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Teaching accounting ethics using the KPMG ethics curriculum to undergraduate accounting students at a private Christian university in Nigeria: An experimental study

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Abstract

This study examines whether teaching accounting ethics using the KPMG universities ethics curriculum has an influence on the behaviour of undergraduate accounting students by executing an experiment using final year students at a private Christian university in Nigeria. This study adapts the KPMG universities ethics curriculum in the teaching of accounting ethics because it provides a robust curriculum containing active learning strategies prepared by professionals in accounting ethics. The KPMG universities ethics curriculum is adapted to teach a group of the students that represent the treatment group. A quasi experimental research design is used to determine the difference in the behaviour of the students in the treatment group and the control group. A pre-test and a post-test is conducted using ethical vignettes which is administered to both the treatment group and control group to observe for differences in their behaviour. This study observes that there is a significant difference between the ethical behaviour of the students in the treatment group and the control group after the experiment has been conducted. Therefore, teaching accounting ethics using the KPMG universities ethics curriculum has a positive impact on the ethical behavior of the students. The accounting ethics module for universities should be taught using active learning strategies because they create lasting imprints and effects on the development of the students' workplace ethical behaviour. This study exemplifies how accounting ethics should be taught at universities to curb corruption and moral degradation in the society and help the students develop the appropriate ethical behaviour for the workplace. This paper will be most beneficial to accounting educators and students. © 2018 Elsevier Ltd. All rights reserved.

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