undergraduate	22	53.7%
Both graduate and undergraduate	32	73.2%
If Undergraduate, which year?*		
First year	2	5.1%
Second year	5	12.8%
Third year	6	15.4%
Fourth year	21	53.8%
All years	4	10.3%

Table 10 c.

Panel D: Which courses should accounting ethics be embedded in? educators	percent
Accounting information systems	56.1
Cost and management accounting	58.5
Taxation	82.9
Auditing	92.7
Financial Accounting	78
Ethics should be taught in all accounting	68.3

Ethics delivery and placement in the curriculum

The seventh part of the questionnaire includes questions related to how and when to teach ethics in the accounting curriculum. Respondents were asked to indicate their perceptions regarding ethics integration versus discrete using a five point Likert scale with five indicating strongly agree and one indicating strongly disagrees. Their responses with respect to the curriculum development are presented in Table 10. Panel (A) of Table 10 shows that 82.9% of the respondents believe that accounting ethics should be embedded in other accounting courses, while only 24.4% of the respondents encourage the use of a separate course. These percentages are highly consistent with finding of prior research such as Madison and Schmidt (2006) and Blanthorne et al. (2007).

In addition, if accounting ethics is be taught as a separate course, respondents were asked to indicate whether to include ethics in the accounting curriculum or as a college requirement in the student study plan. Panel (B) of Table 10 indicates that 51.4% of the respondents preferred that it should be as a separate course in the accounting curriculum, while 56.1% of them preferred to see it as a separate course in the business curriculum and not necessarily in the accounting curriculum. Therefore, it seems that Bahraini educators are indifferent with respect to having ethics as major requirement or college requirement. Furthermore, 70.7% of the respondents who favored accounting ethics as a separate course strongly support the notion that accounting ethics is to be offered as a compulsory course, while only 26.8% indicated that accounting ethics should be offered as an elective course. So far none of these findings is in conflict with the domain of prior findings. However, the debatable issues are related to the content and methods of delivering ethics to students the following two sub-sections are intended to show findings of this study along with findings of prior research.

Table 11. Topical content of accounting ethics course.

Whether ethics is separate or embedded course, please indicate the level of		Mean	SD
Rank importance of each the following ethics accounting topics			
Responsibility of business in society	1	4.70	.516
Fundamentals of ethics and professional codes of conduct	2	4.54	.674

Earnings management and income smoothing issues	3	4.49	.553
Identification of ethical issues	4	4.43	.712
Evaluating ethical issues	5	4.41	.706
Ethical decision making skill	6	4.40	.810
<i>Islamic codes of ethics</i>	7	4.27	.708
Corporate governance and public interest	8	4.17	.946
Forensic accounting and auditing	9	4.20	1.123
Issues of conflicts of interest, such as principal-agent conflict interest and self-review	10	4.02	.961
threats			

Course content

Educators in Bahrain were presented with a list of ethical topics taken from prior studies and were asked to indicate their perceptions to the importance of these topics using a 5- point Likert scale where (5) indicating highly important and (1) indicating least important. The results in Table 11 indicate that there is a strong view from all respondents that all listed ethics topics are important to accounting ethics education. The means of responses for all listed topics are greater than 4 suggesting a high degree of importance. The table also shows a ranking for the topics according to their mean responses. That is, respondents place the highest degree of importance to the topic 'responsibility of business in society' (mean = 4.70) which ranked 1st. This is followed by the topic 'fundamentals of ethics' (mean = 4.54) which ranked 2nd. The table shows the rest of ranks for other topics where 'issues of conflict of interests' (mean = 4.02) is ranked 10th. Respondents were also asked to suggest any ethics related topics other than those included in the questionnaire. Only three of them (less than 1%) offered comments suggesting the covering of 'the Sarbanes-Oxley Act', 'adherence to taxation rules' and 'corporate environmental and social responsibility'. However, due to the low percentage achieved for this aspect, this part is ignored for further comments.

Teaching methods

Respondents were presented with a list of commonly used teaching methods that have been utilized in previous studies. They were asked to indicate their suitability for teaching ethics using a 5- point likert Scale. Table 12 shows the means of their responses and their ranks. The results indicate that the most suitable methods are as follow: written case studies (mean = 4.55); textbooks (mean = 4.24); normal classroom lecture (mean = 4.17); and research projects (mean = 4.10). Other commonly used methods such as: class debates; guest speakers; videos; and written exercises are also considered suitable teaching methods with means of 3.98, 3.85, 3.80 and 2.89 respectively.

These findings are in line with prior research results (Blanthorne et al., 2007; Ghaffari et al., 2008) by showing case studies as the most useful technique followed by the use of textbooks and class room lectures.

However, when compared with past research, the results may indicate that accounting faculty may make progress toward teaching ethics in the way they believe it should be taught. For example, the use of case studies is a viable technique since most students have heard of recent scandals and can easily link ethical and moral issues to the details of the presented case study.

SUMMARY AND CONCLUSION

The main purpose of this study is to provide a more comprehensive view of teaching accounting ethics at the college-level as reported by accounting faculty members at Bahraini universities.

As a contribution to previous research on accounting ethics, this study examines faculty perceptions as to whether ethics should be included in the curriculum, why ethics should (or should not) be taught, how and where in the curriculum ethics should be taught and what to teach in the curriculum.

Data for the study were collected by distributing an administered questionnaire to accounting educators in public and private universities in Bahrain.

We started our study by asking accounting educators the most basic question: Should ethics be taught? Investigating this question in light of recent scandals highlights the importance of ethics inclusion into accounting education. Following the methodology of prior research, this study investigates first the relationship between ethics education and corporate scandals. Nearly 70 percent of the respondents agreed with the statement that incorporating ethics into the accountancy curriculum will reduce the incidence of financial scandals and 61 percent of the respondents believed that failure to teach ethics in the accounting curriculum contributed to recent business scandals. When asking educators whether they agree that "current high-profile financial statement fraud cases have created more interest in accounting ethics education", 91% of the respondents indicated agreement on this issue. As a contribution to previous research, the perceived importance of teaching ethics found in this study was compared with the perceived importance found in previous studies by the first hypothesis. The generated t-value of such comparison resulted in non-rejection to the null hypothesis. This means that there is no significant difference in the perceived importance of teaching ethics by this study and that perceived by prior researchers.

This study also investigates the rationale for teaching ethics in accounting education, but from the perspective of a group of accounting educators in Bahrain. Respondents were presented with ten benefits of teaching ethics to accounting students that proven to be significant in prior research and were asked to indicate their agreement or disagreement over these benefits and to rank their importance to accounting students using a 5- point Likert scale. The majority of the respondents believed that ethical development is critical to the profession, necessary to re-establish public trust after recent accounting scandals, and an important step toward making sure that the profession does not lose the right to self-regulate. These results were also compared with perceived benefits found in previous studies in order to detect any differences related to changing countries. This comparison was made by the second hypothesis which was rejected because of its high t-value. This result means that there are statistically significant differences between the perceived benefits found in this study and those found in previous studies.

One of the dimensions of accounting ethics that are not clearly addressed by previous research is to investigate whether ethical accounting scandals will resume in the future and to what extent. The results indicate that 63.4% of the respondents believe that accounting scandals will be increased in the future.

This study also investigates the perceptions of Bahraini accounting educators with respect to incorporating ethics into the accounting curriculum. The goal, here, is to update prior research on this aspect. The results suggest that 67% of the educators favor inclusion of ethics in the curriculum. The majority of respondents (84%) who reported that they are covering ethics into their curricula are embedding ethics in other accounting and auditing courses. These results imply that educators are aware of the importance of ethics to professional organizations, and consequently believe that the inclusion of ethics in the curriculum is important, especially in terms of topics related to professional practice.

In order to contribute to previous studies on ethics integration, this study investigates whether significant barriers that have been used frequently in prior studies as possible reasons for not integrating ethics into accounting education would hold true in Bahrain. Therefore, reasons that are perceived as important barriers by Bahraini educators are compared to significant barriers found in previous research. The third hypothesis investigates the existence of any significant differences of perceived barriers by Bahraini educators and those perceived barriers found in previous research. Since the calculated t-value is only 0.83 then the null hypothesis cannot be rejected even at $\alpha = 0.01$ which means that the findings of this research with respect to the barriers facing ethics integration

are highly consistent with the findings of prior research. This conclusion indicates that obstacles facing ethics integration into accounting curriculum are of global concerns.

Respondents were asked to indicate their perceptions regarding ethics integration versus discrete course. Their responses indicate that 75% of the respondents believe that accounting ethics should be embedded in other accounting courses, while only 24.4% of the respondents encourage the use of a separate course. In addition, if accounting ethics is taught as a separate course, respondents were asked to indicate whether to include ethics in the accounting curriculum or to include it as a college requirement in the student study plan. The results indicate that 51.4% of the respondents preferred that it should be included as a separate course in the accounting curriculum, while 56.1% of them preferred to see it as a separate course in the business curriculum and not necessarily in the accounting curriculum. Therefore, it seems that opinions among accounting educators are not significantly different concerning the introduction of ethics into accounting curriculum as a separate course. Moreover, 70.7% of the respondents who favored accounting ethics as a separate course strongly support the notion that accounting ethics is to be offered as a compulsory course, while only 26.8% indicated that accounting ethics should be offered as an elective course.

Another relevant question addressed by this study is whether the ethics course should be offered at the graduate, undergraduate, or at both levels. The results indicate that about 73.2% of accounting educators see that accounting ethics should be offered at both level, whereas 53.7 % believed that it should be offered at undergraduate level, and 39.1% of the respondents see that accounting ethics should be offered at the graduate level.

Respondents were also asked at what level of the undergraduate program they believe a separate ethics course should be taught. The results show that 53.8% of the respondents agree that ethics should be offered in the fourth year, 12.8 % of them believe that it should be offered in the third year, 5.1 % of them believe that it should be in second year, only 2.6 % see that it should be offered in the first year, and 10.3% of respondents believed that the course should be offered in all four years. The argument in support of this result is that students are more mature at their fourth year to understand how to develop ethical and moral reasoning. In addition, about 68.3% of the respondents believed that accounting ethics should be integrated into every accounting course.

Educators were presented with the suggested ethical topics and were asked to indicate their perceptions to the importance of these topics. The results indicate that there is a strong view from all respondents that all listed ethics topics are important to accounting ethics education. Respondents place the highest degree of importance to three topics: 'responsibility of business in society', 'fundamentals of ethics', and 'earning management and income smoothing issues'. Regarding how ethics should be taught, respondents believe that the case method is the best method of delivery, and they may be incorporating case analysis more than in the past. In general, these results indicate our respondent's strongly view ethics courses as being important to be taught and included in to the accounting curriculum.

Table 12. In your opinion, how suitable are the following ways of delivering ethics education in accounting at either graduate level or undergraduate level?

Ethics should be learned using

Real written case studies	1	4.55
		.830
Textbooks	2	4.24
		.972
Normal classroom lecture	3	4.17
		.932
Research projects	4	4.10
		1.010

Class debate	5	3.98 .961
Guest speakers	6	3.85 1.027
Videos	7	3.80 1.188
<u>Written exercise</u>	<u>8</u>	<u>2.89</u> <u>1.269</u>

Limitations of the study

The reported results and implications require consideration of the study's limitations. The results are based on a small sample of respondents. We cannot assume that the views of non-respondents are similar to the study finding. While measures were taken to ensure data quality, some responses were found to lack the required quality and were excluded.

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