

# Ethical Competences in Accounting Higher Education: An Expectation Gap Between the Profession and University

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## ABSTRACT

*The integration of the Spanish University System into the European Higher Education Area (EHEA) introduces, among other aspects, competency-based learning (MECD, 2003). For a discipline like accounting this context implies the challenge of introducing ethics into accounting education, since ethical values have been included as a fundamental part of the generic competencies that graduates are required. The following study analyzes, in the light of the importance that academics and professionals give to ethical competences, to which extent universities have committed with ethics, considering the information provided in their respective websites relating their first cycle degrees. The outcomes obtained show the little presence of ethical competencies in the information published in the websites of the offered courses.*

*Keywords: Accounting Degrees, Accounting Profession, Business Degrees, Ethical Competences, Higher Education*

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## 1. INTRODUCTION

The integration of the Spanish University System into the European Higher Education Area (EHEA) introduces, among other aspects, competency-based learning (MECD, 2003). This context broadens the teaching dimension of higher education to a more educational perspective rather than the mere transmission of knowledge (Traver & García, 2006); at the same

time, it implies, for a discipline like accounting, the challenge of introducing different kinds of competences needed for a professional future in accounting.

The incorporation of these competences implies, according to the Bologna Declaration, the necessary link to assert the unavoidable bond between the study programmes that the different universities offer and the abilities or knowledge that professional profiles derived from them require.

Considering this new outcome-centred approach that incorporates competency-based

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learning into the new graduates' learning process, we first analyse which position ethics has in the competency profile that professional organisms prescribe for a successful professional performance. Then we analyse how these requirements in the academic profile, which new Spanish degrees adapted to the EHEA should include, are integrated. In this regard, two documents are analysed: the project Tuning Educational Structures in Europe (González & Waagenar, 2003, 2005), developed by more than 100 universities within the EHEA and the White Paper on the first cycle Degree in Economy and Business published by the National Agency for Quality Assessment and Accreditation (ANECA, 2005).

Once the academics and professionals' opinion on the need to include ethics into the accounting education is analysed, it is then examined whether Spanish universities give it the importance it deserves. In order to do that the description of the course in the Spanish universities portals is analysed with the aim of identifying not only the existence of ethical competences in the competency profile published but also the position that they have been conferred.

Considering the scope and complexity of the new competency-based approach that EHEA introduces, and considering the predominance that ethical commitment has in the competency profile defined both by the profession and by academics, the study of the incorporation of ethical competences becomes an issue of interest. The objective of this study is to determine the position that ethical competences have in the information that Spanish universities publish on the new courses, with the aim of assessing whether the universities have actually accepted the role that the new education area assigns them in the ethical education of graduates related to the area of Accounting.

## **2. BACKGROUND: ETHICAL COMPETENCES IN ACCOUNTING IN THE PROFESSIONAL AND ACADEMIC FIELD**

Traditionally, accounting teaching was based on the transmission of a set of technical rules without emphasising its social dimension and therefore neither its ethical component. Neither have the consequences of the recent financial scandals and the sequels of what is known as "creative accounting" generated the necessary debate to increase the presence of accounting ethics in the classrooms (Amat, 2002).

Similarly, with the creation of EHEA, there have been deep changes in the basis of the higher education system that partially overcomes the previous limitations and definitely incorporates the learning of values and attitudes into the new study programmes.

The incorporation of the guidelines that the EHEA promulgates brings a new concept to the classrooms: competency. So far the concept was relegated only to professional training prescribed by professional organisations (Escobar & Jimenez, 2009) where words like training, ability or skills were sometimes used as equivalent terms (key and core skills, abilities, attitudes, competencies...) The new structure of contents and teaching methods around the competencies involves bringing the academic world closer to the world of work and in this context teaching ethical values gains an importance irrelevant so far.

This communion between university and profession implies that in the academic field, when identifying the competencies that graduates must achieve, we must consider and incorporate the abilities and professional training that different professional organisations consider necessary for the good practice of the accounting profession.

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