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Deconstructing the delivery of ethics in a commerce degree: a model to map the development of ethical skills in an accounting undergraduate degree.

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Abstract

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Introduction

There has been considerable debate within the education literature regarding the types of skills and attributes all students graduating from university should possess (for example Sumsion & Goodfellow 2004; Moore 2004; Bath et al 2004; Barrie 2004). Over the last decade there have been increasing calls for changes to accounting education from within the accounting profession, industry, and from accounting academics (Albrecht & Sack 2000). In the dynamic and competitive environment of today, accounting graduates are expected to have acquired the technical skills of the profession but, more importantly to employers, should emerge from university with broader skills of analysis, problem solving, critical thinking and communication as well as competence in the common vocational skills required in modern office workplaces (CPA Australia & ICAA 2005; Sin & Jones 2003). There have also been increasing calls from the profession, industry and academia for accounting graduates to have a more developed capability for ethical reasoning and behaviour, and who are better equipped to meet the demands and tensions of the modern workplace (Molyneaux 2004). The challenge to universities teaching accounting is how to integrate the development of graduate attributes, such as ethical understanding, into the curriculum yet still satisfy the expectation that students will gain the required technical skills of the profession.
In the current political climate, and amidst higher education sector upheaval, there is growing recognition that Higher Education Institutions (HEI) will come under closer scrutiny to ensure they are delivering quality outcomes in developing graduates across all disciplines (for example, Sumson & Goodfellow 2004; Hill 2003; Hills & Stewart-David 2001; Harris, Adamson, & Hunt 1998). This creates an imperative for HEIs to map the delivery of their education programs in terms of technical and generic skills to the expected quality outcomes. Several research projects reported in the education literature have attempted to map, in particular, the delivery of generic skills and attributes (Sumson & Goodfellow 2004; de la Harpe, Radloff, & Wyber 2000).

Within the education literature the identification of the constructs which comprise these graduate skills and attributes has become problematic. This uncertainty is a reflection of the disparate views and differing ontological and pedagogical paradigms adopted by those participating in the debate. For accounting educators the abstract nature of ethical reasoning and the urgent imperative brought on by a spate of corporate failures involving ethical accounting issues create an even greater level of complexity. It is broadly recognised that there are two goals to ethics education, those that seek to have an effect on ethical awareness and attitude and those that focus on improving the ethical reasoning ability of students (McDonald 2004). The premise in developing the model presented in this paper is one that seeks to integrate these two objectives, thus aiming to enhance students’ ethical awareness and to provide them with improved analytical and decision-making techniques (McDonald 2004; Marnburg 2003 cited in McDonald 2004, p. 373).

Irrespective of the goals of the business ethics educator, within the literature it is recognised that there are two approaches to teaching ethics in a business curriculum such as accounting. One method is via a stand-alone compulsory ethics subject whilst the other model, more widely adopted in practice, is an integrated approach where ethics is taught in a number of different subjects during the degree (McDonald 2004; Molyneaux 2004). The difficulty with the latter approach is the lack of a coordinated and effective delivery structure.

A shortcoming of the ‘mapping’ projects reported in the literature has been that few have attempted to go beyond a cross sectional snapshot of generic skill delivery and have failed to provide a systematic and hierarchical approach to the delivery of generic skills including ethical understanding. This paper reports on the development of a model to transfer ethics skills to students as part of a project undertaken to map the delivery of both generic and technical skills to students in an undergraduate accounting degree at Charles Sturt University (CSU), an Australian university. The research project adopts an embedded action research paradigm with the intent of actively engaging academic teaching staff in a dialogue on generic student outcomes. The phenomenographic nature of the research was expected to encourage a discourse amongst staff as to what are the important generic and technical skills and attributes for graduates, and how best they should be transferred to students. Such a discourse was intended to avoid the problematic identification of generic skills and to move staff towards a shared understanding of the constructs of what may be broadly termed as graduate accountant capabilities.

The broader research project undertaken had two outcome foci. Firstly, the project aimed to develop a model with which to identify and map the delivery of generic
skills across the whole of an undergraduate commerce degree. The approaches adopted were examined to identify how they were embedded into the subject curriculum. Secondly, the project developed a generic graduate skill and attribute data set based on cohesive curriculum development through the progressive acquisition of generic skills. The identified generic skill set was mapped against the curriculum of the accounting undergraduate degree to identify any gaps or overlaps in the development of these graduate attributes.

Models developed within the literature to date have mapped assessment activities to the subject objectives (Medlin, Graves & McGowan 2000) and assessment tasks to graduate capabilities (Malcolm & Hopkins 2005), but have not attempted to map the integration of generic and technical skills or the sequential development of those skills over a course of study. While the project sought to identify and map the delivery of all of the skills and attributes of accounting graduates deemed important and necessary by the accounting profession, the HEIs, and the broader society, this paper presents the model developed for ethical skills. The model presented is in the form of a schematic of the hierarchical levels and the developmental phases necessary for the stepped acquisition of ethical understanding and skills.

The model developed will provide a delivery structure by presenting the acquisition of ethical skills in a sequential and laddered format and will assist academics, professional bodies and students in identifying the development of ethical skills through the undergraduate program. Specifically for academics and professional bodies it will provide a framework by which undergraduate courses can be designed and evaluated, in addition, students will gain greater insight as to the expected level of development of their ethical understanding and skills throughout a typical three year undergraduate degree.

On a broader scale, this project seeks to provide a framework to map the opportunities for the integration of specific skills, ethics being only one, within the accounting curriculum and to model the effective scaffolding of the progressive acquisition of those skills for use in curriculum planning. It is expected that this study will make a significant contribution to the professional practice of accounting educators and may be extendable to other disciplines. The project is unique in that it will contextually operationalise both the generic and technical skill constructs of an accounting degree and map the sequential and laddered delivery and transmission of these skills through a three year undergraduate program. The project will also make a contribution to HEIs delivering accounting programs by providing a mechanism through which institutions can more easily satisfy the accreditation requirements of the accounting professional bodies. The project will also make a significant contribution to professional practice for accountants by improving the learning outcomes of graduates through the seamless sequential delivery of both technical and generic skills.

**Literature review**

The review of the literature will first discuss expected graduate outcomes in respect to generic skills from the view of HEI’s and the accounting professions. This will be followed by a discussion of methods to develop the skills in order to meet graduate outcome expectations and the limitations to the process from an academic and structural perspective.
Graduate outcomes expectations

Whilst there is no complete and generally accepted classification of graduate generic attributes amongst HEIs, many individual institutions, have developed their own declarations (CSU 2003; Barrie 2004; Ross & Evans 2002, Medlin, Graves & McGowan 2000; Harris, Adamson & Hunt 1998). Such statements are common amongst Australian universities and many derive from the 1992 Australian Higher Education Council report ‘Achieving Quality’ which defined generic graduate outcomes as the “skills, personal attributes and values which should be acquired by all graduates (and) represents the central achievement of higher education as a process” (1992, p.20). The generic descriptions of graduates across Australian universities are similar and many have developed a broad focus going beyond statements regarding the professional employability of graduates to more general declarations that include personal life skills such as the capacity to act as ‘global citizens’ and ‘as agents of social change’ (Barrie 2004, p.262). Like other Australian universities, CSU has provided a list of expected graduate outcomes as part of its corporate mission statement (CSU 2003).

At the operational level within the Faculty of Commerce at CSU, the university’s graduate attributes are articulated by teaching staff into skills and competencies which are then expressed explicitly in subject outlines and assessment tasks. Whilst there is no evidence of formal articulation from the university-level enunciation of graduate attributes to staff at the teaching level, within the CSU Faculty of Commerce, the assessment guidelines ensure that specific technical and generic skill outcomes are incorporated into student assessment tasks.

The development of graduate attribute statements by most Australian universities is an example of the ongoing use in Australia of outcome-based education (OBE) and competency based education and training (CBET) models (Donnelly 2002; Bowden & Masters 1993). Such models are driven in part by the increasingly heavy quality compliance focus placed on HEIs and the need to satisfy the external audit requirements of bodies including the recently formed Australian University Quality Agency (AUQA). The pedagogical danger with the use of OBE and CBET in defining abstract generic attributes is that without a planned delivery mechanism (syllabus) there is no way for HEIs to ensure that graduates will be given the opportunity to develop the required skills within the set curriculum (Donnelly 2002). Bath et al (2004) described the difficulty inherent in the process of ‘translating’ the top-down enunciation by universities of graduate attributes into discipline-specific descriptions. A number of authors have also critically reported on the difficulties faced in articulating these generic attributes into a discipline curriculum, and problems in encouraging a shared understanding and commitment amongst academic staff (Clanchy & Ballard 1995; Barrie 2004; de la Harpe, Radloff, & Wyber 2000; Sumsion & Goodfellow 2004).

The accounting professional bodies in Australia have recognised the critical importance of generic skills and attributes for accounting graduates. In the Accreditation Guidelines for Universities (CPA Australia & ICAA 2005) CPA Australia and ICAA are explicit regarding their expectations of the generic skill level of graduates. The generic skills identified by the professional bodies draw from the work of Professor William Burkitt (1993) and are divided into five major groupings between cognitive skills which are split into routine skills, analytic/design skills, and
appreciative skills, and behavioural skills which include personal skills and interpersonal skills. Whilst the CPA Australia and ICAA document provides even more specific detail of the attributes desired by employers and the accounting bodies, readers are also referred to the work of Birkett (1993) and Sin and Jones (2003) for contextualised examples of the expected competencies. Importantly, the professional bodies recognise the hierarchical nature of generic skills and call for the planned and systematic teaching of generic skills within the accounting curriculum (CPA Australia & ICAA 2005).

**Generic skills and attributes: Teaching and Learning**

Traditionally assessment tasks have focused on the assessment of technical knowledge acquisition as the output of the learning and have given less focus to the development of the broader skills necessary for life-long learning (Anderson 1998). It has been argued that these broader generic and analytical skills are not an explicit element of the syllabus but have fallen into a ‘hidden curriculum’ (Pollmann 1990). The challenge for accounting educators is to bring the coherent development of these generic skills into the curriculum design with a sequential focus comparable to that applied to the teaching of discipline technical skills. However, within the literature there is a recognition that there is tension between the overall generic skills and attributes expected of graduates by the university and the generic skills expected by the discipline (Barrie 2004). There is also recognition that different professions have different foci in terms of the importance of specific competencies and that the acquisition of such skills and attributes may be best achieved within the discipline setting (Bath et al 2004; Barrie 2004). The successful delivery of generic skills to students requires a coordinated approach to curriculum planning, teaching, and assessment associated with effective learning (de la Harpe, Radloff, & Wyber 2000).

Prior studies of the integration of professional skills into business courses have identified the importance of the meaningful integration of generic skills into the curriculum by matching particular skills to assessment tasks in appropriate subjects (Guthrie, McGowan & de la Harpe 2001; Hoddinott & Young, 2001). In particular, the adoption of case studies in teaching has been advanced as effective in overcoming the gap between theory and practice by providing opportunities for analytical and critical thinking within an applied context, in order to enhance understanding and develop communication and presentation skills (Wines et al 1994).

Students generally fail to see the connection between the learning objectives of the assessment task, the assessment outcome, and their approach to learning. Biggs (1999), one of the pioneers of learning approach theory, contends that design of the assessment task is critical to student’s approaches to learning, and consequently student outcomes, because students will learn what they believe they will be assessed upon (Biggs 1999). For the student, the assessment task and process is the primary concern and will largely influence the learning strategies adopted. The accounting professional bodies contend that every opportunity must be taken to reinforce the message to students that the acquisition of generic skills and attributes is an extremely important outcome of a university education (CPA Australia & ICAA 2005). Biggs (1999) proposes that for effective learning the generic skill being developed, in this case ethical understanding, must be linked directly to the assessment task to achieve the learning objectives.
Integral to the development of a curriculum reflecting all of the skills expected to be acquired is the need to ensure the course materials identify those skills (Hoddinott & Young 2001). This will ensure that students and other stakeholders are in an informed position when evaluating their satisfaction with the course outcomes. Students’ ability to learn is enhanced when they undertake the journey of discovery themselves rather than being told facts or conventions to learn (Prosser & Trigwell 1999). Further, when students approach a topic from a number of different perspectives learning is enhanced. Embedding the development of generic skills including ethics with the delivery of technical skills and encouraging scaffolded delivery has a two-fold effect of developing generic skills and encouraging deep learning.

Limitations to the development of generic skills

It is argued in the education literature that the general confusion over the generic skill construct and over the identification of what are the important generic skills extends to academic teaching staff (Barrie 2004, de la Harpe, Radloff, & Wyber 2000). Barrie (2004) contends that university teaching staff responsible for developing graduate attribute outcomes “do not share a common understanding of either the nature of these outcomes, or the teaching and learning processes that might facilitate the development of these outcomes” (Barrie 2004, p.263).

There is evidence within the literature (Bath et al 2004) that many assessment tasks in commerce undergraduate degree seek to teach generic skills. However, in many of these tasks the skill is neither specifically taught nor is the expectation of skill transference explicitly identified in the assessment task, rather, it appears to be an expectation that students will attain the generic skill by osmosis (Bath et al 2004). Further, where there is evidence of attempts to develop generic skills through assessment, these occur in an ad hoc and stand alone manner. Preferably these skills should be developed in an integrated hierarchical fashion that permeates the whole of the degree curriculum (de la Harpe, Radloff, & Wyber 2000).

Research plan, methods and techniques

The research project was undertaken as an action research oriented study. It was expected that the research process would materially impact on both the processes undermining the teaching of generic skills, and on the attitudes and understanding of the teaching staff involved directly or indirectly with the project. The larger study was undertaken within the School of Business, Charles Sturt University and was undertaken in five phases:

1. the identification of both the technical and generic skills and attributes acknowledged in the literature as being required by the accounting professional bodies, and the expected graduate attributes of the University;
2. the examination of the subject outlines and interviews with the teaching staff for each of the subjects within the accounting specialisation in order to identify the technical and generic skill acquisition expected, and the means by which the skills are developed;
3. the identification by individual accounting staff, the accounting discipline group and the multi-discipline based School of Business, of an inventory of the most important discipline based generic graduate skills and attributes;
4. the development of a schematic of the hierarchical levels of the identified
generic skills and the developmental phases necessary for the stepped
acquisition of those skills;
5. the mapping of the development of generic graduate skills and attributes
within the current curriculum and teaching of the accounting degree and
comparison against the developed model of generic attributes in order to
identify gaps and overlaps in skill development at both completion of the
program and sequentially through the program.

The CSU Bachelor of Business (Accounting) degree is a 3 year, 24 subject
undergraduate program comprised of 8 core subjects, 10 specialisation subjects, and 6
unspecified electives. Like many commerce degrees offered in Australia the core
subjects are delivered in the first year and are common to all of the Bachelor of
Business degrees offered at CSU.

In-depth interviews of staff from the School of Business were carried out to identify
the generic skills taught in each subject in the accounting specialisation, and to
ascertain how these skills were developed within the subject curriculum. Interviews
were based on an unstructured questionnaire which sought to draw out the approach to
developing student generic skills being taken by each teaching academic. Respondent
staff were asked to identify the particular skills they believed were covered in their
subject and describe whether the skill was encouraged, modelled, or explicitly taught.
Whilst the nature of these teaching level constructs is amorphous and their usage
somewhat problematic, the discursive nature of the interview process led to many full
and frank discussions of the issues faced in teaching and developing generic
attributes.

Teaching staff were asked to identify the graduate attributes they themselves saw as
important and were also encouraged to broadly discuss their perception of the role of
the university in delivering skills with a vocational focus. It was hoped that the
iterative nature of the research process, with each step being taken back first to the
discipline group and then to the School, would overcome the difficulty faced with
prior mapping projects which were delivered top-down, and as a result, were not
broadly accepted by staff (de la Harpe, Radloff, & Wyber 2000).

Following the interviews, School of Business accounting staff were brought together
as a group to agree on a hierarchy of generic skills, including the development of
ethical understanding, and to map that hierarchy against current practice to identify
any gaps or overlaps.

Outcomes for ethical understanding

The review of the subject outlines and interviews with staff revealed that many
assessment tasks contained components designed by the academics to develop
particular generic skills. While many assessment tasks make reference to generic
skills in the marking criteria (some with a general comment and others specific to the
assignment task), few set non-technical skills including ethical understanding as
specific objectives of the task. Further, generic skill development was rarely included
in the subject objectives as published in subject outlines. Despite CSU publishing a
list of expected graduate attributes there was no discernible attempt in the subjects
investigated to encourage the development, or assess the attainment, of the specific
CSU graduate characteristics. All of the interviewed staff believed that generic skills were an important outcome of university education, however whilst most staff were aware of the University’s graduate attributes none of those interviewed, including the writers, could articulate them clearly.

In identifying the important generic attributes for graduates the School of Business accounting staff also recognised that the skill development is hierarchical and needs to be staged sequentially. The group developed a schematic of how each skill could be developed from entry level through to the expected skill level of a graduate accountant. The models of skill development reflecting the different levels of capability and the factors that influence capacity development revealed that much of the generic skill-based learning is interdependent.

Drawing on the interview data, from staff directly involved in the teaching of accounting and ethics subjects, and from the literature pertaining to the teaching of ethics (Melé 2005; McDonald 2004; Molyneaux 2004; Sims & Brinkmann 2003) an articulated relationship model for ethical understanding was developed. This model was presented to, and further developed by CSU School of Business accounting staff.

**Application of model to ethics skills**

The proposed relationship model of the construct for developing ethical understanding is presented below (Figure 1). It was apparent during the course of the research that each individual generic skill will not be developed in isolation from other generic skills. Staff identified that the starting point for ethical skills was an appreciation of problem solving and research skills in conjunction with the recognition of the concept of ethics and the established laws and regulations of the particular situation.

![Hierarchical Generic Skills Relationship Model: Ethical skills](image-url)
The model was developed based on the three year, 24 subject full time accounting degree program offered by CSU based on four subjects each half year semester.

**General results**

Using the data on assessment collated from subject outlines and staff interviews, a map of the development and assessment of ethical understanding across the eight core business subjects and the ten accounting specialisation subjects in the School of Business was created (Figure 2). The six elective subjects available to students in the degree program were excluded from consideration for this project as there is no limitation to which subjects’ students may choose making mapping problematic.

Figure 2: Ethical Understanding Subject Map (Ethical based tasks in italics)
In examining the gaps and overlaps in the delivery of all generic skills to students over the course of the degree program it was apparent that many of the skills were well covered, even if the specific skill was not identified within subject or assessment objectives. However it is clear that a more coordinated approach to the delivery of these key student outcomes is necessary to ensure the efficient and laddered development of these student capabilities.

In mapping the assessment tasks that required the development of ethical understanding in the accounting specialisation only two items of formal assessment were identified, which potentially contradicts the tenets of effective learning (Briggs 1999). Further, these assessments of ethical understanding were only undertaken in a first year core, but non-accounting, subject and in accounting theory, the final year capstone subject. A clear gap was indicated in the sequential development of ethical understanding. While there was an indication of ethical issues being addressed in four other accounting subjects there was no clear relationship to assessment to encourage student engagement and learning. Further there was no interconnectivity between the ethics tasks in developing a laddered approach. Despite claims that ethics is integrated across the subjects there was little evidence of an integrated approach to the incorporation of ethical understanding confirming the difficulty identified in this approach compared to a stand-alone ethics subject approach. The lack of a shared understanding of the outcome of ethical understanding and the teaching and learning process to facilitate the development of ethical understanding as identified by Barrie (2004) was clearly evident.

To that end the process of mapping and model development seems to have already achieved some success. As expected in an action research oriented study the research process would impact on the process of embedding ethical understanding by members of the School of Business with the result that changes were instigated in the initial accounting subject ACC100, with the introduction of a critical essay based on a case study, and the core first year subject MGT100 with introduction of a topic on managerial ethics and an assessed ethics essay. The iterative process of slowly working towards a shared understanding and giving teaching staff ownership seems to have overcome many of the implementation problems of other mapping projects reported in the literature. A finding from the larger project was the need for teaching staff, subject outlines, objectives and assessment criteria to be more explicit in describing the generic outcomes to be achieved in each subject.

The researchers are pleased to report that this project was well received by all staff involved, each of whom in their own manner were working to develop various generic skills. The project unearthed a range of innovative student assessment and engagement practices currently being employed by staff to develop student capacities. Under the mapping model many of these practices, including the recognition by staff of the need to incorporate assessment tasks geared to encourage the laddered development of ethical understanding, would become formally embedded in the curriculum and continue to contribute to the transfer of this skill to students.
Limitations

This paper reports in part on the results generated from the mapping of an accounting degree on a campus of a regional Australian university. The accounting degree at CSU is delivered in multiple modes across several different campuses and whilst the exam component is identical across campuses and modes the internal assessment is at the discretion of the teaching staff responsible for each cohort. To that extent, whilst the model is generalisable across different CSU campuses, the actual map developed and any gaps and overlaps identified are likely to differ between different teaching centres contingent on individual assessment and teaching practices.

A further limitation is that the School of Business teaches mostly in face to face mode and has comparatively fewer international students than other institutions. The researchers recognise that developing graduate attributes in students with English as a second language and from culturally diverse backgrounds creates further challenges for teaching staff (Soontiens & de la Harpe 2002). Similarly the development of graduate attributes in a distance education context presents challenges not addressed in this paper.

In the general discussion of generic skills there was a concern expressed about the capabilities of the academic staff to teach the various generic skills and some confusion regarding what was the acceptable entry level skills of students. Where students were perceived to fall short of the minimum level of skill expected in a subject, questions were raised as to how much responsibility rested with the academic staff to develop those skills. With pressure on staff to perform in areas outside teaching and concern that the curriculum was already crowded, some teaching staff believed there was insufficient time and resources to develop these skills. In discussions with staff there was also recognition that some forms of assessment (for example, essays), whilst still necessary and important, take a significantly longer time to mark than other forms of assessment and that workload arrangements should be flexible enough to adjust to different assessment.

While this paper has described the mapping of ethical understanding across a three year degree and has articulated a number of the gaps identified when applying the model developed it has not examined the attainment of ethical understanding from the perspective of the student. Clear enunciation of the expected level of understanding to be developed in subject outlines and assessment tasks will encourage the development of ethical understanding and direct students to the importance of such skills for their careers.

Conclusion

This paper reported in part on a larger project being undertaken to map generic and technical skill development in an undergraduate accounting degree. The paper identified that many staff were committed to the development of student generic skills but identified that there was insufficient coordination in the laddered and sequential transfer of these important skills to students. This paper reported on the development of the generic skill construct ‘ethics’ and presented a model of the hierarchical elements of this generic skill attainment over the three years of an undergraduate program.
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