

# **Experiential learning in accounting education: Court hearing**

*by*

**Xiang Chen**

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Supervisor:

Wei Huang

Xuedan Tao

Steven Dellaportas

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# Authorship Attribution Statement

This thesis contains material submitted to journals and presented in conference proceedings.

**Chapter 2** of this thesis is presently under review in *Issues in Accounting Education*.

The title of the paper is *Analyzing the impact of a standalone ethics course on the ethical sensitivity of accounting students in China*.

I designed the study, extracted the data, and wrote the drafts of the paper, with guidance from my supervisors.

**Chapter 4** of this thesis is presented at a conference:

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I designed the study, analysed the data, and wrote the drafts of the paper, with guidance from my supervisors.

# Abstract

This thesis focuses on accounting ethics education, specifically exploring the methods of ethical intervention and the impact of ethics courses and field trips on the ethical sensitivity of accounting students in China.

The first essay, *"Analyzing the impact of a standalone ethics course on the ethical sensitivity of accounting students in China,"* explores the efficacy of a standalone ethics course in enhancing the ethical sensitivity of accounting students in China, an area of inquiry dominated on students in western universities. Using a mixed-methods approach, this study combines quantitative assessments using the Multidimensional Ethics Scale (MES) and qualitative interviews. The study examines changes in ethical sensitivity among students enrolled in a standalone ethics course. Unexpectedly, participation in the course did not significantly improve students' test scores on ethical sensitivity. The interviews with students suggest that enhancements in ethical sensitivity are challenged when teaching a Western curriculum to Chinese students. The study emphasizes the need for tailored ethical frameworks to improve ethics education for Chinese accounting students.

The second essay, *"Seeing is believing: The impact of attending a court hearing on the ethical sensitivity of accounting students in China,"* investigates the influence of a court hearing on the ethical sensitivity of Chinese accounting students in China. Employing the

MES and tailored surveys, the research measures changes in ethical judgment and intent. The results indicate that attending a court hearing significantly increases students' ethical sensitivity, improving their cognitive structures through the development of empathic concern in the process of experiential learning. This research confirms the effectiveness of special field trips in ethical education, suggesting their potential to enhance accounting students' ethical development significantly.

The third essay, "*Experiential learning in accounting education: Court hearing*," explores the learning outcomes for accounting students attending a court hearing involving accounting-related fraud. Emphasizing the Experiential Learning Model and Wilson's Stimulus Model, the study assesses students' cognitive, affective, and behavioral responses. The research aims to bridge academic instruction and practical application, highlighting field trips as a balanced experiential learning approach. The findings demonstrate the effectiveness of court hearings in enhancing accounting education by addressing real-world complexities that traditional simulations fail to capture.

In conclusion, this thesis provides empirical evidence supporting the integration of experiential learning methods in accounting ethics education. It highlights the importance of culturally relevant ethical frameworks and the potential of field trips to profoundly influence ethical sensitivity and professional development in accounting students.

# Chapter 1

## Chapter 1 Introduction

### **1.1 Ethics education and sensitivity in accounting: background, challenges, and cultural context**

This thesis comprises three studies centered on ethics education in accounting, specifically targeting Chinese accounting students. It investigates the effectiveness of ethical interventions such as standalone ethics courses and field trips, examining their impact on students' ethical sensitivity and the unique learning outcomes they generate. In a context where global economic integration is intensifying and corporate governance is increasingly scrutinized, the integrity and ethical standards of the accounting profession are crucial for maintaining the efficiency and fairness of the capital markets. Thus, enhancing the ethical sensitivity and judgment skills of accounting students is essential for their future ability to adhere to ethical standards, prevent fraudulent activities, and improve corporate transparency.

The significance of studying these interventions stems from the ongoing challenges in bridging the gap between academic preparation and professional expectations. With the rapid

development of the accounting profession, marked by technological advancements and an increasingly complex regulatory framework (Deppe et al., 1991; Howieson, 2003), enhancing the ethical capabilities of future accountants becomes critically important. This is not only vital for individual career development but also for maintaining public trust in financial reporting and corporate governance (Amernic, 2004; Helliard, 2013). Therefore, exploring effective educational strategies that impart ethical sensitivity and critical thinking is crucial for preparing work-ready accounting graduates capable of handling the ethical dilemmas they will inevitably encounter in their careers.

Moreover, given China's unique educational and cultural context, traditional methods of ethics education may need adjustment to better suit local realities. Traditionally, Chinese accounting education has focused on imparting technical and theoretical knowledge, with less emphasis on developing students' ethical judgment and critical thinking abilities (Li & Wegerif, 2014). Additionally, cultural differences imply that western educational models and ethical concepts may not fully apply to Chinese students. This necessitates empirical research to explore and validate ethical education models suitable for the Chinese educational environment and to assess the actual effectiveness of these models in enhancing students' ethical sensitivity.

This thesis is centered around two main research questions aimed at exploring ethics education for Chinese accounting students. First, it examines the issue of ethical sensitivity, specifically how structured ethical interventions can effectively enhance the ethical sensitivity of accounting students. This question provides an in-depth analysis of the roles that standalone ethics courses and court hearings play in fostering ethical sensitivity. Second, the thesis investigates the learning outcomes associated with experiential learning, with a particular focus on court hearings as a unique form of experiential learning.

Through this investigation, the thesis seeks to contribute fresh insights to the existing literature on ethics education, specifically regarding the application and effectiveness of standalone ethics courses (Dellaportas, 2006) and experiential learning methodologies (Dellaportas & Hassall, 2013) within a Chinese educational context. By examining these interventions within a non-Western cultural framework, this study makes valuable contributions to the academic and pedagogical approaches of ethics education. These findings aim to prepare ethically aware and critically thinking accounting professionals capable of addressing the ethical complexities encountered in a rapidly evolving global economy.

## **1.2 Theoretical framework: experiential and situated learning**

In developing the theoretical framework for this thesis on accounting ethics education, significant insights are drawn from the constructivist paradigm of experiential learning as articulated by scholars such as Kolb (1984), Piaget (1966), and Dewey (1938). Their contributions underscore the transformation of active experiences into deeper conceptual understandings through a cyclic learning process, which is foundational to the Experiential Learning Theory (ELT). According to ELT, learning occurs in a four-stage cyclical process that starts with concrete experience, where students engage actively in learning through hands-on experiences (Kolb, 1984). This is followed by reflective observation, where students reflect on their experiences and discuss them with peers. The third stage, abstract conceptualization, involves drawing conclusions from these reflections and forming generalizations that lead to new ideas or modifications of existing concepts. The cycle completes with active experimentation, where learners apply their new understandings in real-world settings or in different situations to see

the effects, thus promoting a dynamic, immersive learning experience.

The traditional models of experiential learning, however, encounter limitations in mediated experiences, a concept highlighted by Marton & Booth (1997) and elaborated by Laurillard (1993). In educational contexts, especially in accounting, mediated experiences such as case studies, simulations, and role-plays are prevalent. These methods involve the transmission of external experiences through a medium that simplifies and often distorts the complexity of real-world scenarios. This can result in a superficial engagement with the material, lacking the depth and authenticity that direct experiences offer. Critics like Cuffaro (1995) argue that such mediated experiences might lead educators to impose their interpretations and values, thus diluting the potential for genuine learner engagement and understanding.

Acknowledging these critiques, this research is informed by the notion of ‘situated learning’ as proposed by Lave (1991), emphasizing learning as a contextual and social process that occurs in specific settings that closely mimic the real world. Situated learning advocates learning methodologies that transcend traditional classroom boundaries, offering students practical, real-world engagement as seen in apprenticeships and field trips. These approaches not only facilitate the acquisition of complex cognitive structures and practical skills but also enhance learners’ ethical sensitivity and moral reasoning by immersing them in actual professional environments.

Apprenticeships provide sustained real-world exposure, allowing learners to develop not just specific professional skills but also broad competencies including communication and ethical decision-making. However, the extensive time commitment they require can be a significant limitation. On the other hand, field trips represent a more condensed form of situated learning, offering intensive real-world experiences within a more manageable timeframe, thus maintain-

ing educational efficiency and enriching the learning experience through direct engagement.

In integrating these concepts, this thesis explores how ethical sensitivity in accounting education can be enhanced through an experiential learning framework that combines the depth of situated learning with the reflective cycle of experiential learning theory. The intention is to provide accounting students with a robust educational experience that prepares them effectively for the ethical challenges they will face in their professional lives, thereby bridging the gap between academic theories and practical application.

### **1.3 Mixed-methods research approach**

This thesis employs a mixed-methods research approach to explore the impact of specific learning activities on students' learning outcomes and ethical sensitivity. Initially, to more accurately measure changes in students' ethical sensitivity, the study utilizes the specially designed Multidimensional Ethics Scale (MES). Through a pre-/post-test design with the MES, differences in scores across three aspects of business ethics—moral equity, relativism, and contractualism—are compared, not only among the students themselves but also against a control group. This comparison aims to assess the impact of standalone ethics courses and unique field trips on students' ethical sensitivity.

Additionally, in-depth interviews and self-designed surveys are conducted in Chapters Two and Three, respectively, to further explore and interpret the results from the MES testing. In Chapter Four, a survey based on Kolb's (1984) Experiential Learning Model (ELM) is developed to collect data on students' experiences during attending a court hearing. This self-designed survey includes open-ended questions intended to capture the emotional, cognitive, and potential behavioral responses of the students, providing a comprehensive understanding of the impact



of these experiential learning activities on their learning outcomes.

## **1.4 Thesis structure and research contribution**

This thesis examines the effectiveness of ethical interventions in accounting education through three distinct but interconnected studies, each addressing a critical aspect of ethical education for Chinese accounting students. The first study (Chapter 2) questions whether standalone ethics courses can significantly enhance the ethical sensitivity of accounting students, amidst debates over whether ethics should be integrated throughout the curriculum or taught as a separate course. The second study (Chapter 3) delves into the impact of experiential learning through a special field trip by attending a court hearing involving an accountant facing allegations of inappropriately using their position to commit fraud. The purpose of this field trip is to determine how such real-world experiences influence students' ethical sensitivity and ability to handle ethical dilemmas they might face in professional settings. The third study (Chapter 4) explores the broader learning outcomes of these field trips, assessing not only ethical sensitivity but also how such experiences enhance students' understanding of practical skills and professional ethics. Collectively, these studies aim to assess and illustrate how different educational strategies can effectively cultivate a deep sense of ethics among accounting students within the unique educational and cultural context of China.

In Chapter Two (Study 1) of this thesis, the contentious issue of the impact of standalone ethics courses on the ethical sensitivity of accounting students is explored. The debate features arguments from scholars such as Felton and Sims (2005) and McDonald (2004), who advocate the integration of ethics throughout the curriculum to enhance the relevance of ethical themes. Conversely, proponents of standalone ethics courses, such as Dellaportas (2006) and Chan

and Leung (2006), argue that standalone ethics courses offer a more focused and systematic understanding of ethical principles.

To contribute to this debate, the research employs both quantitative and qualitative methodologies to assess the influence of standalone ethics courses on the ethical sensitivity of accounting students in China. Surveys and interviews with a sample of students were conducted to gather empirical evidence on the impact of these courses on students' ability to make ethical judgments.

The results of the study indicate that while standalone ethics courses do improve ethical sensitivity suggesting that they do not necessarily provide superior benefits compared to integrated approaches. The effectiveness of ethics education appears to depend significantly on the delivery method, the learning context, and the specific course content. These findings challenge the conventional belief that standalone courses are inherently more effective, suggesting instead that the design and implementation of these courses may be more critical.

This research contributes to the existing literature by suggesting that the debate on the format of ethics education should focus less on whether ethics should be taught as a standalone course or integrated throughout the curriculum and more on how these courses are structured and implemented. Building on Dellaportas (2006), it specifically examines the impact of standalone ethics courses on accounting students' ethical sensitivity within a non-Western context, enriching the discourse on effective ethics education methods for future professionals and also enriching the ongoing discussion on the most effective ways to educate future accounting professionals about ethics. The findings highlight the need for further research into how various educational approaches can be optimized to enhance the ethical decision-making capabilities of accounting students.

In Chapter Three (Study 2), the study explores the impact of special field trips, specifically attending a court hearing on the ethical sensitivity of accounting students. These field trips have garnered significant attention within accounting education, with previous research suggesting their potential to enhance practical knowledge application and foster ethical sensitivity (Dellaportas & Hassall, 2013; Gittings et al., 2020). This chapter aims to build upon these findings through empirical research, providing further evidence on how a court hearing as a form of field trip influence students' ethical sensitivity.

Employing a mixed-methods approach, the research collected data using the MES to assess changes in students' ethical sensitivity before and after their participation in a court hearing. This was complemented by a self-designed survey, aimed at capturing detailed insights into the students' personal experiences and perceptions. The methodology was designed to provide a holistic view of the effects of attending a court hearing on students' ethical cognition and behavioral changes.

The findings reveal significant enhancements in the ethical sensitivity of students who participated in this court hearing. The participants not only developed a deeper cognitive understanding of ethical and legal issues but also demonstrated increased empathy and emotional engagement with the victims involved in the cases. These results underscore the efficacy of field trips, particularly court hearings, in accounting ethics education, showing that such experiences can substantially contribute to students' overall ethical development.

Moreover, these findings have profound implications for the existing body of literature. They expand on Dellaportas & Hassall (2013) by incorporating court hearings into ethics education, validating previous findings within a new context, and highlighting the unique benefits of situated learning in ethical development. This research affirms that field trips are a

valuable tool for ethics education within the accounting discipline and extends our understanding of how such educational activities can be optimally designed and implemented to maximize learning outcomes. This discovery presents new challenges and opportunities for accounting educators and curriculum designers, encouraging them to integrate more practical elements into accounting education programs to enhance students' professional ethics and sense of responsibility.

In Chapter Four (Study 3), the research delves into the learning outcomes from a unique field trip experience, specifically attending a court hearing, a relatively under-explored pedagogical approach in accounting education. Unlike traditional scenario-based learning, these field trips provide real-world exposure, which significantly deepens students' understanding and enhances their ethical sensitivity. This study addresses the scarcity of research on the specific learning outcomes of such field trips in accounting, especially those involving economic crime, by analyzing the broader impacts on accounting students.

The Experiential Learning Model survey combined with Wilson's Stimuli model was used to explore the learning outcomes on students of attending a court hearing. This methodology facilitated a detailed investigation into the cognitive, affective, and behavioral changes in students, enriching the understanding of how such experiences contribute to their professional development.

The findings indicate that attending a court hearing not only boosts students' ethical sensitivity but also influences a wider range of learning outcomes. Students demonstrated an increased awareness of the practical implications of ethical violations in accounting, enhanced critical thinking abilities, and a heightened appreciation for the repercussions of financial misconduct. These outcomes highlight that special field trips, such as court hearings, can

provide a more impactful learning experience than traditional classroom-based ethics education.

This study contributes to the situated learning literature by building on the work of Castlebury (2007) and Dellaportas & Hassall (2013), extending the examination of unethical behavior to the courtroom setting. Through novel insights derived from court hearing experiences, this research enriches the literature on experiential learning in accounting education. Additionally, the empirical evidence supports the view that real-world exposure through field trips markedly improves learning outcomes, offering students insights that are challenging to replicate in conventional classroom environments. Consequently, this research advocates for the integration of more experiential learning opportunities into accounting education programs, aiming to better equip students for the complexities of the professional landscape. Consequently, this research advocates for the integration of more experiential learning opportunities into accounting education programs, aiming to better equip students for the complexities of the professional landscape.

In summary, the conclusions drawn from this study highlight the effectiveness of special field trips in enriching accounting education, suggesting that such experiences are crucial for developing a comprehensive ethical understanding and practical skills among accounting students. These findings encourage educators to rethink traditional teaching methods and to integrate more real-world experiences into the accounting curriculum to enhance the overall educational experience and preparedness of accounting students.

This thesis rigorously evaluates the effectiveness of ethical interventions in the field of accounting education, focusing particularly on the impact of a standalone ethics course and a specialized field trip, such as court hearings, on the ethical sensitivity of accounting students in China. The integrated findings from three comprehensive studies highlight that both

classroom-based ethics instruction and experiential learning through field engagements substantially contribute to enhancing students' ethical sensitivity. However, these interventions do not consistently outperform each other, indicating that the efficacy of ethics education may depend more critically on the design and implementation of these interventions rather than their format alone. These findings challenge established perspectives in the academic literature, advocating for a more nuanced approach to ethics education that synergistically combines practical experiences with strategic pedagogical methods to deepen future accounting professionals' understanding of ethical practices.

The overall structure of the remainder of this thesis is as follows: Chapter 2 corresponds to the first study, providing an in-depth analysis of the impact of a standalone ethics course on the ethical sensitivity of accounting students in China. Chapter 3 presents the second study, which examines the effects of attending a court hearing on students' ethical sensitivity, focusing on the application of experiential and situated learning in ethics education. Chapter 4 details the third study, exploring the broader implications of experiential learning in accounting education, with a particular emphasis on attending a court hearing as a practical learning tool. Finally, Chapter 5 concludes the thesis by summarizing the key findings from these three studies, discussing their implications, and suggesting directions for future research.

## **Chapter 2**

### **Chapter 2 Analyzing the impact of a standalone ethics course on the ethical sensitivity of accounting students in China**

#### **2.1 Introduction**

Trust in the integrity of financial statements of listed firms is questioned by the public in light of accounting scandals and unexpected corporate collapses, exemplified by cases like Enron, WorldCom, Lehman Brothers in the US, and Luckin Coffee and LeTV in China. When such incidents occur without warning, the role of accountants and auditors in the detection and prevention of such incidences face heightened scrutiny by the regulatory agencies as well the public (Taylor, 2013). Rather than attribute such incidences to a lack of understanding or expertise in accounting or auditing, it is the ethical competence of accounting professionals that comes the spotlight of interest. Regulatory change seeking to strengthen the rules pertaining to governance and auditing is a common response, but ethics in accounting education has also been proposed as a way of helping future accountants to make better ethical decisions. Ethics education has been proposed as an effective means of enhancing ethical sensitivity and strengthening the ethical skills of accounting students as entry-level accountants. This is achieved by imparting knowledge on ethical concepts and decision-making frameworks,

equipping students with the tools to make ethical judgments in the face of challenges that they may encounter as professional accountants (Helliard, 2013). In this context, ethics education has received increasing attention from both the profession and researchers.

A long-standing debate is whether ethics education is best delivered as a standalone course or integrated throughout the curriculum (Reid et al., 2011). Scholars like Felton and Sims (2005) and McDonald (2004) advocate the integration of ethics into existing courses contending that this approach elucidates ethical themes and related concepts in a decentralized manner, thereby enhancing their relevance to the subject matter under examination. Other scholars favor ethics intervention as a standalone course claiming that it commands greater attention, leading to a more comprehensive and systematic understanding of ethical principles and related concepts (Dellaportas 2006; Chan & Leung, 2006; Nguyen et al., 2008; Cloninger & Selverajan, 2010; Mintchik & Farmer, 2009). The prevailing body of evidence in ethics education suggests that an integrated approach is more commonly employed in practice and is associated with improvements in ethical sensitivity (Blanthorne et al., 2007; Dellaportas et al., 2014). The standalone ethics course has garnered increasing attention from scholars, yet the evidence is limited and the results of this research are inconclusive. This study is situated within the literature that scrutinizes the impact of a standalone ethics course on the ethical sensitivity of accounting students. The purpose of this study is to ascertain whether a dedicated ethics course exerts an influence on students' ethical sensitivity. Specifically, this study aims to furnish empirical evidence regarding the effects of a standalone ethics course on the ethical sensitivity of accounting students in China.

This study diverges from existing research in two key aspects. Firstly, it focuses on a sample of accounting students in China. Whilst some scholars have investigated the impact of a standalone ethics course on accounting students' ethical sensitivity (Dellaportas, 2006;



Blanthorne et al., 2007), it is essential to recognize that their research predominantly centers on students from western universities. The prevalence of integrating ethics subject matter in existing courses in Chinese universities is notable, with standalone ethics courses for accounting students representing a relatively novel endeavor that has yet to gain widespread adoption in the Chinese academic landscape (Woodbine, 2005; Leung, 2023). Consequently, the body of evidence pertaining to the role of standalone ethics courses in augmenting the ethical sensitivity of accounting students remains limited in the context of China. Considering the heterogeneity of Chinese and Western cultures and values, there is the potential for differences in how students understand and approach ethical issues, thereby potentially impacting their ethical sensitivity differently.

Secondly, China's ethics education curriculum diverges significantly from its western counterparts in terms of pedagogical approaches. As elucidated by Martinov-Bennie and Mladenovic(2015), distinctions in teaching methodologies are evident in China emphasizing traditional instructor-led teaching methods, while their western counterparts experiment with comprehensive and innovative approaches to ethics education. Ethics courses in western countries delve deep into the application of ethical frameworks to resolve ethical dilemmas and employ innovative teaching techniques, including role-plays, case analysis and experiential learning. Davidson et al. (1996) highlighted the influence of China's unique cultural, political, and economic history on the development of accounting ethics courses. These courses place considerable emphasis on elucidating accounting professional ethical standards and regulatory frameworks, whereas western ethics courses lean toward the exploration of broader ethical frameworks and practical case analysis. Consequently, this study endeavors to investigate whether a standalone ethics course yields impacts on students' ethical sensitivity, considering the differences in teaching methods and assessment standards between Chinese and western methods of education.

In summary, this study seeks to contribute to the body of literature in accounting education through an examination of an ethical intervention comprised of a course dedicated to ethics instruction. The research findings indicate that a standalone ethics course did not demonstrate a unique advantage in elevating the ethical sensitivity, as the degree of improvement closely approximates that of students who did not participate in the standalone course. The interview data highlighted the shortcomings in the case selection and course content delivery, potentially limiting the benefits of ethics education. Students expressed a desire for a greater focus on real-world cases in diverse settings and contexts. On course content, students advocate a shift from simply explaining ethical frameworks and accounting regulations and more emphasis on practical applications of ethical frameworks, especially when facing ethical dilemmas.

The subsequent sections of the paper are organized as follows, Section two outlines the review of the literature and research hypotheses, while the third and fourth sections detail the research methods and findings. The fifth section engages in a comprehensive discussion and the conclusion section culminates with reflections on the study's contributions and limitations.

## **2.2 Literature review and research hypothesis**

### **2.2.1 Ethical sensitivity**

The objectives of ethics education are multiple, but at its core, ethics education aims to convey to students how to cultivate good moral attitudes, so they are better able to act on their professional and social responsibilities as professional accountants (Carroll & Buchholtz, 2012). Central to this aim is the notion that ethics is an individual pursuit based on the acquisition of good values and a desire to avoid ethical failures (Tsahuridu, 2016; ICAS, 2015).

Several scholars claim that being ethically courageous depends on the ability to recognize the existence of ethical problems and assess the impact of ethical issues on the well-being of third parties. Individuals who are not sensitive to the welfare of others may fail to recognize ethical issues when they arise (Frank et al., 2009). Many scholars similarly claim that ethical sensitivity nurtures the ability to identify ethical issues and recognize potential corrective measures and their consequences (Fiolleau & Kaplan, 2017; Martinov-Bennie & Mladenovic, 2015). Therefore, improving ethical sensitivity is crucial to ethics education. Students will benefit from developments in ethical sensitivity and the knowledge and competencies required to become future ethical leaders (Shawver & Miller, 2017; Evans & Weiss, 2008; Nguyen & Dellaportas, 2020).

Within the narrower discussion on ethical decision-making, scholars have consistently emphasized the central role of ethical sensitivity. Research suggests that individuals with heightened ethical sensitivity are more likely to recognize and respond to ethical dilemmas, leading to ethically congruent behaviors (Martinov-Bennie & Mladenovic, 2015). Ethical sensitivity underpins an individual's ability to identify and take appropriate action when confronted with ethical complexities. Rest's (1982) seminal work illuminates the importance of ethical sensitivity on ethical behavior, positing it as one of the four components essential to ethical action. Rest (1982) argues that a deficiency in recognizing ethical issues could result in questionable behavior, thus highlighting the importance of cultivating ethical sensitivity among accounting students.

The cultivation of empathy and the ability to experience and understand the emotions and experiences of others is central to ethical sensitivity. McPhail (2003) believes that encouraging students to consider the perspectives of others is critical to cultivating students' ethical sensitivity. This requires students to position themselves at the core of ethical dilemmas, under-

stand the potential impact their actions may have on others, and make judgments accordingly. McPhail's viewpoint echoes Rest et al. (1999) who claim that when evaluating ethical dilemmas, individuals need to focus on how their behavior directly or indirectly affects the well-being of third parties. Bérubé & Gendron (2023) proposed two main dimensions of ethical sensitivity expanding Rest et al.'s (1999) notion of ethical sensitivity, namely external sequences (related to third parties) and internal processes (related to accountants). Bérubé & Gendron (2023) argue that individuals cultivate their ethical sensitivity through self-reflection and insight into the potential impact of their behavior on others (external sequences). External considerations focus on examining third-party impacts while internal processing examines how self-reflection shapes peoples' perspectives and how ethical issues affect their cognitive frameworks. Overall, enhanced ethical sensitivity allows decision-makers to promptly assess ethical matters, determine the likelihood of adopting ethically endorsed conduct, and avoid succumbing to ethical quandaries similar to those experienced by the principal parties involved.

### **2.2.2 Ethics education and hypothesis development**

Ethics education is comprised of subject matter incorporating ethical concepts and frameworks delivered in a single or multiple courses to enhance students' ethical sensitivity. Whilst the aims of ethics education are multiple, the overall purpose of ethics education is to strengthen students' ethical competences to provide them with the tools to make judgments on the challenges they may face as professional accountants (Helliard, 2013). Research in accounting provides a number of benefits to ethics education including an improvement in the perceptions of corporate social responsibility (Okechukwu Ugwuozor & Otu, 2019); enhanced ethical awareness, ethical sensitivity and decision-making (Muslichah, 2022); an elevation in students' confidence to handle ethical problems at work, and encourage students to be more courageous, in raising

ethical problems at work (May et al., 2014; Nadaraja & Mustapha, 2017; Okougbo et al., 2021). The benefits of ethics education are well documented, but there has long been a longstanding debate on whether ethics education should be taught as a discrete subject or integrated into existing required courses (Reid et al., 2011). Felton & Sims (2005) and McDonald (2004), support the integration of ethics content into several required courses claiming that this method of instruction explains ethical themes and related concepts in a decentralized manner, making it more relevant to the accounting subject matter under investigation. Martinov & Mladenovic (2015) suggest that integrating ethical frameworks into accounting courses can significantly impact students' ethical sensitivity.

The alternative approach to integrating ethics subject matter in existing courses is to teach ethics as a standalone course. Ritter (2006) suggests a standalone course on ethics can be regarded as a "direct" course of instruction capable of enhancing students' ethical competences. Scholars in accounting who support a standalone course claim that students will pay more attention to ethical issues because instruction on ethical principles and related concepts will be more thorough and taught in a more systematic way (Dellaportas 2006; Chan & Leung, 2006; Nguyen et al., 2008; Cloninger & Selverajan, 2010; Mintchik & Farmer, 2009). Miller, Shawver, and Mintz (2023) integrated the concept of "Speak for Value" into a standalone accounting ethics course and found a significant increase in students' confidence and willingness to face ethical issues. Sorensen, Miller, and Cabe (2017) found that a standalone ethics course based on Adam Smith's moral philosophy, improves students' ethical sensitivity. Bérubé & Gendron (2023) found that in a standalone ethics course incorporating a case study, conversational discussion, and critical thinking on accounting and the role of accountants in society, may affect the development of ethical sensitivity of future accounting practitioners.

Although existing research highlights the benefits of a standalone ethics course, some

scholars question its effectiveness in enhancing students' ethical sensitivity (Drake et al., 2005). Ponemon and Glazer (1990) found that some interventions may have limited or no impact on students' ethical judgment. Similarly, St.Pierre et al.(1990) discovered that, in certain cases, interventions may not significantly enhance students' ethical sensitivity. These findings suggest that the design and implementation of interventions are critical to the effectiveness of a standalone ethics course. Muslichah (2022) for example, highlights the importance of course design suggesting that a well-designed standalone ethics course, such as the Accounting Ethics Education Based on Islam (AEEBI), could improve students' ethical sensitivity. In spite of the mixed evidence, the balance of this research proceeds on the basis that participation in a standalone course has a positive impact on students' ethical sensitivity. The two interrelated hypotheses are stated as follows:

**H1:** A standalone course on accounting ethics will significantly increase students' ethical sensitivity.

**H2:** The ethical sensitivity of accounting students enrolled in a standalone course on accounting ethics will be significantly higher than the ethical sensitivity of accounting students not enrolled in the standalone ethics course.

Hypothesis 2 complements Hypothesis 1 by broadening the scope of investigation from a within-group analysis to a between-group comparison. While Hypothesis 1 focuses on assessing the improvement in ethical sensitivity within the group of students enrolled in the standalone ethics course over time, Hypothesis 2 examines whether this improvement is not only significant but also distinctly higher when compared to students who did not enroll in the course. This between-group comparison enhances the robustness of the study by providing

a clearer evaluation of the course's effectiveness. By integrating both hypotheses, the study ensures a comprehensive understanding of the standalone ethics course's impact on the ethical sensitivity of accounting students, contributing to a more nuanced analysis of its outcomes.

## **2.3 Research method**

### **2.3.1 The introduction of accounting degree and the ethics course**

The sample in this study were third-year undergraduate students majoring in accounting at a university located in the northern region of China. The accounting program in this university follows a four-year curriculum, encompassing 3.5 years of rigorous academic coursework and 0.5 years of practical internship experience. The accounting program is aligned with the certification requirements stipulated by the Chinese Accounting Professional Association. Graduates who successfully pass the qualification examination are eligible to obtain accounting qualification certificates and may also qualify for membership in the Institute of Certified Public Accountants. The primary objective of the accounting degree program is to equip students with a comprehensive theoretical understanding of accounting and practical competences in the fields of finance, taxation, auditing, and financial management. The degree consists of 25 specialized subjects, comprising 15 mandatory courses and 10 elective courses, allowing students to tailor their education according to their preferences and career goals. Importantly, the accounting program places a strong emphasis on nurturing ethical awareness and professional ethics among its students. As part of this commitment, a standalone ethics course of 16 weeks duration is offered as an elective course to third-year accounting students. The course encompasses eight comprehensive topics encompassing topics including core components and theories of business

and accounting ethics and regulatory frameworks (see Table 2.2).

The standalone ethics course is designed to guide students through a pedagogical trajectory of "Ethical ideology—Fundamental Theories—Basic Principles—Conceptual Frameworks—Code of Conduct—Governance Methods,"; to foster their capacity for ethical judgment and decision-making. At its core, the course focuses on the application of ethical frameworks (such as theories and the code of ethics for professional accountants), to provide students with the tools to delve deeply into and to address ethical challenges. The primary value of these frameworks lies in their organized, systematic approach to contemplating ethical dilemmas, which not only promotes a deeper understanding of ethical issues but also assists students in navigating complex ethical questions. Topic two through to Topic four elucidate related ethical theories through traditional classroom instruction. The topics that follow continue to provide students with relevant ethical frameworks (codes, rules of governance, and law) but also integrate a series of case studies in the learning pedagogy. At this point, case studies become the foundation of ethics instruction in which the ethical knowledge and frameworks learned in earlier topics are applied in simulated situated contexts to better understand the ethical dimensions of a professional accountant. These cases are predominantly derived from cases in the business sector, aimed at helping students to gain a thorough understanding of various ethical challenges and decision-making scenarios in accounting. In this course, students are expected to acquire foundational knowledge of ethical thought and develop the ability to apply ethical principles in practical contexts, enhancing their personal ethical literacy and professional ethics.



Table 2.1: The ethics course outline

Topic	Details
1	The ideology of business ethics
2	The theory of accounting professional ethics
3	The basic principle of accounting professional ethics
4	Conceptual frameworks of ethics
5	The code of conduct for enterprise accountant
6	The code of conduct for Certified Public Accountants
7	External and internal governance
8	China's accounting legal system

### 2.3.2 Multidimensional ethics scale

Research methods commonly used in scholarly research on ethics education include perception surveys, psychometric tests, or interviews (Gittings, 2020). The present study relies on two data collection methods: the Multidimensional Ethics Scale (MES) developed by Reidenbach & Robin (1990) to measure one's ethical sensitivity; and interviews to give context to the findings of the MES. The MES is a widely used psychometric test to evaluate students' ethical sensitivity, relying on case scenarios with descriptor questions supported with Likert scale responses. The MES allows researchers to go beyond a simplistic understanding of 'what' the respondent believes is ethical to understand the process of explaining 'why' the respondent believes an issue is ethical (Reidenbach & Robin, 1990). Rooted in moral philosophy, the MES explores how individuals combine different philosophies in making moral evaluations: moral equity (fairness, justice, right and wrong, and good and evil); social and cultural system (ethical relativism); contractualism ('social contract' between business and society); utilitarianism (conforming to the interests of the majority); and egoism (serving the decision maker's long-term self-interests) (Nguyen & Biderman, 2008). Undergoing four stages of distillation, the original 33 descriptor items have been reduced to eight items under three scales; the Justice scale, the

Relativist scale, and the Contractualism scale.<sup>1</sup> The eight-item MES (see Appendix 1) has been validated in subsequent business research and shown to be both reliable and valid in predicting the behavioral intentions of marketers, accountants, and managers (Tsalikis & LaTour, 1995; Cohen et al., 1993; Cruz et al., 2000; Kujala et al., 2011).

### **Data collection and analysis**

The MES consists of three ethical scenarios,<sup>2</sup> wherein respondents were presented with information on an ethical dilemma and are tasked with providing a recommended action to resolve the dilemma. Additionally, students were required to complete a question related to behavioral intention for each of the three ethical scenarios, assuming the role of the critical agent (decision maker) outlined in each scenario (Reidenbach & Robin, 1990). Behavioral intention represents an individual's self-reported likelihood of engaging in a specific activity, with response anchors ranging from 1 "very likely" to 7 "very unlikely." The MES was administered at two points in time, at the beginning of the semester (MES1) and at the end of the semester (MES2) to two groups of students: students enrolled in the standalone ethics course (test group); and students not enrolled in the standalone ethics course (control group). A significant difference in test scores between the two points in time and between the two groups suggests an enhancement in ethical sensitivity.

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<sup>1</sup>Cohen, Pant, and Sharp (1993) reduced the 33 items of the original MES instrument to 15 items and tested the reliability of this instrument on a sample of accounting faculty. Tsalikis & LaTour(1995) used the 20-item MES instrument to examine how business students reacted to six vignettes of dealings with bribery and extortion. Cruz et al. (2000) investigated the ethical sensitivity of professional tax practitioners with a 12-item instrument. Kujala et al.(2011) used the 17-item multidimensional scale to analyze Finnish managers' attitudes toward moral dilemmas. Although these empirical studies use different versions of the MES, all versions address the same five moral philosophies: moral equity, contractualism, relativism, utilitarianism, and egoism.

<sup>2</sup>The Auto Scenario describes a situation where the automobile dealer does not provide the service within the warranty period of one year. The Sales Scenario describes a situation in which a young salesman exaggerates the item's value or withholds relevant information concerning the product he is trying to sell. The Retail Scenario describes a situation in which a retailer increases the prices of all merchandise in a location where the citizen's primary source of income is welfare payments.

## **Validating the MES**

The questionnaire underwent a pilot test to evaluate the applicability of the MES to a sample group of students in China. The questionnaire was also presented to a panel consisting of three senior professors and ten lecturers from a university in China. Members of this group specialized in teaching ethics, law, and accounting. They were provided with an explanation of the study's objectives and the data collection method employing the MES. The response from members of the pilot group resulted in changes of the MES, particularly on matters of language. To ensure cultural relevance to the sample group, modifications were made to specific terms in the test instrument. In the first scenario, the term "welfare check" was replaced with "consumption subsidy" since the term "welfare check" is infrequently used in China and may confuse some students. The MES questionnaire was distributed to accounting students in both Chinese and English languages. To ensure that the questionnaire was consistent in both English and Chinese versions, the questionnaire was translated by a bilingual colleague from the university, checked by the principal researcher, and then back-translated by an independent bilingual colleague for accuracy. To ensure students understood the purpose of the test, a briefing session prior to administering the MES was suggested by members of the panel, to explain the test instrument and avoid any misunderstanding of its purpose or the process required to complete the survey. Ethics approval from the university was obtained as per institutional requirements before administering the test instrument. The MES was administered in person during class breaks. To alleviate any felt pressure on students to complete the survey, and to ensure that their refusal to participate would not impact their academic performance, the researcher did not administer the test, instead, other faculty from the accounting department agreed to oversee the administration of the MES. Participation in the study was entirely voluntary and students were

free to withdraw at any point. After each MES test administration, the responsible administrator collected all completed questionnaires.

### **2.3.3 Interview**

While the MES test primarily captured the "what" aspect of the research, it may fall short in addressing the "how" and "why" questions that are often crucial in research endeavors. To provide a more comprehensive understanding of the research findings, this study incorporated interviews with participants enrolled in the standalone ethics course to capture students' unique reflections on their ethics education experience. The major aim of the interviews was to shed light on the MES test results in an attempt to render them more meaningful and explore the underlying factors contributing to the MES findings. In essence, the data derived from interviews served to enrich the conclusions drawn from the MES test, offering a fresh perspective and a deeper comprehension of the experimental results. In summary, interviews complement the MES test by furnishing supportive qualitative evidence.

The interviewees were selected from the test group and the random sampling method was used to ensure a representative sample. Specifically, 10 participants were randomly chosen from the larger pool of students who were enrolled in the standalone ethics course and had completed both MES1 and MES2 (see Table 2.1). The interview structure was comprised of two segments(see Appendix 2). The initial segment employed a structured approach with predefined questions to identify whether the standalone ethics course had an impact on how students think about ethical issues, including inquiries such as "What have you learned from the enrolled standalone ethics course? " and "Do you believe that this semester's ethics course has influenced the way you think about ethical issues in accounting?" The second segment adopted a

semi-structured interview format, inspired by Waller (2007), who employed a similar approach to gather in-depth insights. This method enabled students to expand on their responses to the initial questions and offered a platform to capture their authentic perspectives and recommendations to improve the standalone ethics course. This two-segment design aimed to elucidate the rationale behind the responses provided in the structured segment. In the preliminary stage of the interviews, students were briefed on the interview's content and fundamental process. The interviews were conducted in Chinese, audio-recorded, transcribed into text data, and entered into NVivo for textual analysis. Representative quotations were translated into English and featured in the ensuing discussion section. For the first segment, automatic coding categorized students' attitudes towards ethics courses. In response to the second segment's questions, coding focused on thematic content by establishing categories based on the most frequently discussed terms in the interviews. Subsequent discussions will revolve around these themes identified through automated coding.

Table 2.2: The demographic profile of the interviewees

<b>Number</b>	<b>Age</b>	<b>Gender</b>	<b>Specialization</b>
1	20	Male	Auditing
2	21	Female	Financial Accounting
3	20	Female	Financial Accounting
4	21	Male	Auditing
5	20	Female	Financial Accounting
6	21	Male	Auditing
7	20	Male	Financial Accounting
8	21	Female	Financial Accounting
9	20	Female	Auditing
10	20	Male	Auditing

## **2.4 Findings**

### **2.4.1 Sample description**

An invitation to participate in this study was extended to all the third-year accounting students, representing the year in which the standalone ethics course is taught. A total of 165 accounting students accepted the invitation, however five students withdrew from the project due to personal reasons. Thus, the final dataset comprised a total of 160 students who completed the MES at the beginning of the semester (MES1) and at the end of semester (MES2). Among these participants, 76 students were enrolled in the standalone ethics course ("test group"), the remaining 84 students were not enrolled in the standalone ethics course ("control group"). The

demographic profile of the whole sample is presented in Table 2.3. A total of 33% of the respondents identified as male, while the majority, 67%, were female. The average age of the participants was 21.6 years and 71% completed their high school education before enrolling in the current degree, while the remaining 29% completed their education at the junior college level. Regarding academic majors, 49% specialized in financial accounting, and 51% pursued a specialization in auditing. A total of 85 students (48%) acquired accounting-related work experience. In terms of their job responsibility, 53% were involved in intern positions, 26% served as tellers, 16% were accounting assistants, and 5% engaged in bookkeeping positions.

The data presented in Table 2.3 also reports the demographic information of both the test and control groups. The test group and control group exhibit similar demographic characteristics. In the test group, 63% of the participants identified as female (48 participants), while 37% were male (28 participants). The majority of participants in the test group, 92%, were aged 20-21 years, with the remaining 8% aged 22 or older. Regarding educational background, 86% had completed high school, and 14% had a junior college education. In terms of academic major, 61% of the test group majored in financial accounting, while 39% specialized in auditing. Accounting-related work experience was present in 51% of the test group participants, with the remaining 49% having no such experience. Among those with accounting-related work experience, the majority (95%) had less than three months of experience, with only 5% having 3-6 months of experience. Most participants with accounting-related work experience were involved in intern positions (56%), followed by tellers (28%), accounting assistants (13%), and bookkeeping roles (3%).

In the control group, 73% of the participants were female (61 participants), and 27% were male (23 participants). Similar to the test group, 93% of the control group participants were aged 20-21 years, with only 3% aged 22 or older. Regarding education level, 56% had completed

high school, and 44% had a junior college education. In terms of academic major, 38% of the control group majored in financial accounting, while 62% pursued auditing. A total of 48% of the control group participants had no accounting-related work experience, while 52% had some experience. In terms of work tenure, 98% of the control group had less than six months of work experience, with the remaining 2% having more than a year of experience. Regarding job responsibilities, 55% of the participants who have accounting-related working experience held intern positions, 22% served as tellers, 18% were accounting assistants, and 5% engaged in bookkeeping.

Overall, the demographic analysis of the test and control groups reveals that the groups are well-matched across various characteristics, minimizing the potential impact of these factors on the study's outcomes. This similarity strengthens the validity of the quasi-experiment by ensuring that any observed differences in test scores can be more confidently attributed to the experimental intervention rather than demographic variances between the groups.

#### **2.4.2 Reliability and validity test**

Data analysis relies on the analysis of variance to compare the variations in the test scores between the test group (participants in the ethics course) and the control group (non-participants). The measurement method is founded on a two-factor two-level design. The first factor is the intervention factor, categorized into the test group and the control group based on students' participation in the ethics course. The second factor is the test time, consisting of two-time points: the initial MES assessment (MES1) and the subsequent MES assessment (MES2). Each observed subject thus undergoes two repeated measurements. The dependent variables under consideration are ethical judgment and ethical intention. Considering the



Table 2.3: Sample description

Variable	Categories or Range	Total Sample N=165	Test Group N=76	Control Group N=84
<b>Gender</b>	Female	110 (67%)	48 (63%)	61 (73%)
	Male	55 (33%)	28 (37%)	23 (27%)
<b>Age</b>	18-19	3 (2%)	0 (0%)	3 (4%)
	20-21	153 (93%)	70 (92%)	78 (93%)
	22 or older	9 (5%)	6 (8%)	3 (4%)
<b>Education level</b>	High School	117 (71%)	65 (86%)	47 (56%)
	Junior college education	48 (29%)	11 (14%)	37 (44%)
<b>Academic Major</b>	Financial accounting	81 (49%)	46 (61%)	32 (38%)
	Auditing	84 (51%)	30 (39%)	52 (62%)
<b>Accounting-related work experience</b>	No related experience	80 (52%)	37 (49%)	40 (48%)
	Have related experience	85 (48%)	39 (51%)	44 (52%)
<b>The length of work experience</b>	< 3 months	78 (91%)	37 (95%)	39 (89%)
	3-6 months	6 (8%)	2 (5%)	4 (9%)
	>1 year	1 (1%)	0 (0%)	1 (2%)
<b>Job responsibility</b>	Accounting Assistant	13 (16%)	5 (13%)	8 (18%)
	Teller	21 (26%)	11 (28%)	10 (22%)
	Bookkeeping	4 (5%)	1 (3%)	2 (5%)
	Intern	47 (53%)	22 (56%)	24 (55%)

**Note:** A total of five students withdrew from the MES test program due to personal reasons, so the test group and control group will be allocated based on a total of 160 participants. Considering that the five students only accounted for 3% of the total number, the overall description results would not be affected. Therefore, no analysis will be made here.

potential confounding factors that may influence the dependent variables, the analysis also considers variations in ethical sensitivity related to demographic variables. The data were analyzed using mean comparison and correlation analysis to test the hypotheses through the MES test methodology.

### Exploratory factor analysis

The construct validity and reliability of the multi-item constructs in the MES were assessed using Principal Components Analysis (PCA) with Varimax rotation. Factors with Eigenvalues exceeding 1.0 were retained, with a cutoff threshold of .50 for high item correlation. These analyses were conducted separately for each scenario. The data were collected during the initial administration of the MES at the beginning of the semester. Initially, factor analysis was performed on three scenarios to identify common factors explaining the primary data structure

consisting of eight items. Before conducting the factor analysis, the Bartlett Sphericity test was conducted on all variables to assess their significance (Sig.) and Kaiser-Meyer-Olkin (KMO) values. The results yielded values of 0.829 (Auto scenario), 0.781 (Sales scenario), and 0.687 (Retail scenario), all surpassing the critical value of 0.6, indicating suitability for factor analysis.

Analysis was undertaken to determine each factor's eigenvalue and variance contribution loadings. The study replicated the three-factor structure initially reported by Reidenbach and Robin's (1990), utilizing principal component analysis with a varimax rotation. The data reported in Table 2.4 illustrates that the three factors explain 75.55% of the variance in the Auto Scenario, 79.90% of the item variance in the Sales Scenario, and 78.48% of the variance in the Retail Scenario. These three factors were identified based on the exploratory factor structure of the MES: Factor 1 (Justice Scale), characterized by significant loadings on "Fair" and "Justice"; Factor 2 (Relativism Scale), marked by high loadings on items such as "Acceptable to my family," "Morally right," "Traditionally acceptable," and "Culturally acceptable"; and Factor 3 (Contractualism Scale), distinguished by pronounced loadings for "Does not violate unwritten contract" and "Does not violate unspoken promise."

### **Internal and convergent reliability**

To assess internal reliability, Cronbach's alpha coefficient was employed to evaluate item score consistency within the scale. The Cronbach's alpha coefficients were 0.857 (Auto Scenario), 0.863 (Sales Scenario), and 0.829 (Retail Scenario), all surpassing the 0.7 threshold, indicating favorable reliability.

A Multitrait-Multimethod analysis of the three dimensions derived from the evaluations of the three scenarios revealed high convergent and discriminant validity, following the idealized

Table 2.4: Factor structure of the three ethics scenarios (N=165)

Variables	Factor1-Just			Factor2-Relativism			Factor3-Contractualism		
	A	S	R	A	S	R	A	S	R
Unfair/Fair	0.879	0.89	0.944	0.247	0.138	0.148	0.206	0.221	0.158
Unjust/Just	0.831	0.898	0.942	0.246	0.18	0.189	0.319	0.148	0.116
Morally wrong/right	0.063	0.182	0.304	0.728	0.633	0.401	0.307	0.403	0.290
Fam Acc / Fam Unacc	0.534	0.791	0.565	0.635	0.375	0.576	0.027	0.112	0.107
Traditionally unaccept- able/acceptable	0.264	0.131	0.11	0.791	0.847	0.885	0.003	0.271	0.116
Culturally unaccept- able/acceptable	0.215	0.442	0.161	0.685	0.754	0.864	0.278	0.017	0.103
Viol. / Non-viol. unspoken promise	0.104	0.203	0.145	0.358	0.192	0.152	0.835	0.895	0.929
Viol. / Non-viol. unwritten contract	0.403	0.128	0.112	0.024	0.185	0.115	0.794	0.89	0.937

**Note:** % of variance explained by three-factor structure:

R = Retail scenario = 78.483 %

S = Sales scenario = 79.90 %

A = Auto scenario = 75.546%

judgment criteria developed by Churchill (1979). The Multitrait-Multimethod matrix (Table 2.5) demonstrates that the scale exhibited good discriminant validity. Correlation coefficients within the validity diagonal were significantly different from zero, indicating discriminant validity. Additionally, the correlation coefficients between the same trait measured by different methods showed high correlations, demonstrating convergent validity. Correlations between different traits measured by different methods were generally low, supporting discriminant validity.

In summary, the MES demonstrates strong validity and reliability based on the data collected during the initial MES test. Consequently, subsequent MES tests and further data analysis were pursued with confidence.

### 2.4.3 The result of the MES survey

Jones (1991) highlights the strong correlation between ethical intention and ethical judgment. These two metrics serve as key indicators of ethical sensitivity, in which improved ethical sensitivity enables decision-makers to swiftly assess the morality of a situation and

Table 2.5: Multitrait-multimethod matrix

	RD1	RD2	RD3	SD1	SD2	SD3	AD1	AD2	AD3
<b>Retail scenario</b>									
RD1	.970**								
RD2	.665**	.648**							
RD3	.316*	.429**	.917**						
<b>Sales scenario</b>									
SD1	.143	.161	.189	.894**					
SD2	.271*	.499**	.108	.804**					
SD3	.162	.233*	.533**	.402**	.524**	.877**			
<b>Auto scenario</b>									
AD1	.140	.064	.152	.157	.11	.196*	.901**		
AD2	.081	.353**	.158	.047	.240**	.257**	.709**	.686**	
AD3	.050	.104	.422**	.026	.309**	.202**	.659**	.621**	.762**

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

RD-Retail scenario dimensions

SD-Sales scenario dimensions

AD-Auto scenario dimensions

determine the probability of aligning their actions with recognized ethical values from various perspectives. This, in turn, helps individuals navigate ethical dilemmas akin to those faced by the involved parties. The analysis below examines the difference in test scores of the two components of ethical sensitivity, ethical judgement and ethical intent.

### Repeat measurement for EJ

A repeated measurement was conducted to examine whether a statistically significant difference existed in the ethical judgment (EJ) scores between the test group and the control group for MES1 and MES2. The test results are summarized in Table 2.6 below:

#### *Within-Subjects Effects*

The Within-Subjects effects, the F-value for test time (MES1 and MES2) is 30.162, with  $p=0.000$  and Partial Eta Squared=0.161, indicating a significant effect on ethical judgment based on the time between the tests. The impact of test time on ethical judgment is statistically

Table 2.6: Tests of between-subjects and within-subjects effects for EJ

Measure	MES1		MES2		Repeat Test F test		
	Mean	SD	Mean	SD	F	p	$\eta^2$
<b>EJ</b>							
Test Group	4.73	0.739	4.93	0.836			
Control Group	4.63	0.740	4.94	0.818			
Total Sample	4.68		4.94				
Between-Subjects effects					0.186	0.667	0.001
Within-Subjects effects							
TestTimes effects					30.162	0.000	0.161
TestTimes* Group effects					0.942	0.333	0.006

\*. The mean difference is significant at the .05 level.

significant. The F-value for the interaction between test time and group is 0.942, with  $p=0.333$ , and partial Eta Squared =0.006, suggesting that the interaction between the two factors is not significant.

#### *Between-Subjects Effects*

The analyses within subjects suggest an increase in test scores between MES1 and MES2, for both groups. However, regarding the Between-Subjects effects, the F-value for the group is 0.186, with  $p=0.667$  and Partial Eta Squared=0.001, suggesting that the difference between the groups is not significant. The main result suggests that there is no significant difference in ethical judgment between those who participated in the standalone ethics course (test group) and those who did not (control group). Specifically, the pre-test scores and post-test scores for EJ, between the test and control groups, were not statistically significant. These results suggest that the MES test scores increase similarly for both the test and control groups.

Since there is no interaction effect between test time and group, the main effect of test time is further analyzed, considering only the main effect without distinguishing EJ values among different groups. The average EJ values of all samples without grouping are compared in Table 2.7:

Table 2.7: Pairwise comparisons of test times for EJ

Measure	Test Times	Mean Difference (I-J)	Std. Error	Sig. <sup>b</sup>	95% Confidence Interval for Difference <sup>b</sup>		
					Lower Bound	Upper Bound	
EJ	MES1(4.677)	MES2(4.935)	-.258*	0.059	0.000	-0.375	-0.142
	MES2(4.935)	MES1(4.677)	.258*	0.059	0.000	0.142	0.375

Based on estimated marginal means

\* The mean difference is significant at the .05 level.

<sup>b</sup> Adjustment for multiple comparisons: Least Significant Difference (equivalent to no adjustments).

The main finding of this section reveals a significant difference between the ethical judgment scores in MES1 and MES2. However, it is also observed that there is no difference in test scores between the test group and the control group in both tests. Despite an increase in test scores in the test group, a similar increment is also recorded for the control group. The findings of this analysis indicate that ethical judgment has increased for members of both the test and control groups suggesting that the educational experience (with or without ethics education) had a positive impact on accounting students' ethical sensitivity. These results suggest that the ethical judgment of the entire sample, including both the test and control groups, increase over time, regardless of whether they participated in a dedicated accounting ethics course.

### Repeat measurement for EI

A repeated measurement was conducted to ascertain whether there was a statistically significant difference in the scores for ethical intention (EI) between the test group and the control group for MES1 and MES2. The test results are presented in Table 2.8 below:

#### *Within-Subjects Effects:*

Regarding Within-Subjects effects, the F-value for test time (MES1 and MES2) is 17.467, with  $p=0.000$  and Partial Eta Squared=0.1, indicating a significant effect on EI between MES1 and MES2. The F-value for the interaction between test time and the group is 0.876, with

Table 2.8: Tests of between-subjects and within-subjects effects for EI

Measure	MES1		MES2		Repeat Test F test		
	Mean	SD	Mean	SD	F	p	$\eta^2$
<b>EI</b>							
Test Group	4.07	1.132	4.32	1.287			
Control Group	4.03	1.117	4.46	1.317			
Total sample	4.05		4.39				
Between-Subjects effects					0.076	0.783	0.001
Within-Subjects effects							
TestTimes effects					17.467	0.000	0.1
TestTimes* Group effects					0.876	0.351	0.006

\*. The mean difference is significant at the .05 level.

p=0.351 and Partial Eta Squared=0.006, suggesting no significant interaction between the two factors. The results are summarized in Table 2.8:

*Between-Subjects Effects:*

Regarding the Between-Subjects effects, the F-value for the group is 0.076, with p=0.783 and Partial Eta Squared=0.001. The main effect is not statistically significant, suggesting that there is no difference in the scores for EI between those who participated in the standalone ethics course (test group) and those who did not (control group). Specifically, the pre-test scores and post-test scores for EI, between the test and control groups, were not statistically significant.

Since there is no interaction effect between test time and group, the main effect of test time is further analyzed, considering only the main effect without distinguishing EI values among different groups. The average EI values of all samples without grouping are compared in Table 2.9:

Table 2.9: Pairwise comparisons of test times for EI

Measure	Test Times	Mean Difference (I-J)	Std. Error	Sig. <sup>b</sup>	95% Interval for Difference <sup>b</sup>	
					Lower Bound	Upper Bound
EI	MES1 (4.051) - MES2 (4.394)	-3.43*	0.091	0.00	-0.523	-0.163
	MES2 (4.394) - MES1 (4.051)	0.343*	0.091	0.00	0.163	0.523

Based on estimated marginal means

\*. The mean difference is significant at the .05 level.

<sup>b</sup>. Adjustment for multiple comparisons: Least Significant Difference (equivalent to no adjustments).

The main finding in this section reveals a significant difference in EI scores between MES1 and MES2. However, there is no difference observed between the test group and the control group in both tests. The results are consistent with ethical judgment in which the increase in test scores is consistent for both the test and control groups.

In conclusion, the findings indicate that the ethical sensitivity of members of the test group has increased significantly, providing support H1. However, the control group also showed a significant improvement in ethical sensitivity thus rejecting H2. Therefore, the research findings indicate that the standalone ethics courses in this study did not demonstrate a unique advantage in improving students' ethical sensitivity. In other words, the increase in ethical sensitivity among accounting students cannot be attributed solely to the standalone ethics course, suggesting other factors may also have played a similar positive role.

#### **2.4.4 The interview data**

The purpose of interviews is to ascertain students' perceptions of their participation in a standalone ethics course and to elicit their views on the potential for such a course to enhance their understanding of ethical issues in accounting. The key themes derived from the interview findings are summarized in Table 2.10. The first question: "What did you learn from the separate ethics course?" revealed two prevalent responses among the interviewees. The first response reported positive sentiments on ethics education by acknowledging the standalone ethics course as a novel and innovative approach to accounting education expressing appreciation for the ethics course in which they participated. For instance: "The case analyses in the course taught us how to approach ethical issues, especially in trying to view the same ethical event from different perspectives." (#1, Male). The learning of ethics-related knowledge was regarded as



Table 2.10: Summary of Interview Findings

Main Themes	Description
Positive Perceptions	Students appreciated the standalone ethics course, viewing it as an innovative approach to accounting education that enhanced their ethical awareness and critical thinking abilities.
Disappointment with Course	Many students expressed disappointment, feeling a disconnect between their expectations and the actual course delivery, as they anticipated interactive, case-based learning but encountered more theoretical content.
Case Studies	Students pointed out issues with the case study selection, noting a lack of realism, limited diversity in topics, and surface-level analysis, which hindered their understanding of ethical issues in real-world contexts.
Course Content Delivery	Students felt that while the course provided foundational knowledge on ethical frameworks, it lacked sufficient practical application opportunities. They recommended incorporating interactive activities like role-playing and group discussions to better apply ethical frameworks to real-life situations.

a major benefit of standalone courses with many students alluding to an enhancement in their awareness of critical thinking:

*"I believe that through learning about ethical frameworks in the course, we have acquired the ability to apply ethical frameworks to identify ethical events in ethical dilemma scenarios and make corresponding ethical judgments." (#7, Male).*

The second and most common response by students reported disappointment on their experience with the course. Students frequently expressed a disconnect between their expectations and the actual content and delivery of the ethics material. Many students anticipated vibrant discussion, vivid ethical cases, and interactive exchanges in the classroom, using the case method of instruction. In spite of this promise, many students found that the course did not align with these initial expectations, leading to a sense of letdown.

*"Honestly, I was pretty excited about ethics class, thinking it would be this dynamic,*

*engaging experience. But when we started, it was like a balloon slowly losing air. My expectations of lively discussions and real-life ethical dilemmas weren't met, and it left me feeling quite disappointed." (#2, Female).*

*"I had this image of ethics class as a space for us to grapple with ethical quandaries and have enlightening exchanges with fellow students. Instead, it felt like an academic exercise in theory and concepts. The disconnect between my expectations and the course content was a real disappointment." (#5, Female).*

*"Sometimes, I find myself perplexed in this standalone ethics course, as if we're only discussing ethical issues on a theoretical level, unable to truly integrate them into our daily decision-making. I believe this is a limitation that contributes to the challenges I face in enhancing my ethical sensitivity." (#6, Male).*

The reasons mentioned most frequently by students expressing their disappointment with the standalone ethics course stem from two sources: the selected cases for analysis, and the delivery mode of course content. These two categories encapsulated the primary factors driving the interviewees' views and are therefore discussed in more detail below.

### **Limitations in case studies**

The students identified several shortcomings in the selection of the case studies. These shortcomings are categorized into three themes incorporating: the lack of realism, limited diversity in case selection, and surface-level analysis. Firstly, the students expressed the need for greater realism in the cases selected for classroom analysis. Specifically, they pointed out, that some cases were overly abstract and theoretical, lacking specific practical relevance leaving

students with the impression that it is too difficult to connect theoretical ethics knowledge with real-world accounting practice. Students indicated that such cases fail to provide a comprehensive understanding of the practical application of ethical principles in the accounting workplace.

For instance, one student noted:

*"Some cases in ethical courses only briefly describe an abstract accounting behavior without providing further information, such as detailed information about the behavior in a specific company or industry, making it difficult to connect theoretical knowledge with actual situations." (#8, Female).*

To address this issue, one student called for additional supportive information including “company background, internal power relationships, and financial data” (#1, Male). This same student suggested that additional information will help to facilitate a better understanding of the case and inform better decision-making. This suggestion aligns with the findings of research that emphasize the importance of integrating both financial and non-financial data to provide a comprehensive view of organizational dynamics and improve decision-making accuracy (Tridant, 2021). Incorporating such information can help students navigate the complexities involved in ethical judgments related to potential third-party interests.

Secondly, students emphasize a lack of diversity in the topics in the selection of cases. Students observed that the existing case studies were concentrated in the domain of auditing, such as the choices made by certified public accountants when facing various ethical dilemmas. The narrow coverage of topics limits students’ understanding of ethical issues when students encounter a few diverse professional problems or ethical dilemmas. The students recommended a broader range of cases, including those related to ethical dilemmas in various disciplines of accounting, to immerse themselves in ethical challenges and develop the ability to make ethical

choices. As one student articulated:

*"The scope of the cases covered in the course should be more diverse, not just focused on auditing. Introducing more cases similar to ethical dilemmas in the MES testing is necessary, as this can help students better immerse themselves in ethical dilemmas and think about making the right choices when facing difficulties."*  
(#9, Female).

Similarly, students called for a more in-depth analysis of the cases. Many students noted that the cases provided only a brief description of the problem without delving deep into the analysis of the ethical dilemma. Discussion and analysis of the ethical issues or their potential solutions were considered by students to be limited. This limitation appears to hinder students' understanding of relevant issues and their ability to make informed ethical decisions. Students urged instructors to provide more guidance to explore different or alternative solutions, ethical choices, and decision-making processes. In general, students called for more in-depth analysis of the cases. One student stated:

*"When explaining ethical cases, teachers need to guide students to think about different solutions, different ethical choices, and decision-making processes, and make the entire case more in-depth."* (#10, Male).

Students expressed confusion when encountering cases situated in the West compared with those based in China, particularly regarding the role of whistle blowers in instances of corporate fraud. In Chinese cases, financial personnel committing fraud typically harm the company's interests, making it relatively straightforward for students to assess the personal and corporate interests involved. However, in Western cases involving whistle-blowers reporting

company fraud, students face difficulties because, in addition to company and personal interests, a third party's interests are often implicated. This web of concerns complicates students' ethical judgments. One student stated:

*"I am confused about the possible interests of third parties because, in my traditional education, the collective or company interest often takes precedence over everything else." (#6, Male).*

A problem also arises when a company's interests harm personal interests, posing a dilemma for students regarding whether to speak out courageously or to protect the company's interests. A similar situation is presented in the second case scenario of the MES questionnaire, where students expressed their confusion:

*"Within the bounds of the law, exaggerating a product's features during promotions is considered reasonable from both the company's and the salesperson's perspectives. However, when potential third-party interests are taken into account, determining the ethicality of such behavior becomes challenging." (#2, Female).*

### **Course content delivery**

Building on the discussion above, students expressed concern that the standalone ethics course focused too much on explaining the ethical frameworks with correspondingly less attention on applying them. Students emphasized the duality of "explaining ethical frameworks" and "applying ethical frameworks." Students acknowledged that the ethics course effectively covered aspects of ethical frameworks, providing them with a foundational understanding of ethical theories and an appreciation of diverse ethical viewpoints. However, they also highlighted the

inadequacy of translating ethical theory into practical application, particularly concerning the application of ethical frameworks.

*"Teachers emphasize how important these ethical frameworks are, but the curriculum consistently fails to demonstrate how to apply them in real-life situations. What we want are specific scenarios and real ethical challenges, and then we can use these frameworks to resolve them. That's where it becomes meaningful." (#1, Male).*

*"I feel like learning ethical frameworks is akin to studying a user manual for a tool; you know how to turn it on and operate it, but without the opportunity for actual use, you'll never truly master it. So, I feel like I've grasped this tool, but I haven't had the chance to use it in real life." (#3, Female).*

*"The part of the course that explains ethical frameworks is helpful, but I want to see more real-life scenarios. We should have the chance to apply these frameworks both inside and outside the classroom, like through simulated ethical decision-making or analyzing real-world cases. That's how we truly understand how they work in practice." (#6, Male).*

The evidence above suggests that much of the subject material was presented in an instructional manner, lacking experience or exposure in their application to analyze and resolve ethical dilemmas. Students expressed a strong desire to apply the learned ethical frameworks in specific ethical dilemmas or decision-making contexts. Students believed that as a standalone ethics course, there is a necessity to bolster the practical application component, particularly through increased teacher-student interaction. One student stated:

*"I think we should add classroom activities such as role-playing and group discussions in the practical application of ethical frameworks. This can allow us to play different roles in simulated classroom scenarios. I believe this can enhance the ability to analyze case scenarios." (#10, Male).*

## **2.5 Discussion**

This paper provides an in-depth analysis of the effects of a standalone ethics course on enhancing the ethical sensitivity of a sample of accounting students in China. Importantly, the study observed an increase in students' ethical sensitivity after participating in a standalone ethics course but did not show a significant advantage in enhancing students' ethical sensitivity compared to students of the control group who did not participate in the ethics course. The results are consistent with H1 (an elevation in students' ethical sensitivity) but inconsistent with H2 (an elevation in students' ethical sensitivity higher than members of the control group). One plausible explanation for this result could relate to the content of the standalone ethics course overlapping too much with ethical content integrated into previous courses. One student states: "The standalone ethics course made me realize that in my previous accounting courses, instructors had incorporated ethical content; we just didn't know the professional terminology or how to label and categorize them." (#3, Female). However, an examination of the course content by the principal investigator comparing the subject material in the standalone ethics course with the subject material of the courses undertaken by members of the control group, failed to detect a significant degree of overlap, suggesting that this may not be a major contributing factor to the results of this study.

The evidence in this study points to the shortcomings in the methods of instruction po-

tentially contributing to the lack of development in students' ethical sensitivity. Whilst the standalone course offered students potential advantages in terms of specific discipline content, the findings of this study highlight the limitations in the selection of case materials and the application of ethical frameworks. The discussion below draws on the pedagogical issues of case analysis to help explain the results that were inconsistent with the predicted hypothesis to elevate students' ethical sensitivity that is for the most part reported in western countries.

Firstly, the application of ethical frameworks that are widely recognized in the literature to aid accounting students in enhancing ethical sensitivity (Martinov-Bennie & Mladenovic, 2015), is questioned in this study. Providing students with opportunities for in-depth group discussions, exposure to ethical theories and viewpoints, and access to a range of business cases is crucial for sensitizing students to the ethical issues that they may encounter as professional accountants. However, the role of ethical frameworks in the context of this study did not result in a significant impact on students' ethical sensitivity. Students emphasized that the standalone course primarily focused on explaining ethical frameworks and lacked practical application, calling for a greater emphasis on teacher-student interaction. Specifically, such courses should guide students in applying ethical frameworks to complex real-world scenarios, thereby facilitating the transformation of abstract ethical principles into tangible actions to nurture students' ethical judgment capabilities (Martinov-Bennie & Mladenovic, 2015). Research emphasizes the role of dilemma discussion in classroom activities to enhance accounting students' ethical development (Dellaportas, 2006; Bérubé & Gendron, 2023). However, the evidence in this study suggests that teacher-led instruction focused too much on understanding the ethical frameworks with less attention given to their application and analysis of case studies. Instead of actively engaging in practical applications of case study analysis, students were exposed primarily to explanations of the ethical frameworks.



Armstrong (1993) through a series of studies centered on case-based learning, revealed that without the guided theoretical analysis, case learning fails to augment students' ethical judgment. The current study similarly grappled with a corresponding limitation, namely an absence of substantial discourse and interchange concerning the ethical concepts underpinning the cases. This circumstance to some extent lends credence to the suppositions advanced by scholars underscoring the inadequacy of solely acquainting students with ethical frameworks but not engaging them in the ethical frameworks to solicit their views and actions when they are confronted with moral quandaries (Waples et al., 2009; Dow et al., 2018; Okougbo et al., 2021). In summation, the dearth of practical application of ethical frameworks constitutes a notable shortcoming within the context of this standalone ethics course.

Secondly, Chinese accounting students observed that the decision-making perspectives within the course's prescribed ethical frameworks prioritized the agency of the individual decision-maker. This is contrasted with the culture of China which can be described as a collectivist society in which the benefit of the group and is more important than the individual. Li and Persons (2010) found that certain cultural differences could lead Chinese students to make less ethical decisions overall, or to make decisions that differ from those of their Western counterparts. Importantly, in the context of this study, when Chinese accounting students formulate ethical decisions, they emphasize broader interests, including the collective and familial well-being, as essential factors. This cultural difference might make it more challenging for Chinese students to distinguish unethical practices identified in the MES that stem primarily from a western context (Fan et al., 2022). This observation, to a degree, reflects the influence of divergent value systems, whereby Chinese accounting students tend to seek guidance from societal and familial contexts, rather than relying solely on individual discretion for ethical judgment. (Zheng et al., 2014). Similarly, introducing students to Chinese ethical

frameworks shaped by the influence of traditional Confucian culture, may have conflicted with the western based ethical judgment frameworks advocated within the standalone ethics course. To the extent that the results are attributable to cultural differences, then the solution lies in eliminating the differences in the way ethical frameworks are taught and applied.

## **2.6 Conclusion**

The results of this study confirm that a standalone ethics course can improve the ethical sensitivity of accounting students, but at the same time, it is found that it does not present the expected unique advantages compared with the increase in students' ethical sensitivity not enrolled in the standalone ethics course. The interview data suggests that the selected cases lack detailed background information. Combined with the lack of practical application, these factors appeared to have contributed to students' inadequacy to align with higher levels ethical sensitivity when faced with ethical dilemmas.

This study makes two significant contributions to the literature on accounting ethics education. Firstly, the findings of this study do not negate the role of standalone ethics courses in enhancing ethical sensitivity, particularly in issues related to the acquisition of ethics knowledge and providing guidance for students to address ethical issues from multiple perspectives. This is consistent with Dellaportas (2006), who also examined and confirmed the impact of a standalone ethics course. However, this study went further than a mere analysis of test scores by exploring the limitations of a standalone ethics courses identified in the interview data. This analysis highlights the importance of a properly planned pedagogy integrating the subject knowledge with the aims of the course, and an appropriate designed method of delivery. Therefore, it becomes imperative to explore more effective educational pedagogies to ensure that the

forthcoming cadre of accounting professionals exhibits a heightened ethical sensitivity.

Secondly, by extending the research to Chinese accounting students, this study has broadened the scope of the existing literature by understanding of the impact of a standalone ethics course on students' ethical sensitivity across different cultural backgrounds. In the analysis of the results, this study alludes to cultural differences potentially contributing to the lack of development in students' ethical sensitivity. This observation is evident in the case selection that are mostly developed in the west, and the inherent differences between Chinese and western ethical frameworks, which require further comprehensive investigation. Chinese students who are deeply rooted in traditional Chinese culture, may not undergo rapid transformations in their moral compass following the exposure to western ethical paradigms in only one semester. In summary, the evidence in this study enriches the academic discourse in the field of ethics education and provide directions for future research.

While this study provided valuable insights into the impact of a standalone ethics course on Chinese accounting students' ethical sensitivity, certain limitations must be considered. Firstly, the sample in this study was primarily focused on accounting students from a specific region in China, potentially limiting the generalizability and external validity of the results. Future research could consider expanding the sample to include students from diverse backgrounds and regions to obtain a more comprehensive understanding. Secondly, while this study primarily focused on western ethical frameworks, it did not delve deeply into the impact of Chinese ethical frameworks on ethical sensitivity. Future research could conduct a more detailed analysis of ethical values within Chinese culture to better understand why standalone ethics courses have limited impact on Chinese students. Finally, it is imperative to recognize the limitations of using a predominantly western-oriented test instrument for assessing ethical sensitivity in non-western populations. Future research should consider conducting validation studies specifically

tailored to the cultural and contextual nuances of the target population to ensure the instrument's appropriateness and effectiveness. This will provide a more comprehensive understanding of ethical sensitivity that transcends cultural boundaries and enhances the instrument's utility in diverse educational settings. In conclusion, while this study has made significant contributions to the field, it is essential to acknowledge its limitations. Future research can build upon these limitations to further advance our understanding of ethics education and ethical sensitivity among accounting students.

## 2.7 Appendix 1: Multidimensional ethics scale

### Instructions

This instrument assesses your opinions about controversial business issues. Different people make decisions about these issues in different ways. You should respond to this instrument without discussing it with others. In this instrument, you are presented with three scenarios. Following each scenario is an action.

For each of the following three scenarios, we will ask you to do the following: (a) Please read the scenario carefully. (b) After reading, rate the action on a 7-point scale with 1 meaning “ethical” and 7 meaning “unethical”. (c) Indicate your behavioral intentions if you were the agent (decision maker) described in the scenario. (d) Your answers should reflect your attitude and behavior as they are now, not as you would like them to be. Your honest responses are appreciated.

**Note:** You must complete all the 2 sections (a & b) of all three cases.

1. **Scenario — Auto dilemma**
2. **Scenario — Sales dilemma**
3. **Scenario — Retail dilemma**

Any incomplete answer will render the overall response void.

### **Auto dilemma**

A person bought a new car from a franchised automobile dealership in the local area. Eight months after the car was purchased, he began having problems with the transmission. He took

the car back to the dealer, and some minor adjustments were made. During the next few months, he continually had a similar problem with the transmission slipping. Each time the dealer made only minor adjustments on the car. Again, during the 13th month after the car had been bought the man returned to the dealer because the transmission was completely overhauled.

#### Action

Since the warranty was for only one year (12 months from the date of purchase), the dealer charged full price for the parts and labor.

#### Section a

Read each of the eight items below. Think of the issue that the item is raising and think. “With respect to the action by the seller, \* I would consider it” and then and then tick [ ] the box under the number corresponding to your response.

	1	2	3	4	5	6	7		Questions
Fair								Unfair	Is the act Fair or Unfair?
Just								Unjust	Is the act Just or Unjust?
Acceptable to my family								Unacceptable to my family	Is the act acceptable to my family?
Does not violate unwritten contract								Violates unwritten contract	Does the act violate unwritten contract?
Does not violate unspoken promise								Violates unspoken promise	Does the act violate unspoken promise?
Morally right								Morally wrong	Is the act morally right or morally wrong?
Traditionally acceptable								Traditionally unacceptable	Is the act traditionally unacceptable or acceptable?
Culturally acceptable								Culturally unacceptable	Is the act culturally unacceptable or acceptable?

Section b

Indicate your behavioural intentions if you were the agent (decision maker) described in the scenario. Please tick [ ] the box under the number corresponding to your response. Anchors for this item ranged from 1 “very likely” to 7 “very unlikely”.

	1	2	3	4	5	6	7		Question
Very likely								Very unlikely	How likely is it that you would engage in the same action as the auto dealer depicted in the scenario?

**Sales dilemma**

A young man, recently hired as a salesman for a local retail store, has been working very hard to favorably impress his boss with his selling ability. At times, this young man, anxious for an order, has been a little over-eager. To get order, he exaggerates the value of the item or withholds relevant information concerning the product he is trying to sell. No fraud or deceit is intended by his actions, he is simply over-eager.

Action

His boss, the owner of the retail store, is aware of the salesman’s actions but he has done nothing to stop such practice.

Section a

Read each of the 8 items below. Think of the issue that the item is raising and think. “With respect to the action by the seller,\* I would consider it” and then and then tick [ ] the box under the number corresponding to your response.



	1	2	3	4	5	6	7		Questions
Fair								Unfair	Is the act Fair or Unfair?
Just								Unjust	Is the act Just or Unjust?
Acceptable to my family								Unacceptable to my family	Is the act acceptable to my family?
Does not violate unwritten contract								Violates unwritten contract	Does the act violate unwritten contract?
Does not violate unspoken promise								Violates unspoken promise	Does the act violate unspoken promise?
Morally right								Morally wrong	Is the act morally right or morally wrong?
Traditionally acceptable								Traditionally unacceptable	Is the act traditionally unacceptable or acceptable?
Culturally acceptable								Culturally unacceptable	Is the act culturally unacceptable or acceptable?

Section b

Indicate your behavioural intentions if you were the agent (decision maker) described in the scenario. Please tick [ ] the box under the number corresponding to your response. Anchors for this item ranged from 1 “very likely” to 7 “very unlikely”.

	1	2	3	4	5	6	7		Question
Very likely								Very unlikely	How likely is it that you would engage in the same action as the salesperson depicted in the scenario?

**Retail dilemma**

A retail grocery chain operates several stores throughout the local area including one in the city’s ghetto area. Independent studies have shown that prices do tend to be higher and there is less of a selection of products in this particular store than in the other locations.

Action

On the day welfare checks are received in the area of the city the retailer increases prices on all of his Merchandise.

Section a

Read each of the 8 items below. Think of the issue that the item is raising and think. “With respect to the action by the seller, \* I would consider it” and then and then tick [ ] the box under the number corresponding to your response.

	1	2	3	4	5	6	7		Questions
Fair								Unfair	Is the act Fair or Unfair?
Just								Unjust	Is the act Just or Unjust?
Acceptable to my family								Unacceptable to my family	Is the act acceptable to my family?
Does not violate unwritten contract								Violates unwritten contract	Does the act violate unwritten contract?
Does not violate unspoken promise								Violates unspoken promise	Does the act violate unspoken promise?
Morally right								Morally wrong	Is the act morally right or morally wrong?
Traditionally acceptable								Traditionally unacceptable	Is the act traditionally unacceptable or acceptable?
Culturally acceptable								Culturally unacceptable	Is the act culturally unacceptable or acceptable?

### Section b

Indicate your behavioural intentions if you were the agent (decision maker) described in the scenario. Please tick [ ] the box under the number corresponding to your response.

Anchors for this item ranged from 1 “very likely” to 7 “very unlikely”.

	1	2	3	4	5	6	7		Question
Very likely								Very unlikely	How likely is it that you would engage in the same action as the retailer depicted in the scenario?

## 2.8 Appendix 2: Interview questions

### Part One: Structured questions

Questions	Student Responses
1. What have you learnt from the enrolled standalone ethics course?	
2. Do you believe that this semester's ethics course has influenced the way you think about ethical issues in accounting?	
3. Can you provide an example of an ethical concept or principle from the course that has had the most impact on you?	

### Part Two: Semi-structured questions

Questions	Student Responses
1. Can you elaborate on the points you mentioned in the first part?	
2. What suggestions do you have for improving the standalone ethics course?	
3. Which part of the course helped you the most in understanding ethics? Why?	
4. What content or activities do you think could be added to the course to enhance ethics education further?	

## **Chapter 3**

### **Chapter 3 Seeing is believing: The impact of attending a court hearing on the ethical sensitivity of accounting students in China**

#### **3.1 Introduction**

Ethics as a component of accounting education has garnered increasing attention from the public, particularly when the profession reels from accusations of major accounting and auditing failures. When the public questions the authenticity of financial data reported by publicly traded companies, questions point to the ethical competence of accounting professionals for failing to report detect or report on such matters. Such concerns have prompted academic inquiries into the effectiveness of accounting education and the benefits of ethics education (e.g., Andersen & Klamm, 2018; Adkins & Radtke, 2004; McPhail, 2001; Cameron & O’Leary, 2015; Loeb, 1991; Shaub, 1994). The public has increasingly recognized that individuals involved in financial fraud and misconduct often possess expertise but, at the same time, exhibit a deficiency in ethical sensitivity, described by scholars as being morally blind to the ethical concerns of corporate behaviour (Bazerman & Tenbrunsel, 2011; Palazzo et al., 2012). Specifically, accounting professionals struggle to make timely ethical judgments when faced with unfamiliar situations

or pressures. Therefore, enhancing ethical sensitivity has become a central focus of accounting ethics education (Chocolate, 2013; Saat et al., 2010). Conventional ethical interventions in the accounting curriculum are primarily conducted through the lecture method of delivery employing techniques such as case studies to enable students to learn from the experiences of others and avoid repeating similar behaviour (McNair & Milam, 1993; Alam,1998; Swisher,2018; Martinov-Bennie & Mladenovic,2015). In contrast, experiential learning methods engaging students directly in unique and challenging experiences to enhance students' ethical sensitivity, is a pedagogy that is infrequently investigated in accounting education research (Arcodia et al., 2021; Dellaportas & Hassall, 2013). This study is located in the latter stream of research to examine the impact of a field trip, purposely organized to disrupt students' preconceived notions of a professional and ethical accountant.

Field trips offer a distinctive form of experiential learning, in which students immerse themselves in a real-world experience, reflect on the experience and learn from the practical application of knowledge learned in the classroom (Higgins et al., 2012). Prior research underscores the myriad benefits derived from field trips, including: the attainment of learning outcomes associated advanced levels of knowledge (Xie,2004); enhancing students' comprehension of course content and concepts (Kolb & Kolb, 2005); exposure to multiple perspectives and novel ways of accessing content (Marcus, 2008); and the acquisition of new insights from a unique experience (Nadelson & Jordan, 2012). With few exceptions, there is a conspicuous void in the accounting literature, probing into the processes through which specialised field trips can enhance the ethical sensitivity of accounting students. Consequently, this study serves two interrelated objectives: firstly, to examine whether attendance at a court hearing to observe the proceedings of an accountant charged with fraud, can enhance the ethical sensitivity of accounting students in China; and secondly, to elucidate the reasons and mechanisms underlining

the field trip responsible for the enhancement in ethical sensitivity. Overall, this study aims to furnish empirical evidence validating the effectiveness of a specialized field trip in augmenting the ethical sensitivity of accounting students.

Field trips in accounting education typically involve excursions to specific locations such as corporate headquarters, factory tours, accounting firms or academic institutions providing face-to-face interactions with members of the business community, including executives representatives from the accounting profession, regulators, academic faculty, and standard setters, who provide knowledge on specific aspects of business and accounting (Webb et al., 2009; Fuadah & Dewi, 2017; Chmielewski-Raimondo et al., 2016; Mohammad, 2018). Trips to prison where accounting students met with white-collar offenders who were former accountants to learn firsthand of the consequences of economic crime, are considered special purpose field trips and are rare in accounting education (Castleberry, 2007; Dellaportas & Hassall, 2013). After such a visit, Dellaportas and Hassall (2013) found that students better understood the nature of professional conflicts faced by accountants and the factors contributing to fraudulent conduct. McPhail (2003) states that enhancing students' ethical sensitivity comes from immersing them in the experiences of others.<sup>1</sup> Both court hearings and prison visits offer such opportunities. This study attempts to understand the impact on accounting students' ethical sensitivity from attending a court hearing involving an accountant charged with fraud related offences. This field trip positioned accounting students to listen to the stories of the offender and that of the prosecution making the field trip a meaningful endeavour.

Data for this study was collected using the Multidimensional Ethics Scale (MES) test instrument, to make a quantitative assessment of changes in students' ethical sensitivity, combined

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<sup>1</sup>This study attempted to build on the work undertaken on prison visits but as visits to prison by students are not permitted in China, the principal investigator organized a field trip to attend a court hearing involving an accountant charged with fraud related offences.



with a self-designed survey to capture students' emotions and reflections. The findings from the MES reveal that participation in a court hearing significantly enhances students' ethical sensitivity, primarily evidenced by elevated scores in both ethical judgment and ethical intent. This augmentation in ethical judgment is attributed to the alteration of cognitive structures, which is facilitated by the distinct experiential learning opportunity provided by attending a court hearing. Conversely, the enhancement in ethical intent is associated with empathy, stemming from identity transference with the offender experienced by the students. Given that ethical judgment and intent are critical indicators of ethical sensitivity, their collective improvement contributes to a marked enhancement in overall ethical sensitivity. The study's findings demonstrate that purpose-driven field trips that incorporate the unique and emotional experiences of others can significantly enhance the ethical sensitivity of accounting students, further validating the effectiveness of purpose-driven field trips as a distinctive approach to learning and ethics education.

The remainder of the paper is organized as follows; Section two outlines the review of the literature and research hypotheses, while the third details the research methods. The findings from the MES and survey are articulated in sections four and five accordingly. The sixth section engages in a comprehensive discussion and the conclusion section culminates with reflections on the study's contributions and limitations.

## **3.2 Literature review and research hypotheses**

### **3.2.1 Ethical sensitivity**

Rest's (1986) model of ethical decision making, highlighted the significance of ethical sensitivity, contending that the absence of such, can hinder individuals from making sound ethical judgments. This viewpoint is reinforced by Fiolleau & Kaplan (2017) who similarly argue that students with heightened ethical sensitivity excel at navigating ethical dilemmas. In the process of delineating ethical sensitivity, scholars such as Martinov-Bennie & Mladenovic (2015) embarked on an exploration of its measurement dimensions, encompassing ethical judgment (the capacity to discern ethical events) and ethical intent (the ability to make subconscious anticipatory decisions about one's actions). Rest et al.(1999) posited that ethical judgment is concerned with whether students consider the impact and interests of third parties in making ethical decisions. Similarly, Weaver et al.(2008) emphasized the primacy of considering the repercussions on others in ethical judgment, underscoring the significance of "personal reflection" in the ethical decision-making process. Bérubé & Gendron (2023) synthesized the perspectives of Rest (1999) and Weaver et al.(2008), contending that ethical judgment predominantly encompasses two facets: external considerations concerning third parties and internal considerations concerning oneself. External considerations necessitate individuals to adopt the perspective of others, involving a shift in roles. Conversely, internal considerations entail an assessment of how ethical matters may reshape one's cognitive framework and perspective on the issue.

Ethical intent is perceived as a pivotal precursor to the implementation of ethical decisions, comprising a predictive judgment of one's ethical decision-making behaviour. This construct

is composed of two intertwining components: value identification and identity transference. Israeli (1988) asserted that students must identify important values by delving deep within their cognitive frameworks and ask themselves, how third parties with akin values would act in analogous ethical decision-making scenarios. In the context of identity transference, Reidenbach and Robin (1990) suggest that students while formulating ethical intent, should assume the role of the decision-maker in ethical practices. The alignment of values-based decisions with key agents deepens the congruence of values with those of others. The process of considering how others respond to similar situations, highlights the significance of not only showing concern for stakeholders and how they may be affected by ethical decisions but also the importance of considering the values expressed by others and the potentiality of identity transference. Consistent with the notion of identity transference, McPhail (2003) asserts that the most effective means of enhancing ethical and empathic sensitivity is to immerse oneself in the experiences of others.

### **3.2.2 Situated learning**

Situated learning is a novel form of experiential learning that stems from the environment in which the learning activities occur (Lave & Wenger, 1991). It offers students the opportunity to engage with real-world contexts, fostering a deeper understanding and practical application of knowledge learned in the classroom (Patel, 2018). The theory of situated learning places the process of knowledge production in the situated context and in the course of work practices rather than upon transmission of knowledge that occurs in a classroom setting. Situated learning is more than the mere transmission of information, instead entailing active participation in community practices to acquire concrete experiences in which values are shared and cognitive frameworks are developed (Lave & Wenger, 1991). Importantly, the social structuring features

of situated learning, emphasize active student engagement in the learning process, immersing students in authentic social contexts, interwoven with community practices to engage in complex tasks within a social community (Binti Pengiran & Besar, 2018; Shuell, 1986; Billett, 1996). This integration of practice and context affords students the opportunity to acquire cognitive shifts stemming from real-world experiences. Overall, situated learning provides students with rich experiences, engaging in practical processes, whilst fostering problem-solving skills. This, in turn, promotes the practical application of knowledge and the development of cognitive structures, contributing to the effectiveness and depth of learning.

Primary forms of situated learning include apprenticeships, internships, and field trips (Lave & Wenger, 1991; McLellan, 1996). Apprenticeships seamlessly blend practical work experience with formal education, requiring students to actively engage in community practices under expert guidance, thereby accumulating domain-specific knowledge through prolonged and continuous practice. In contrast, internships help learners rapidly acquire the general workplace skills necessary within short timeframes (Pernsteiner, 2015; Scicluna et al., 2014). Unlike apprenticeships, internships are often constrained by temporal and spatial limitations, limiting students' capacity to fully leverage from the experience. Krepel & DuVall (1981) define field trips as organized excursions that relocate students to environments with specific functional applications of the knowledge learned in the classroom. Johnson & Chandler (2009) describe field trips as enjoyable, real-life applications that provide a departure from the routine of the classroom. According to Lavie Alon & Tal (2015), field trips serve as examples of informal learning environments, offering students educational experiences beyond what can be offered in a conventional classroom setting. Field trips possess the characteristics of situated learning, as the learning occurs on-site rather than in traditional classroom settings. Unlike apprenticeships and internships, which involve contact with experts and skill development, field trips primarily

occur within limited time frames restricting the depth of students' involvement and thinking. Instead, field trips emphasize the application of abstract concepts acquired in the classroom to specific real-world contexts.

### **3.2.3 Hypothesis development**

Ethics education historically refers to the instruction of ethical principles and values within a conventional classroom setting (Lesandrini & Sikes, 2016). In this educational approach, students physically attend classes, actively participate in discussions and interactive activities, and acquire theoretical knowledge (Trobec & Starcic, 2015). Within this traditional framework, educators primarily convey concepts of ethical theories, ethical principles, and the process of ethical decision-making. Students engage in dialogue, study relevant text and materials, and complete assigned tasks and projects. However, research by Ricci and Markulis (1992) has shown that traditional ethics education, specifically classroom lectures, have limited impact on altering students' attitudes on ethical dilemmas. Otieno and Kumar (2015) similarly argue that traditional classroom ethics instruction inadequately prepares students to navigate the ethical challenges they may face in real-world work environments. McGinn (2003) has also observed that students struggle to apply the knowledge gained in ethics courses to practical workplace situations, with survey data revealing students perceived lack of preparedness for ethical decision-making. Quay (2003) suggests that classroom-based learning relying on guided experiences of real-world events can effectively transmit knowledge; however, experiences shared in this way forgo the opportunity for students to engage with authentic work settings. Cuffaro (1995) similarly suggest that the benefits of guided classroom experiences are limited because of the disconnect between the ethical reality of the workplace and the content of traditional ethics education. This body of evidence suggests that situated learning rather than

guided experiences, facilitates the translation of classroom knowledge into practical workplace competencies, thus bridging the gap between theoretical knowledge with practical application (Otieno & Kumar, 2015). However, research exploring the benefits of situated learning, rarely engages in understanding its impact on students' ethical sensitivity.

Three studies in the accounting education literature, examine field trips to prisons and the development of ethical awareness of business and accounting students by entering locations inaccessible to the public and listening to the stories of accountants who had fallen foul of the law (Castleberry, 2007; Dellaportas & Hassall, 2013; McPhail, 2003). This research suggests that trips to prison were emotionally engaging experiences creating opportunities for students to learn from the mistakes of others, in turn, enhancing their appreciation for the importance of accounting ethics and ethical awareness. The present study complements the work of these studies by exposing students to the stories of accountants involved in unlawful behaviour. Challenging the perception of economic crime (incorporating fraud, money laundering and market manipulation) as victimless, Castleberry (2007) describes economic crime as a 'horror story' because of the magnitude and severity of the consequences to its victims that occur from acts of deception. This study similarly depicts accountants in economic crime as characters in a self-inflicted horror story. By attending a courtroom hearing, students will be exposed to a real-life accounting 'horror story' potentially disrupting their stereotypical perceptions of an honest and diligent professional accountant. Students will learn of accountant's motivation for committing a crime and the consequences of unethical behaviour, in the expectation that students will avoid making mistakes in future similar ethical situations (Armstrong & Foley, 2003). This study will explore the impact of a field-based learning intervention on accounting students' ethical sensitivity and their awareness of the consequences of committing an economic crime from attending a court hearing deliberating on an accountant accused of accounting-related

fraud. The following hypothesis to this question are proposed:

**H1:** Attending a courtroom hearing deliberating on an accountant accused of fraud will significantly enhance students' ethical sensitivity.

### **3.3 Research Method**

#### **3.3.1 Sample selection**

Invitations to attend the field trip were issued to students enrolled in the third year of the accounting degree program at a university located in China. The invitation letter provided a succinct overview of the trip, elucidating its objectives and educational value. Ethical approval for the field trip was secured from the university's ethics committee, ensuring compliance with university ethical standards and guidelines. A total of 165 students expressed an interest to participate in the field trip and five students chose to withdraw midway through the program due to personal reasons. Given the limitation of the seating capacity of the courtroom, the number of students attending the field trip were capped at 100 student observers. To achieve a random selection of students to attend the field trip, the test group of 95 students were randomly selected from the group of 160 students using student numbers ending in 2, 4, 6, 7, 8, and 9. Correspondingly, 65 students with student numbers ending in 0, 1, 3, and 5 were designated to the control group. A list containing the names of the selected students was submitted to the court for an internal security check. On the day of the trial, each student was required to present valid identification at the entrance, where court staff verified their identity. Throughout the court attendance, students were instructed to turn off their mobile phones and were prohibited from recording any part of the proceedings. Students were expected to maintain stationary positions

throughout the hearing, refraining from any movement or in any other form of disruption.

### **3.3.2 Multidimensional ethics scale**

Scholarly research on ethics education employs various methods of data collection and analysis, including perception surveys, psychometric tests, and interviews (Gittings et al., 2020). This study relies on two methods of data collection previously employed in ethics education and experiential learning: the Multidimensional Ethics Scale (MES) developed by Reidenbach & Robin (1990) to assess students' ethical sensitivity, and a self-designed survey to capture students' emotions experienced during the field trip to help elucidate the findings of the MES. The MES is a widely recognized psychometric test designed to evaluate students' ethical sensitivity by delving beyond simply understanding 'what' a respondent considers ethical, to explore the underlying rationale behind their ethical beliefs — based on five scales corresponding with different moral theories: Justice scale, Relativist scale, Contractualism scale, Utilitarian scale, and Egoism scale.<sup>2</sup>The MES relies on case scenarios with descriptor questions utilizing Likert scale responses to measure the respondents' ethical sensitivity. The MES Likert scale measures two indicators, ethical judgment and ethical intent. An increase in the mean test score of ethical judgment and ethical intent suggests an elevation in students' ethical sensitivity. The eight-item MES (see 2.7 Appendix) has been validated in research and shown to be both reliable and valid in predicting the behavioral intentions of marketers, accountants, and managers (Tsalikis & LaTour, 1995; Boud et al., 1993; Cruz et al., 2000; Kujala, 2001). Since

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<sup>2</sup>The original MES has undergone four stages of distillation, reducing the original 33 descriptor items to eight items under three scales; the Justice scale, the Relativist scale, and the Contractualism scale. Cohen, Pant, and Sharp (1993) reduced the 33 items of the original MES instrument to 15 items and tested the reliability of this instrument on a sample of accounting faculty. Tsalikis & LaTour (1995) used the 20-item MES instrument to examine how business students reacted to six vignettes of dealings with bribery and extortion. Cruz et al. (2000) investigated the ethical sensitivity of professional tax practitioners with a 12-item instrument. Kujala et al. (2011) used the 17-item multidimensional scale to analyze Finnish managers' attitudes toward moral dilemmas. Although these empirical studies use different versions of the MES, all versions address the same five moral philosophies: moral equity, contractualism, relativism, utilitarianism, and egoism.



its development, different versions of multidimensional ethics scales have been used in several empirical studies in business research (Reidenbach & Robin, 1988; Tsalikis & LaTour, 1995; Boud et al., 1993; Cruz et al., 2000; Kujala, 2001).

The MES is comprised of three scenarios to measure ethical sensitivity. The Auto Scenario describes a situation where the automobile dealer does not provide the service within the warranty period of one year. The Sales Scenario describes a situation a young salesman exaggerates the value of the item or withholds relevant information concerning the product he is trying to sell. The Retail Scenario describes a situation in which a retailer increases the prices of all of his merchandise in a location where the citizens' primary source of income is welfare checks.

For each scenario, respondents read the background information describing the ethical dilemma and are then provided with an action statement of the behavior of the individual concerned (see 2.7 Appendix). Respondents are then required to rate several descriptor items on a seven-point scale anchored in a score of 1 for ethical and 7 for unethical. Students were also asked to complete one item of behavioral intention for all three ethical scenarios taking the role of the agent (decision maker) described in the scenario (Reidenbach & Robin, 1990).

### **3.3.3 Data collection and analysis**

The MES encompasses three distinct ethical scenarios in which students are required to indicate an appropriate ethical action whilst assuming the role of the critical agent, representing the decision maker in each scenario (Reidenbach & Robin, 1990). The MES was administered at two distinct points in time: one prior to attending the court hearing (pre-MES), and the second immediately after attending the court hearing (post-MES). The MES was also administered to

the test group students, composed of randomly selected accounting students who participated in the court hearing. Differences in test scores observed between the two time periods served as indicators of enhanced ethical sensitivity. A significant variance in test scores for both ethical judgment (EJ) and ethical intention (EI) between the two data collection time points imply an improvement in ethical sensitivity.

The MES was pilot-tested using a panel consisting of three senior professors and ten lecturers affiliated with a Chinese university. The educators specialized in teaching subjects related to ethics, law, and accounting. The feedback received from the pilot group prompted modifications to the MES in terms of language to ensure the cultural relevance of the MES for a sample of Chinese students.<sup>3</sup> The MES questionnaire comprised two main sections: Part A (demographic information) and Part B (MES scenarios). Part A gathered demographic data from respondents, including age, gender, work experience, and educational level. Participation in the study was entirely voluntary, and students retained the freedom to withdraw from the study at any point.

In this study, data analysis was conducted to evaluate changes in ethical sensitivity among students following the court hearing. The Multidimensional Ethics Scale (MES) was administered at two-time points—pre- and post-intervention—to facilitate this assessment. The collected data were analyzed using Repeated Measures ANOVA to examine within-subject effects, allowing for an in-depth understanding of how each student's ethical sensitivity evolved due to their participation in the court hearing.

The within-subjects analysis focused on measuring changes in ethical sensitivity for each participant from before to after the court hearing. By analyzing MES scores across the two

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<sup>3</sup>For example, in one scenario, the term "Welfare check" was replaced with "Consumption subsidy" to align more closely with terminology commonly used in China. Such changes aimed to prevent potential confusion among students due to unfamiliar terminology.

time points, it was possible to determine whether there was a significant improvement in ethical sensitivity as a result of the intervention of the court hearing. This approach effectively controlled for individual variability, offering a clearer depiction of the impact of the court hearing on ethical sensitivity at an individual level.

### **3.3.4 Qualitative survey**

In addition to the MES, this study utilized a qualitative survey with open-ended questions to capture students' views in the court hearing to explore the elements that potentially lead to changes in ethical judgment and ethical intention. The survey was structured into three sections, encompassing a total of four questions (see Table 3.1). The first question is crafted to capture students' emotional responses and initial impressions of attending the courtroom trial and engaging in the story of an accountant charged with fraud. The second question is designed to elucidate how the courtroom experience shapes or reshapes students' perspectives on ethical judgment and the third question delves more deeply into students' personal decision-making processes. The fourth question evaluates students' overall satisfaction facilitating an appraisal of whether the courtroom experience aligns with anticipated educational objectives. Overall, the survey assesses how the courtroom experience influenced student's ethical decision-making, contributing to an understanding of the lessons derived from students' observed experience and their implications for future conduct.

The qualitative survey was administered immediately following the conclusion of the field trip to enhance the reliability and trustworthiness of the collected data. This timing ensures that students' memories of the experience were fresh, minimizing the risk of overlooking or omitting critical information. The analysis of the responses to the survey was carried out using

NVivo software. The coding process was methodically structured into two distinct levels. In the initial level, keywords were identified from the subject denoted in the survey questions, serving as the foundation nodes during the coding phase. The second level of coding refined these initial codes through a combination of automated and manual coding techniques. This categorization facilitated the grouping of data into higher-level nodes that more accurately represent the underlying thematic structures of the responses. From this analysis, three major themes emerged, each firmly rooted in the first three questions of the questionnaire. The theme labelled ‘attitude shift’ was predominantly associated with question one, emphasizing participants’ reflective observations. The second theme, ‘empathy emotion’ was primarily linked to question two, delving into the process and reasons behind participants’ shifts in attitude towards the defendant. The third theme ‘decision-making’ was related to question three, highlighting participants’ decision-making processes when confronted with similar ethical dilemmas. Responses to the fourth question helped elucidate and give context to the issues raised in the first three questions. Multi-level coding enabled a nuanced interpretation of the intricate interplay between learners’ emotional stimuli, attitude changes, ethical judgments, and ethical intentions.

Table 3.1: Questions underlying data collection and analysis

<b>Section</b>	<b>Survey Questions</b>
Exploration of Perception and Emotion	1. Please provide a comprehensive description of your observations in the courtroom and elucidate what aspects had the most profound impact on you. 2. How has your attitude towards the defendant evolved post the courtroom trial, and has this transformation affected your ethical judgment?
Analysis of Cognition and Decision-Making	3. When confronted with analogous scenarios, what decisions would you make, and what factors influence your decision-making process?
Satisfaction Assessment	4. How satisfied are you, overall, with your participation in the court hearing?

## **3.4 MES Findings**

### **3.4.1 The case facts**

The hearing proceeded in several stages. In the initial stage, the presiding judge provided a summary of the case facts established during a preliminary investigation and outlined the disputed issues between the prosecution and the defence attorneys. The next stage proceeded to the hearing, during which the plaintiff presented evidence, including written documents, physical exhibits, and electronic data (such as bank transfer records). Three witnesses for plaintiff appeared in court and were questioned by the judge. Given the overwhelming evidence and the defendant's acknowledgment of the accountant's criminal actions, the customary debate on guilt or innocence was replaced by statements from the plaintiff and the defendant. Ultimately, after considering the arguments of both parties, the presiding judge declared the conclusion of the trial with the sentence announced at a future date. In describing the case below, pseudonyms are used to protect the identity of the key actors.

From January 2020 to September 2021, the defendant Anna as the accountant at Company A, exploited her position and weaknesses in internal controls to illicitly divert 1.28 million yuan (circa USD \$200,000) from her employing company in collaboration with David, a salesman at the same company. Anna is a Certified Public Accountant and her role in Company A primarily involved handling delivery notes and maintaining related accounting records. Her typical workflow included verifying payment screenshots sent from clients and purchase orders submitted by David. Anna would then generate a delivery notice for the warehouse to fulfil the order. After the goods were delivered, relevant records were forwarded to Anna and archived for accounting purposes. In the accounting ruse, David deceived customers into transferring

payments to his personal bank account and the company bank account and informed Anna to prepare delivery notes, facilitating the release of goods from the warehouse. After each transaction, Anna destroyed the corresponding delivery notes to conceal the sales and delivery information from the company's accounting records. Anna and David continued this illegal scheme, collectively receiving 1.28m yuan, with Anna's share exceeding 420,000 yuan (circa USD \$65,000). One customer, who had paid for an order but had not received the goods, alerted the company's management, initiating an internal investigation. Upon suspicion of fraud, the police were called in, and the fraud was exposed. David and Anna were asked to reimburse Company A the defrauded amounts. Having failed to do so, the company filed a lawsuit against Anna and David.

This case highlights two very different motivations behind the illegal activity. Anna, a single mother acting out of desperation for her child's wellbeing, embezzled money to pay for her son's medical treatment suffering from a chronic illness. Divorced from her husband and faced with mounting debt, the cost of medication and treatment for her son was beyond the capacity of her regular salary, causing her to succumb to the temptations espoused by her accomplice in defrauding her employer of company funds. On the other hand, David was motivated by greed and used the money he illegally obtained for personal luxuries and entertainment. This difference shows a clear divide in Anna and David's ethical values, adding to the complexity of the case and the ability to judge their actions and intentions in these illegal activities.

The judge determined that Anna, in collaboration with David, had exploited her position as a professional accountant to defraud the company of a substantial sum of money, constituting a crime of embezzlement as a joint offense. Due to Anna's voluntary surrender, truthful confession, and guilty plea, she received a mitigated sentence:

1. Anna was sentenced to two years and ten months of fixed-term imprisonment and fined 80,000 yuan (circa USD\$12,300).

2. Anna and David, were jointly ordered to reimburse Company A of 1,280,000 yuan (USD197,000).

3. David as the mastermind of the fraud, was sentenced to five years in prison and a fine of 100,000 yuan (circa USD\$23100).

### **3.4.2 Sample description**

The demographic characteristics of the total sample are displayed in Table 3.2. In terms of gender distribution, 33% of the respondents were male, and 67% were female. The age of the respondents ranged from 18 to 22 years, with an average age of 21.6 years. Regarding educational background, 71% of the sample had completed their high school education before enrolling in the current accounting degree program, while 29% had completed their junior college education. Regarding academic majors, 49% specialized in financial accounting, and 51% in auditing. Of the total sample, 85 students (52% ) possessed prior accounting-related work experience or internship experience. Among these, 78 students claimed three months of work experience, six students had 3-6 months of experience, and only one student had more than one year of work experience. Regarding job responsibilities related to their work experience, 55% were engaged in an intern position, 25% in a cashier position, 13% in an accounting assistant position, and 5% in a bookkeeping position.

The test group described in the table consists of 95 participants, with a gender distribution of 67% female and 33% male. The majority of participants are aged 20-21, comprising 91% of the test group, while 2% are aged 18-19, and 7% are 22 or older. In terms of education level, 69% of

the test group have completed high school, and 31% have a junior college education. Regarding their academic major, 48% are majoring in financial accounting, and 52% are majoring in auditing. For accounting experience, 47% of the test group students have no related experience, while 53% have related experience. When looking at work tenure, 90% of participants have less than 3 months of work experience, while 8% have 3-6 months of experience, and one participant has over 1 year of work tenure. Lastly, job responsibilities vary among the test group, with 14% working as accounting assistants, 28% as cashiers, 8% in bookkeeping, and 50% as interns.

Table 3.2: Sample description

<b>Variable</b>	<b>Categories or Range</b>	<b>Total Sample N=165</b>	<b>Test Group N=95</b>
Gender	Female	110 (67%)	64 (67%)
	Male	55 (33%)	31 (33%)
Age	18-19	3 (2%)	2 (2%)
	20-21	153 (93%)	86 (91%)
	22 or older	9 (5%)	7 (7%)
Education level	High School	117 (71%)	66 (69%)
	Junior college	48 (29%)	29 (31%)
Academic major	Financial accounting	81 (49%)	46 (48%)
	Auditing	84 (51%)	49 (52%)
Acct. Experience	No related experience	80 (48%)	45 (47%)
	Have related experience	85 (52%)	50 (53%)
Work tenure	<3 months	78 (92%)	45 (90%)
	3-6 months	6 (7%)	4 (8%)
	>1 year	1 (1%)	1 (2%)
Job responsibility	Accounting Assistant	13 (15%)	7 (14%)
	Cashier	21 (25%)	14 (28%)
	Bookkeeping	4 (5%)	4 (8%)
	Intern	47 (55%)	25 (50%)

*Note:* Five students withdrew from the test program due to personal reasons, so the test group and control group will be reallocated among 160 people instead of 165. Considering that the first five students only accounted for 3% of the total number, the overall description results would not be affected. Therefore, no analysis will be made here.



### **3.4.3 Reliability and validity tests**

The evaluation of the construct validity and reliability of the MES was conducted through the application of Principal Components Analysis (PCA) with Varimax rotation. We opted to retain the factors with Eigenvalues greater than 1.0, setting a high item correlation threshold at 0.50. These procedures were executed distinctly for each scenario, with the initial data collection occurring at the onset of the semester during the preliminary deployment of the MES. The factor analysis began with an examination of three scenarios, aiming to discern common factors that elucidate the principal structure of the data, which comprised eight items. Prior to the factor analysis, Bartlett's Test of Sphericity was employed to evaluate the significance of all variables (Sig.) alongside the Kaiser-Meyer-Olkin (KMO) measure. The resulting KMO values were 0.829 for Scenario 1, 0.781 for Scenario 2, and 0.687 for Scenario 3. Each surpassed the critical threshold of 0.6, thus confirming the appropriateness for factor analysis.

Subsequent analysis focused on ascertaining the eigenvalues and the contribution of the percentage of variance for each factor. Echoing the findings of Reidenbach and Robin (1990), the study reaffirmed a three-factor structure through principal component analysis with Varimax rotation. Table 3.3 delineates the dispersion of variance, with the three factors clarifying 75.546% in Scenario 1 (Auto Scenario), 79.90% in Scenario 2 (Sales Scenario), and 78.483% in Scenario 3 (Retail Scenario). These dimensions, emerging from the exploratory factor structure of the MES, were categorized as follows: Factor 1 (Justice Scale), characterized by significant loadings on "Fair" and "Justice"; Factor 2 (Relativism Scale), marked by high loadings on items such as "Acceptable to my family," "Morally right," "Traditionally acceptable," and "Culturally acceptable"; and Factor 3 (Contractualism Scale), distinguished by pronounced loadings for "Does not violate unwritten contract" and "Does not violate unspoken promise."

Table 3.3: Factor structure of the three ethics scenarios (N=165)

Variables	Factor1-Just			Factor2-Relativism			Factor3-Contractualism		
	A	S	R	A	S	R	A	S	R
Unfair/Fair	0.879	0.89	0.944	0.247	0.138	0.148	0.206	0.221	0.158
Unjust/Just	0.831	0.898	0.942	0.246	0.18	0.189	0.319	0.148	0.116
Morally wrong/right	0.063	0.182	0.304	0.728	0.633	0.401	0.307	0.403	0.290
Fam Acc / Fam Unacc	0.534	0.791	0.565	0.635	0.375	0.576	0.027	0.112	0.107
Traditionally unacceptable/acceptable	0.264	0.131	0.11	0.791	0.847	0.885	0.003	0.271	0.116
Culturally unacceptable/acceptable	0.215	0.442	0.161	0.685	0.754	0.864	0.278	0.017	0.103
Viol. / Non-viol. unspoken promise	0.104	0.203	0.145	0.358	0.192	0.152	0.835	0.895	0.929
Viol. / Non-viol. unwritten contract	0.403	0.128	0.112	0.024	0.185	0.115	0.794	0.89	0.937

**Note:** % of variance explained by three-factor structure:

R = Retail scenario = 78.483 %

S = Sales scenario = 79.90 %

A = Auto scenario = 75.546%

To evaluate the internal consistency of the scale, Cronbach's alpha was utilized to measure the uniformity of the item scores. The coefficients obtained were 0.857 for the Scenario 1, 0.863 for the Scenario 2, and 0.829 for the Scenario 3. Each of these figures exceeds the generally accepted benchmark of 0.7, indicating a robust reliability for the scale. For convergent and discriminant validity, a Multitrait-Multimethod (MTMM) matrix analysis was applied to the three dimensions extracted from the scenarios' assessments. The MTMM analysis, guided by Churchill's (1979) criteria for idealized judgment, confirmed strong convergent and discriminant validity for the dimensions. As depicted in the MTMM matrix (see Table 3.4), the scale demonstrated commendable discriminant validity. This was evidenced by the significantly non-zero correlation coefficients on the validity diagonal, ensuring discriminant validity. Moreover, high correlation coefficients for the same trait measured across different methods were observed, establishing convergent validity. Conversely, correlations between distinct traits measured by disparate methods were found to be generally low, further affirming the discriminant validity of the scale. In summary, the MES scale demonstrates strong validity and reliability among the

sample, based on data collected during the initial MES test. Consequently, subsequent MES tests and further data analysis can be confidently pursued.

Table 3.4: Multitrait-multimethod matrix

	<b>RD1</b>	<b>RD2</b>	<b>RD3</b>	<b>SD1</b>	<b>SD2</b>	<b>SD3</b>	<b>AD1</b>	<b>AD2</b>	<b>AD3</b>
<b>Retail scenario</b>									
RD1	.970**								
RD2	.665**	.648**							
RD3	.316*	.429**	.917**						
<b>Sales scenario</b>									
SD1	.143	.161	.189	.894**					
SD2	.271*	.499**	.108	.804**					
SD3	.162	.233*	.533**	.402**	.524**	.877**			
<b>Auto scenario</b>									
AD1	.140	.064	.152	.157	.11	.196*	.901**		
AD2	.081	.353**	.158	.047	.240**	.257**	.709**	.686**	
AD3	.050	.104	.422**	.026	.309**	.202**	.659**	.621**	.762**

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

RD-Retail scenario dimensions

SD-Sales scenario dimensions

AD-Auto scenario dimensions

### 3.4.4 Descriptive analyses

The intra-group effect analysis was conducted to examine the presence of any differences in EJ and EI before and after the court hearing. Acknowledging the potential confounding factors that may influence the dependent variables, the analysis also considers variations in EJ and EI related to demographic variables. The research design categorized the sample into two distinct groups. The first categorization was determined by evaluating three critical dimensions: gender, work experience, and education. This approach aimed to assess the influence of these socio-demographic factors on the study's outcomes. The second classification was established according to the participants' academic major, serving as the independent variable in the study. This division was predicated on the hypothesis that academic specialization might significantly impact the variables under investigation, providing a nuanced understanding of the subject

matter (Shin & Zhou 2007; Pitt et al.,2017). The independent sample T-test was employed to assess the differences between the ratings for EJ and EI serving as the dependent variables. The mean EJ represents a composite score, calculated as the average score across three scenarios. The anchors for EJ items ranged from 1, indicating "ethical," to 7, indicating "unethical." The midpoint is 4. The data in Table 3.5 shows that the mean values fall within the range of 3.95 to 4.74, suggesting that most students perceive the decision-maker's behavior in the three scenarios as unethical.

Table 3.5: Group statistics of ethics judgment & ethical intention

Variable	Categories	N	Mean	Std Dev	T	p-value
<b>Gender</b>						
EJ-01	Female	108	4.68	0.69	0.096	0.924
	Male	52	4.67	0.94		
EI-01	Female	108	4.06	1.10	0.090	0.928
	Male	52	4.04	1.18		
<b>Work experiences</b>						
EJ-01	No Work EXP	77	4.61	0.69	-1.102	0.272
	Work EXP	83	4.74	0.78		
EI-01	No Work EXP	77	4.02	1.14	-0.307	0.759
	Work EXP	83	4.07	1.11		
<b>Education Level</b>						
EJ-01	Junior college	47	4.64	0.78	-0.402	0.688
	Undergraduate	113	4.69	0.72		
EI-01	Junior college	47	4.18	1.21	0.926	0.356
	Undergraduate	113	4.00	1.08		
<b>Academic Major</b>						
EJ-01	Auditing	81	4.62	0.71	-0.964	0.336
	Financial Accounting	79	4.73	0.77		
EI-01	Auditing	81	3.95	1.11	-1.185	0.238
	Financial Accounting	79	4.16	1.12		

\*\* Correlation is significant at the 0.01 level (2-tailed).

\* Correlation is significant at the 0.05 level (2-tailed).

The results indicate that the differences in mean values between the two groups for EJ and EI were not significantly different. These findings suggest that gender, education level, working experiences, and academic major do not significantly impact EJ and EI. This outcome suggests

that any difference in test scores can be attributed to the experiment of the court hearing, more than the differences in demographic characteristics.

### 3.4.5 Hypothesis testing

The analysis of the data using repeated measures ANOVA, specifically examines both EJ and EI to draw inferences on the patterns related to the effects within and between subjects (see Table 3.6).

Table 3.6: Repeated measure ANOVA result

Measurement	Times	Mean	SD	F-Value	p-Value	$\eta^2$
EJ	pre_MES	4.72	0.68	22.3871	<0.0001	0.192
	post_MES	5.06	0.85			
EI	pre_MES	4.11	1.08	15.176	<0.0001	0.139
	post_MES	4.48	1.24			

A significant temporal effect was detected in both EJ and EI scores among students in the test group, indicating measurable changes over time. For EJ, there was a statistically significant increase in scores, with the average EJ score rising from 4.72 before the intervention to 5.06 afterward. This suggests that attending the court hearing positively influenced EJ scores over the measured time frame. Similarly, EI scores followed an upward trajectory, with the average score increasing from 4.11 to 4.48, further indicating a positive impact from the intervention. The effect sizes ( $\eta^2$ ) for both EJ and EI scores were significant, registering values of 0.192 and 0.139, respectively. These results highlight the statistical significance of the observed improvements in students' ethical sensitivity within the applied context of a field trip.

In summary, the analysis reveals a notable enhancement in the ethical sensitivity of the test group. Specifically, the significant increases in both EJ and EI scores—coupled with substantial effect sizes—provide robust support for Hypothesis 1 (H1). These findings suggest

that the observed improvements in ethical sensitivity among accounting students can be directly attributed to the experience of attending a court hearing, consistent with our hypothesis.

## **3.5 Survey Findings**

To protect participants' privacy, only the last four digits of their student ID numbers were used to represent their identities. This method ensured that individual students could not be directly identified in the research data while still allowing for systematic coding of each participant. Table 3.7 provides the interviewee codes and presents a summary of participant responses by theme.

### **3.5.1 Theme One: students' shifts in attitudes towards the defendant**

The results of the MES suggest an elevation in students' ethical sensitivity from attending a courtroom hearing involving an accountant pleading guilty to a crime of fraud. Students' qualitative responses in the survey helped identify the factors contributing to the enhancement in ethical sensitivity resulting from attending the court hearing. The results of this survey point to a noticeable shift in the accounting students' attitude towards the defendant, a change that was most frequently mentioned in the survey. Prior to attending the court hearing, students' impressions were shaped by preconceived notions of the defendant based on their understanding of the facts of the case. Students initially viewed Anna as selfish, greedy, and unethical. As one student put it:

*"My first impression of her was not good. I saw her as someone who abused her power, acted recklessly, and disregarded the law. She violated the fundamental*

Table 3.7: Summary of Participant Responses by Theme

Participant ID	Gender	Response Theme	Illustrative Quotation
#0539	Male	Shift in Attitudes	"My first impression of her was not good. I saw her as someone who abused her power, acted recklessly, and disregarded the law."
#0742	Female	Shift in Attitudes	"She lacks professional ethics and has weak legal awareness. She is like a thief."
#0527	Female	Shift in Attitudes	"The challenges of divorce and raising a sick child alone, combined with economic and psychological pressures, led to overwhelming stress, ultimately driving her to transgress."
#0524	Female	Shift in Attitudes	"From a female perspective, I can relate to her struggles and understand the motives behind her actions."
#1022	Female	Empathy	"If I were in Anna's shoes, my foremost concern would be my child's well-being."
#0806	Female	Empathy	"I believe the child is the most unfortunate individual in this situation."
#0534	Female	Empathy	"It's like standing on the edge of a cliff, with reason pulling her toward the sunlit side on the other end of the cliff, while emotions compelled her towards the darkness."
#7522	Female	Empathy	"Anna's parents are the real victims here... they've got to deal with all those weird stares and judgments from people around them."
#1129	Female	Ethical Decision	"I will try to dissuade the individual from pursuing the criminal scheme."
#0538	Male	Ethical Decision	"There are legal methods to address [challenges]. Resorting to high-risk behavior jeopardizes one's life and career."
#0952	Male	Ethical Decision	"If I were Anna, the first person I would think of seeking help from would be my family."
#1087	Male	Ethical Decision	"Every action has its consequences, and as accountants, we face daily temptations involving money."
#0536	Female	Ethical Decision	"It's like playing hide and seek; you may think you've hidden well, but eventually, you will be found."

*professional ethics expected of a financial officer." (#0539, Male).*

This view was further reinforced, as students received the judge's remarks and witness testimonies, which portrayed Anna as avaricious and morally objectionable:

*"She lacks professional ethics and has weak legal awareness. She failed to correctly understand the severity of her actions. She is like a thief." (#0742, Female).*

Yet, students' impressions of Anna shifted after seeing her in court and hearing her personal horror story. Students struggled to reconcile their preconceived notion of a fraudulent accountant with Anna's ordinary and unremarkable appearance, being no different from people they encounter in everyday life. This cognitive tension persisted and intensified after hearing Anna's statements and the statement of Anna's ex-husband as a witness to the proceedings. When Anna revealed her motivation for illicitly obtaining money to pay for her son's medical treatment, feelings of empathy towards Anna emerged. Students sympathized with Anna's plight, especially when they believed her actions stemmed not from selfish desires but from a mother's love for her child:

*"I sense that Anna was compelled by her circumstances. The challenges of divorce and raising a sick child alone, combined with economic and psychological pressures, led to overwhelming stress, ultimately driving her to transgress." (#0527, Female).*

This shift in perceptions of Anna was more pronounced among female students, highlighting a gender-based sense of empathetic understanding:

*"I empathize more with her. From a female perspective, I can relate to her struggles and understand the motives behind her actions." (#0524, Female).*

The data suggests that students' attitudes toward Anna evolved from an initial assessment of blame based on the rudimentary case summary to a deeper analysis of the underlying causes



behind the defendant's wrongful actions. Students came to view David, rather than Anna, as the main culprit of the fraud, with Anna acting as an accomplice due to her personal circumstances, specifically her need to help her child with his illness. To the extent that ethical sensitivity reflects one's capacity to empathize with another, this change in attitude toward Anna appears significant to the development of ethical sensitivity. Given Anna's circumstances, a considerable number of students opined that the court should contemplate a reduction in her sentence. This viewpoint was validated, in part, by the court's verdict, where David, as the main instigator of the fraud, received a harsher penalty compared to Anna.

### **3.5.2 Theme Two: empathy arising from identity transference**

Building on the discussion above in which the students emphasized Anna's plight to commit fraud, a recurring theme in the data was the emotion students felt regarding the suffering endured by Anna and her family. In discussing their emotions, many students placed themselves in Anna's shoes and imagined the difficulties they and their families would face if they were in Anna's position. For example, one student imagined Anna's suffering and sense of helplessness: *"Locked away in prison, she must have yearned for the days when she could spend every moment with her children."* (#0536, Male). Students empathized with the challenges Anna faced with her chronically sick child, envisioning the emotional turmoil of the child growing up without his mother. The concerns expressed by students emanated from Anna's son and his plight in the face of his mother's pending incarceration.

*"If I were in Anna's shoes, my foremost concern would be my child's well-being. He is still battling illness, requiring medical procedures with significant expenses. If my misconduct were to force me to be separated from him, I would feel an immense*

*sense of regret for my children." (#1022, Female).*

Approximately 50% of the student responses expressed concern for Anna's son growing up in a dysfunctional marriage and an uncertain future with Anna's incarceration. The problems are compounded when Anna is seen as the primary income earner in the family.

*"I believe the child is the most unfortunate individual in this situation. He had already experienced the challenges of his parents' divorce and an unstable family environment. Now, on top of all that, he is battling illness and unable to be with his mother. Furthermore, the family's financial stability has been jeopardized. The child's medical expenses, basic necessities, and transportation are all in question. This sense of hopelessness is truly heart-wrenching." (#0806, Female).*

From an emotional and imaginary standpoint, students envisaged how the son may harbor guilt for being a burden on his mother and the family's overwhelming debt. Others discussed how Anna must have endured immense pressure and as a mother loved her children deeply. Students delved into Anna's aspirations and disappointments—her hopes for successful treatment for her child and the crushing disappointment when her actions were exposed:

*"It's like standing on the edge of a cliff, with reason pulling her toward the sunlit side on the other end of the cliff, while emotions compelled her towards the darkness. Otherwise, her son wouldn't have received the necessary medical care. But when she turned around, she realized that the path to the sun was obscured by darkness." (#0534, Female).*

Students also acknowledged the impact on Anna's family who not only were expected to look after Anna's son from her pending incarceration but also became collateral victims

facing accusations, and insinuations of complicity with Anna's fraudulent behavior. They were burdened not only with the responsibility of caring for Anna's son as the primary caregiver but also with the financial strains caused by her choices. Anna's behavior had far-reaching consequences, affecting not only her own life but also deeply impacting her family.

*"I think Anna's parents are the real victims here. Because she's divorced, right? So, naturally, the whole responsibility of looking after her sick kids just lands straight on her parents' shoulders. And on top of all that, they've got to deal with all those weird stares and judgments from people around them." (7522# Female).*

### **3.5.3 Theme Three: decision-Making in identical scenarios**

The third theme to emerge from the survey data pertains to students' ethical decision-making, specifically the decisions they would make if they faced a scenario similar to the one Anna faced. This includes the resources students might turn to for assistance. The survey data revealed the details students considered when formulating ethical decisions in the context of the court hearing, as well as the influence of these details on their ultimate ethical intentions. Primarily, students rejected any involvement in illegal activities, linked to the consequences of being caught for similar behavior. This mindset stems from the notion of role transference, as students imagined themselves in Anna's position and her role in the fraud. When placed in Anna's position, students shared their intention to inform David of the potential consequences of engaging in unlawful behavior and to persuade him to abandon such plans by emphasizing the risk of imprisonment. For example, one student stated: *"I will try to dissuade the individual from pursuing the criminal scheme. If the salesperson persists, I will closely monitor their subsequent actions."* (#1129, Female). Overall, students strongly emphasized their refusal to resort to illegal

means to resolve personal or professional challenges. They stressed the importance of pursuing other avenues to address grievances or life difficulties, noting that engaging in risky behaviors is unnecessary and potentially life-ruining.

*"Regardless of any grievances or life challenges that may seem insurmountable, there are legal methods to address them. Resorting to such high-risk behavior is unnecessary and will ultimately jeopardize one's life and career." (#0538, Male).*

Students also contemplated whom they would turn to for help if confronted with an ethical dilemma. Some students expressed their commitment to reporting such issues to their workplace superiors to prevent them from making grave mistakes that could result in irreparable damage to the company: *"I will inquire if my colleague is facing financial difficulties and requires assistance. If that is the case, I will not hesitate to offer my support."* (#0536, Female). Other students expressed their intention to rely on personal resources, such as friends and family:

*"If I were Anna, the first person I would think of seeking help from would be my family. I believe they will provide me with selfless help, and at the same time, I will actively confess all the details to my immediate supervisor. I believe that as an adult, I need to take responsibility for my words and actions."* (#0952. Male).

What is critically important in this study, is the students' claim that if they were faced with a serious ethical dilemma in their careers, they would immediately recall the experience of attending the court hearing and Anna's story, acting as a deterrent from engaging in inappropriate or unethical behavior. As one student stated:

*"Every action has its consequences, and as accountants, we face daily temptations involving money. Especially when greed takes over, we should reflect on the*

*potential consequences of yielding to it. The thought of facing the same fate as Anna, standing in the defendant's dock, dealing with a shattered family, and enduring imprisonment naturally curbs any inclinations towards greed." (#1087, Male).*

Students' refusal to participate in unlawful activity was regularly linked to the consequences of detection, serving as a warning to students of the punishment that they may receive for partaking in illegal behavior. The implications of incarceration appeared to have left a lasting impression on students' memories. Students firmly believed that even if illegal actions brought short-term benefits, the fraud would eventually be exposed inducing a legal response that is to be avoided at all costs:

*"Although engaging in illegal activities may seem to bring us good fortune at first, appearing smooth and as if we've found a shortcut, it's important to realize that such 'luck' will not last. It's like playing hide and seek; you may think you've hidden well, but eventually, you will be found. Once exposed, we will face legal sanctions, and by then, the loss will far outweigh any initial gains." (#0536, Female).*

### **3.6 Discussion**

The results of the MES report a significant increase in test scores, providing evidence that a visit to court to observe the proceedings of an accountant charged with fraud, enhances the ethical sensitivity of accounting students. The test results of the MES and its underlying components, EJ and EI, affirm an enhancement in students' problem-solving ability, namely the capacity to recognize ethical dilemmas and make ethical decisions, reflected in the test scores

of EJ and EI. The results of this study complement the work undertaken on prison visits to ascertain the impact on ethical awareness and professional responsibilities (Castleberry, 2007; Dellaportas & Hassall, 2013; McPhail, 2003). Whilst the location of the field trip differs from prisons, both settings involve placing students in an environment rarely accessed by accounting students within their education. In addition to the MES, this study employed a qualitative survey to help identify the reasons behind the enhancement of students' ethical sensitivity. The survey results reveal that the field trip engaged students emotionally in Anna's plight placing the spotlight on Anna's motivation for committing a crime that appeared to be altruistic and not selfish. Combined, the results of the study point to an improvement in students' ethical sensitivity primarily stemming primarily from two factors: a change in students' thinking, and their capacity to engage in the plight of others.

Firstly, the enhancement in ethical sensitivity appeared to stem from a change in students' cognitive structures brought about by the unique experiential exposure. As indicated by Webb et al.(2009), a unique experience in the field offers students an opportunity that cannot be paralleled within the classroom setting. The court hearing undoubtedly provided accounting students with an opportunity to observe proceedings and the offender closely, but it was the plight of the offender that actively immersed students in the setting that engaged them in active contemplation. More specifically, attending the court hearing enabled students to think like professionals, akin to how the judge deliberated on their verdict. Throughout the courtroom proceedings, the students critically evaluated the ethics of Anna's conduct as a professional accountant, thus embodying a transformation from being behavioral learners to becoming behavioral professionals (Streule & Craig, 2016). In listening to the defendant's case statement, students realized the importance of professional responsibility and the need to care about organizational ethics (Nielsen, 1998).

Building on this transformation, the court hearing, similar to the prison visit explored by Dellaportas & Hassall (2013), provided students with a unique first-hand perspective, further deepening their understanding of the ethical and legal challenges faced by professionals. Immersed in this real-world context, students gained valuable insights by directly listening to the stories of offenders, allowing them to comprehend the consequences of unethical behavior and the factors that lead to such decisions. Whether in a courtroom or a prison, students are placed in settings where they can reflect on these authentic cases, reinforcing the importance of adhering to ethical standards and encouraging themselves to avoid making similar judgments when encountering comparable situations, ultimately enhancing their ethical sensitivity.

The second factor contributing to students' ethical sensitivity is their ability to empathize with the experiences of others. Empathizing in the plight of others stands as a pivotal goal within ethics education, given its integral role in developing ethical sensitivity and intention (McPhail, 2001). By placing themselves in Anna's shoes and the predicament she faced in caring for her family, students came to understand her desperation becoming a key motivation for her behavior and regret in the prospect of a prison sentence. Referred to as role transference, students expressed empathy when they considered the consequences to Anna's family and her son in particular. This role transference also fostered students' capacity to serve as a warning mechanism for future behavioral choices. Students claimed that they could rapidly evoke the emotions associated with the field trip, subsequently influencing their ethical intent. This finding not only corroborates McPhail (2003) who empathized with the importance of perspective-taking in the development of ethical sensitivity but also addresses the unresolved questions in the research of Dellaportas & Hassall (2013) on identifying the factors that link to ethical sensitivity. As Bérubé and Gendron (2023) have pointed out, when students establish ethical intent, they engage in both external considerations (positioning oneself in the experience of

others) and internal considerations (how ethical situations reshape one's cognitive framework). In this study, role transference and the empathy developed for Anna were built upon a foundation of internal and external considerations.

### **3.7 Conclusion**

This study discusses the transformative impact of attending a court hearing on accounting students' ethical sensitivity, underlining the contributions of situated learning. The findings validate the work of Dellaportas and Hassall (2013) regarding the effect of a special field trip on the ethical sensitivity of accounting students. By immersing students in the unique social context of a courtroom, the research showcases not only the shift in ethical thinking but also the reasons behind this transformation. The study also utilizes a self-designed survey to delve into the cognitive and empathic processes that drive these changes, highlighting how the cultivation of empathy enhances ethical sensitivity. The survey results reveal that students engaged in a dual learning process: they not only extracted lessons from the case study itself but also delved into understanding the profound impacts of unethical behavior on the individuals involved and the hardships faced by Anna and her family. This empathy stems from a synthesis of value identification and identity transference, which had a profound influence on students' ethical decision-making strategy. This shift not only deepens students' understanding of ethical dilemmas and decision-making but also facilitates their capacity to think like professionals. In sum, the study underscores the value of experiential learning within a real-world setting, offering valuable insights into the development of ethical sensitivity among accounting students.

The findings of this study demonstrate a significant increase in MES test scores for accounting students who participated in the special field trip, indicating that this form of experiential



learning enhances accounting students' ethical sensitivity. This research builds upon prior studies investigating the impact of special field trips on students' ethical sensitivity, including Castleberry (2007) and Dellaportas & Hassall (2013), and extends the literature by providing empirical support for experiential learning as a valuable educational approach. By diversifying the format of experiential learning, it delves into the relationship between experiential learning and accounting ethics education beyond the traditional classroom setting. This study challenges the conventional notion that ethics education should be confined to the classroom and explores methods to extend ethics education beyond these boundaries. It provides a practical foundation for conducting ethics education outside the classroom by investigating the influence of this unique form of ethical intervention on ethical sensitivity. The findings highlight the advantages of incorporating experiential learning elements in the accounting curricula, such as court hearings, which can bridge the gap between theoretical ethical principles and their application in professional practice. Moreover, this research further substantiates McPhail's (2003) assertion that the most effective way to cultivate ethical sensitivity is through immersion in the experiences of others.

The courtroom setting redirected the focus of students' learning from classroom-based interactions to interactions with individuals within a specific social context, including judges, lawyers, and offenders. The role of the student transitioned from being mere students to active observers in the court proceedings. Within this social structure, students were no longer passive recipients of knowledge from their interactions with teachers; instead, they became emotionally engaged in the entire activity. This departure from traditional classroom teaching and passive knowledge absorption empowered every student to comprehend the trial process, closely observe the defendants, and assimilate the lawyer's defense and judge's actions. This active participation necessitates attentive listening and comprehension, requiring students to

establish a foundational understanding of the case, deepened through the defendant's statements, the lawyer's defense, and the application of their professional knowledge. The findings reveal that the immersive experience of a court hearing provides students with a novel experience, resulting in a transformation of their emotional states during the trial and their impressions of the defendant. This shift in impressions significantly alters their pre-existing cognitive structures. Furthermore, during courtroom proceedings, students endeavor to assume the role of the defendant, and this transformative identity change substantially impacts their ability to judge the ethicality of the defendant's actions within the case, influencing their ethical judgment. It also affects their prospective behavioral strategies (ethical intention) when facing analogous ethical dilemmas in the future. In conclusion, the significant difference observed between pre- and post-MES participation in this study serves as compelling evidence for the effectiveness of court hearings and other forms of experiential learning in enhancing the ethical sensitivity of accounting students. This lends empirical weight to the call for integrating practical ethical experiences into the educational framework, thereby nurturing ethically competent professionals equipped to navigate the moral challenges of the accounting profession.

This study aimed to investigate the effects of ethical interventions, particularly court hearings on ethical sensitivity. While the analysis did not reveal significant effects of demographic variables such as gender, education level, major, and work experience on ethical sensitivity, there could be other unmeasured variables not captured by the MES questionnaire that might have influenced the outcomes. Furthermore, due to constraints related to the availability of the court hearing venue, the number of students who could participate in the court hearing was limited to 95. This limitation prevented the possibility of conducting large-scale tests and may have implications for the generalizability of the results. Future studies could investigate the feasibility and efficacy of incorporating court hearings into accounting ethics education

across various countries. This line of research would assess whether this unique form of field trip yields consistent enhancements in students' ethical sensitivity across diverse educational and cultural contexts. Additionally, it could be beneficial to examine strategies for effectively integrating court hearings or case studies dealing with matters of law and accounting as a specialized modality of situated learning within the curriculum of accounting ethics. Moreover, an exploration into the impact of case selection on ethical sensitivity is warranted. Specifically, the research could analyze whether exposure to different types of economic fraud cases elicits distinct influences on students' ethical sensitivity, thereby providing insights into how case diversity can be leveraged to enrich ethical education in accounting.

## **Chapter 4**

### **Chapter 4 Experiential learning in accounting education: Court hearing**

#### **4.1 Introduction**

In recent years, the paradigm shift towards constructivist, situated, or experiential learning has underscored the importance of bridging the gap between academic instruction and the practical application of school-centered knowledge in the workplace. This shift has led accounting educators to incorporate methods such as case studies and role-plays in their learning pedagogy to simulate real-world scenarios and thereby foster student engagement and responsibility in the learning process (Smith, 2001; De Haan et al., 2011). Despite these benefits, there is consensus in the literature that simulations while valuable, fall short of fully capturing the complexity of real-world contexts. This realization highlights the advantages of exposure to professional real-world environments to augment the learning experience (Falloon, 2012; Herrington et al., 2014).

The integration of field trips into experiential learning represents a balanced approach that combines the benefits of simulated scenarios with the richness of real-world exposure, while accommodating the logistical constraints of academic schedules (Jose et al., 2017). Such

experiences not only aim to enhance students' learning outcomes but also serve to immerse students in the professional communities they intend to join, thereby facilitating the assimilation of professional codes and values (Kakavelakis & Edwards, 2012). Yet, the utilization of field trips in accounting education, especially those related to economic crime, remains significantly underexplored (Gittings et al., 2020).

With this context in mind, the central research question guiding this inquiry is as follows: What are the learning outcomes for accounting students attending a court hearing involving an accountant who has committed an accounting-related fraud? This study sets out to investigate the impact of a special field trip to a court hearing on the ethical sensitivity and learning outcomes of accounting students, building upon Dellaportas and Hassall's (2013) examination of special field trips in enhancing ethical awareness. Court hearings can be seen as an application of experiential learning in accounting education. As a special field trip and a form of situated learning, this study explores the potential learning outcomes and advantages that such an approach may offer compared to traditional teaching methods in accounting education.

The court hearing presents unique characteristics that are different from other field trips. This experiment has been carefully arranged in the design and implementation process. This study assumes that these unique characteristics can provide accounting students with learning outcomes that are not achievable in a traditional classroom setting. Employing the Experiential Learning Model (ELM) to examine students' reflective processes during the field trip, this study assesses their affective, cognitive, and behavioral responses to attending the field trip to court. Furthermore, Wilson's Stimulus Model is leveraged to explore the influence of the court hearing on students' cognitive structures, aiming to identify whether and how this experience prompts a reformation of perspectives and ethical decision-making patterns.

This study examines court hearings as a novel form of experiential learning, investigating their potential to stimulate accounting students, transform their cognitive frameworks, and benefit their educational experience. Specifically, it seeks to understand how such experiences can influence future behavioral strategies. By documenting these learning outcomes, the research aims to contribute evidence supporting the role of court hearings in enhancing the overall effectiveness of accounting education.

Recognizing the significance of this research, the study is meticulously structured to first provide a comprehensive literature review. This is followed by a detailed description of the research method and data analysis techniques employed. Subsequent sections report the findings and engage in a discussion based on these outcomes. The paper concludes by reiterating the importance of this study, discussing its contributions and limitations, and suggesting avenues for future research, with the aim of inspiring further exploration and development in accounting ethics education.

## **4.2 Literature review**

### **4.2.1 Experiential learning: learning from experiences**

#### **Definitions of the experiential learning**

Dewey (1938), the pioneering scholar of experiential learning, described it as an educational approach that encompasses the acquisition of knowledge through practical experience, personal reflection, and subsequent behavioral modifications. Dewey's definition underscores experience as the foundational element and highlights the importance of proactive individual reflection

throughout the learning process. The discussion of the concept of experiential learning in this study is based on the key thematic areas of experiential learning: decision-making processes, the internalization of experiences, and conflict resolution aiming to clarify the connections and distinctions among these perspectives.

### *Decision-Making in Experiential Learning*

Hutton (1989) explores experiential learning within the context of decision-making, positing that personal experiences serve as a guiding force for making choices and directing subsequent actions. This perspective emphasizes the active engagement of learners in constructing knowledge through experience, which then informs and shapes their decision-making processes. Hutton's view complements Dewey's (1938) initial concept by highlighting the practical application of experiential learning in real-life decisions, thereby underscoring the dynamic nature of learning through experience.

### *Internalization of Experiences*

The process of internalizing experiences, as discussed by Beard & Wilson (2002) and Griffin (1992), focuses on how individuals absorb and comprehend new information through the lens of their previous experiences. This involves adapting and modifying existing cognitive frameworks to accommodate new insights, thereby fostering innovation and deeper understanding. Beard and Griffin's analyses extend the foundational ideas of Dewey (1938) by illustrating how experiential learning facilitates the transformation of tacit knowledge into explicit knowledge, aiding in the construction of new conceptual models.

### *Conflict Resolution*

Chickering (1977) and Kolb (1984) address the role of experiential learning in conflict resolution, viewing it as a mechanism for disrupting conventional thought patterns and facilitating

personal growth and transformation. This aspect of experiential learning introduces learners to situations that may challenge their existing beliefs and assumptions, leading to cognitive conflict. The resolution of such conflicts, as facilitated by experiential learning, not only enhances emotional and judgmental capacities but also promotes the development of new skills and perspectives.

In sum, Dewey's (1938) foundational perspective on experiential learning as active engagement in experiences combined with self-reflection, serves as the bedrock upon which other scholars have built their research and understanding of experiential learning. Boydell (1976) and Boud et al.(1993) emphasize the dynamic nature of learning through discovery and the reconstruction of knowledge. The development of Dewey's concept of reflective engagement into more specific applications in decision-making (Hutton, 1989) positions experiential learning as a valuable tool for acquiring practical life skills and fostering personal development. Similarly, the discussion on internalization by Beard (2002) and Griffin (1992) complements this by focusing on how experiences shape cognitive structures, leading to innovation and deeper insights. Chickering (1977) and Kolb (1984) further extend the application of experiential learning to resolving cognitive and emotional conflicts, highlighting its role in personal transformation. Together, these perspectives weave a coherent narrative that positions experiential learning not just as a method of acquiring knowledge, but as a transformative journey that shapes decision-making, fosters innovation, and facilitates personal growth.

### **The Kolb's cycle of experiential learning model**

This section offers an in-depth exploration of Kolb's (1984) comprehensive model of experiential learning, which harmoniously synthesizes perspectives from previous scholars on experiential learning. In Kolb's view, experiential learning is characterized as a process



where knowledge is formed through the transformation of experience. This approach places experience at the heart of the learning process, encompassing aspects of internalization and conflict resolution within the broader framework of experiential learning.

Kolb articulates experiential learning based on six fundamental propositions that synthesize the earlier definitions into a fluid narrative: (1) Learning is best conceived as a process, not just in terms of outcomes. (2) All learning includes some form of re-learning. (3) Learning requires resolving conflicts from diametrically opposed modes of adapting to the world. (4) Learning is a holistic process of adapting to the world. (5) Learning results from synergetic interactions between the individual and the environment. (6) Learning fundamentally entails the process of creating knowledge. As illustrated in Figure 4.1, these propositions provide a synthesized overview from four distinct perspectives: process, guiding role, internalization, and conflict resolution. By weaving together these propositions and perspectives, Kolb formulates a comprehensive definition of experiential learning as a process of transforming experiences.

To elucidate the process of transforming experiences, Kolb draws inspiration from Dewey's (1938) recognition of experience as central to the learning process, Lewin's (1951) emphasis on active participatory learning, and Piaget's (1970) focus on the assimilation of new experiences into existing concepts and their accommodation to novel experiences. This places Kolb's Experiential Learning Model (ELM) firmly in the cognitive learning tradition. At the core of Kolb's model is the concept of how experiences are converted into concepts that can guide future choices and actions.

Kolb describes learning as a four-stage cycle built upon two continuums: the concrete-abstract and the reflective-active. These continuums depict the process by which individuals absorb information from their environment and act upon this information. Learning emerges

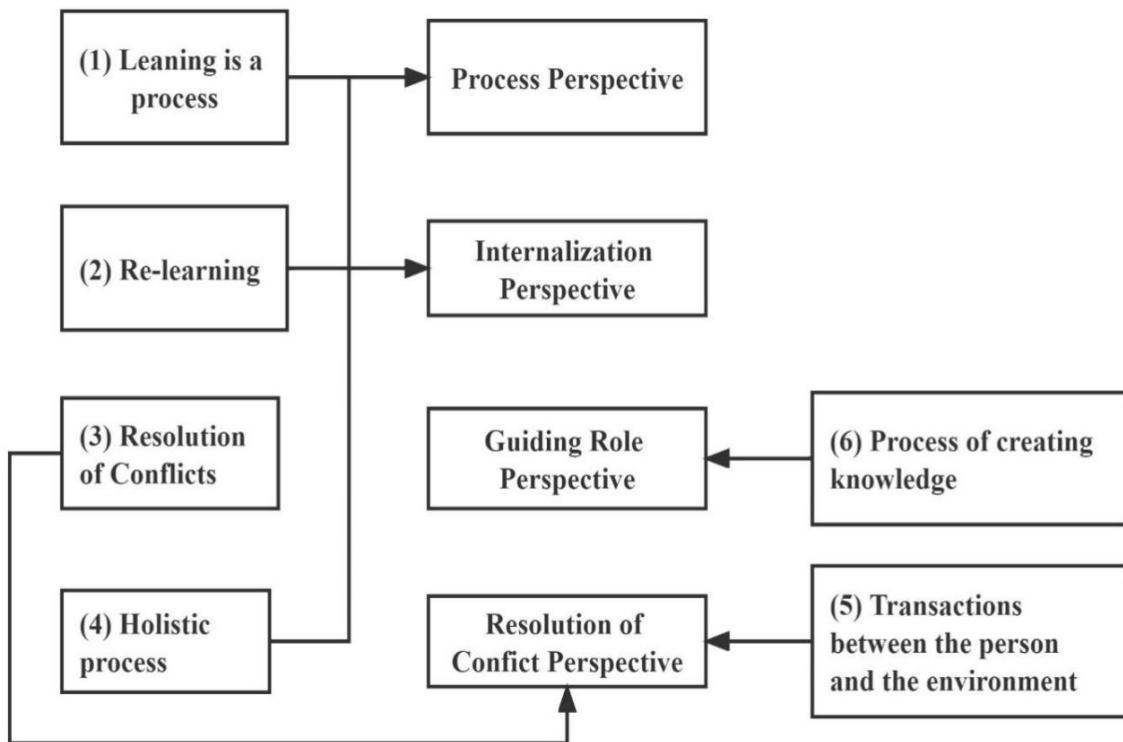


Figure 4.1: The links between six propositions by Kolb and the four perspectives

Source: by (Boydell, 1976; Boud et al., 1993; Hutton, 1989; Saddington, 1992; Beard & Wilson, 2002).

from the resolution of creative tension between these four modes. (See Figure 4.2).

The model presents an idealized learning cycle where the learner "touches all the bases"—experiencing, reflecting, thinking, and acting—sensitively attuned to the learning context and content at hand. The model highlights the interconnectedness of Kolb’s theory with the contributions of previous scholars, but it also showcases its uniqueness by incorporating the process of transforming experiences into its core.

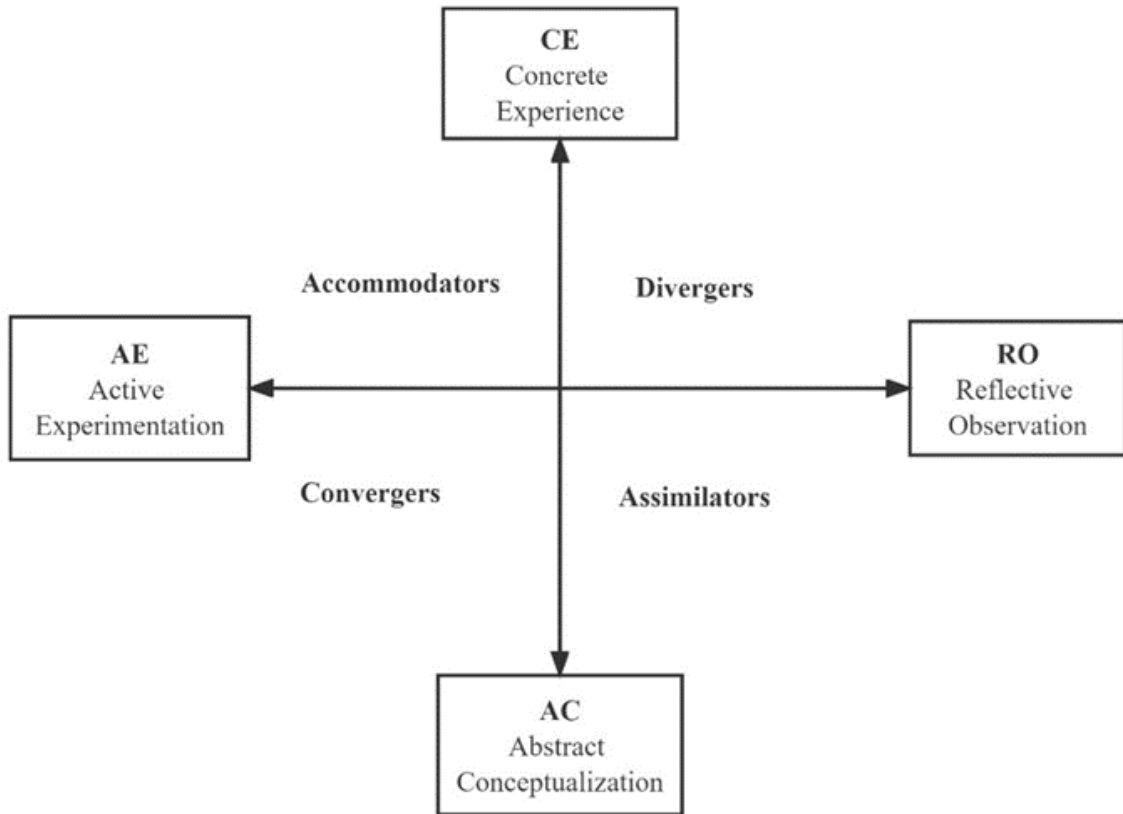


Figure 4.2: Kolb's learning cycle

Source. Adapted from D. A. Kolb (1984).  
 Note: Four phases of Kolb's learning cycle.

## 4.2.2 Situated learning: a way related to “real world” experience

### Fundamental characteristics and forms of situated Learning

The concept of situated learning has its foundation in everyday experiences, particularly in the context of the workplace. Situated learning is defined as an educational approach that immerses students within a specific social structure, enabling them to acquire knowledge through active engagement with the context, and ultimately achieving mastery. As a form of experiential learning, situated learning prioritizes real-world experiences at the heart of the educational process. Unlike other forms of experiential learning, it insists that authentic

and comprehensive knowledge is derived from genuine learning situations. This approach draws extensively on the constructivist perspective of Lave (1991) and is characterized by three fundamental components: engagement with social structures, practice-based learning, and problem-solving (Lave & Wenger, 1991; Billett, 1996; Shuell, 1986; Shuell, 1990).

The implementation of situated learning in accounting education encompasses three primary approaches: apprenticeships, internships, and field trips. Apprenticeships represent a harmonious fusion of work-based training and formal education, providing students with the opportunity to actively engage in community practices while acquiring specialized knowledge through hands-on experience (Goel et al., 2010). Internships emphasize the swift acquisition of general skills through structured programs embedded within authentic business environments (Pernsteiner, 2015; Sin et al., 2016). In the realm of accounting education, internships find widespread application, providing students with invaluable workplace exposure. Field trips exemplify situated learning by transporting students to real-world environments where instructional materials come to life through direct observation and study. Unlike apprenticeships and internships, field trips empower students to apply abstract concepts acquired in the classroom to real-world scenarios. These experiences offer a refreshing departure from the routine of classroom learning, fostering a deeper understanding of knowledge obtained from the classroom and contributing to students' comprehensive development (Johnson & Chandler, 2009; Behrendt & Franklin, 2014).

### **Research regarding situated learning in accounting education**

An increasing awareness of the limitations of traditional classroom teaching has led to the incorporation of situated learning into accounting education. While conventional teaching methods have merits in terms of replicability and efficiency, they often fail to connect students

with the realities of the professional world. Consequently, educational focus has shifted toward bridging the gap between classroom education and practical work settings, effectively merging theoretical knowledge with practical application. For instance, McGinn (2003) has shown that accounting students often feel ill-equipped to handle the ethical challenges they may face in professional settings. Quay (2003) has highlighted that traditional classroom methods often disconnect students from real-world situations, like those in workplaces.

On the other hand, internships, apprenticeships, and field trips, as typical forms of situated learning, have received increasing attention from scholars. Stanley (2013) noted that internship experiences are frequently considered essential for graduation, emphasizing the value of 100-hour work placements in the accounting field and the benefits of situational learning. Stanley (2017) underscored the importance of linking theory with practice through internships from the perspective of employers, detailing the characteristics of internship education programs and their significance to students, employers, and accounting curricula. Research in accounting observes significant improvements in students' knowledge of auditing, accounting, and financial reporting during internships, equipping them with both technical and soft skills necessary for the job market (Crisostomo, 2015; Maelah et al., 2014).

However, it is critical to acknowledge that not all internship programs result in uniformly positive outcomes. Liu (2012) found that while students were satisfied with the arrangement and learning outcomes of internship cooperative education programs provided by certified public accounting firms, these programs had limited impact on improving students' social skills. Conversely, Burnett (2003) identified internships as effectively fostering the skills necessary for academic accounting, positioning them as a valuable educational innovation.

The implementation of apprenticeships predominantly occurs post-graduation when ac-

counting professionals enter the workforce. Employers often view these apprenticeships as potential alternatives or supplements to existing professional qualifications, primarily motivated by cost-effective considerations, which results in their limited use. Nonetheless, this model has garnered attention in accounting education. For example, Kenyon (2005) contended that a key advantage of apprenticeships is their ability to equip students with knowledge, skills, and competencies demanded in the workplace.

Regarding field trips, Krepel & DuVall (1981) defined them as short-term educational trips where students are exposed to specific subject-related applications in real-world environments. In addition, scholars (Castlebury, 2007; Dellaportas & Hassall, 2013) have organized special field trips, including prison visits, and explored the benefits that these particular experiences can bring to accounting students, emphasizing the transition of students' roles in practical processes. Streule and Craig (2016) also share the same view that carefully designed field trips should actively encourage students to transition from student roles to professional functions.

### **4.2.3 The reflections on stimuli**

#### **Reconstruction of the frame of reference**

According to Moon (2004), reflection is a process initiated by external stimuli that occurs when individuals encounter new, complex, and challenging experiences. These challenging experiences offer a series of stimuli that forge meaningful connections, linking external and internal experiences. Beard and Wilson (2003) suggest that the environment, particularly in terms of physical spaces such as indoors or outdoors, serves as a source of stimuli for learning, providing primarily external stimuli.

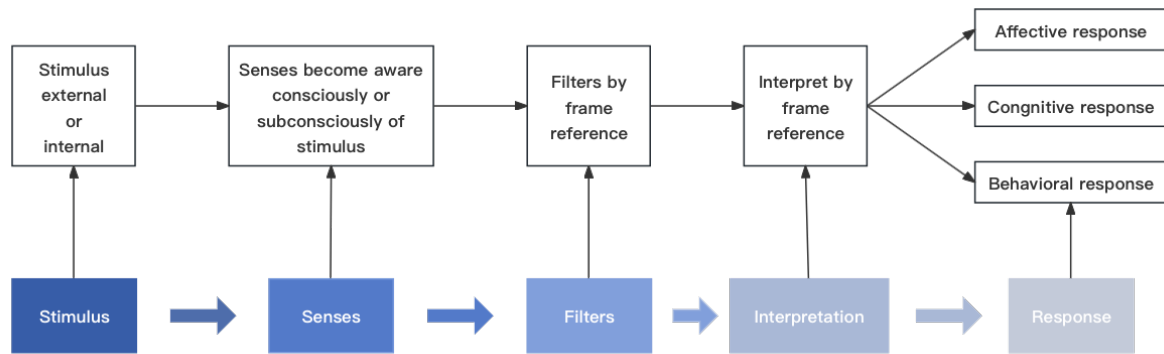


Figure 4.3: The process of learning from stimuli

Source: Wilson, J.P. and Beard, C. (2003). The Learning Combination Lock – An Experiential Approach to Learning Design, *Journal of European Industrial Training*, 27(2/3/4), pp. 88-97.

As emphasized by Wilson and Beard (2003), both external and internal stimuli trigger conscious or subconscious responses in students. The nature of these responses depends not only on the strength of the stimuli but also on the students' existing knowledge frameworks. When engaged with a real-world situation, their original knowledge framework acts as a reference point. This frame of reference plays a crucial role in filtering and interpreting stimuli during the learning process.

The initial role of the reference framework is to filter out stimuli that are similar to previous experiences or align with existing knowledge. Concurrently, it assesses the external experiences for meaningfulness, determining whether they are unrelated to the student's initial experiences or learning objectives. This filtering process follows the criterion of relevance.

The second role of the reference framework is interpretation. It aids students in assessing the stimuli and determining whether to assimilate or accommodate them. As Dellaportas and Hassall (2013) contend, if the external experience is consistent with the original knowledge framework, no significant cognitive change occurs, and the experience is assimilated into existing beliefs. However, when external experiences differ from the original knowledge framework,

students may reject their existing beliefs. To accommodate new information, students must modify their initial knowledge structure through reflection, a process known as reconstruction. This involves updating the old frame of reference with a new one. As students incorporate new external experiences, the abstract concepts within their cognition become more concrete. In future encounters with new stimuli, they will use this refreshed frame of reference to assess the relevance and meaningfulness of the stimuli.

### **The three cognitive interpretations and responses**

The information processing model produces three distinct cognitive responses: affective, cognitive, and behavioral (see Figure 4.3).

The affective response is the initial response and plays a pivotal role. It shapes students' attitudes and beliefs, which, in turn, influences their cognitive and emotional responses (Krathwohl et al., 1964). Students may choose to embrace or reject external stimuli based on their emotions and feelings (Lerner & Keltner, 2000). The cognitive response involves filtering and interpreting stimuli within the context of students' pre-existing knowledge frameworks (Beard & Wilson, 2003). This process entails observing and reconstructing their original frame of reference. Finally, the behavioral response, the culmination of the information processing, represents how students react to the stimulus post-filtering and interpretation. It primarily involves making decisions on their next actions or making judgments in similar situations. Emotions and feelings shaped by stimuli from new external experiences guide students in either explaining the new experience within their existing cognitive framework or constructing a new knowledge structure to understand it. This process ultimately encourages a proactive exploration of new experiences in their behavioral responses.



## **4.3 Research method**

### **4.3.1 Experiential learning model**

Traditional quantitative surveys categorize and identify different learning outcomes and benefits based on pre-established themes or issues reported in the existing research literature. Respondents are required to rate these predefined outcomes or benefits on the questionnaire. While this approach is efficient in terms of time, it may limit the discovery of new outcomes or the expression of unique sentiments. To address this limitation, this paper employs the survey method of data collection based on qualitative responses.

The open-ended questions used in this study are adapted from a survey design employed by Dellaportas and Hassall (2013) in their investigation of learning outcomes from a prison visit experience. The content validity of the survey is ensured through its theoretical grounding in the research design. Based on Kolb's Experiential Learning Model (ELM), the survey features four open-ended questions, each corresponding to one quadrant of Kolb's ELM. This approach allows for an exploration of students' emotions and feelings at each stage of the court hearing experience. Additionally, the questions encompass the four stages of ELM and integrate three aspects of Wilson's stimulus model (Beard & Wilson, 2003). See Table 4.1 for the questions underlying data collection and analysis. A pilot test with a limited sample size was conducted to validate the survey's reliability and validity.

The survey is structured into two parts Part A (open-ended questions on the learning experience and stimuli) and Part B (satisfaction).

Part A of the survey comprises four open-ended questions aligned with the critical elements

Table 4.1: Questions underlying data collection and analysis

<b>Kolb's (1984) ELM elements</b>		<b>Beard &amp; Wilson's (2003) stimuli</b>		
<b>Concrete Experience (CE)</b>	Experi-	A brief description of feelings during the procedure, as well as the causes and factors that led to these feelings and emotions	Affective reflection	1. What happened? What are your thoughts, feelings, and perceptions?
<b>Reflective Observation (RO)</b>	Observa-	Using observations mixed with the remarks to understand the judge of the case from several perspectives, including lawyers, judges, and defendants	Cognitive reflection	2. What did you understand from the experience (court hearing)?
<b>Abstract Conceptualization (AC)</b>		Uses observations to associate past knowledge and concepts, and determine whether this unique experience has caused new alterations in their original cognitive structure.	Cognitive reflection	3. What have you learned from the experience?
<b>Active Experimentation (AE)</b>	Experimen-	Apply the results of observation and summary to particular practice and explain what sort of decision they will make in similar scenarios, as well as if they will repeat the mistakes	Behavioral reflection	4. What are your behavioral plans? Would you include me in any future decisions if faced with similar situations?

Source: Kolb (1984) and Beard & Wilson (2003)

of Kolb's ELM (See Table 4.1). The first question aims to elicit students' affective responses and feelings during their participation in the court hearing (Concrete Experience stage). The second question seeks to capture students' cognitive reflections and understanding of the court hearing from various angles (Reflective Observation stage). The third Question targets cognitive reflection related to logical reasoning, concept formation, and drawing conclusions based on students' reflections (Abstract Conceptualization stage). Lastly, the fourth question aims to uncover proposed behavioral strategies resulting from attitude modifications and their application of theory (Active Experimentation stage).

Part B of the survey assesses students' overall satisfaction with the field trip, focusing on key aspects such as relevance, organization, and willingness to participate in similar activities in the future. Specifically, the two questions posed are: "Are you satisfied with the court hearing experiment organized this time?" and "Would you still be interested in participating in similar activities organized next time?" (See Table 4.4). This section is designed to gauge students' perceptions of the field trip experience and to explore how these perceptions of satisfaction correlate with the learning outcomes observed during the event. It is anticipated that Part B will yield valuable feedback for enhancing the design of the Experiential Learning Model (ELM) and contribute to bridging the traditional ELM framework with practical considerations for future educational applications.

While the core principles of Kolb's Experiential Learning Model (ELM) remain intact, the addition of Part B addresses contemporary concerns, including student satisfaction and the practical application of experiential learning. This aligns the study with recent literature that highlights the significance of student feedback in enhancing learning outcomes. For example, Boud & Molloy (2013) emphasize the critical role of feedback in fostering student engagement and reflection, while Carless et al. (2011) introduce the concept of sustainable feedback,

advocating for processes that actively involve students in their own learning. These perspectives complement Kolb's model by underscoring the importance of integrating student feedback into experiential learning frameworks, ensuring that the learning process remains both responsive and relevant to the evolving needs of students.

The ELM survey was administered immediately following the conclusion of the court hearing field trip. This arrangement enhances the reliability and trustworthiness of the collected data. At this point, the student's memory of the experience is fresh, minimizing the chance of overlooking or omitting important information making the obtained data trustworthy and reliable. The data collected from the survey is based on first-hand experience with the field trip representing original data of students' perceptions and opinions. All 95 accounting students who participated in the court hearing received the ELM survey questionnaire. They were directed to complete the open-ended questions on the questionnaire and submit it to the designated host. Ultimately, 95 questionnaires were recovered, resulting in a recovery rate of 100%.

### **4.3.2 The court hearing**

Each month, the local court will publish the cases that will be held and open to public viewing. The case selected for this study is based on the fraud of an accountant, who by taking advantage of her position illegally obtained the property of the company and concealed the truth through deceptive means. The reasons for selecting are as follows. Firstly, the defendant is an accountant making the case relevant to the academic major of the sample of students. The dilemma encountered in the offender's work environment is one that may appear in students' future careers providing a valuable learning exercise for students so that may understand the consequences of behaving illegally in their role and performance as a professional accountant.

Compared with other cases of economic crime, this case is likely to arouse accounting students' interest and emotional engagement. Secondly, the subject of this case is fraud. In combination with the degree for students majoring in accounting, students were required to learn business law. The course content involves the definition and sentencing standards of fraud, which help students predict the case's final decision.

The researcher liaised with the court before the trial to obtain approval for students to attend the trial. Although almost all third-year accounting students expressed strong interest in participating in the field trip, the maximum number of people permitted to observe the court hearing is 100. On the day of the trial, each student carried a valid identification card, and the court staff checked their identity information at the entrance before entering the court. During the experiment, all students were asked to turn off their mobile phones and were not permitted to record any part of the proceedings on video or audio. Observers must sit quietly in their seats and refrain from moving the courtroom. During the hearing, students shall neither speak, ask questions, applaud, or make noise of any kind.

The court hearing took place in October 2022 and lasted for a total of three hours. The process of the trial is as follows. In the first stage, the presiding judge summarized and stated the facts and the issues in dispute between the two parties. The second stage proceeds with the investigation in which the plaintiff submits evidence, including written documents, physical evidence, and electronic data (bank transfer records). At the same time, three witnesses appeared in the court and were questioned by the judge. Since the evidence is conclusive and the defendant also admitted her guilt, the debate session was replaced by the speeches from the plaintiff and the defendant. Finally, after hearing the opinions of both parties, the presiding judge announced the end of the trial, and the final judgment result will be announced at a future date.

## **4.4 Data Analysis**

### **4.4.1 The court case**

The hearing proceeded in several stages. In the initial stage, the presiding judge provided a summary of the case facts established during a preliminary investigation and outlined the disputed issues between the prosecution and the defence attorneys. The next stage proceeded to the hearing, during which the plaintiff presented evidence, including written documents, physical exhibits, and electronic data (such as bank transfer records). Three witnesses for plaintiff appeared in court and were questioned by the judge. Given the overwhelming evidence and the defendant's acknowledgment of the accountant's criminal actions, the customary debate on guilt or innocence was replaced by statements from the plaintiff and the defendant. Ultimately, after considering the arguments of both parties, the presiding judge declared the conclusion of the trial with the sentence announced at a future date. The whole court case was lasted for two hours. In describing the case below, pseudonyms are used to protect the identity of the key actors.

This case study narrates the real-life scenario of Anna, a single mother who committed fraud due to financial hardships, influenced by her colleague, David, a salesperson. Anna's life was marked by misfortune, having endured the dual challenges of divorce and her son's illness. Post-divorce, her ex-husband neglected to provide timely child support and failed to cover the medical expenses for their son's treatment. Anna was burdened with the monthly worry of financing her child's medical bills and seeking treatment across various locations.

Professionally, Anna was a Certified Public Accountant (CPA) highly regarded by her employer. Her primary duties involved creating delivery notes and maintaining associated

accounting records. Her standard workflow required verifying payment confirmations from clients and purchase orders from sales staff, followed by issuing delivery instructions to the warehouse. Once the warehouse processed these instructions, the delivery of goods was carried out, and the resulting records were submitted to Anna for archiving and accounting entries. Recognizing Anna's desperate need for money, her colleague David persuaded her to exploit weaknesses in the company's internal controls to misappropriate funds. He later instructed Anna to destroy the records to conceal their actions.

Despite understanding the significant losses her actions could inflict on the company and the potential damage to her professional reputation, Anna, pressured by her circumstances, opted to commit fraud. As Anna and David progressively engaged more deeply in criminal activities, their misdeeds came to light when exposed by a client between January 2020 and September 2021. They had illicitly taken company goods worth 1.28 million yuan (approximately US\$200,000), with Anna receiving over 420,000 yuan (about US\$65,000). Although the company's executives sympathized with Anna's plight and offered her an opportunity to repay the misappropriated funds, Anna was unable to return the money that was spent on her child's treatment. Unlike Anna, David had squandered all his gains on luxury items and entertainment. Consequently, the company initiated legal action against both individuals.

The final judgment was made public following the trial. The court found that Ana, in collusion with David, abused her position as an accountant to embezzle a substantial sum from the company's funds, constituting a crime of fraud and a joint offense. Due to Ana's voluntary surrender, her truthful confession of her criminal acts, and her plea of guilty, the court decided to grant her a reduced sentence according to the law.

The sentencing was as follows:

1. The defendant Ana was convicted of embezzlement and sentenced to two years and ten months of fixed-term imprisonment and fined 80,000 yuan (US\$12,300).

2. Ana, along with her accomplice David, was ordered to jointly reimburse Company A for the misappropriated amount of 1,280,000 yuan (US\$200,000).

#### **4.4.2 Sample description**

The students participating in the court hearing are enrolled in the accounting degree program at a university in the northern region of China. The degree is a four-year program and is aligned with the certification requirements stimulated by the Chinese Accounting Association making students eligible for membership with the Institute of Certified Public Accountants subject only to completing a qualification exam.

Invitations to participate in the field trip were extended to students enrolled in the third year of the accounting degree program. The invitation letter provided a brief overview of the trip, outlining its objectives and educational significance. Ethical approval for the field trip was obtained from the university's ethics committee, ensuring adherence to institutional ethical standards and guidelines. A total of 165 students initially expressed interest in participating; however, five students withdrew from the program midway for personal reasons. Due to the limited seating capacity of the courtroom, the number of students attending the field trip was capped at 100. To ensure a random selection of participants, a group of 95 students was randomly chosen from the 160 remaining students based on the last digit of their student numbers. Specifically, students whose student numbers ended in 2, 4, 6, 7, 8, or 9 were selected to form the test group. The remaining 65 students, whose student numbers ended in 0, 1, 3, or 5, were assigned to the control group.



A total of 95 accounting students attended the court hearing (see Table 4.2 for details of the sample description). Among these 95 students, 33% are male, and 67% are female. The majority of the students fall within the age range of 20-21, with two students aged 19 and seven students older than 22. Regarding their prior educational experience, 69% of the students had completed their high school education before enrolling in the current degree, while 31% had completed junior college education. In terms of academic majors, 48% majors in financial accounting, and 52% are pursuing auditing. Among the students, 50 (53%) have prior experience related to accounting work. Among these 50 students, 45 have less than three months of work experience, four students have 3-6 months of experience, and only one student has more than one year of work experience. Regarding the level of job responsibilities related to their work (accounting-related) experience, 25 students (50%) hold intern positions, 14 students (28%) work as cashiers, seven students (14%) serve as accounting assistants, and four students (8%) have roles in bookkeeping.

#### **4.4.3 Data structure**

In this study, a systematic coding method for data analysis was employed, incorporating open coding, axial coding, and selective coding in three distinct stages. This method not only focuses on descriptive or surface content but also aims to delve deeper into the data to uncover more profound meanings and themes. Through this approach, themes corresponding to the stages of Kolb's Experiential Learning Model (ELM) were precisely identified and Wilson's stimulus model was integrated to provide theoretical support for understanding how students navigate affective, cognitive, and behavioral transformations during the unique experiences of attending a court hearing.

Table 4.2: Sample description of these 95 students

<b>Variable</b>	<b>Categories or Range</b>	<b>Test Group N=95</b>
Gender	Female	64 (67%)
	Male	31 (33%)
Age	18-19	2 (2%)
	20-21	86 (91%)
	22 or older	7 (8%)
Education level	High School	66 (69%)
	Junior college	29 (31%)
Academic Major	Financial accounting	46 (48%)
	Auditing	49 (52%)
Accounting-related work experience	No related experience	45 (47%)
	Have related experience	50 (53%)
The length of work experience	< 3 months	45 (90%)
	3-6 months	4 (8%)
	> 1 year	1 (2%)
Job Responsibility	Accounting Assistant	7 (14%)
	Cashier	14 (28%)
	Bookkeeping	4 (8%)
	Intern	25 (50%)

In the initial open coding stage, concepts were derived from the four components of the ELM and the three types of reflections outlined in Wilson’s stimulus model, integrating them into each stage of ELM (see Figure 4.4). Firstly, by meticulously reading and analyzing each data segment, key terms and concepts were identified and marked. This process, akin to the method proposed by Strauss and Corbin (1998), involved extracting numerous terms, codes, and categories to form the initial coding framework. These first-order concepts represent specific terms and ideas emerging from the data, forming the initial coding framework (see Figure 4.5 Data Structure).

Building on the open coding, the axial coding stage was then undertaken. During this phase, similarities and differences among first-order concepts were identified and categorized into second-order themes. By comparing and contrasting different first-order concepts, related

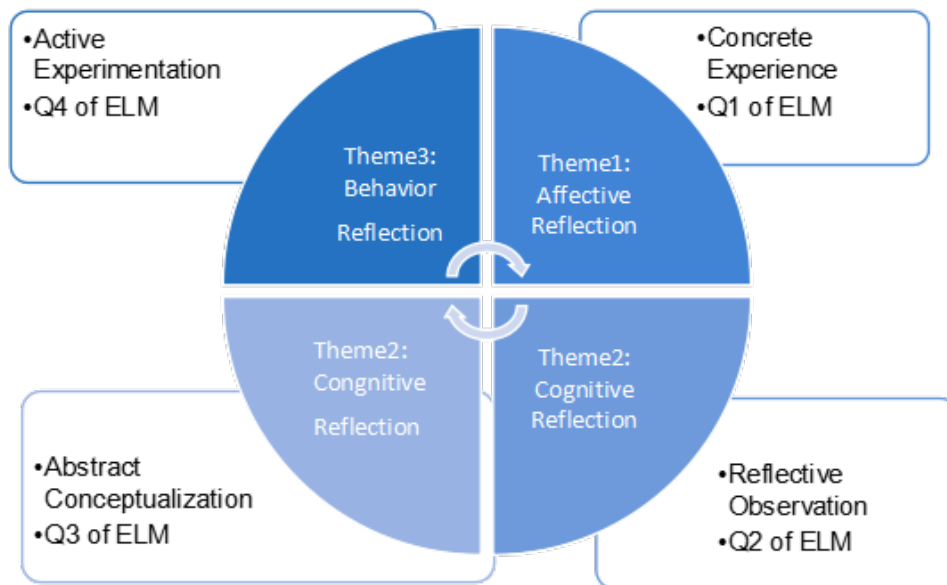


Figure 4.4: The four components of ELM and three reflections in Wilson's stimulus model

concepts were gradually distilled into more refined and meaningful second-order themes. For example, “First impression on entering the court” and “Attitude towards the defendant” were identified as second-order themes through axial coding, each representing a group of related first-order concepts (see Figure 4.5).

In the final selective coding stage, the second-order themes were further aggregated into higher-level aggregate dimensions. This step typically involves conducting a gestalt analysis to address the critical theoretical question, “What is happening here?” For instance, the second-order themes were consolidated into aggregate dimensions such as “Affective Reflection,” “Cognitive Reflection,” and “Behavioral Reflection.” Through this systematic process, a data structure diagram illustrating the hierarchical relationships from first-order concepts to second-order themes to aggregate dimensions was generated (see Figure 4.5). Drawing on the data structure method proposed by Gioia et al. (2013), this approach utilizes graphical representation to illustrate the coding and analysis processes in qualitative research, thereby enhancing clarity and comprehensibility.

The approach taken in this study integrates Kolb's Experiential Learning Model and Wilson's stimulus model, providing a robust theoretical foundation. In each coding stage, specific components of these models were referenced and applied throughout the data analysis process. This integration not only enhances the theoretical background of the data analysis but also aids in comprehensively understanding the transformations that students undergo during the court hearing experiences.

By employing this systematic coding method, logical consistency and coherence of the data analysis process were ensured, providing strong support for an in-depth understanding of the complex learning and reflection processes under investigation.

## **4.5 Findings**

To protect participants' privacy, only the last four digits of their student ID numbers were used to represent their identities. This method ensured that individual students could not be directly identified in the research data while still allowing for systematic coding of each participant. Table 4.3 provides the interviewee codes and presents a summary of participant responses by theme.

### **4.5.1 Findings -affective reflection**

The data concerning the students' initial reactions have been collected to provide insight into the Concrete Experience stage of the Experiential Learning Model (ELM). The aim of this section is to encapsulate the range of emotions and sentiments expressed by students as they recount their experiences of entering the courtroom and witnessing the defendant, a former

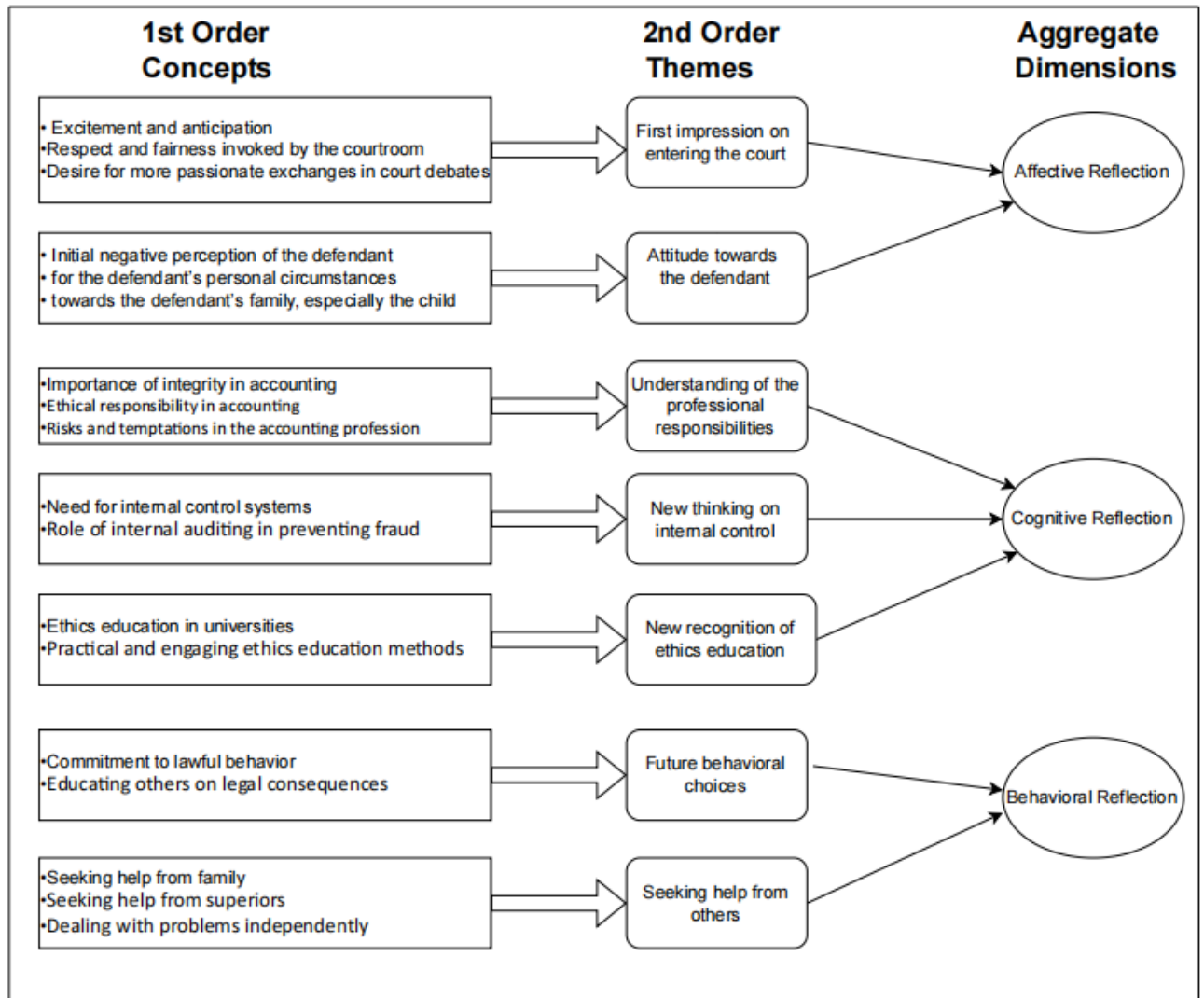


Figure 4.5: Data structure

Table 4.3: Systematic Development of Interviewee Codes by Theme and Sub-Theme

<b>Main Theme</b>	<b>Sub-Theme</b>	<b>Interviewee Codes</b>
Affective Reflection	First Impression	0502 (Female), 0534 (Male), 0614 (Female), 0638 (Female)
	Attitude Towards the Defendant	0539 (Male), 0742 (Female), 0523 (Female), 0524 (Female), 0805 (Female), 0534 (Female)
Cognitive Reflection	Professional Responsibilities	0234 (Female), 0236 (Male), 0122 (Female), 1018 (Female), 0212 (Male), 0362 (Female), 0219 (Female), 0622 (Female)
	Internal Control	0124 (Male), 0628 (Female), 0308 (Female), 0612 (Male), 0616 (Male)
	Ethics Education	0322 (Female), 3560 (Female), 0322 (Male), 0328 (Female)
Behavioral Reflection	Future Behavioral Choices	0122 (Female), 1087 (Male), 1120 (Female), 0536 (Female), 0538 (Male)
	Seeking Help from Others	1009 (Female), 0754 (Female), 0912 (Male), 0662 (Female), 0844 (Male), 3226 (Female), 6358 (Female), 0616 (Female), 0744 (Female), 6352 (Male)

accountant, standing in the dock.

### **First impression on entering the court**

For many accounting students, their first experience attending a court hearing was filled with excitement and anticipation. As they approached the courtroom, they felt a sense of excitement but when they entered the courtroom, they reacted with a mixture of apprehension and nervousness. The strict rules prohibiting photography or video recording added to the solemn atmosphere, requiring the students to maintain quiet observance throughout the proceedings. Some students described feeling a mild sense of oppression in the courtroom. In a more extreme case, one student noted feeling suffocated or overwhelmed, as one student remarked, "I feel a

little oppressive, but it is not enough to make me feel suffocated or compelled to leave." (#0502, Female).

While some students admitted to being nervous, they gradually eased into the experience as they became more immersed in the case. The courtroom's formality and the presence of judges dressed in official attire, complete with the national emblem, invoked a sense of respect and fairness among the students. As one student noted, "I looked at the judge as if there were words of fairness on his face." (#0534, Male). The students also found the language used by the judges to be formal and distinct from their daily conversations, adding to the gravity of the proceedings.

During the court debate where the defendant and plaintiff presented their views on the facts and evidence, students encountered a process that deviated from their preconceived expectations. Unlike the heated verbal debates often seen on television, the courtroom debate was characterized by a lack of intense quarreling. Students expressed a desire for more passionate exchanges and felt that lawyers had limited room for performances. However, some students realized that their expectations may have been influenced by television drama and that real courtroom debates are typically more stable. One student acknowledged, "Probably because the evidence in this case is conclusive, there is no fierce debate scene as I expected."(#0614, Female). They recognized that the abundance of evidence and the mutual understanding of the case's facts between the prosecution and defense counsels contributed to the absence of contentious disputes.

Several students took note of the professionalism exhibited by the lawyers involved in the case. They were impressed by the lawyers' high level of expertise, their ability to provide clear and concise arguments, their skill in emphasizing key points, and their familiarity with

the evidence. Importantly, the lawyers maintained a professional demeanor without displaying excessive personal emotions. As one student put it,

*"I was deeply impressed by the lawyer at the scene. He has a high professional level, gives simple and concise opinions, highlights the key points, and is very familiar with the evidence, without carrying more personal emotion and feelings."*

*(#0638, Female).*

In summary, two distinct types of emotions emerge from the court experience for accounting students. The first type, termed "new emotion," arises from exposure to the unfamiliar and novel courtroom environment, generating fresh perceptions and impressions of the trial process, lawyers, and judges. The second type, "conflict emotion," stems from a dissonance with pre-existing cognitive frameworks, characterized by emotional fluctuations and disappointment, mainly in the debate at the trial site, challenging their previous expectations for intense on-site debate. The emergence of these two mixed emotions stems from accounting students being exposed to the real-world environment through court hearing experiences.

### **Attitude towards the defendant**

Before witnessing Anna in the courtroom, students held predominantly negative perceptions of her as an accountant who had committed fraud. They depicted her as selfish, mercenary, and unethical. One student expressed this initial impression, stating, "My first impression of her is not good. I think she is a person who abuses her power, acts recklessly, and disobeys the law. She violates the basic professional ethics of a financial officer." (#0539, male). These impressions were further reinforced as they heard comments from the judge and descriptions of the case by witnesses. Students commonly viewed Ana as greedy and morally repugnant, with



one student remarking, "She lacks professional ethics and weak legal awareness. She did not correctly realize the seriousness of her behavior. She is a thief." (#0742, Female).

However, as students observed Ana during the court proceedings, their initial impressions began to change. They grappled with reconciling their preconceived notions of her character with her physical appearance, finding her to be an ordinary person similar to those encountered in everyday life. This cognitive struggle persisted even after hearing statements from Ana and her ex-husband. Students sympathize with her plight, especially when she mentioned that she had resorted to illegal means to help fund her son's medical treatment. Their sympathy was grounded in the belief that Anna's embezzlement of company funds was not driven by personal greed but rather by a genuine concern for her son's well-being. When the focus shifted to her role as a mother, her identity as an accountant became less relevant to students in assessing her character. As one student explained, "I feel that Anna is powerless to do so. Divorce and raising a sick child alone, both economically and psychologically, lead to unformed pressure, leading to the ultimate crime."(#0523, Female). Notably, most of the sympathy expressed came from female students, suggesting a prevalent empathetic response among female students: "I have more sympathy for her. From the perspective of being a female, I can feel her difficulties and understand her motives for committing crimes."(#0524, Female).

The theme of suffering emerged prominently in the students' reflections, with many imagining themselves in Anna's position and experiencing her hardships. They empathized with the immense challenges faced by Anna's family and children, particularly her son, who was perceived as the most vulnerable in this situation. One student described,

*"I think the child is the most pitiful person. He had suffered from their parent's divorce and imperfect family before; the child still suffers from illness and can only*

*spend daily in the hospital, not accompanied by his mother. Moreover, there will be no source of income in the family. The child's medical expenses, food, clothing, and transportation will become problematic. This sense of hopelessness is painful."* (#0805, Female).

Concerns were raised about the psychological impact on Anna's son, who might experience guilt and anxiety over his family's financial struggles. Students discussed Anna's profound sense of pressure and her unwavering love for her children. They also delved into her hopes and disappointments, emphasizing her desire for her child's treatment and her distress when her illegal actions were revealed. One student poetically expressed this inner turmoil, stating,

*"Like standing on the edge of a cliff, the rope of reason pulled her toward the sunny side, but her emotions compelled her toward darkness. Her son's recovery was at stake, and she could not turn away. When she finally looked back, she found the path to the sun shrouded in darkness."* (#0534, Female).

The students further imagined Anna's suffering and helplessness, especially when she lost her freedom in prison, yearning for the time spent with her children. The impact on Anna's family, who became secondary victims subjected to accusations and implications of collusion, also weighed heavily on the students' minds.

In contrast, some students' attitudes remained unaltered, asserting that tragedy and difficulties should not serve as justifications for wrongdoing. They held the view that, as an adult and a professional accountant, Anna should have exercised better judgment and adhered to her ethical and legal standards of professional conduct. They argued that her knowledge of financial laws and the consequences of her actions should have deterred her from committing the crime. In this perspective, her role as a mother did not excuse her behavior.

The finding of affective reflection underscores the significance of emotional empathy in shaping students' attitudinal transformations. Through emotional resonance, students engage in a holistic examination of the case, transcending mere rational analysis, and immerse themselves in the emotional pressures and familial challenges experienced by Anna. Consequently, they develop a more profound comprehension of her predicament. This emotional resonance simplifies the empathetic process for students, enabling them to effectively assume Anna's perspective and fathom the decisions she may make when confronted with substantial familial pressures. By means of this emotional experience, students gain a comprehensive understanding of Anna's actions from ethical, legal, as well as human and familial responsibility perspectives. On the surface, the change in accounting students' attitudes towards the defendant as they delve deeper into the case appears to be a straightforward shift. However, fundamentally, this transformation represents a significant learning outcome facilitated by court hearings—a change in their modes of thinking. Accounting students have broken free from the confines of their original thought processes. Rather than adhering to a fixed perspective when evaluating people or situations, they now endeavor to analyze problems from multiple viewpoints. This expansion of cognitive flexibility is a crucial learning outcome in their court hearings journey.

#### **4.5.2 Findings—cognitive reflection**

Cognitive reflection involves the process of gaining new insights through experiential encounters and contemplation. In this section, the data from questions two and three of the ELM survey was analyzed, corresponding to the Reflective Observation (RO) stage and Abstract Conceptualization (AC) stage of the Experiential Learning Model (ELM). During these two stages, individuals acquire fresh perspectives when they encounter information that challenges or expands their existing cognitive frameworks. This section explores students'

understanding of the professional responsibilities stemming from the actions of key figures in the court hearing, resulting in three sub-themes: professional responsibilities, internal controls, and ethics education.

### **Understanding of the professional responsibilities**

The first theme underscores the significance of integrity within the role of an accounting professional. Prior to attending the court hearing, students generally perceived accountants as individuals responsible for maintaining accurate accounting records that reflect a company's financial performance and position. Some students also believed that accountants had a responsibility to provide management with valuable insights through the preparation of budget statements and financial analyses, aiding in sound decision-making: "I thought that accountants were primarily responsible for recording a company's assets, business performance, and cash flow by providing balance sheets, income statements, and cash flow statements." (#0234, Female). Influenced by their internship experiences, students saw an accountant's professional duty in preparing monthly and annual reports as hard work. Some also emphasized the importance of maintaining clients' business secrets as a fundamental part of accountants' responsibilities:

*"Accountants possess a wealth of confidential information about a company, which is not only invaluable to the company itself but also to its clients. Therefore, accountants are responsible for safeguarding this information and not disclosing it under any circumstances." (#0236, Male).*

In summary, students' understanding of professional responsibility primarily revolved around their skills and work ethic, often interweaving the ethical dimension: "Before attending

the court hearing, we had not considered how to navigate conflicts between corporate interests and personal gain." (#0122, Female). However, the field trip prompted students to realize that corporate interests should not be compromised due to personal greed: "This experience made me contemplate how, as an accountant, to strike a balance between work and personal life, and how to prioritize the company's interests over personal gain." (#0234, Female).

The experience also led students to recognize the risks associated with being a professional accountant, particularly the temptations linked to handling finances: "Accounting is risky because it involves dealing with money, which can be tempting." (#1018, Female). Students openly acknowledged the importance of integrity, stating, "If we cannot resist such temptations, we may end up in prison." (#0212, Male). Another student remarked, "It's difficult to fathom how a seemingly minor action can result in millions in losses for a company." (#0362, Female). Some students highlighted that saying no to illegal or unreasonable demands from superiors required considerable courage: "Accountants may face pressure from their leaders, and it takes great courage to refuse illegal or unreasonable requests." (#0219, Female).

This experience deepened students' comprehension of an accountant's professional responsibilities. While students acknowledged that the salesperson David was the mastermind behind the fraud, they believed that accountant Anna should possess the skills and fortitude to refuse participation in such activities: "The salesperson David may have planned and orchestrated the embezzlement scheme, but if Anna had refused from the outset, declaring such activities illegal, no matter how flawless the criminal plan, it would never have succeeded." (#0622, Female). Students felt that Anna should have played a pivotal role in supervising the company's accounts payable and receivable processes as a professional accountant. Her failure to fulfill these professional duties made the salesman's criminal plan possible.

## **New thinking on internal control**

The students have come to a profound realization regarding the critical importance of internal controls within a company, particularly in the context of dealing with financial temptations. They have underscored the importance of adhering to proper accounting practices, such as the monthly reconciliation of accounts receivable and payable with clients' financial departments. As one student expressed it: "If accountants were to diligently reconcile accounts receivable and payable with the client's financial department on a monthly basis, instances of fraudulent activities could be swiftly detected, thus preventing embezzlement from going unnoticed within the company for an extended period." (#0124, Male).

Subsequent to their participation in the court hearing experiment, students have begun to leverage their professional knowledge in dissecting the intricacies of the company's circumstances. This newfound awareness has led to a comprehensive understanding of the pivotal role played by internal control management, with a profound realization of the substantial impact that professional expertise can exert in practical scenarios. A student encapsulated this perspective by stating: "I have now come to recognize, perhaps for the first time, the sheer indispensability of adept internal control management and the remarkable influence wielded by professional knowledge when applied in real-world contexts." (#0628, Female).

A discerning student encapsulated the crux of this case, attributing the commission of a fraudulent act to the confluence of Anna's daunting financial pressures, the inherent deficiencies within the company's internal control framework, and the lamentable absence of ethical education:

*"Anna found herself ensnared by formidable financial pressures, resorting to the pretext of covering her son's medical expenses as a rationale for her regrettable*

*descent into criminal conduct. The manifest shortcomings in the company's internal controls provided the fertile ground for her transgressions, while the dearth of ethical education perpetuated her ill-conceived belief that seizing this opportunity would offer salvation. Alas, the outcome proved to be a sobering deviation from her expectations." (#0308, Female).*

Using reflective observation to connect past knowledge and concepts, the accounting students recognize that their court hearing experience has induced new alterations in their original cognitive structure regarding internal controls. The majority of students have shifted their perspectives on internal control, acknowledging that it holds a significance beyond what is stipulated in the employee manual: "Internal control is not just a mere requirement in the employee manual; it carries far more weight for a company than I previously thought." (#0124, Male). Following the manager's testimony from the plaintiff's company, students reflected on their understanding of the company's internal controls. The deficiencies in the firm's internal control system have underscored the critical importance and effectiveness of internal controls in the realm of auditing. Students emphasized the need to establish a robust internal auditing system: "The fraud scheme devised by the salesman and Anna appeared foolproof on the surface, but a diligent auditing department could break through these apparent safeguards." (#0122, Female). The consensus is that auditing can play a pivotal role in identifying and mitigating risks. Those advocating for the establishment or reinforcement of the internal auditing department believe that a stringent auditing system can address the vulnerabilities in internal control that facilitate financial misconduct, ultimately preventing future fraud cases and minimizing losses incurred by the company.

However, an opposing group of students posits that establishing an auditing department may not be a panacea. They argue that inherent limitations in auditing persist when fraud occurs

due to deception or collusion: "If Salesman David and the auditors colluded, they would be on the same boat, and illegal acts such as embezzlement could not be detected. The situation could still be problematic even if auditors were part of the organization." (#0612, Male). Some students have proposed a solution to the collusion problem:

*"I believe the best approach is to engage external certified public accountants for regular audits of the company's financial statements and other data. External auditors bring an impartial, third-party perspective focused on fairness, and routine inspections can expedite the discovery of internal control flaws and the defendant's illicit activities." (#0616, Male).*

### **New recognition of ethics education**

In this case, the defendant's inability to make appropriate ethical judgments highlighted the critical need for ethics education. Through the process of reflection and observation in the second stage of the ELM survey, some students contemplated the significance of introducing professional ethics courses in university education and effective teaching methods for ethics education. Students drew comparisons between professional ethics and laws and regulations: "Learning professional ethics can prevent us from making similar missteps in our future work and lives and offering these courses in universities is the best approach." (#0322, Female). They believed that instilling professional ethics should be an ongoing, gradual process, rather than a one-time event:

*"When we were children, our parents used fairy tales like Pinocchio to teach us about integrity and honesty. As university students, if we cheat on an exam, we face criticism and warnings. Through ethics education, we can gain a clear*



*understanding of what is right and wrong. When we enter society and become accountants, the ethics education we received in university will serve as a reminder to steer clear of mistakes." (#3560, Female).*

Some students pointed out that ethics education tends to be overlooked in college curricula, with the emphasis placed mainly on cultivating professional knowledge: "Universities should not solely focus on imparting professional knowledge to accounting students but should adopt a long-term perspective on professional ethics. Regardless of the industry students ultimately enter, professional ethics should always be an integral part of their education." (#0322, Male).

Furthermore, the teaching of ethics education should be more than teaching law and regulation: "Simply copying laws and ethical standards in the classroom may have limited impact on accounting students. Therefore, it would be more effective to organize activities such as court hearing experiments." (#0328, Female). Students felt that real cases unfolding in a courtroom were more practical and engaging. Direct experiences could enhance their comprehension of professional laws, regulations, and ethics, offering a more vivid learning experience compared to indirect learning from textbooks.

During this stage, students highlighted two forms of stimulation. One was the transformation of the learning environment, and the other was the impact of specific, real-world cases. They noted that the latter was particularly powerful, especially when the defendant's profession and related job aspects closely aligned with the student's future careers:

*"I must admit that the fact that the defendant in the court hearing experiment belonged to the accounting profession is a crucial factor that piqued my interest. It resonates with my future career, creating a stronger sense of connection and empathy." (#0328, Female).*

Furthermore, some students recommended that companies enhance the ethics education of internal auditors to enable them to maintain both formal and substantive independence. They believed this suggestion would empower the company's internal audit department to play a more significant role in practice.

The findings on cognitive reflection reveal the learning outcomes of attending a court hearing on accounting students in terms of professional knowledge acquisition and changes in cognitive attitudes. Specifically, a court hearing has enhanced the student's understanding of "accounting responsibility and risk." Initially, accounting students believed that as professionals, their primary role was to maintain technical proficiency and deliver financial reports to businesses. However, after engaging with Anna's case, they began to reconsider the broader responsibilities and risks inherent in the accounting profession. Their perception of professional responsibility evolved to include ethical considerations, with an emphasis on balancing corporate and personal interests. Furthermore, the court hearing has deepened students' insights into internal controls. Reflecting on Anna's case, students identified the company's internal control deficiencies as a contributing factor to her fraudulent actions. They now recognize the critical importance of robust internal controls in preventing financial misconduct and are considering ways to enhance these systems based on case studies.

Beyond acquiring professional knowledge, a shift in mindset represents another significant learning outcome of the court hearing. This experience has led students to appreciate that ethical education should extend beyond the confines of textbooks and be actively integrated into their lifelong professional development. The students recognize the value of court hearings as an innovative field trip and advocate for progressive teaching strategies in accounting education. These include incorporating ethics more thoroughly into the curriculum, using real-world cases in classroom instruction, and providing opportunities for experiential learning similar to what

they experienced in this study.

### **4.5.3 Findings–behavioral reflection**

In this section, the data is derived from responses to question four of the survey, focusing on the Active Experimentation (AE) stage of ELM. This question elicits the behavioral strategies that students developed based on their cognitive responses to the court hearing experience. The aim is to explore the implications of their prior stages of reflective observations and abstract conceptualizations on their future behavioral choices. The analysis of this data yields two prominent themes: future behavioral choices and seeking assistance from others.

#### **Future behavioral choices**

One of the most profound lessons gleaned from attending the court hearing revolves around the sobering realization of the severe consequences that transgressing the law can entail, a realization that left an indelible mark on the students' consciousness: "No matter how enticing the initial gains may appear, and regardless of how smoothly the intermediary steps may progress, unlawful acts ultimately come to light and lead to legal repercussions." (#0122, Female). Students went as far as to assert that if they were to encounter similar situations in their future careers, their immediate recollection would be of this court trial and Anna's tragic story, prompting an instinctive aversion to any semblance of inappropriate or illegal behavior. As one student put it:

*"Every action carries a price, and accountants confront the allure of money on a daily basis. Especially when the temptation of greed rears its head, I would recall the potential consequences of my actions – the possibility of following in Ana's*

*footsteps, standing in the defendant's dock, experiencing a shattered family, and facing incarceration. This reflection alone would act as a natural deterrent against succumbing to greed." (#1087, Male).*

When contemplating the possibility of encountering a similar scenario, students unani- mously expressed their resolve to decline participation in any illegal activities. They discussed their intention to educate the salesperson about the dire consequences of illegal actions, urging them to abandon such plans, lest they face imprisonment: "I would make every effort to dissuade the salesperson from pursuing the criminal scheme. Should he persist, I would closely monitor his subsequent actions." (#1120, Female). Some students indicated their readiness to report such matters to their superiors to prevent them from making grave mistakes that could inflict irreparable harm on the company: "I would inquire whether my colleague is facing financial difficulties and needs assistance. If so, I would readily extend a helping hand." (#0536, Female). In conversations, students asserted their unwavering commitment to resolving life's grievances and challenges through lawful means:

*"Regardless of any undisclosed grievances or life's hardships, these issues can be addressed through legitimate methods and legal avenues. There is no need to resort to such perilous measures, which would ultimately jeopardize one's life and career." (#0538, Male).*

### **Seeking help from others**

Some students engaged in empathetic perspective-taking, envisioning themselves in the shoes of Anna and contemplating whom they might turn to for assistance if faced with a similar predicament.

While many students contemplated seeking aid from their families during such circumstances, they recognized that they had choices to make regarding whether to seek help. Some students firmly believed that "home is always a sanctuary." (#1009, Female), where they had their parents' trust and confidence. They believed their parents possessed more life experience and knew how to navigate such challenges. For instance, some parents might assist in repaying a portion of their outstanding debts, as one student pointed out: "I think my family would offer me the most constructive advice with minimal costs." (#0754, Female). However, other students hesitated to turn to their parents for help, fearing that it would cause them undue worry: "Approaching them would only heighten their anxiety, and I don't want my parents to be burdened with my problems." (#0912, Male). In this context, feelings of shame crept into their deliberations, evoking mixed emotions. On the one hand, students felt an obligation to confide in their parents to prevent them from hearing unfavorable news from other sources: "I believed that my parents would prefer to hear the unpleasant news from their children rather than from someone else, as it's not an honorable situation." (#0662, Female). On the other hand, they were averse to sharing their predicament with their parents, fearing that it would cause them pain: "I don't want them to suffer because of my mistakes, which would leave me with a lifelong sense of guilt." (#0844, Male), or they dreaded facing their parents' disappointment: "I would dread the disappointed expressions on my family's faces, their reproaches, and I wouldn't want to let them down, ever." (#3226, Female).

As an alternative to sharing their burdens with loved ones, many students indicated that they would seek guidance from their superiors: "Superiors typically possess more experience and are better equipped to resolve problems and mitigate losses incurred by the company." (#6358, Female). Students subscribing to this view believed that open communication with their superiors might be seen as a sign of sincerity, potentially leading to an optimal solution,

such as negotiating an installment plan with the company to minimize its losses. However, some students acknowledged that opting for this approach required considerable courage: "Seeking assistance from one's superior demands great courage. I'm uncertain if I would muster such courage, but ultimately, it might be my only choice." (#0616, Female). Conversely, some students mentioned that they would keep the issue to themselves and attempt to resolve it independently. Nevertheless, the psychological stress associated with this choice was palpable in the data:

*"I would likely grapple with uncertainty, torn between continuing or discontinuing my misconduct out of fear of losing my job. I would strive to secretly compensate for my mistakes without informing anyone. I could still retain my job while harboring this secret deep within me, never disclosing it to anyone." (#0744, Female).*

Another student expressed a similar sentiment:

*"If I can make amends for the losses, I would rectify the situation promptly. After repaying the company's losses, I would pretend this matter never occurred, safeguarding it as a secret within my heart, never to be disclosed to anyone." (#6352, Male).*

The findings of behavioral reflection unveil two pivotal themes: prospective behavioral choices and the inclination to seek assistance from others. This research illuminated that the unique experience of a court hearing serving as a catalyst for accounting students, fostering a profound awareness of the dire consequences associated with illicit activities. Furthermore, it elicits a pronounced commitment to upholding ethical standards throughout their future professional endeavors. Notably, accounting students also engaged in discussions concerning

the means to educate and deter others from engaging in unlawful behaviors. Additionally, they demonstrated a readiness to report potential misconduct to higher authorities, thereby safeguarding their companies from harm.

By exploring the behavioral reflections of accounting students, significant learning outcomes related to values and behavioral changes were identified. The change in values is primarily manifested in the enhancement of ethical awareness. This means that in future ethical scenarios, individuals can quickly recall their court hearing experiences, serving as a deterrent against falling into similar future ethical dilemmas. The behavior change, rooted in this heightened ethical awareness, involves seeking behavioral strategies. Specifically, when confronted with similar situations, accounting students openly share their thoughts and consider whom to seek support from, including family members and workplace superiors. These findings underscore the pivotal role that the court hearing experience plays in shaping students' ethical intentions and influencing their future behavioral choices, highlighting its value as a transformative educational tool.

## **4.6 Discussion**

In this study, the Experiential Learning Model (ELM) served as the principal framework for examining the learning outcomes experienced by accounting students during court hearings. This study yielded three primary findings. First, the court hearing experience notably improved the skills of accounting students, particularly influencing their cognitive processes and encouraging them to adopt multiple perspectives in their thinking. Second, the court hearing experience enriched the professional knowledge of accounting students, either deepening or altering their existing cognitive frameworks. Finally, the court hearing experience significantly

enhanced the ethical awareness of the students, influencing their behavioral strategies, especially in areas of decision-making and seeking assistance when confronted with similar ethical challenges in the future.

This study draws parallels with and conducts a thorough comparison to the findings of Dellaportas and Hassall (2013), who carried out on-site prison visits. Within Wilson's (2003) stimulation model framework, both pieces of research extensively investigate the impact of real-world experiences on students' cognition and attitudes and found that attitude changes caused by emotional changes are one of the important learning outcomes of experiential learning. Specifically, the influence of field experiences on students' attitudes and perceptions is comparable. Initially, students tend to categorize offenders merely as "criminals". However, as they delve into the root causes of criminal behavior, their perspectives evolve, and they begin to see criminals as ordinary individuals pushed toward crime by various circumstances. This cognitive shift allows students to form a more comprehensive view of society and human conduct.

Simultaneously, the acquisition of new knowledge or the formation of new ideas is considered another important learning outcome of experiential learning. Both studies probe into the evolution of students' understanding of their professional responsibilities within the accounting sphere. Initially, accounting students may view themselves narrowly as preparers of financial statements. Through deeper learning and exposure to the real world, they come to realize that their roles extend significantly beyond this domain. Accountants are responsible not only for providing accurate financial information to shareholders but also for protecting their interests. They play a crucial role in maintaining the principles of justice and ethics, ensuring the integrity and fairness of financial data, and the well-functioning of capital markets. By shifting the learning setting to the real world, students link their classroom experiences with those obtained during field trips, allowing them to assimilate and accommodate new understandings.



Past research on field trips has primarily concentrated on knowledge acquisition and the mechanics of experiential learning (Hudak, 2003; Kisiel, 2006; Nadelson & Jordan, 2012; Scribner-MacLean & Kennedy, 2007). Dellaportas and Hassall's (2013) study, which focused on prison visits, highlighted how such experiences elevate students' awareness of the severity of unethical behavior and strengthen their resolve to avoid ethical pitfalls. They emphasized the effectiveness of such experiences in enhancing ethical awareness without delving deeply into the specific mechanisms. In contrast, this paper expands on how field trip experiences influence ethical judgment. Research has found that as one of the learning outcomes of experiential learning, the transformation of accounting students' thinking patterns, through the process of identity transformation, greatly enhances their ethical awareness by thinking from the perspective of criminals and their families. McPhail (2003) posited that the development of ethical sensitivity relies on an individual's empathic ability to understand the experiences of others, suggesting a deep connection between field experiences and the cultivation of empathy critical to ethical decision-making. Moreover, this paper introduces novel insights into ethical behavior strategies, another learning outcome of experiential learning. Students who participated in the court hearing, discuss not only methods to avoid ethical dilemmas but also the importance of seeking external help when faced with ethical challenges. This aspect, not thoroughly addressed in Dellaportas and Hassall's (2013) study, underscores the innovative depth of the current research.

As evidenced by the responses to the satisfaction questions in Part B of the survey, students profoundly felt the impact of the court hearing on their university experience. They described it as an indelibly memorable and engaging experience that brought the realism and engagement of courtroom proceedings that traditional textbook cases could not match. Students' feedback also supports Webb et al.'s (2009) findings that unique field experiences provide life experiences

unmatched by the classroom.

Notably, the court hearing allowed students to independently explore and interpret their experiences, unlike structured classroom settings that usually direct focus. Traditional classroom learning often segments accounting-related abstract concepts, while the court hearing experience organically integrates them. Linking accounting duties, evidence, and internal controls with a real case deepens students' understanding of critical aspects of their field. This aligns with Behrendt and Franklin's (2014) view that field trips can enhance interest, knowledge, and motivation. Students can connect the knowledge acquired through firsthand experiences seamlessly. This supports Nadelson and Jordan's (2012) assertion that special field trips enhance course material recall and foster high engagement. Students were encouraged to interact with the courtroom's real-world context, allowing their reactions, reflections, and emotions to emerge organically. This unscripted learning approach elicited a spectrum of responses, sharing diverse viewpoints, emotional reactions, and profound insights. These findings underscore the effectiveness of experiential learning in evoking authentic student responses, deepening subject connection, and enhancing the educational experience (Behrendt & Franklin, 2014).

In summary, this study provides important evidence supporting the widespread use of experiential learning methods in accounting education by exploring the learning outcomes of a court hearing as a special type of experiential learning. Specifically, as a form of situated learning, court hearings not only enhance students' professional knowledge and change their original ways of thinking but also enhance their ethical sensitivity and decision-making ability.

## 4.7 Conclusion

The focus of this study is on the learning outcomes of experiential learning in the field of accounting education. The court hearing is designed as a unique form of experiential learning, aimed at exploring what students can learn and gain from this special field trip. In addition, this study attempts to combine ELM and Wilson's stimulus models to explain why a court hearing, as a unique field trip, brings a series of learning outcomes. This article has made significant contributions to existing literature in the following ways.

Firstly, it contributes to the literature in the field of accounting education, particularly in enhancing ethical awareness. This study offers a unique experience involving real-world events where students directly listen to the harrowing stories of individuals who have run afoul of the law and the consequences that economic crimes have on affected stakeholders. The experiment conducted in this study provides a distinct set of learning experiences and outcomes from attending a court hearing, enriching the literature on experiential learning within accounting education. This analysis not only demonstrates how these unique experiences have a positive impact on accounting students in terms of knowledge acquisition, attitude change, behavioral strategies, etc. but also elucidates the reasons behind various learning outcomes. This effort provides convincing evidence that experiential learning through situational field trips does demonstrate unique advantages compared to traditional classroom teaching.

Secondly, this study contributes to the experiential learning literature by exploring how a learning experience involving illegal transgressions affects students' ethical sensitivity. Building upon the work of Castlebury (2007) and Dellaportas & Hassall (2013), this research extends the experience of illegal behavior to the courtroom, where students observe key participants in

economic crime proceedings. Students gain firsthand exposure to the narratives and rationales behind fraud cases, presented from both the perspectives of the accused and the prosecution. Moreover, students witness and experience the emotions and feelings of the defendant and their victims. Through an emotional and affective lens, this paper examines how the empathy generated by students' participation in a court hearing enables them to empathize with the accused, share in the guilt of wrongdoers, and understand the suffering of the offenders' families. It also reveals how the anxiety resulting from this empathy influences students' cognitive structures, ethical decision-making, and their ability to navigate uncomfortable emotions when encountering similar situations in the future.

In summary, this study is expected to contribute to the literature on situated learning in accounting by providing insights gained from a specific experiment involving field trips, along with data collected on students' emotions and reflections following attending a court hearing. Additionally, it offers practical guidance for other scholars interested in conducting similar trials involving ethics courses or special field trip experiences for their accounting students.

Despite our contributions to the literature, this study is not without limitations. While we provide valuable insights into the impact of court hearing experiments on ethical sensitivity, our research is based on a specific context and sample, which may limit its generalizability. Furthermore, although this study captured a series of learning outcomes brought about by a court hearing as a special form of field trip, such as revealing the role of experiential learning, especially in promoting students' understanding of professional knowledge and ethical knowledge, these may only be a small part of the learning outcomes of experiential learning. Future research needs to conduct more specialized experiments to obtain more practical evidence.

## 4.8 Appendix: Experiential learning model survey

### ELM Survey Questions:

The purpose of this questionnaire is to help us to understand how the students think about the field trip-court hearing program. Different students may have different opinions and judgments on the case, different feelings, and decision-making plans. We would like you to tell us what you have learned from the court hearing program. In this questionnaire, you will be asked to answer four questions.

Table 4.4: Survey questions

<b>Part</b>	<b>Question</b>
<b>A</b>	Q1. What happened? What are your thoughts, feelings, and perceptions? Q2. What did you understand from the experience (court hearing)? Q3. What have you learned from the experience? Q4. What are your behavioral plans? Would you include me in any future decisions if faced with similar situations?
<b>B</b>	Q5. Are you satisfied with the court hearing experiment organized this time? Would you still be interested in participating in similar activities organized next time?

## **Chapter 5**

### **Chapter 5 Conclusion**

This thesis investigated the effectiveness of various ethical intervention methods in accounting ethics education, focusing on a standalone ethics course and innovative experiential learning methods, particularly special field trips. The research is divided into three chapters, each exploring different aspects of ethical education interventions. In the second Chapter, the study confirms that standalone ethics courses can enhance the ethical sensitivity of accounting students. However, it was found that standalone ethics courses are not significantly more effective than students who did not undergo the standalone ethics courses. This result is attributed to cultural differences and the use of predominantly Western case studies in the courses, which may not resonate with Chinese students, and a pedagogical focus on theoretical explanations rather than the application of ethical frameworks. In the third Chapter, experiential learning through attendance at a court hearing is highlighted for its transformative impact on accounting students' ethical sensitivity. By placing students in real legal environments, the study shows a significant increase in ethical sensitivity, validating the importance of situational learning. The research indicates that students developed empathy and a deeper understanding of ethical dilemmas through direct observation and emotional engagement. The fourth Chapter combines the Experiential Learning Model (ELM) and Wilson's Stimulus Model to explain the learning

outcomes derived from a court hearing. This innovative approach provides a comprehensive framework for understanding how experiential learning influences students' ethical sensitivity and cognitive structures.

The study successfully achieved its core objectives by demonstrating the limited effectiveness of traditional ethics courses in enhancing ethical sensitivity due to cultural and pedagogical factors, emphasizing the significant benefits of experiential learning, particularly court hearings, on accounting students' ethical sensitivity, and providing empirical evidence and theoretical insights on effectively integrating experiential learning into accounting ethics education. The study highlights several key findings: the importance of adopting culturally relevant ethical frameworks and cases in ethics education, especially for Chinese students, the role of empathy in ethical decision-making, showing that the emotional engagement encountered through attending a court hearing can significantly enhance students' ethical sensitivity, and strong evidence supporting the integration of experiential learning methods, such as court hearings, into accounting ethics education. In addition to enhancing students' ethical sensitivity in terms of ethical judgment and intent, participation in court hearings enables accounting students to approach fraud from a novel perspective, deepening their understanding of the importance of accounting responsibility, corporate internal controls, and ethics education. Moreover, it encourages accounting students to reflect on their future decision-making processes when confronted with similar ethical dilemmas, including how to uphold principles and seek assistance when necessary.

This study has significant implications for educational practice. Through empirical analysis, it highlights the necessity of incorporating experiential learning, such as court hearings, into accounting ethics education. This approach provides educators with innovative teaching methods that could facilitate the global application of experiential learning, particularly within

accounting ethics. Furthermore, it offers guidance for scholars interested in designing similar experiential learning initiatives and serves as a model for integrating ethics courses with specialized field trips.

This study makes several theoretical contributions to the field of ethics education in accounting education. Building on the work of Castleberry (2007) and Dellaportas & Hassall (2013), it extends the context of examining illegal behavior to courtroom settings, offering novel insights that enrich the literature on experiential learning in accounting education. Through data-driven analysis of students' emotions and reflections after court hearing experiences, this study broadens the scope of accounting ethics education by introducing cross-cultural perspectives and innovative teaching methods. By combining the Experiential Learning Model with the Stimulus Model, provides a new theoretical framework for understanding the mechanisms through which experiential learning influences ethical sensitivity. Practically, the findings suggest that incorporating experiential learning elements, such as court hearings, into accounting ethics courses can bridge the gap between theoretical principles and practical application. This study also offers a foundation for educational policymakers to design more effective ethics education programs tailored to different cultural contexts and learning styles.

Despite its contributions, the study has several limitations. The research is based on accounting students from a specific region in China, which may limit the generalizability of the results. Future studies should include more diverse samples within and external to China to enhance external validity. Investigating the effectiveness of ethical interventions in different cultural contexts will help to understand the universality and culture-specific factors in ethics education. The study primarily focuses on Western ethical frameworks within the standalone ethics courses, potentially overlooking the influence of traditional Chinese ethical values that accounting students inevitably encounter through other courses or their upbringing. Although



these traditional values may not be part of a formalized curriculum, their impact on students' ethical sensitivity should not be underestimated. Future research should explore the role of traditional Chinese ethics in shaping students' ethical sensitivity and how these influences interact with or complement Western ethical frameworks. Additionally, the research uses predominantly Western assessment tools to measure ethical sensitivity. Future studies should validate these tools' cultural and contextual applicability in non-western populations.

Further studies should explore other forms of experiential learning, such as internships and apprenticeships, to assess their impact on ethical sensitivity. Long-term studies are needed to evaluate the sustained impact of ethical interventions on students' professional behavior and ethical decision-making.

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