

THE USE OF INTERNATIONAL STANDARDS IN ETHICS EDUCATION IN THE TUNISIAN AUDIT CONTEXT

Arfaoui Feten, Damak-Ayadi Salma***

Abstract

This study examined the educational tools used in teaching ethics in the Tunisian audit context. Data collection was based observation of ethics education sessions. The findings identified a large difference between the observed teaching practices of ethics education and the requirements of international education standards. The data collected and the discussion of the findings revealed the main challenges in teaching ethics to auditors in addition to certain innovative educational tools that can be used by future professionals when confronted with difficult situations in the workplace.

Key Words: Audit, Ethics Education, International Education Standards, Observational Protocol, Tunisian Context

* *ISG TUNIS, Tunisia*

** *IHEC Carthage, Tunisia*

Introduction

Within a difficult business context primarily characterised by failure, ethics and trust in the accounting field have become increasingly important. To enhance confidence and credibility in the accounting profession, federal and state governments have responded to corporate scandals. Such is the case in the US and other countries around the world with financial regulatory reforms, such as the Sarbanes–Oxley Act in the United States, the French Financial Security Act and a law strengthening the security of financial relations in Tunisia. Nevertheless, recent scandals have highlighted the importance of ethical behaviour in accounting practices. These events have also demonstrated the need to instil the importance of ethical behaviour in accounting in students (Gaa and Thorne 2004).

There was a strong consensus relating the importance of ethics education to pre-qualifying programs. The international federation of accountants (IFAC) members and education providers worldwide must take up the challenge of implementing ethics education as part of the educational process for the qualification of accountants (IFAC 2006).

The purpose of this study was to analyze the different practices, methods and content of accounting ethics education in the Tunisian context to cope with the international education standards (IES), in particular IES 4, and the IFAC code of ethics for professional accountants. We used a nonparticipant observational protocol as a data collection tool. The observation tool helped researchers to obtain a better understanding of the educational tools used in teaching ethics and the participants therein. Our report is organised as follows: the first section

reviews relevant studies reported in the literature, the second section discusses the adopted methodology, and the third section reports the empirical results.

1 The educational practices available in accounting ethics education literature

Ethics education could restore the credibility of the accountancy profession (Ponemon 1990). Besides, one of the goals of ethics education is to encourage students' moral improvement. Developing professional values should begin early in pre-qualifying programs and be applied in all other areas of learning (paragraph 9, IES 4). The most challenging tasks facing the IFAC initiative are the implementation and compliance with IFAC standards in developing nations (IFAC 2006).

1.1. The fundamental principles of professional ethics

The audit is a governance mechanism designed to ensure the reliability of financial information (Prat dit Hauret 2003). As a relationship that is of general interest, the dependence of an auditor on the controlling entity may affect the quality of the audit performed. Different financial statement users should be reassured of auditor independence; which constitutes a fundamental guarantee of controls and the credibility of certified reports (DeAngelo 1981). Nevertheless, conflicts of interest between the auditor and managers may lead to a lack of independence in formulating judgments (Goldman and Barlev 1974). If the audit market is highly competitive, the auditor may face pressure from managers to prevent the

revelation of irregularities discovered in the market (Shockley 1981).

Under § 14 of the ISA 200⁶⁹ « *The auditor is subject to relevant ethical requirements, including those pertaining to independence, relating to financial statement audit engagements.* » Parts A and B of the International Ethics Standards Board for Accountants (IESBA) code of ethics for professional accountants related to an audit of financial statements together with national requirements that are more restrictive. Paragraph 15 of the ISA 200 states that the « *part A of the IESBA Code establishes the fundamental principles of professional ethics relevant to the auditor when conducting an audit of financial statements and provides a conceptual framework for applying those principles.* » In this context, it has been added within the paragraph 15 of the ISA 200 stipulates that the « *part B of the IESBA Code illustrates how the conceptual framework is to be applied in specific situations.* » Under § 100 of the code of ethics for professional accountants, a professional accountant should comply with the following fundamental principles.

Under § 110 of the above code « *the principle of integrity imposes an obligation on all professional accountants to be straightforward and honest in all professional and business relationships. Integrity also implies fair dealing and truthfulness.* »

Under § 120 of this code « *the principle of objectivity imposes an obligation on all professional accountants not to compromise their professional or business judgment because of bias, conflict of interest or the undue influence of others.* »

Under § 130 of this code « *the principle of professional competence and due care imposes the following obligations on all professional accountants:*

- *To maintain professional knowledge and skill at the level required to ensure that clients or employers receive competent professional service; and*
- *To act diligently in accordance with applicable technical and professional standards when providing professional services.* »

Under § 140 of this code « *The principle of confidentiality imposes an obligation on all professional accountants to refrain from:*

- *Disclosing outside the firm or employing organization confidential information acquired as a result of professional and business relationships without proper and specific authority or unless there is a legal or professional right or duty to disclose; and*
- *Using confidential information acquired as a result of professional and business relationships*

to their personal advantage or the advantage of third parties. »

Under § 150 of this code « *The principle of professional behavior imposes an obligation on all professional accountants to comply with relevant laws and regulations and avoid any action that the professional accountant knows or should know may discredit the profession. This includes actions that a reasonable and informed third party, weighing all the specific facts and circumstances available to the professional accountant at that time, would be likely to conclude adversely affects the good reputation of the profession.* »

1.2. Approaches to the development and maintenance of professional ethics according to international standards

Based on the literature review, surveys of member bodies, and data collected by means of interviews, the IFAC recommended the ethics education framework (EEF) in pre-qualifying education programs (table 1).

Although the content of ethics education in pre-qualifying programs can vary depending on individual preferences and resources, IES 4 prescribes some topics which are the minimum requirements in ethics education programs. These topics were matched with those identified in the ethics education framework (table 2).

In accounting education, few studies have assessed the effect of ethics education in making ethical decisions. In a pioneering work, Armstrong (1993) a sample ethics and professionalism course for accounting students. Armstrong demonstrated that this intervention had a positive effect on students' moral development. Table 3 presents this example and provides helpful references.

There was a strong consensus relating the importance of ethics education to pre-qualifying programs. IFAC members and education providers worldwide must take up the challenge of implementing ethics education as part of the educational process for the qualification of accountants (IFAC 2006). The purpose of this study is to assess the effectiveness of ethics interventions in the Tunisian context to align with the requirements of IFAC's standards.

2. Research method

Data collection was based on observation of ethics education sessions to assess the ineffectiveness of ethics training in affecting the moral reasoning abilities of students. This section presents the design of the study followed by a description of the participants, the instruments used and finally the procedure used for data collection.

⁶⁹ International Standard on Auditing 200: Overall objectives of the independent auditor and the conduct of an audit in accordance with international standards on auditing.

2.1. Post-observation interview

The post-observation interview enabled the identification of educational tools for teaching ethics and the expectations of the actors involved in the Tunisian audit context. Data collection was based on semi-directed interviews (Arfaoui and Damak Ayadi 2014⁷⁰) with 15 teachers, 31 graduate students (Masters CCA), and 15 auditors. The data analysis allowed us to reveal seven extant programs to the learning of professional values, ethics and attitudes. Because of the representativeness of the participants, we can use a unique classroom observation protocol for each program.

Consequently, seven programs of ethics education were randomly sampled to participate in this study from a Tunisian institution of higher education during 2011-2012 and 2012-2013 academic years:

- The 3rd year Audit program in license applied in management accountant during the first semester in the academic year 2011-2012;
- Master's 1 Audit program during the first semester in the academic year 2011-2012;
- Master's 2 Audit program during the first semester in the academic year 2011-2012;
- Master's 1 Legal Audit program during the second semester in the academic year 2011-2012;
- Higher National Diploma in Accounting's 2 Audit program during the first semester in the academic year 2012-2013;
- Higher National Diploma in Accounting's 2 Audit program during the second semester in the academic year 2012-2013;
- Higher National Diploma in Accounting's 2 Legal Audit program during the second semester in the academic year 2012-2013.

Validity is stronger if researcher maintains a sense of objectivity through distance (Gavard-Perret & al. 2008). To avoid behavioral bias, we did not record the lesson observed. The recording reveals technical difficulties and actors can refuse it. Furthermore, the participants are often sensitive to the use which could be made with the images and sound recordings. Therefore, we have fully noted during class observation. Moreover, we have used a structured observation process to maximize the efficiency of the data collection.

2.2. Observational instrument

Educational Organisation and Management instrument was used as a method for recording notes. This instrument was developed by the centre for research in education, training, and professional

insertion (CREFI)⁷¹ (Altet and al. 1994). As Clanet (2001/2005), we make accurate observation and field notes using this observational instrument. This instrument was adapted for the purpose of the study. Indeed, we are interested in the fundamental professional values in IES 4 and the required topics within ethics education programs. The adapted instrument articulates the following criteria:

- Descriptive: modality, public, the number and duration of lesson observations.
- Educational: planning and learning goals, contents, activities and assessment.
- Organizational: classroom organization and teacher-student interaction.
- Metacognitive: metacognitive approach.

2.3. Material and observational Procedure

The initial data collection process included obtaining permission from the university director and teachers. On the field, it is important to define which approach to collect data from classroom observations. In this research, observer was present on class for all ethics education sessions of the seven programs selected in order to collect information about the context of the session observed. Field notes were taken during each observation, and the Educational Organisation and Management instrument was completed at the end of each session.

3. Normative analysis of the educational tools based on the observational instrument

Observations of the seven programs of ethics education in audit field are usually made during 2011-2012 and 2012-2013 academic years. During each observation, the observer takes notes of the extant educational tool for teaching ethics.

The coding observation notes was used to select and emphasize information that is important enough to record, enabling the observer to weed out extraneous information and focus his observations on the educational tool. The observational instrument consists of 52 items divided into four criteria: descriptive (3); educational (34); organizational (12); and metacognitive (3). The second and third subsets are each divided into smaller groups of items. The observer was rated the lessons observed according to each item on the observational instrument by finding the cell that best describes what he saws during the observation. If an item was not observed during the observation, it should be rated 0.

⁷⁰ co-authors

⁷¹ CREFI is a Centre for Research in Education, Training, and Professional Insertion. It is a research institution specializing in Education Sciences.

3.1. Descriptive criteria

It is extremely important to describe what is observed. The first subset, consisting of three items, was designed to describe lessons observed. The characteristics of the studied programs of ethics education in the Tunisian audit context are provided in table 4.

3.2. Educational Criteria

The second subset was directed at the educational criteria and was divided into 34 items.

3.2.1. Learning goals of ethics education

Loeb (1988) identified seven goals for the accounting ethics education. These are:

- relate accounting education to moral issues ;
- recognize issues in accounting that have ethical implication;
- develop a sense of moral obligation responsibility;
- develop the abilities to deal with ethical conflicts;
- learn to deal with uncertainties of the accounting profession;
- set the stage for a change in ethical behavior; and
- Appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics.

During class observation, we have to notice that learning goals are stated at the beginning of the course. These objectives are almost absent. And, even if they are present; they are not provided clearly at the beginning. This helped to explain the information collected through interview with students. Indeed, the little speech on ethics is not necessarily attributable only to them, but also to the effectiveness of ethics educational interventions. The lack of clarity about the definition of learning goals reflects the disinterestedness of the students. "Because of the importance of professional values, ethics and attitudes to future professional accountants, the presentation of the topic may at first be treated as a separate subject. This will encourage students to look for and consider the possible ethical implications of problems being discussed in their study of other subjects (paragraph 17, IES 4)."

3.2.2. Content of ethics education

The paragraph 16 of the IES 4 stipulates that, each program to the learning of professional values, ethics and attitudes should include the topics reproduced in table 3. During each observation, we shall take note the presence or absence of those topics. The results of the observations are provided in the following table.

We just mention the frequency of occurrence of IES 4 statements (table 5). Indeed, the horizontal frequency is established by dividing, for each modality of ethics education, the number of sessions that an element appears at least once, by the total number of the sessions observed.

3.2.3. Activities of individual students

During the observation sessions of ethics education, we noticed that students had already taken notes. Besides, we had noticed that students did not master well the French language. Therefore, students have difficulty to appropriate knowledge in audit education. Moreover, we noticed students' disaffection with studies which they considered to be too difficult and have little benefits. Indeed, the students are aware of the fact that young people with good qualification are confronted with the growth of unemployment. Therefore, the level of students fell sharply and education at university can only adapt to this new situation. This disinterestedness is followed by a lack of diligence which generates a very short and necessarily insufficient apprenticeship.

3.2.4. Modalities used by teachers to maintain the interest of students

We observed the modalities used by teachers to arouse the interest of students for ethics education in audit field. Indeed, to maintain their interest, the teachers used essentially, written documents (table 6).

3.2.5 Teaching practices of ethics education

Paragraph 20 of the IES 4 stipulates that the presentation of professional ethics to accounting students can be greatly enhanced through the use of participative approaches. These may include:

- The use of teaching materials such as multi-dimensional case studies;
- Role playing;
- Discussion of selected readings and videos;
- Analysis of real life business situations involving ethical dilemmas;
- Discussion of disciplinary pronouncements and findings; and
- Seminars using speakers with experience of corporate or professional decision making.

During the observation sessions, we noticed almost a total absence of those tools in audit education. During few lesson observations of the Master's 2 audit program, the teacher used the case studies.

3.2.6 Organizational criteria

In what follows, we capture the organizational modalities with 12 items. This subset reports the student-teacher interactions. Students only take notes;

they had the impression that moral issues are treated in a secondary place in audit education. This result is in conformity with the results of the interviews with involved actors in the Tunisian audit context. This can be explained by the disinterestedness of students and the quality of teaching (almost total absence of participative approaches). Indeed, the students lack motivation is a world phenomenon. To overcome this problem, the educational tools should be revised. The teachers need to use participative approaches, such as, debates, case studies, seminars, role playing and active discussions.

3.2.7. Metacognitive criteria

We noticed that the teachers keep a detailed logbook during each session. Actually, the holding of the logbook might become an aid to recognize the skills and knowledge. Besides, it allows carrying out effective maintenance and identifying future learning needs. Finally, this document could arouse the students' motivation and facilitate interactions in the classroom. Thus, we can also suggest the holding of the logbook for each student.

Conclusion

Ethics education is perceived as a crucial factor in restoring the credibility of the profession (Ponemon 1990). One of the goals of this training should be the advancement of students' moral development (Lockwood 1978; Leming 1981; Langenderfer & Rockness 1989; Shaub 1994; Thorne 2001, O'Leary 2012).

This study has as objectives the exploration and identification of the educational tools for teaching ethics in the Tunisian audit context. Data collection was based on interviews and observation of ethics education sessions. The findings identified a large difference between the observed teaching practices of ethics education and the requirements of international education standards. The data collected and the discussion of the findings revealed the main challenges in teaching ethics to auditors in addition to certain innovative educational tools that can be used by future professionals when confronted with difficult situations in the workplace.

Traditional accounting education constrains moral development.

To arouse and maintain students' interest, we must demonstrate the importance of ethical behaviour in accounting practice. Teaching ethics must involve the use of innovative tools such as mind maps, quizzes, case studies, role-playing, and research. Moreover, this teaching should expose students to real-world dilemmas that reflect the complexities they will confront in the future. In addition, "it is important for professional accountants to learn from their ethical experiences. With this in mind, education

programs need to include reflection in which students are required to consider an experience, what went well, what did not work, and what approach may be taken in the future in similar circumstances" (paragraph 22, IES 4). Moreover, we recommend that multiple ethics courses be required, with the initial course being a general education course rooted in philosophy and ethical reasoning. Ethics should also be taught as part of pre-qualifying programs (Noël & Geyer 2007).

Like all research, our study presents some limitations involved with using observations as a tool for data collection. The research limitations relate primarily to the small size of the sample of the selected programs. Nevertheless, using of unique classroom observation protocol for each program is recommended because of the representativeness of those programs. Moreover, we evoke the process of conducting observations. Indeed, this data collection method is characterized by a low-level of formalization of the observational protocol (Gavard-Perret and al. 2008). However, we make accurate observation field notes based to formative theoretical frameworks and scrupulous attention to detail. Besides, there is an ethical concern about the identities of the participants. The researchers need to preserve the anonymity of the participants in the final write-up in ways that community members will not be able to identify them.

Our work suggests new research directions designed to extend the developments of our study. Other research can be led to analyze in depth the different educational tools for teaching ethics in other universities and other contexts.

In a future research, we suggest to demonstrate the existence of obvious links between the educational strategies, the expectations of the actors involved in this system, and the expected objectives and student characteristics, while attesting them within the Tunisian context.

Table 1. Developing a framework approach to deliver ethics education (IFAC 2006)

Stage	Objective of stage	How to teach	Focus of content
Stage 1	To develop ethical intelligence by attaining the necessary knowledge in ethical concepts and theories relating to the accountant's work.	A separate required module in ethics taught early in the program.	Traditional theories of ethics, virtues, and moral development.
Stage 2	Sensitize learners to ethical issues and threats in the relevant functional disciplines of accounting.	Integration of ethical issues across existing subject matter such as financial accounting, managerial accounting, auditing and taxation.	Common issues and dilemmas facing accountants in practice e.g. tax evasion.
Stage 3	To integrate knowledge of ethics with sensitivity in order to develop competence in ethical judgment and decisions.	A separate required or optional capstone module/course in ethics.	Application of ethical theories, social responsibilities, code of professional conduct and other ethical decision models to ethical dilemmas.
Stage 4	To understand organizational and situational contexts and to sharpen one's ethical competence in translating knowledge and sensitivity into behavior.	Continuous professional ethical training.	Factors affecting ethical decision-making and ethical behavior

Table 2. Prescribed topics of ethics education (IFAC 2006)

IES 4 Topics	EEF Topics
<ul style="list-style-type: none"> - The nature of ethics - Differences of detailed rules-based and framework approaches to ethics, their advantages and drawbacks; 	<ul style="list-style-type: none"> - Framework approaches - Concepts and values
<ul style="list-style-type: none"> - Professional behavior and compliance with ethical standards - Concepts of independence, skepticism, accountability and public expectations - Ethics and law, including the relationship between laws, regulations and the public interest - Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality 	<ul style="list-style-type: none"> - The environment - corporate, professional and regulatory - Professional ethics
<ul style="list-style-type: none"> - Ethics and the individual professional accountant: whistle blowing, conflicts of interest, ethical dilemmas and their resolution 	<ul style="list-style-type: none"> - Decision-making
<ul style="list-style-type: none"> - Consequences of unethical behavior to the individual, to the profession and to society at large 	<ul style="list-style-type: none"> - Ethical threats and safeguards
<ul style="list-style-type: none"> - Ethics in relation to business and good governance - Ethics and the profession: social responsibility 	<ul style="list-style-type: none"> - Enterprise governance - Social and environmental issues

Table 3. Sample ethics and professionalism course (Armstrong, 1993)

	Reference
I. Theoretical foundations A. Ethical theory B. Moral development theory C. Sociology of professions	Beauchamp & Childress, 1989; Donagan, 1977; Gilligan, 1982; Kohlberg, 1976, 1984; Rest, 1979a, 1986; Buckley, 1972; Curd & May, 1984; Greenwood, 1957;
II. Professional guidance A. AICPA Code of Professional Conduct B. Monitoring and enforcement C. Guidance in tax practice 1. IRS-Circular 230 2. AICPA-Statements of	American Institute of Certified Public Accountants, 1988a; Bremser, 1986; DeFatta & Smith, 1986; Zick, 1985; Ayers & Jackson, 1988; Cheifetz, 1987; Podolin, 1988; Shapiro, 1986; American Institute of Certified Public Accountants, 1988b; Armstrong & Mikkelsen, 1990;

responsibility in tax practice D. Guidance in management advisory service	Burton, 1980; Elliott & Kuttner, 1982; Previtz, 1985;
III. Congressional investigations and professional responses A. 1970s: Moss, Metcalf, Cohen Commission B. 1980s: Dingel, Wyden, Brooks, Treadway Commission	Commission on Auditors' Responsibilities, 1978; U.S. Congress, Senate Committee on Government Operations, Subcommittee on Reports, Accounting, and Management, 1976; U.S. Congress, House Committee on Interstate and Foreign Commerce, Subcommittee on Oversight and Investigations, 1976; National Commission on Fraudulent Financial Reporting, 1987; U.S. Congress, House Committee on Energy and Commerce, Subcommittee on Oversight and Investigations, 1985-1986; U.S. Congress, House Committee on Government Operations, 1986; U.S. Congress, House, 1986;
IV. Federal Trade Commission A. 1970s: Advertising and solicitation B. 1980s: Commissions and contingent Fees	Bernstein, 1978; American Institute of Certified Public Accountants, 1990; Berton, 1987, 1988;
V. Public opinion surveys A. Public Oversight Board B. Harris Poll	Audits & Surveys, Inc., 1986 ; Briloff, 1987; Louis Harris and Associates, Inc., 1986;
VI. Case Studies-Integrated throughout Course	Mintz, 1990.

Table 4. Characteristics of the studied programs

Modality	M1	M2	M3	M4	M5	M6	M7
Device type	Formal	Formal	Formal	Formal	Formal	Formal	Formal
Scope	National	National	National	National	National	National	National
Public	3rd year students in license applied in management accountant	CCA's Master 2 students	CCA's Master 1 students	CCA's Master 1 students	Higher National Diploma in accounting students	Higher National Diploma in accounting students	Higher National Diploma in accounting students
Duration	11 weeks	10 weeks	11 weeks	11 weeks	15 weeks	15 weeks	14 weeks

Table 5. The frequency of occurrence of IES 4 statements

	M1	M2	M3	M4	M5	M6	M7
Differences of detailed rules-based and framework approaches to ethics, their advantages and drawbacks;	–	–	–	–	13,33%	–	–
Compliance with the fundamental ethical principles of integrity, objectivity, commitment to professional competence and due care, and confidentiality	10,53%	–	25%	9,09%	26,67%	13,33%	14,28%
Professional behavior and compliance with technical standards;	–	–	–	–	6,67%	26,67%	14,28%
Concepts of independence, skepticism, accountability and public expectations;	10,53%	8,33%	–	9,09%	33,33%	26,67%	14,28%
Consequences of unethical behavior to the individual, to the profession and to society at large;	–	–	–	9,09%	–	–	–
Ethics and the profession: social responsibility;;	5,26%	–	–	–	6,67%	–	7,14%
Ethics and law, including the relationship between laws, regulations and the public interest;	5,26%	–	–	–	13,33%	–	–
Ethics and the individual professional accountant: whistle-blowing, conflicts of interest, ethical dilemmas and their resolution.	–	–	–	9,09%	6,67%	–	–

Table 6. Variety of modalities used by teachers to maintain the interest of students

	M1	M 2	M3	M4	M5	M6	M7
He asks questions that enhance the development of students' understanding.	-	-	-	9,09%	-	13,33%	14,28%
He evokes current events and other disciplines.	5,26%	-	16,67%	9,09%	-	-	-
He tells real stories and anecdotes.	5,26%	-	-	-	-	-	7,14%
He uses humor.	5,26%	-	-	9,09%	-	-	-
He maintains order and discipline.	-	-	-	-	13,33%	6,67%	7,14%
He uses a written document (Text, drawings, etc.).	-	-	50%	-	33,33%	26,66%	28,57%

References

- Altet, M., Bressou, P., Bru, M. and Leconte-Lambert, C. 1994. Les pratiques d'enseignement en CE2. (Research paper; Ministry of Education, Research and the Technology, Paris).
- Arfaoui, F., Damak Ayadi, S. (2014). Réflexion sur la sensibilisation à l'éthique des futurs professionnels de l'audit : Une étude exploratoire dans le contexte tunisien. *Revue de l'Organisation Responsable*, 7(1), 39–56.
- Armstrong, M. B. 1993. Ethics and professionalism in accounting education: A sample course, *Journal of Accounting Education*, 2, 11-92.
- Clanet, J. 2001. Étude des organisateurs des pratiques enseignantes à l'université, *Revue des sciences de l'éducation*, 27 : 2, 327-352.
- Clanet, J. 2005. Contribution à l'étude des pratiques d'enseignement ; Caractérisation des interactions maître-élève(s) et performances scolaires, *Revue des sciences de l'éducation*, 14, 11-28.
- De Angelo, L. 1981. Auditor independence, low balling, and disclosure regulation, *Journal of Accounting and Economics*, 3: 2, 113-127.
- Gaa, J. & Thorne, L. 2004. An introduction to the special issue on professionalism and ethics in accounting education, *Issues in Accounting Education*, 19, 1-6.
- Gavard-Perret, M.L., Gotteland, D., Haon, C., Jolibert, A. 2008. *Méthodologie de la recherche Réussir son mémoire ou sa thèse en sciences de gestion* (Paris: Pearson).
- Goldman, A., Barlev, B. 1974. The Auditor-Firm Conflict of Interests, its Implications for Independence, *The Accounting Review*, 49:4, 707-718.
- IFAC. 2003. International Education Standard (IES). No. 4: Professional Values, Ethics and Attitudes. New York: International Federation of Accountants.
- IFAC. 2005. Approaches to the Development and Maintenance of Professional Values, Ethics and Attitudes in Accounting Education Programs (New York: International Federation of Accountants).
- Langenderfer, H., Rockness, J. 1989. Integrating ethics into the accounting curriculum: Issues, problems and solutions, *Issues in Accounting Education*, 4, 58–69.
- Leming, J. 1981. Curricular effectiveness in moral/value education: A review of Research, *Journal of Moral Education*, 10, 147-164.
- Lockwood, A. 1978. The effects of values clarification and moral development curricula on school-age subjects: A critical review of recent research, *Review of Educational Research*, 48, 325-364.
- Loeb, S, E. 1988. Teaching Students Accounting Ethics: Some Crucial Issues, *Issues in Accounting Education*, 3, 316–329.
- Noël, C., & Geyer, D. 2007. Ethique et comptabilité : Un défi pour la formation des futurs professionnels du chiffre, *Revue Française De Comptabilité*, 397, 30-34.
- O'Leary, C. 2012. Semester-specific ethical instruction for auditing students, *Managerial Auditing Journal*, 27: 6, 598-619.
- Ponemon, L. A. 1990. Ethical Judgments in Accounting: A Cognitive Developmental Perspective, *Critical Perspectives on Accounting*, 1, 191-215.
- Prat Dit Hauret, C. 2003. Audit et développement moral cognitif, *Finance Contrôle Stratégie*, 6 : 3, 117-136.
- Shaub, M. K. 1994. An analysis of the association of traditional demographic variables with the moral reasoning of auditing students and auditors, *Journal of Accounting Education Winter*, 1-26.
- Shockley, R.A. 1981. Perceptions of auditors' independence: An empirical analysis, *The Accounting Review*, 56: 4, 785-801.