

# Active Learning: An Advantageous Yet Challenging Approach to Accounting Ethics Instruction

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**Abstract** In this paper I discuss the advantages and challenges of using active learning, when teaching an accounting ethics course offered in higher education (see Footnotes 1 and 6). The willingness of an instructor to use active learning in an accounting ethics course may be influenced at least in part by that instructor's assessment of the advantages and challenges of using active learning. Consequently, my paper may be of assistance to instructors with experience in teaching an accounting ethics course and to instructors who are preparing to teach their initial accounting ethics course.

**Keywords** Accounting · Ethics education · Active learning

In this paper, I consider the use of active learning in teaching an accounting ethics course in higher education.<sup>1</sup> Active learning and passive learning are two fundamental “approaches” to accounting ethics instruction (see, e.g., Adler and Milne 1997, p. 192).<sup>2</sup> The focus, however, of my paper is active learning.

Active learning includes “students in the learning process” in ways so that there is “student activity and engagement” (Prince 2004, p. 223).<sup>3</sup> I refer to the teaching strategies used with active learning as “active learning strategies” (see, e.g., Bonwell and Sutherland 1996, p. 4; Bonwell 1996, p. 32; Sutherland 1996, p. 84; McCarthy and Anderson 2000, p. 280; Glennon 2004, p. 31).<sup>4</sup> In contrast, with passive learning, “students...do not directly participate in the learning process” (Ryan and Martens

1989, p. 20). I refer to the teaching strategies used with passive learning as *passive learning strategies*.<sup>5</sup> I explore

<sup>1</sup> This paper relates to higher education. When I mention a student, students, teaching accounting ethics, an accounting ethics instructor, accounting ethics instructors, an accounting ethics course, an accounting ethics class, accounting ethics classes, accounting ethics instruction, or accounting ethics education it is in reference to an accounting ethics course in higher education. Except when specifically mentioned, ethics modules in an accounting course that is not focused on ethics is beyond the scope of the paper. However, much of the discussion in this paper has applicability to ethics modules which are part of an accounting course that is not focused on ethics.

<sup>2</sup> As discussed below, each of these two approaches to teaching accounting ethics use different kinds of “teaching strategies” [see Bonwell and Sutherland (1996, p. 4); also see, e.g., Friedlan (1995, pp. 48, 61), Trigwell and Prosser (2004, p. 413), Lindblom-Ylänne et al. (2006, pp. 285–286); Ramsden et al. (2007, p. 140)].

<sup>3</sup> Also see, e.g., AECC (1990, p. 5); Bonwell and Eison (1991, p. iii); Hermanson (1994, p. 301); Bonwell and Sutherland (1996, p. 3); Adler and Milne (1997, p. 198); Loeb (1998, p. 236); Salemi (2002, p. 721); Anderson (2003, p. 190); Wingfield and Black (2005, p. 119).

<sup>4</sup> A number of active learning strategies are mentioned in the literature (see, e.g., Adler and Milne 1997, pp. 195–196; Katula and Threnhauser 1999; Wingfield and Black 2005, pp. 119–120; Heriot et al. 2007, p. 428). Later, I discuss active learning strategies that can be used in teaching accounting ethics including “service-learning,” which is working on a project that addresses a societal need as part of a course requirement (e.g., Bringle and Hatcher 1995, p. 112; also see Bringle and Hatcher 1996, p. 222), and “an internship,” which is working and possibly receiving academic credit for that activity from a supervising faculty member (e.g., Parilla and Hesser 1998, p. 311; Katula and Threnhauser 1999, pp. 247–248). A discussion of the relationship of active learning strategies to a student's “learning style” (see O'Leary and Stewart 2013, p. 227) in the context of an accounting ethics course is beyond the scope of my paper [see O'Leary and Stewart (2013) for a discussion of this relationship in the context of ethics education in a “course” in “auditing” (p. 226)].

<sup>5</sup> Students listening to a “lecture” is an example of a passive learning strategy (Ryan and Martens 1989, p. 20; also see, e.g., Hermanson 1994, p. 301; Wingfield and Black 2005, p. 120).

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the use of active learning in accounting ethics instruction by considering the advantages and challenges of using active learning strategies when teaching an accounting ethics course.<sup>6</sup>

I have “experience” as an “accounting ethics” instructor (see Loeb 1993, p. 53; also see Loeb 1998, p. 236; 2007, pp. 2, 17). At times, my comments draw on my use of active learning strategies when teaching accounting ethics (see Loeb 1998, pp. 241–244; 2007, pp. 2, 18, 21–22).<sup>7</sup> Also, at times, I refer to or base my comments upon the observations or conclusions of authors from various disciplines (see Footnote 9).

An accounting ethics instructor can use active learning strategies, passive learning strategies, or a combination of both.<sup>8</sup> The extent to which active learning strategies are used in teaching accounting ethics may be affected by a number of factors, with the instructor’s wishes likely being the critical factor (see Loeb 1988, p. 324; 2007, pp. 17, 24 (n. 20); Bonwell and Eison 1991, p. 19; Bonwell and Sutherland 1996, p. 10). The willingness of an accounting ethics instructor to use active learning strategies may be influenced at least in part by that instructor’s assessment of the advantages and challenges of including active learning strategies in the accounting ethics course. Thus, the discussion of the advantages and challenges of using active learning strategies presented in this paper may be of assistance to both experienced accounting ethics instructors and to instructors who are preparing to teach their initial accounting ethics course.<sup>9</sup>

<sup>6</sup> Bonwell and Eison (1991, pp. v, 59), e.g., use the words “obstacles” and “barriers” when considering concerns with using active learning strategies. Sutherland (1996, p. 84) uses the term “challenging barriers” when discussing colleague and student concerns with “nontraditional approaches” to education. Salemi (2002, p. 729) suggests that using active learning strategies at times can be in a positive sense a “challenge” and also “challenging.” In this paper, since accounting ethics education is a relatively young subject and in its formative period, I do not use the words “obstacles” or “barriers” (see, e.g., Bonwell and Eison 1991, pp. v, 59), but instead use the words “challenges” and “challenging” when considering concerns with using active learning strategies in accounting ethics education (also see Sutherland 1996, p. 92). Thus, I use the term “challenging” in the title of this paper and the term “challenges” in the abstract of this paper.

<sup>7</sup> In Loeb (2007, pp. 21–22), based on personal experience and using different terminology, I suggest that accounting ethics instructors should use active learning strategies. Others (e.g., Williams and Elson 2010, p. 112; Liu et al. 2012, pp. 679–682), also encourage the use of active learning strategies in teaching accounting ethics.

<sup>8</sup> See, e.g., Spenser and Van Eynde (1986, pp. 291–292), Salemi (2002, p. 730), and Auster and Wylie (2006, p. 347) for discussions of the use of a combination of active and passive learning strategies in a class.

<sup>9</sup> There are papers relating to various disciplines that discuss the advantages and challenges of using of active learning strategies in higher education. For example, see Salemi’s (2002) discussion, including the advantages and challenges, of using active learning

In the next section, I mention examples of active learning strategies that can be used in teaching accounting ethics. I then discuss the advantages of using active learning strategies in teaching accounting ethics. Next, I consider the challenges an accounting ethics instructor may encounter when using or considering using active learning strategies. The final section contains the conclusion.

## Active Learning Strategies and Accounting Ethics Education

Active learning strategies that can be used in an accounting ethics course have been discussed elsewhere.<sup>10</sup> For example, in earlier papers, I discuss using student “group presentations” (that may include, e.g., “role-plays” and “debates”), “guest speakers,” “cases,” and “lectures” that include class discussion in an accounting ethics course [e.g., Loeb 1988, pp. 323–324; 1990, pp. 287–289; 1998, pp. 242–244; 2007, pp. 17–18, 24 (n. 21)].<sup>11</sup> Also, as discussed later, service-learning and internships are active learning strategies that can be part of an accounting ethics course.<sup>12</sup>

In addition, a student may be asked to think or reflect on an assigned learning activity (see Matveev and Milner 2010, p. 201). I refer to reflecting on a learning activity as “reflective learning” (see, e.g., Moon 2004, pp. 82–84; Mintz 2006, pp. 99–100). When teaching accounting ethics, reflective learning can be part of an active learning strategy and thus augment the learning provided by the active learning strategy (see Meyers and Jones 1993, pp. xi, 6, 29, 32; Adler and Milne 1995, pp. 114–116; Moon 2004,

### Footnote 9 continued

strategies in “undergraduate economics courses” (p. 721). Salemi (2002) indicates that his paper is “based on the literature” (p. 721), his teaching experiences (pp. 721, 725), and discussions with other “teachers” on “the benefits of active learning” (p. 725).

<sup>10</sup> In this section, I provide examples of active learning strategies that can be used in an accounting ethics course. My discussion is not exhaustive or in detail. Additional information on using active learning strategies in accounting ethics education can be found, e.g., in Loeb (1990, pp. 287–289; 1998, pp. 242–244; 2007, pp. 17–18) and Massey and Van Hise (2009, pp. 490–492).

<sup>11</sup> Also, see Loeb and Bedingfield (1972, p. 813). The use of a guest speaker is an active learning strategy when the guest speaker encourages class discussion. When I mention guest speakers in this paper, I assume the guest speaker encourages class discussion.

<sup>12</sup> Ravenscroft (1998, pp. 173–184) discusses “a capstone course” focused “on professional responsibility,” which included “service-learning” as part of accounting ethics instruction (p. 173). Ravenscroft (1998, p. 173) notes that the course was part of “a Master’s of Science in Accounting program.”

p. 130; Mintz 2006, pp. 102–105; Massey and Van Hise 2009, p. 494; Matveev and Milter 2010, p. 201).<sup>13</sup>

### Advantages of Active Learning Strategies in Teaching Accounting Ethics

The advantages of using active learning strategies in teaching accounting ethics include: (1) adding “realism”<sup>14</sup>; (2) bringing “durability” to a student’s learning experience<sup>15</sup>; (3) providing an opportunity for student input on how a “topic” is covered<sup>16</sup>; (4) adding to the appeal of a course for both students and instructors; (5) “enhancing” a student’s educational experience (e.g., Hakeem 2001, p. 98)<sup>17</sup>; and (6) supporting instructors. Each of these advantages is discussed next.

#### Realism

Active learning strategies can add realism to a student’s learning experience (see, e.g., Southard 1988, p. 157; Loeb 1990, pp. 287–289; 1998, p. 244; 2007, p. 18; Beets 1993, pp. 49, 53–54; Friedlan 1995, p. 61; Montgomery et al. 1997, pp. 217–218, 227; Loeb and Ostas 2000, p. 231; Salemi 2002, p. 728; Sims 2002, p. 399; Massey and Van Hise 2009, p. 491; Williams and Elson 2010, p. 111; Liu et al. 2012, p. 681). Southard (1988, p. 157), discussing “technical communication” education, stresses the importance of class activities that have similarity to the workplace. Active learning strategies such as role-plays, analyzing cases, and guest speakers from practice can add realism to an accounting ethics course (see, e.g., Beets 1993, pp. 49, 53–54; Loeb 1990, pp. 287–289; 2007, p. 18; Massey and Van Hise 2009, p. 491; Liu et al. 2012, p. 681).

<sup>13</sup> For example, both Mintz (2006) and Massey and Van Hise (2009) discuss an accounting ethics course in which students, at times, are involved in an active learning strategy that includes reflective learning. For further discussion of the use of reflective learning in teaching accounting ethics see, e.g., Mintz (2006) and Massey and Van Hise (2009). I am indebted to a reviewer for this journal for suggesting that I consider reflective learning.

<sup>14</sup> See, e.g., Beets (1993, p. 53) and Loeb (1990, p. 289; 1998, p. 244).

<sup>15</sup> In Mayer-Sommer and Loeb (1981, pp. 128–129), we suggest that there are possible limits to the “durability” (p. 129) of school-related “socialization” (p. 128). However, in Mayer-Sommer and Loeb (1981, pp. 129–133) we suggest approaches, which involve or could involve active learning strategies, that may increase the durability of school-related socialization.

<sup>16</sup> See Loeb (1998, p. 239). Student input to learning in other accounting courses are discussed in Beets (1993, p. 53) and Adler and Milne (1997, pp. 197–201).

<sup>17</sup> Also see, e.g., Beets (1993, p. 55) and Bonwell (1996). Bonwell (1996, p. 33), e.g., refers to a class which includes both “short” lectures and “active learning events” as “an *enhanced lecture*” (italics in original).

For example, assume that an accounting ethics instructor plans to cover the ethical requirement that public accountants remain professionally competent and use as an example the need to provide clients with correct tax advice.<sup>18</sup> Assigning a relevant case for class discussion or arranging for a practitioner to discuss this issue and answer questions during a class session may add realism to the learning experience. However, a role-play may be particularly useful in assisting students to envision the actual consequences of providing tax advice that is not correct.

To illustrate, assume that the instructor in my example develops a role-play scenario that revolves around a public accountant who has not remained current on certain complex tax issues. In the role-play, the public accountant provides incorrect advice to a client on these complex tax issues. Further, assume that a group of students is assigned to present a role-play using the instructor’s scenario and their performance results in the class being able to observe the impact of the incorrect tax advice on the public accountant providing the advice, the client receiving the advice, and other stakeholders. The use of the role-play just described can add realism to a student’s learning experience (see, e.g., Beets 1993, pp. 49, 53–54).

#### Durability of Learning

The use of active learning strategies in accounting ethics education may bring durability to a student’s learning experience (see, e.g., Specht 1985, p. 286; Spencer and Van Eynde 1986, p. 293; Salemi 2002, p. 730; Cherney 2008, pp. 154–155, 169). For example, the role-play discussed earlier in which a public accountant gives incorrect tax advice may provide a long-lasting learning experience for all members of the class. Further, a guest speaker, e.g., from public accounting, who has witnessed the effect of incorrect tax advice or a case discussion on the topic also can provide students with a memorable learning experience.

#### Opportunity for Student Input

Active learning strategies can provide students with an opportunity to influence the coverage of a topic. Permitting each “student group” to determine the content and emphasis of its presentation likely increases the relevance of the topic for the “presentation group” as well as the other members of the class (see Loeb 1998, pp. 236, 239, 240, 243; also see Glennon 2004, p. 32). In my accounting ethics course, usually each student joins a presentation group by adding his or her name to a list that contains a

<sup>18</sup> See, e.g., AICPA (2013, ET Sections 56, 201, 202, 291) for information about the prescription that a public accounting practitioner be competent.

predetermined topic. Each student group then develops its presentation on the topic, including the content and what to emphasize. Initially, I provide suggestions to each student group, and then am available to provide advice (Loeb 1998, pp. 236, 239–240, 243; also see November 1997, p. 290; Loeb and Ostas 2002, p. 232).

#### Added Appeal

Active learning strategies may increase student enjoyment of accounting ethics education (see, e.g., Spencer and Van Eynde 1986, p. 292; November 1997, p. 290; Auster and Wylie 2006, p. 348). Thus, the use of active learning strategies by accounting ethics instructors can assist in keeping students both motivated to learn and interested in the subject matter (see, e.g., Specht 1985, p. 286; Loeb 1998, p. 236; 2007, p. 22; McCarthy and Anderson 2000, p. 280). Likewise, active learning strategies may increase an instructor's enjoyment of teaching accounting ethics (see Ammar and Wright 1999, p. 197; Kvam 2000, pp. 137, 140; and Salemi 2002, p. 730). Thus, using active learning strategies in accounting ethics education can motivate instructors and students.

#### Enhanced Educational Experience

Using active learning strategies in an accounting ethics course can “enhance” the students' educational experience (see Hakeem 2001, p. 98; also see Beets 1993, p. 55). As a result of the use of active learning strategies, students may acquire a better “understanding” of the subject matter (see, e.g., Specht 1985, p. 286; Beets 1993, p. 52; Adler and Milne 1997, p. 193; Montgomery et al. 1997, pp. 217, 226; Salemi 2002, pp. 725–726, 730; Cherney 2008, p. 169). To illustrate, assume that one of the subjects covered in an accounting ethics course is external auditor independence.<sup>19</sup> Further, assume that a student group is assigned the topic of external auditor independence and is asked to develop and perform a role-play on that subject and then, after performing the role-play, lead a class discussion on the topic (see Beets 1993, pp. 50–51, 54–55). Members of the student group, thus, need to research the topic of external auditor independence and acquire an in-depth knowledge of the topic.

As a consequence of the role-play and subsequent discussion, students in the accounting ethics class should better understand the topic of external auditor independence and acquire a sense that accounting ethics issues can be complex (see Beets 1993, p. 52). Also, role-plays can encourage students in an accounting ethics course to develop their own

ideas about the ethics issues considered during the role-play activity. By developing a personal position on an accounting ethics issue, students are less apt to sense that they must accept the instructor's position on the matter which likely reduces the possibility of instructor “indoctrination” (see, e.g., Huss and Patterson 1993, p. 241).

In addition, active learning strategies can promote “self-learning” (see AAA 1986, p. 186; also see, e.g., AECC 1990, pp. 4–5; Adler and Milne 1995; Loeb 1998, p. 236). An accounting professional must remain current when “changes” occur in the accounting profession's ethical standards (Loeb 1988, p. 319; also see, e.g., Sundem and Williams, 1992, p. 56). In the future various forces, such as public policy and technological advancements, may necessitate changes to the accounting profession's ethical standards (see Loeb 1988, p. 319; 2007, pp. 10–11). The use of active learning strategies in an accounting ethics course can promote student self-learning and thus assist students in acquiring the expertise to adjust to future changes in the accounting profession's ethical standards (see Sundem and Williams 1992, p. 56).

#### Supporting Instructors

Earlier, I indicate that accounting ethics education currently is in its formative period (see Footnote 6). I am not aware of a consensus on what should be the educational preparation for an accounting ethics instructor. A key issue, which for both accounting ethics courses and/or modules has been discussed in other papers, is the appropriate blending of higher education coursework (hereinafter coursework) in ethics and accounting that an individual should have to teach an accounting ethics course (see, e.g., Loeb 1988, pp. 324–325; 1990, p. 289; 1993, p. 54; 2007, pp. 18–19).

An arrangement whereby an accounting ethics course is team-taught by an instructor with a specialty in “ethics” and an instructor with a specialty in “accounting” has advantages but may not be sustainable in the long term due to financial costs and other challenges (see, e.g., Loeb 1988, pp. 325–326; 1993, pp. 54–55; 2007, pp. 19–20, 25, (n. 25); Loeb and Ostas 2000, pp. 234–235; Massey and Van Hise 2009, p. 493). At present, it is unlikely that there are a large number of accounting ethics instructors who have had considerable coursework in both ethics and accounting. Rather, it is likely that most accounting ethics instructors have had considerable coursework in either ethics or accounting, but not both. Consequently, accounting ethics instructors who have had considerable coursework in either ethics or accounting, but minimal or no coursework in the other discipline, may have some initial, and perhaps, ongoing difficulties teaching an accounting ethics course.

<sup>19</sup> See, e.g., AICPA (2013, ET Sections 55, 100-1, 101, 102, 191, 291, 391) for information about the prescription relating to external audit independence.

To deal with deficiencies in prior coursework and its impact on instruction, an accounting ethics instructor can engage in “self-study” in one or more topic areas [see Loeb 2007, pp. 19, 25 (n. 23)]. While an accounting ethics instructor is in the process of developing needed expertise through self-study, selected active learning strategies can support the instructor’s teaching. For example, group work (including role-plays) and/or guest speakers can support an accounting ethics instructor who is in such a situation (see Beets 1993, p. 55).

As noted earlier, active learning strategies can promote student self-learning. Group work, through student self-learning, and/or a guest speaker can provide support to an accounting ethics instructor who is in the process of developing expertise on a topic (see Beets 1993, p. 55). Consequently, during the current formative period of accounting ethics education, the use of selected active learning strategies can facilitate accounting ethics education by supporting an accounting ethics instructor who has not yet developed expertise in one or more topic areas that are included in an accounting ethics course the instructor is teaching.

### Challenges of Using or Considering Using Active Learning Strategies in Teaching Accounting Ethics

The challenges an accounting ethics instructor may encounter when using or considering using active learning strategies include: (1) instructional-related “risks” and difficulties (e.g., Bonwell and Eison 1991, pp. v–vi, 62–64; Cook and Hazelwood 2002, p. 298; also see, e.g., Sutherland 1996, pp. 84–86); (2) student “discomfort;”<sup>20</sup> (3) group work and “grading” (see Bonwell and Eison 1991, p. 44; Beets 1993, p. 53); (4) disharmony in a student group; (5) shortcomings to the realism of in-class active learning strategies; (6) student “confidentiality” issues (see Sims 2002, p. 400); and (7) class-size limitations. These challenges are discussed next.

#### Instructional-Related Risks and Difficulties

One “risk” of using active learning strategies that may concern an accounting ethics instructor is ceding some “control” to the students (see, e.g., Bonwell and Eison 1991, pp. v–vi, 39, 63; Adler and Milne 1995, pp. 108–109; Bonwell and Sutherland 1996, p. 10; Cook and Hazelwood

2002, p. 298). An accounting ethics instructor may not be comfortable allowing a student group to have primary responsibility for determining how a topic is covered (cf. Loeb 1998, p. 236). However, when using active learning strategies, an accounting ethics instructor can determine the degree to which control is ceded to students (see, e.g., Adler and Milne 1995, pp. 108–109).<sup>21</sup>

In addition, an accounting ethics instructor may be concerned that “colleagues” may have a negative reaction to the use of active learning strategies (see, e.g., Bonwell and Eison 1991, pp. v–vi, 64; Bonwell and Sutherland 1996, p. 10; Sutherland 1996, pp. 84–85). One approach for dealing with possible colleague criticism is for an accounting ethics instructor to discuss with colleagues the active learning strategies the instructor uses. Such discussions may reduce the potential for colleague criticism (see Sutherland 1996, p. 85).

Another risk is the possibility that students will not cooperate with the active learning strategies used by an accounting ethics instructor (see, e.g., Bonwell and Eison 1991, pp. v–vi, 56, 62; Sutherland 1996, p. 84; Adler and Milne 1997, pp. 192, 210; Cook and Hazelwood 2002, p. 298). As discussed later, I explain to my accounting ethics classes why I use active learning strategies. I believe such an explanation minimizes the risk of students not cooperating (see Footnote 25).

Bonwell and Eison (1991, pp. v, 61), e.g., mention the possibility that active learning strategies may involve longer instructor “preparation time” than passive learning strategies. My experience with using active learning strategies when teaching accounting ethics suggests that an initial investment of time is needed (cf. Salemi 2002, p. 730). However, I have found the time spent preparing to use active learning strategies in teaching an accounting ethics course to be not longer than the time I would need to prepare to use passive learning strategies (see, e.g., Bonwell and Eison 1991, p. 61).

Accounting ethics instructors using active learning strategies may encounter other instructional-related risks and difficulties. For example, Spencer and Van Eynde (1986, pp. 292, 293) suggest that to ensure complete coverage of topics, lecturing may be preferable to active learning strategies.<sup>22</sup> Also, Adler and Milne (1997, p. 192,

<sup>20</sup> Sutherland (1996, p. 86) suggests students may “not feel comfortable with” active learning strategies. Dodd (2007, p. 6) mentions the possibility of student “discomfort” when discussing an active learning strategy. Grauerholz and Copenhaver (1994, p. 322) include in their paper a student communication which expresses “discomfort” with an active learning strategy.

<sup>21</sup> When an instructor uses active learning strategies and cedes some control to students, that instructor is no longer the only source for all information relating to the accounting ethics course (see, e.g., November 1997, p. 293). Further, when ceding some control, the instructor at times becomes, in essence, a “facilitator” (e.g., Adler and Milne 1997, p. 194; November 1997, p. 290).

<sup>22</sup> Others (e.g., Bonwell and Eison 1991, pp. 59–61; Cook and Hazelwood 2002, p. 298; Salemi 2002, pp. 725, 730; Auster and Wylie 2006, p. 347) mention the issue of topic coverage when using active learning strategies and provide suggestions as to how an

also see p. 210), e.g., suggest the facilities and “materials” needed for active learning strategies may not be “adequate” and, as discussed earlier and next in more detail, students may not be receptive to active learning strategies.<sup>23</sup> Further, accounting ethics instructors may be concerned that the use of active learning strategies may result in lower teaching “evaluations” from their students (see Sutherland 1996, pp. 84, 85–86).

### Student Discomfort

Some students may be uncomfortable with the active learning strategies.<sup>24</sup> As just noted, accounting ethics instructors may be concerned that student discomfort with active learning strategies may translate into lower teaching evaluation scores (see Sutherland 1996, pp. 84, 85–86). An approach that an accounting ethics instructor can use to address student concerns with active learning strategies and the possibility these concerns may negatively affect teaching evaluations is, during the first class session, to review with the class the teaching strategies that will be used.

During that review, an accounting ethics instructor should describe the active learning strategies that will be used, indicate why these strategies will be used, discuss the value of the strategies to the students, and explain how these strategies will be graded. Also, as discussed later, cooperation within each student group and the communication of confidential matters should be reviewed with the class. If an internship or service-learning experience is included in an accounting ethics course, that activity should be discussed with the class. In recent semesters, during the first class session of my accounting ethics course, I discuss the active learning strategies that will be used. I explain why the active learning strategies are used and how students will benefit from the educational experience. Also, I discuss other matters relating to the active learning strategies that will be used that I think may cause student concerns (e.g., as discussed next, the grading of group work). Later, at various points during the course, I remind students of my rationale for using active learning

strategies. I keep these reminders brief and only review what I believe needs repeating.<sup>25</sup>

### Grading Group Work

When teaching an accounting ethics course, grading group work may present challenges. For example, students in a group may not always contribute equally to a presentation. Thus, there may be issues of how to assign a grade to each individual group member (see, e.g., Slavin 1980, pp. 316–321). One approach, which emphasizes “team-work,” is to assign an identical grade to every group member (Loeb 1998, p. 243; also see Loeb and Ostas 2000, p. 232; Norman et al. 2004, p. 6). This approach may cause concern among students who feel that differences in effort and performance should be recognized.

Another approach is to determine a grade for the entire student group and then adjust that group grade for the performance of individual members of the group based upon factors such as the accounting ethics instructor’s observation of the group’s performance, feedback from members of the group, and feedback from the other students in the class (see, e.g., Slavin 1980, pp. 319, 321; Beets 1993, pp. 51, 53–54; Adler and Milne 1997, p. 201; Norman et al. 2004, pp. 5–6). Adjusting an individual group member’s grade to reflect individual performance may seem subjective to some students. Thus, during the first class session, if different grades may be assigned to members of the same student group, an accounting ethics instructor should explain to the class how the grades for individual students will be determined.<sup>26</sup>

### Disharmony in a Student Group

When teaching accounting ethics, the success of a student group and ultimately the group’s presentation likely will be related to how well the members of the group work together as a team (see Norman et al. 2004, pp. 5–6). Thus, during the first class session of an accounting ethics course, an instructor should emphasize the importance of students developing their abilities to work as a member of a team. Also, the instructor should mention that disharmony among

Footnote 22 continued

instructor using active learning strategies can deal with that specific challenge.

<sup>23</sup> Others (e.g., Bonwell and Eison 1991, pp. v, 62; Cook and Hazelwood 2002, p. 298) also mention the challenge of instructors having a sufficient variety of assets to allow the use of active learning strategies. However, when using active learning strategies in an accounting ethics course, I have not found the availability of assets (e.g., facilities, materials), to be a limiting factor. Also, Bonwell and Eison (1991, p. 62) suggest that a number of active learning strategies are not too costly.

<sup>24</sup> For example, Ravenscroft (1998, pp. 177–179) reports students having mixed reaction to service-learning.

<sup>25</sup> The approach of introducing students to active learning strategies and subsequently reinforcing the introduction discussed in this paragraph, the preceding paragraph, the earlier discussion of instructional-related risks and difficulties, and in later sections of my paper is based in part on the approaches described in Adler and Milne (1997, pp. 197–198) and Sutherland (1996, p. 86).

<sup>26</sup> A further discussion of the issue of how to assign grades when using active learning strategies to teach accounting ethics is outside the scope of my paper. However, I agree with both reviewers for this journal who suggested that the issue of grading in such circumstances needs additional consideration.

group members may affect grades (see Norman et al. 2004, p. 6).<sup>27</sup>

### Shortcomings to the Realism of In-Class Active Learning Strategies

The use of in-class active learning strategies in an accounting ethics course has limited realism since the in-class activities may not reflect what occurs within the entities in which students begin their careers (see, e.g., Southard 1988, p. 157; McCoskey and Warren 2003, p. 406). Ethics-related role-plays, e.g., may “simulate” a public accounting, management accounting, or a government accounting organizational environment (see, e.g., Tomassini 1974, p. 376; also see McCoskey and Warren 2003, p. 406). However, a role-play is not a substitute for learning accounting ethics while working in an organization. Thus, there are shortcomings to the realism of in-class active learning strategies (see, e.g., Southard 1988, p. 157; Barclay 1996, p. 28; McCoskey and Warren 2003, p. 406; Glennon 2004, p. 31).

Justice Clark (1975, p. 256) emphasizes the value of “student practice clinics” in supporting courses in “legal ethics.” Venter (1995, pp. 290–296) and Shaffer (1996), e.g., discuss a legal ethics seminar that was coordinated with a law school’s “legal aid clinic” (e.g., Shaffer 1996, p. 605). Similarly, an accounting ethics course could be coordinated with an accounting-related internship program and include class discussions and written assignments that may consider ethics-related matters that occurred during the students’ internship experiences (see Southard 1988, p. 158; also, cf., e.g., Liu et al. 2012, p. 681).

Client “confidentiality” is important in ethics classes associated with a legal aid clinic (e.g., Venter 1995, p. 292). Similarly, there likely would be confidentiality issues associated with the organizations for which students work during accounting-related internships, and, if applicable, the clients of the organizations. Thus, an accounting ethics course coordinated with accounting-related internships may have restrictions as to what can be discussed during class sessions and as to what can be included in written assignments submitted to the course instructor (see, e.g., Swartzlander et al. 1993; Venter 1995, p. 293; Grauerholz and Copenhaver 1994; Rosenbloom and Fetner 2001; AICPA 2013, ET Sections 92.05, 301.01, 391.003, 391.004).

The experience of other academic disciplines, however, suggests that the confidentiality requirements of an accounting ethics course linked to an accounting-related

internship can be satisfied (see, e.g., Grauerholz and Copenhaver 1994, pp. 325–327; Venter 1995, p. 292; Rosenbloom and Fetner 2001, pp. 443–444). More specifically, during the initial class session of the accounting ethics course, the instructor should indicate that internship work-related “information” may be “confidential” and that students must obtain “permission” from relevant parties to use information that is confidential in course-related activities (see Grauerholz and Copenhaver 1994, pp. 325–327; Venter 1995, p. 292; Rosenbloom and Fetner 2001, p. 443; Meisel 2008, p. 206; AICPA 2013, ET Sections 92.05, 301.01, 391.003, 391.004).

Accounting-related service-learning also can be linked to an accounting ethics course (see, e.g., Ravenscroft 1998). Ravenscroft (1998, pp. 175, 177) suggests that ethics-related matters may arise during an accounting-related service-learning project. In an accounting ethics course that uses accounting-related service-learning projects, students can benefit from class discussions and writing assignments concerning ethics-related issues that arise during service-learning assignments (see Ravenscroft 1998, pp. 175, 177).<sup>28</sup> Issues of confidentiality may arise if class discussions or written reports to be submitted to the instructor are associated with service-learning projects (see, e.g., McCoskey and Warren 2003, pp. 407, 409, 410–411). In such instances, my earlier comments relating to confidentiality and internships are applicable.<sup>29</sup>

### Student Confidentiality Issues

In papers published in *Teaching Sociology*, Grauerholz and Copenhaver (1994) and Rosenbloom and Fetner (2001) discuss student confidentiality issues that can arise when using active learning strategies. Among the issues discussed by Grauerholz and Copenhaver (1994, pp. 320–327) and Rosenbloom and Fetner (2001, pp. 444–451) is students revealing information that is confidential about themselves during a course. When active learning strategies are used in an accounting ethics course, students may wish to mention information that is confidential about

<sup>28</sup> Students working in a community service-learning activity benefit from a learning experience that by its nature is ethics-related (see Ravenscroft 1998, pp. 170–172). McCoskey and Warren (2003, pp. 407–408, 409) and Strupeck and Whitten (2004, p. 106), e.g., suggest that students can learn about ethics issues during accounting-related service-learning experiences.

<sup>29</sup> A discussion of coordinating accounting ethics education with “field-based student consulting” (Heriot et al. 2007, p. 428) or “cooperative education” (Katula and Threnhauser 1999, p. 244; also, see Southard, 1988, p. 158) is beyond the scope of my paper. Also, an accounting ethics course that is coordinated with an internship or service-learning project should include content other than class discussions and written assignments related to the work-related activity (see Condlin 1983, pp. 337–338).

<sup>27</sup> Norman et al. (2004, pp. 5–13) provide suggestions as to how to approach the possibility of varied performance by different group members and summarize selected papers that consider this challenge.

themselves. Thus, during the initial class session, an accounting ethics instructor should indicate whether and under what circumstances students voluntarily may mention information that is confidential about themselves in class or in a written assignment (cf. Sims 2002, pp. 400–403). However, an accounting ethics instructor should not require a student to mention such “personal” information either in class discussions or written assignments (see Swartzlander et al. 1993; Grauerholz and Copenhaver 1994, pp. 323–327; Rosenbloom and Fetner 2001, pp. 443–444).<sup>30</sup>

### Class-Size Limitations

Extremes in the size of classes can affect an accounting ethics instructor wishing to use active learning strategies. Class-size issues, e.g., may increase instructor preparation time, the active learning strategies used, or how the active learning strategies are used (see, e.g., Frederick 1987). For example, larger class sizes may mean increasing the number of students in each of the groups and/or decreasing the number of presentations in which each student is required to participate (see, e.g., Tomassini 1974, p. 377; Bonwell and Eison 1991, pp. 14–19, 61–62; Beets 1993, p. 55; Loeb 1998, p. 243; Loeb and Ostas 2000, p. 232; Auster and Wylie 2006, p. 347). Likewise, smaller class sizes may mean decreasing the number of students in each of the groups and/or increasing the number of student presentations (see, e.g., Bonwell and Eison 1991, p. 19; Loeb 1998, p. 243; Loeb and Ostas 2000, p. 232). However, when teaching accounting ethics some active learning strategies may not be overly affected by the size of the class, e.g., the use of a guest speaker (see Bonwell and Eison 1991, pp. 61–62).

### Conclusion

My discussion of the advantages and challenges of using active learning strategies in an accounting ethics course can assist instructors in determining whether to use active learning strategies when teaching an accounting ethics course. There are advantages and challenges relating to the use of active learning strategies in teaching accounting ethics that are not considered in this paper (see, e.g., Bonwell and Eison 1991, pp. v–vi; Salemi 2002, pp. 726–728, 730).<sup>31</sup> However, I believe that the key

advantages and challenges of using active learning strategies in an accounting ethics course have been discussed. With thorough preparation, an instructor usually should be able to address the key challenges of using active learning strategies to teach accounting ethics (see Bonwell and Eison 1991, p. vi; Grauerholz and Copenhaver 1994, p. 325). Thus, instructors who are or will be teaching an accounting ethics course should consider using active learning strategies or a combination of active learning strategies and passive learning strategies.<sup>32</sup>

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<sup>30</sup> Cf. Sims (2002, pp. 400–401). Additionally, an accounting ethics instructor should plan whether to mention in class his or her own “personal” matters that relate to an issue under consideration (see, e.g., Jacobs 1998, e.g., p. 226; Sims 2002, p. 401).

<sup>31</sup> Not mentioning all advantages and challenges is a limitation of this paper as are the limitations mentioned in Footnotes 1, 4, 26, and

Footnote 31 continued

29. I thank a reviewer for this journal for suggesting the possible need for such comments.

<sup>32</sup> See Salemi (2002, pp. 721–722, 730) and Footnote 7.



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