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## COVERAGE OF ETHICS IN ACCOUNTING EDUCATION IN SRI LANKAN TERTIARY EDUCATION SYSTEM

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### Abstract

The main objectives of this study were to examine the perceived level of coverage, i.e., contents, delivery, and assessment methods of ethics in accounting curriculums in the Sri Lankan tertiary education system and to evaluate the adequacy of such contents as against the theories and frameworks of such degree programs. Accordingly, the target population of this study was undergraduates and recently passed out graduates in accounting degree programs of the Sri Lankan tertiary education system. This study used a quantitative approach and responses were gathered via a self-administered structured questionnaire, which was constructed based on extant literature, and refined via expert opinions and a pilot survey. The frequency analyses and mean raking performed indicated most popular content elements included: Explanation of the nature of ethics, Application of the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour to ethical dilemmas and determine an appropriate approach, Explanation of the concept of public interest with its importance for professional accountants; delivery elements included: Lectures, Group activities, Using case studies; and assessment elements included: Written exams, Formal presentations, Completion of case studies. On the other hand, the least popular content elements were Explanation of moral development theories, Explanation of methods to translate ethical values to business settings, Application of models in ethical decision making; delivery elements were: Writing reflective journals, Video training using actual fraud cases, Role playing; and assessment elements were: Critical incident diaries, Reflective records, Personal development portfolios, in accounting curriculums in Sri Lankan tertiary education system. Next, in terms of the coverage of ethics as against the ethical theories and frameworks, the mean and one-sample t-tests performed indicated that all these three aspects, i.e., contents, delivery, and assessment methods were inadequate in the accounting curricula. These findings are expected to have significant policy implications for educators, policymakers, and educational institutions, and revisions based on these findings are suggested.

**Keywords:** Accounting Curricula, Contents, Delivery, Assessment, Ethics education