

# Accounting ethics education: Integrating reflective learning and virtue ethics

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## Abstract

This paper explains the use of reflective learning techniques to create and deliver a new ethics course. Students apply virtue-based reasoning with reflective thinking to resolve conflicts faced by accounting professionals. Teaching techniques include class discussion, minute papers, reflection journals, role playing, and case analysis. Students express their thoughts orally and in written form, interact with other students, receive feedback during and after assignments, and demonstrate what they have learned. Reflective learning helps to transform existing ideas and understandings to come to a new understanding of a situation. As a tool for ethics education in accounting, reflective learning provides the link that may enhance ethical understanding and enable students to apply virtue and reflective thinking to a variety of situations discussed in accounting courses. For students, reflective learning slows down classroom activity giving them more time to process the material, linking it to prior ideas. Instructors benefit from frequent student feedback and greater involvement in the learning process.

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## 1. Introduction

Virtue ethics is an agent-based approach to ethics. Unlike action-based approaches, such as utilitarianism and rights theory that focus on rules governing action, an agent-based approach concerns the fundamental character and motivations of the individual

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agent. Rather than centering on the reasons for action, virtue ethics attempts to instill certain character traits that lead to taking the right action.

In its simplest form, reflection can be seen as consciously thinking about and analyzing what one has done (or is doing). Reflection is also agent-based and it enables us to explore our experiences and come to a new understanding. Reflection is often initiated when the individual encounters some difficulty in making a decision and attempts to make sense of it. For example, a surprise may appear in the process of accomplishing a task.

Both reflection and virtue can be of value to professional accountants who face ethical dilemmas when, for example, top management exerts pressure to manipulate financial statement amounts. First, the practitioner thinks about the context for the pressure and what is being requested or demanded. Next, the accountant should consider the rightness or wrongness of the proposed action by drawing upon previous experiences and the ethical standards of the profession. Last, it is the virtues that should enable the accountant to make the right decision. Later on, the professional should look back on the event and reflect on what has been learned.

Virtue ethics emphasizes both ethical thought and ethical motivation. It incorporates reflection in encouraging a person to do the right thing for the right reason. As a tool for ethics education in accounting, reflective learning provides the link that may enhance ethical understanding and enable students to apply virtue and reflective thinking to a variety of situations discussed in accounting courses.

This paper briefly explains the intellectual virtues identified by Aristotle and reflective learning described by [Schon \(1983, 1987\)](#). The goal is to describe how reflective learning is incorporated into assignments in an accounting ethics course that emphasizes virtue-based reasoning in the context of professional responsibilities. This paper reports on the development, implementation, and delivery of a newly designed course that melds virtue ethics with reflective learning.

The paper proceeds as follows. Section 2 briefly explains virtue ethics with an emphasis on intellectual virtue because of its link to reflective learning. Section 3 describes reflective learning and presents a model that directs much of the classroom discussion. The objectives and structure of the accounting ethics class that links reflective learning and virtue are then explained. A description of pedagogical theories follows and feedback and assessment are introduced. Section 4 explains how feedback is provided to students in the ethics class, and considerations related to the assessment of student learning. Section 5 discusses how the teaching techniques are used in the ethics class. Student and personal reflections on the experience follows along with a discussion of the benefits to students. Section 8 provides concluding thoughts about the experience.

## 2. Virtue ethics

The classical Greek philosophy of virtue identifies the qualities that make a life admirable. A virtue is a state or disposition of a person. If someone is considerate, then she has a character that is routinely and reliably considerate. She doesn't act by rote behavior; instead, she possesses a disposition that enables her to reflect on choices by showing regard for others' feelings.

Aristotle's beliefs as described by [Ross in \*Nicomachean Ethics\* \(1925, 1112a15–17\)](#) include that deliberation (reason and thought) precedes the choice of an action and

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