

# Teaching Strategies for Business Ethics Courses in the Undergraduate Accountancy Curriculum

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This research sought to determine what teaching strategies to employ when teaching business ethics courses to undergraduate accounting major students enrolled in the RVR College of Business at De La Salle University. The researcher conducted a survey of students taking Bachelor in Science of Accountancy from freshmen to senior year levels. The students were asked to rank from among eight choices of teaching strategies to determine what will prove to be their preferred strategies when they take up business ethics courses. Using Friedman test and Kendall's W Test, the results of this study revealed that there is a slight difference in the students' rank ordered preference for each of the eight teaching strategies with the sub-group learning through ethical discussion and collaborative learning as the most preferred teaching strategy and the technology-enhanced learning or E-learning strategy as the least preferred. This can give us an idea that even though the current generations of students are adept in using the computer and the Internet, they would still choose actual classroom experiences in learning business ethics courses.

*Keywords:* ethics education, accounting curriculum, teaching strategies, business ethics, transformative learning

## INTRODUCTION

The stream of business scandals in the last decades has called into question the public's trust in the accounting profession, which brought about a reputational dilemma for the accounting practitioners (Fisher, Swanson, & Schmidt, 2007). The accounting profession has received numerous public criticisms due to a number of corporate collapses and scandals that prompted

public criticism of business and accounting practices worldwide. In particular, there have been criticisms of the professional ethics displayed by some accountants and auditors (Dellaportas, Leung, Cooper, & Jackling, 2006). The concern for the accounting profession is that public confidence in accounting, and the auditing function in particular, has been undermined. The effect on the accounting profession's reputation is considered by some to be so severe that the

profession is facing a credibility crisis (Earley & Kelly, 2004).

To deal with the predicament that the accounting profession is currently facing, an increased attention for accounting ethics education in the undergraduate curriculum of those students preparing to be Certified Public Accountants (CPA) should be addressed. The many scandals in the conduct of the accounting practices have created a sense of urgency in the profession that necessitates a comprehensive attention to remedy its damaged reputation. Due to the many pressures for more ethical behavior among accountants, steps were undertaken by many regulatory bodies throughout the world to ensure that ethics and the moral formation of future Certified Public Accountants are properly emphasized in the development of the accounting education curriculum.

Accounting education plays a vital role in developing competence and cultivating integrity among prospective and experienced professional accountants. At Harvard and other top business schools, there has been an explosion of interest in ethics courses and in student activities about personal and corporate responsibility and on how to view business as more than a money-making enterprise, but part of a large social community (Wayne, 2009).

Various accounting organizations (e.g., Philippine Institute of Certified Public Accountants [PICPA], American Institute of Certified Public Accountants [AICPA], and International Federation of Accountants [IFAC], etc.) have issued guidelines to help solve CPAs' ethical dilemmas by including new directives in teaching business ethics in the undergraduate and graduate levels. These new directives aim to bring about a renewed confidence and trust in the accounting profession. The incorporation of business ethics in education is therefore a pressing issue that is being addressed by professional regulatory bodies, schools, and universities. Many CPA firms rely on colleges to teach the ethical behavior expected in the profession (Haas, 2005).

## BACKGROUND OF THE STUDY

The issues of ethics and values appear to be depreciating in our society on a daily basis. The headlines in the various publications and the stories of individuals at all levels of all types of institutions and organizations appear to support the proposition that there is a significant and continuing erosion of ethics and values in our society (Warren & Rosenthal, 2006).

In 1987, The National Commission on Fraudulent Financial Reporting, also known as the Treadway Commission, recommended that ethics be an integral part of all business courses. This same commission recommended more extensive coverage of ethics in accounting education and the call for increased ethics coverage in accounting education is now being answered (Huss & Patterson, 1993). According to Klimek and Wenell (2011), the issue of how ethics should be integrated into the accounting curriculum and to what degree state professional boards of accountancy should influence such curriculum decision is of great interest to the accounting profession.

Ethical education and ethics in the accountancy profession has been emphasized in the Philippines. The Board of Accountancy with the Philippine Institute of Certified Public Accountants has revised in 1998, the 1978 Code of Professional Ethics for Professional Accountants. And in 2004, a New Code of Ethics was established to address the corporate irregularities that created a crisis of confidence in the accountancy profession. The Philippine accountancy curriculum follows suit, with the Commission on Higher Education (CHED) stating in Article I, Sec. 3 of the revised policies and standards for Bachelor of Science in Accountancy (BSA) that professional values, ethics and attitudes are integral to being a professional accountant (CHED, 2007). Accounting educators are now required to integrate ethical issues in the class discussions and, currently, the BSA curriculum requires a separate course for business ethics.

## RESEARCH PROBLEM

In 1911, the Brothers of the Christian Schools established De La Salle University (DLSU) in the Philippines. They envisioned DLSU to be a world-class Catholic institution with the mission of forming competent and ethical professionals who will be a resource for God and nation (DLSU Undergraduate Catalogue, SY 1997-2000). As it marks its centenary this 2011, De La Salle University, the first Lasallian school in the Philippines, reinforces its commitment to serve as a leading academic resource for national development with a new vision-mission. One of its core values includes commitment in fostering a community of renowned and morally upright scholars.

With the university's commitment of forming renowned and morally upright professionals, this study would like to know which teaching strategies are the most preferred by accounting major students of De La Salle University-Manila when taking business ethics courses.

## RESEARCH OBJECTIVES

This research would like to determine which of the eight teaching strategies would be most preferred by accounting major students when taking business ethics course at the RVR-College of Business of DLSU. The following are the teaching strategies included in this study: (1) lecture method; (2) sub-group learning through ethical discussion, exposure to alternative view points, and collaborative learning; (3) case studies; (4) role plays, film/video, literature, and games; (5) personal value journals; (6) guest speakers and practitioner participation; (7) service-learning; and (8) E-learning.

## THEORETICAL FRAMEWORK

Ethics has always been a significant factor for accounting professionals and the constituencies

they serve. CPAs have developed a reputation as trusted business advisors; in part due to the general perception that accounting professionals behave ethically. These reputations are not, however, beyond reproach. Recent years have seen the dimming of reputations that took decades to develop and nurture, due to well-publicized lapses in judgment by CPAs in positions of significant responsibility. Not surprisingly, incorporating ethics into accounting curricula has become a hot topic for accounting programs worldwide (Mantzke, Carnes, & Tolhurst, 2005). In the post-Enron era around the globe, the issue of ethics and corporate social responsibility has taken on greater urgency among students about to graduate. While this might easily be dismissed as a passing fancy or simply a defensive reaction to the current business environment, a lot of business school professors worldwide say that is not the case (Wayne, 2009).

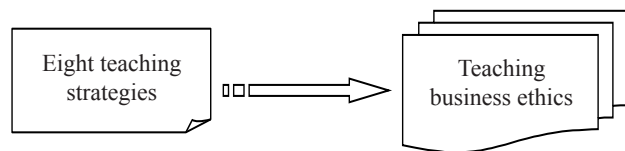
Many accountancy programs struggle with how to incorporate ethics into their already packed curricula without compromising their coverage of technical topics. Different teaching strategies were adopted to incorporate ethics alongside the technical accounting course work. Over the past few years, many teaching strategies were used to achieve a variety of pedagogical goals related to ethics education without sacrificing the technical content of each course.

Institutions of higher learning around the world are responding to political, economic, social, and technological pressures to be more responsive to students' needs and more concerned about how well students are prepared to assume future societal roles. Faculty are already feeling the pressure to lecture less, to make learning environments more interactive, to integrate technology into the learning experience, and to use collaborative learning strategies when appropriate (Georgia Mason University Faculty Guide, 1996).

Some of the more prominent teaching strategies are: (1) lecture method; (2) sub-group or collaborative learning; (3) case studies; (4) role plays, film/video, literature, and games; (5) personal value journals; (6) guest speakers and

practitioner participation; (7) service-learning; and (8) E-learning.

Figure 1 shows the framework adopted in this study based on the need of incorporating business ethics in the accounting curriculum attuned to students' preference.



**Figure 1.** Framework adopted in the study

The independent variable teaching business ethics represents the objective of incorporating business ethics as a separate course required by the CHED in the BSA undergraduate curriculum of DLSU.

The dependent variables are the eight teaching strategies that can be utilized in order to achieve the goal of successfully inculcating moral principles and values to the students through the business ethics course. Finding out what teaching strategies are preferred by students will allow teachers of business ethics courses to make their class discussions more fruitful and engaging.

The first strategy is the lecture method, which is the practice of having the teacher, or lecturer, at the front of the classroom talking to students. This is an oral presentation intended to present information or teach people about a particular subject. Lectures are used to convey critical information, history, background, theories, equations, and so forth (Psychology Wikia, n.d.).

The second is the sub-group learning through ethical discussion, exposure to alternative view points, and collaborative learning which is a situation in which two or more people learn or attempt to learn something together. This is a strategy where students are encouraged to be actively involved in the learning process.

The third strategy is the case study method where students will spend classroom time

discussing cases about actual ethical business problems and possible solutions. Under the skillful direction of a faculty member, the students will be guided in strengthening their communication and leadership skills by learning to make difficult decisions with limited information and significant uncertainty. Students will be exposed to various ethical cases in a variety of industries and functions. In the class, the students are expected to contribute their own viewpoints to the business situation at hand, highlighting the important role accountants play in the different aspects of business operations.

The fourth strategy is role plays, film/video, literature, and games. Oxford English Dictionary (n.d.) defines role playing as “the changing of one’s behavior to fulfill a social role”. This technique will include classroom “mini play” presentation of various business situations involving ethical business dilemmas. The students are expected to analyze and contribute their point of views regarding the problem situation depicted in the mini play.

Journal writing as an instructional or learning tool in adult education has gained cogency during the past three decades (Hiemstra, 2001). The fifth technique, which is the personal value journals, introduces to the students the notions of personal reflection through activities such as self-assessment and proactive reading of materials. Journaling in its various forms is a means for recording personal thoughts, daily experiences, and evolving insights. The process often evokes conversations with self, another person, or even an imagined other person (Hiemstra, 2001).

The sixth teaching strategy, which is inviting guest speakers for practitioner participation in the education of the “would be CPAs”, would allow students to learn from someone who has actually experienced how to be a part of the real world of business and how applying sets of ethical standards made the person think and act more powerfully rather than considering only financial and personal gains.

The seventh strategy, which is service-learning, is where the students are encouraged to



participate in community service. This is a form of activist education, by engaging young people and giving them real opportunities to make a difference in the world (Haas, 2005).

E-learning, which is the eighth strategy, encompasses forms of technology-enhanced learning (TEL) or very specific types of TEL such as online or web-based learning. The use of e-learning in the teaching of business ethics to BSA students will enable them to develop essential skills for knowledge-based workers by embedding the use of information and communications technologies within the curriculum (Earley & Kelly, 2004).

### **ASSUMPTIONS OF THE STUDY**

The study assumes that Business Ethics is being offered as a separate course in compliance with the Commission on Higher Education's mandate. De La Salle University as an institution of higher learning is responding to the need of being responsive to students' needs and more concerned about how well accounting major students are being prepared not only for the CPA board examinations but also to assume future societal roles where they will become distinguished and morally upright accounting professionals. This task of preparing the students requires that teaching strategies should be carefully matched to the teaching objectives of the business ethics course. And the different teaching strategies included in this study are assumed to be the other alternative teaching techniques that the faculty members can use other than the lecture method to make learning environments more interactive and informative.

### **RESEARCH HYPOTHESES**

Ho- There is no difference in the student's rank ordered preferences for each of the eight teaching strategies.

Ha- There is a difference in the student's rank ordered preferences for each of the eight teaching strategies.

### **SIGNIFICANCE OF THE STUDY**

This study provides a basis on what teaching strategies to use for business ethics courses. Given the importance of ethical awareness in the accounting profession, this research can be helpful in assessing the extent on how to teach business ethics subjects in the undergraduate accounting curriculum based on the students' preference.

This study would be helpful in deciding what teaching strategies can be used for business ethics courses in the accountancy curriculum. Knowing what teaching strategies the students prefer when learning the course, the teacher can anticipate what teaching techniques to be employed that may help in making the students be more attentive and engaged in the learning process. Identifying the students' preference when learning business ethics courses will make the teacher choose variety of ways of inculcating values that the learners need when they have to face real life's challenges in the work place.

The results of this study may be used as a source of information for the use of the Internet as a venue for learning since electronic learning (E-learning) is one of the strategies included in the teaching of ethics courses. Results of this study may also be utilized in developing programs and business ethics course syllabus that will address the students' training not only in becoming competent CPAs but also professionals with a strong sense of moral principles in the workplace.

### **SCOPE AND LIMITATIONS OF THE STUDY**

The study was conducted with the aim of finding out how the course business ethics can be appreciated by students as part of their undergraduate courses in preparation not only to become CPAs but also accountants with sound moral judgments. The students included in the survey are the BSA students enrolled during the first term of the Academic Year 2009-2010. I conducted the survey towards the end of the

first term to allow freshmen students to discover and experience the different teaching strategies being employed by DLSU-Manila in the general education curriculum. The first year BSA students of this academic year will also be the first batch of BSA students who will be required to take the separate business ethics courses, thus, determining the teaching strategies preferred by this group of students will assist the Accountancy Department on what teaching strategies to be adopted in the delivery of the course to have a long-lasting impact in the students' thinking and decision making processes.

Half of the total respondents surveyed were all freshmen students. This is one major limitation of the study. At the start of every new academic year, an average of seven or eight sections of freshmen students are accepted in the university to pursue a BSA undergraduate degree but only an average of two or three sections get promoted to the junior or senior year due to the grade retention policies adopted by the Accountancy Department. This would explain why most of the respondents in this study were first year BSA students.

## REVIEW OF RELATED LITERATURE

Not so long ago, the accounting profession was considered boring. Today, with so many controversies swirling around involving the practice of this profession, it is a hot political and literary issue. The topics revolve on the number of corporate and employee wrong doings committed around the world attributable to the practice of the profession. These revelations of corporate irregularities have created a crisis of confidence in capital market systems that raised questions about the reliability and integrity of accounting professionals (W. S. Albrecht, Hill, & C. C. Albrecht, 2006; Albrecht, 1992). The decline in moral standards is so reflected not only in the practice of the accounting profession but across all sectors of the society. Due to the many pressures for more ethical behavior among accountants, steps were undertaken by many regulatory bodies

throughout the world to ensure that ethics and the moral formation of future CPA are properly emphasized in the development of the accounting education curriculum.

### *Importance of Ethics Education in Accounting*

The integration of ethics into accounting curricula is a critical challenge facing accounting educators (Huss & Patterson, 1993). The importance of ethics education in accounting is now recognized by accounting practitioners and academicians (American Accounting Association [AAA], 1986). Loeb (1988) enumerated in his study the seven goals of accounting ethics education, namely: (1) to relate accounting education to moral issues; (2) to recognize issues in accounting that have ethical implications; (3) to develop "a sense of moral obligation" or responsibility; (4) to develop the abilities needed to deal with ethical conflicts or dilemmas; (5) to learn to deal with the uncertainties of the accounting profession; (6) to "set the stage for" a change in ethical behavior; and (7) to appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics.

In 2003, the IFAC issued International Education Standard (IES) 4 Professional Values, Ethics and Attitudes. The aim of IES 4 is to ensure that candidates for membership of an IFAC member body are equipped with the appropriate professional values, ethics, and attitudes to function as professional accountants (Dellaportas et al., 2006). More extensive coverage of ethics in accounting education is now required to help students learn to deal with the uncertainties of the accounting profession (Loeb, 1988).

With numerous corporate collapses and scandals that the accounting profession is currently facing, the CPAs' tasks become more complex, which make the training needs of the students pursuing the degree in accountancy become harder. In the article written by Kramer, Johnson, Crain and Miller (2005), they claimed that in addition to the technical ability to do the

job, entry-level CPAs need communication and people skills, to be computer savvy, and a strong sense of ethics. According to them, in order to achieve such expectations, the “would be CPAs” must be properly guided. They need a way to bridge the worlds of academia and practice and gain a much broader range of competencies.

### ***Ethics Education in the Accounting Undergraduate Curriculum***

Ethics, as Albrecht (1992) considered in his study, can mean the “ten enduring values”. Ethical means embodying the values of honesty, integrity, promise keeping, fidelity, fairness, caring, respect, responsibility, excellence, and accountability. These are the core values that enable us to measure if our decisions are ethical. Molyneax (2004) considered ethics as the uniting but sometimes missing link between accounting theory and actual practice.

The goals of ethics education are premised on moral issues (Huss & Patterson, 1993). Accounting matters must be related to moral issues. In any situation, moral choices must be made. Students should become aware that situations will arise when one party may be harmed by the accounting choices made. As professionals, they will be faced with the task of avoiding or resolving these undesirable situations (Loeb, 1988). Providing students an opportunity to discuss ethical situations encountered by professionals in the classroom will enable them to be aware and be ready in identifying ethical predicaments in the work place in the future.

Previous studies have emphasized the value of incorporating ethics in training and education because few financial scandals were actually caused by methodological errors in the application of accounting techniques. Most scandals were caused by errors in judgment about the appropriate use of a technique. Some of these errors stemmed from lack of attention to ethical values of honesty, integrity, objectivity, due care, confidentiality, and the commitment to the interest of others before those of oneself (Brooks, 2000). There is a need for education to address this lack of attention

to ethical values to be able to prevent future financial scandals from happening again. There is even greater importance in addressing ethics in the tertiary level of education because the work environment does not provide training to support the development of ethics among employees.

There are three main reasons why ethics education must be given emphasis. First, ethical dilemmas arise in all functional areas and at all levels of the organization. Second, when the faculty avoids these issues, they send an unintended but powerful signal that they are not a priority. Finally, the refusal to recognize and to address these issues as they arise provides cynics with ammunition for charges of hypocrisy, and—more importantly—provides students with flawed models of leadership (National Service-Learning Clearinghouse [NSLC], 2008).

The importance of ethics education has a scope beyond accountancy students for not all business students taking accounting courses are majoring in accounting (Fleming, Graci, & Thompson, 2004). Thus, it is justifiable to say that teaching ethics in accounting courses will be effective in disseminating ethical knowledge to all business students, some of which may have the potential of becoming key players in the business world.

## **RESEARCH METHODOLOGY**

The study was conducted by using a survey questionnaire containing a short explanation of the concept of business ethics and the eight teaching strategies, which was distributed to accounting major students enrolled at DLSU during the 1st term of the Academic Year (AY) 2009-2010. The survey questionnaires were randomly distributed to all levels (i.e., from freshmen to senior year level) of accounting major students. The students were asked to rank the eight teaching strategies with number 1 as the most preferred and 8 as the least preferred method to be used in teaching business ethics courses.

## RESULTS AND DISCUSSION

There were 688 BSA major students enrolled during the first term of AY 2009-2010 and 388 (56.40%) usable and fully accomplished questionnaires were utilized in this study.

Table 1 shows the frequency table for the respondents' gender. Of the total 388 (100%) respondents, 161 (41.495%) were male and 227 (58.505%) were female.

**Table 1**

*Frequency Table for Respondents' Gender*

Gender	Count	Percentage (%)
Male	161	41.495
Female	227	58.505

Table 2 shows the frequency table for the age of the respondents. Results showed that the students who were included in the study were mostly 16, 17, and 18 years of age.

**Table 2**

*Frequency Table for Respondents' Age*

Age	Count	Percentage (%)
15	7	1.804
16	97	25.000
17	107	27.577
18	76	19.588
19	58	14.948
20	28	7.216
21	9	2.320
22	5	1.289
23	1	0.258

Table 3 shows the frequency table for the number of student respondents per year level. There were 274 freshmen, 231 sophomores,

89 juniors, and 94 seniors enrolled in the BSA program during the 1st term, AY 2009-2010. Out of the 274 freshmen, 198 (72%) provided usable and fully accomplished survey questionnaires for the study. Out of 231 sophomore students, 93 (40%) of them fully accomplished the survey questionnaires for the study. Forty seven percent, representing 42 out of 89 junior students, were included in the study. And out of 94 senior students, 55 or 56% fully accomplished the survey questionnaires and were included in the study. The results of the study showed that 51.031% of the respondents were first year students. The reason for this is that there were more BSA freshmen students compared to junior and senior students because many of them shifted out from the BSA major program even before they get into the junior and senior year levels due to their inability to comply with the minimum grade requirement policies implemented by the Accountancy Department.

**Table 3**

*Frequency Table for Number of Respondents' Year Level*

Year level	Count	Percentage (%)
Freshmen	198	51.031
Sophomore	93	23.969
Junior	42	10.825
Senior	55	14.175

Table 4 shows the summary of the respondents' ranking of what teaching strategy they prefer when teaching business ethics subjects. The lower the computed mean scores among the given eight teaching strategies imply the more this strategy is preferred by students in teaching business ethics courses.

The results of the study showed that sub-group learning through ethical discussion, exposure to alternative viewpoints, and collaborative learning was ranked first with a mean score of 3.46



**Table 4***Summary of Respondents' Ranking*

Teaching strategy	Rank	Mean score
Sub-group learning	1	3.46
Lecture method	2	3.75
Role plays, film showing, etc.	3	4.07
Guest speakers/practitioner	4	4.30
Case studies	5	4.63
Personal value journals	6	4.98
Service learning	7	5.13
Electronic/Internet learning	8	5.66

followed by the lecture method with a mean score 3.75. Role-plays, film/movie showing, literature and games were ranked third with a mean score of 4.07 followed by inviting guest speakers for practitioner participation with a mean score of 4.30. Case study method, personal value journal and service learning were ranked fifth, sixth, and seventh respectively. It is interesting to note that students ranked last/eighth the teaching strategy using the electronic learning or E-learning when teaching business ethics. This can give us an idea that even though students are adept in using the computer and the Internet, they would still prefer actual classroom experiences in learning ethics courses.

Table 5 is the Friedman test, which is a non parametric statistical test similar to the one way analysis of variance (ANOVA). The data on the dependent variables were measured using ordinal scale. In this study, respondents were asked to rank order the teaching strategies where 1 is the highest rank, 2 the next highest up to 8 the least preferred strategy.

Results of the analysis indicated that there was a differential rank ordered preference for the eight teaching strategies for having the p-value at less than 0.05.

**Table 5***Friedman Test*

Number of Samples	388
Chi-Square	249.911
Degrees of Freedom	7
Asymp. Sig. (p-value)	0.000

Table 6 is the Kendall's coefficient of concordance which is a non-parametric statistic. It is used to normalize the Friedman test. It is used for assessing agreements among respondents. If the test statistic W is 1, each respondent has assigned the same order to the strategies. If W is 0, there is no agreement among respondents. Intermediate values of W indicate a greater or lesser agreement among respondents. In this study, Kendall's W is 0.092 indicating slight differences among the eight teaching strategies.

**Table 6***Kendall's West*

Number of Samples	388
Kendall's W	0.092
Chi-Square	249.911
Degrees of Freedom	7
Asymp. Sig. (p-value)	0.000

Since sub-group learning through ethical discussion and the lecture method were preferred by the students surveyed, the role of the accounting educator in teaching business ethics is a critical factor in order that this course may prove to have a lasting effect on the students' decision making processes. According to Macklin (1980), the successful educator should train students to be in the position of evaluating the educator's moral arguments, that is, all moral beliefs, both the students' and the professor's, must be subjected to rational analysis and criticisms.

It is important to note that the teaching of accounting ethics should be congruent with the curriculum goals of an accounting program and not be an attempt at indoctrinating students in a particular type of morality.

## **CONCLUSIONS AND RECOMMENDATIONS**

The results in the Friedman Test and Kendall's W Test indicate that there is a slight difference among the eight teaching strategies. Therefore, reject the Null Hypothesis ( $H_0$ ) and accept the Alternative Hypothesis ( $H_a$ ) that there is a difference in the participant's rank ordered preferences for each of the eight teaching strategies.

In a constantly changing environment, accountants must not only acquire technical accounting knowledge and skills, but also acquire integrity, objectivity, and the skills that enable them to take a firm stand in difficult situations (IFAC, 2003). The purpose of this study is to know what teaching strategies are the most preferred by students when learning business ethics in the BSA undergraduate curriculum. Discussions in this paper focused on the responses of the students on what teaching strategies they preferred when business ethics subjects are taught to them. Results of the study showed that the majority of the students surveyed preferred the sub-group learning through ethical discussion and the lecture method as the strategies which were ranked as

the first two most preferred techniques to be used in teaching business ethics courses. Role plays, film/movie showing, literature, and inviting guest speakers and practitioners were ranked third and fourth respectively. This shows that students would still prefer actual classroom and group experiences in learning business ethics courses rather than learning them through the Internet.

It is important to note that majority of the students surveyed are in their first and second year levels belonging to 16-18 age bracket. Their view will be most helpful in what teaching strategies to use when teaching business ethics courses since they will be the actual user of the course syllabus that will be the intended output of this study. The freshmen students enrolled during the AY 2009-2010 will be the first to use the business ethics course syllabus that will be developed given that this course will be taken during their last summer term in the university. It is also noteworthy that the ranking of the teaching strategies is congruent with the transformative learning pedagogy in teaching general education subjects at DLSU, Manila.

Transformative learning pedagogy centers on the learners and not on the teacher. It is very much compatible with the sub-group learning through ethical discussion, exposure to alternative view points, and collaborative learning which was ranked as the most effective teaching methodology among the given eight teaching strategies of this study. The results of this research, particularly the ranking of the eight teaching strategies, may provide a framework on how to logically arrange the lessons and activities of the course. Given the fact that business ethics when taught to the students can be quite confusing, the unique values and attitudes of the students must be taken into consideration for the course to be effective. The sub-group teaching strategy, which is a situation in which two or more students will be grouped to learn or attempt to learn something together, will hopefully set the mood for cooperative learning since this is a strategy where students are encouraged to be actively involved in the learning process.

The lecture method, which was ranked second, is still one of the most popular strategies among the students surveyed. Although this may be seen as one-way communication, since the teacher is the only one speaking, an effective use of this short talk can provide the background information, concepts, and frameworks needed by the students in order to understand the various topics included in the syllabus. Participation of the students is enhanced despite the fact that lecturing is mainly a one-way method of communication since prior to the lecture, the class has undergone group processing and collaborative learning. Therefore, lectures must be delivered by talented speakers to be highly stimulating.

After the students learned the basic concepts and frameworks from the teacher's lecture, role playing and/or film viewing, the teaching strategy which was ranked third, can be done to minimize if not eliminate the probability that students get bored and lose interest on the topics at hand. Due care and diligence must be exercised in choosing the film/movie to be viewed so that the required lessons are still learned by the students while using this method of teaching.

Inviting guest speakers for practitioner participation, which is the teaching strategy ranked fourth, would allow students to learn from someone who has actually experienced how to be a part of the real world of business and dealt with different ethical dilemmas. The guest speaker can share with the students how applying the sets of ethical standards which they have learned from the sub-group learning, lecture, and role playing, made the person think and act more powerfully rather than considering only financial and selfish ambitions.

Now that the students have been properly introduced to the conceptual and practical aspects of the course, the case study method, which was ranked fifth, can be utilized. This teaching strategy would strengthen the students' communication and leadership skills since it would require the students to spend their classroom time discussing cases about actual ethical business problems and possible solutions. In the class, the students

are expected to contribute their own positions regarding the case helping them become more consciously involved in making ethical decisions rather than just mechanically following sets of rules and standards.

Journal writing as an instructional or learning tool, which was ranked sixth, allows the students some time for personal reflection through activities such as self-assessment and proactive reading of materials. Training students to maintain personal journals may be helpful in the future since this will provide the students a record of their personal thoughts, daily experiences, and evolving insights. The process would hopefully develop a conscience among the students which they will bring with them in the workplaces where they will be facing various ethical dilemmas.

The teaching strategy ranked seventh is the service-learning. Lessons are best learned when applied in real practice. After all the rigors of learning and understanding ethical concepts and standards, the students are encouraged to participate in community service where they will be given real opportunities to make a difference in their respective communities.

E-learning (n.d.) which was ranked eighth, encompasses forms of TEL or very specific types of TEL such as online or web-based learning. The use of E-learning in the teaching of business ethics to BSA students will enable them to develop essential skills for knowledge-based workers by embedding the use of information and communications technologies within the curriculum.

It is important to note that for the course to be effective, the education and training of the educators on this field should be considered one of the top priorities of every educational institution that is serious in addressing the needs for proper ethical behavior among our future professional practitioners (Manalo, 2011). Thus, it is a real challenge on the part of the teachers teaching business ethics courses to develop not only the intellectual skills of the students but also good attitudes among them. It must be noted that accounting ethics courses must not be an attempt

to indoctrinate students with a particular type of morality, but merely to align their framework of thinking with the goals of the accounting profession. Since virtues like honesty, integrity, and fairness serve as the pillars of strength of the accounting profession, acquiring these virtues through personal development in ethical education would certainly equip students in facing future ethical dilemmas.

Under the skillful direction of a faculty member, the students will be guided in strengthening their moral values with the hope of forming good consciences that will help them make difficult decisions in the future specially in the workplace.

## AREAS OF FURTHER RESEARCH

There are two major limitations to this study that can be addressed by interested researchers in the future. First, the subjects of this study were students majoring in Bachelor in Science of Accountancy. Other majors (e.g., Business Management, Legal Management, Economics, Marketing, Finance, etc.) can be included since basic accounting is also being taught to them. Second, the study included BSA students from DLSU, Manila only. Other schools and universities can also be part of the sample respondents so that the research to be conducted will have a wider scope. The researcher is proposing that further studies can be done to address the above-mentioned limitations.

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