

ACCOUNTING TEACHING METHODS IN THE PROFESSIONAL ETHICS ASPECT – EXAMINATION OF HIGH-SCHOOL STUDENTS' OPINIONS

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Abstract

Within the scope of accounting science, self-education skills and ability to adapt to the changing environment are as important as knowledge. Therefore, changes in the way of teaching should be primarily oriented on the methods and the quality of education. Effective, inventive and creative ways of working with students, aimed at shaping the practical skills and the developing the ability to effectively solve the problems future accounting candidates will face, while maintaining the professional ethics, are also very important,

The aim of the paper is to examine whether, in the students' opinion, the school has been preparing them for the profession by providing them with the appropriate theoretical basis as well as the practical training, taking into account the accounting profession ethics.

This means that selection of appropriate teaching methods for accounting-related subjects can have significant impact on the didactic process and its educational outcome. The expectations and the opinions formulated by the students should, in this respect, constitute an advice for the teachers.

Keywords: high-school student, accounting, teaching programs, accountant, ethics, Poland.

1 INTRODUCTION

Secondary schools, in addition to the theory of accounting, simultaneously should provide practical vocational training. Students, especially those at the level of secondary vocational schools, should be able to do professional internships. It is particularly important when from the classification of vocational-education professions it follows that a given qualification has been singled out in the profession taught at a level of a technician. The dimension of internships should be varied, depending on the subject being taught and the type of the school. Secondary-school students are interested in learning the practical side of the profession. Such knowledge allows them not only to acquire the skills in the field of accounting, but also to verify, as early as at the secondary-school level, whether their choice of the profession is right. Such internships should ensure familiarization with the principles of modern accounting. At the same time, students, at this level, should learn to cooperate with various institutions, such as banks, tax offices or statistical offices, as well as acquire the foundations of team management, and become acquainted with the ethical standards applicable to accountants. Foreign internships, on the other hand, additionally allow improvement of language skills as well as acquisition of knowledge about the culture of work in other countries.

According to S. Hońko [1], even L. Pacioli not only taught his students the concepts related to accounting and accounting entries, but also explained the links between business operations and accounting entries. Reference to real solutions facilitated knowledge acquisition. Selected chapters from L. Pacioli's work "Summa de arithmetica geometria proportioni et proportionalità [Summary of arithmetic, geometry, proportions and proportionality]" can be given as examples of his linking the theory with practice [2]:

- 1 On things that a real buyer needs predominantly, and on the order of keeping the General Book and the Journal in Venice or anywhere else.
- 2 On the first part of this treaty called the Inventory and what the Inventory is, and on how a good buyer should carry it out.
- 3 On the second part of the treaty, that is, on Management, on what should be understood as business and what it relates to as well as on the main books of the buyer.
- 4 On the nine ways of buying which buyers practice, and on the goods that are often bought with deferred payment. [translation my own].

In order to facilitate the learning of the profession and a more effective use of time, e-learning classes are implemented more and more often. Such classes are very convenient and save a lot of time. Additional advantages of this form of education include [3]:

- 1 the ease of adjusting the pace of learning to the level of knowledge and the needs of the students;
- 2 greater attractiveness of the information transfer (a combination of text, graphics, sound, moving images), which encourages students to acquire knowledge;
- 3 reduction of the costs of training and lack of a proportional increase of these costs along with an increase in the number of the students receiving education

This form of teaching, however, requires a lot of self-discipline on the part of the students. J. Zielińska points out additional drawbacks, listing the following [4]:

- 1 lack of fully credible possibilities to verify the learning outcomes, lack of confidence in the state of knowledge and the skills of remotely-tested students;
- 2 high costs associated with organization of the didactic environment;
- 3 lack of direct contact between the teacher and the learners, while interpersonal relationships are an important element of effective learning;
- 4 lack of appropriate motivation to learn, which may increase the risk of not completing the course or the training started; the difficulty of verifying the knowledge acquired and the lack of direct contact with other participants often discourage full commitment.

Table 1 lists the basic differences between traditional education and e-education, as per J. Mischke and A. Stanisławska [5].

Table 1. Features of learning in the traditional and electronic model of teaching

<i>Traditional model of teaching</i>	<i>E-education</i>
In the process of learning, students may passively submit to the teacher's actions.	Students should be active and impose on the teacher the manner and the intensity of the teaching activities
Students have the ease of attempting to do something by repeating it, following the teacher's example.	Students must imagine how to perform a given task, and possibly implement it in an artificial simulator environment
Students should have the ability to use many tools.	Students can use only one item – the computer
Class participants have physical contact and do not have to be limited to the subject of the studies.	Intellectual contact most often is limited to the subject of the studies

Source: J. Mischke and A. Stanisławska [5].

Another issue related to the teaching of the profession entails ethical issues, which are particularly important in the era of the Internet. As commonly known, the concept of ethics [Greek *tá ēthiká* 'a treatise on mores' < *ēthos* 'mores', 'character'], was used in the 4th century BC by Aristotle in the title of his work "The Nicomachean Ethics" to denote a descriptively-critical study of what concerns the ethos as a human character, mores/customs, i.e. a well-established way of behaving in the living, residential environment [6].

As W. Drzeżdżon states, however, ethical norms in some professions had been formulated as early as in antiquity. In the Middle Ages, along with the development of craft activities and the emergence of new professions, professional ethics gained formal features. The rules of conduct for the persons performing specific professions were clearly designated and constituted one of the essential elements of preparation for professional performance of these professions [7]. Professional ethics is a set of norms regarding the duties of the people performing the profession. These norms indicate how to comply with these norms and who is supposed to guard the observance of these standards, how to define the relationship between the members of a corporation and the non-professional environment (e.g. clients), and how to resolve conflict situations, especially the most sensitive ones [8].

Schools have been increasingly often developing ethical standards for students, most commonly in the form of various codes. The purpose of such codes should, above all, pertain to the shaping of a proper culture of life, especially the culture of work at school as well as with regard to the relation between the

school and its surroundings. They constitute a set of the desirable principles of behavior and of shaping the student's image, taking into account the image of the given profession being taught in individual classes.

Moreover, as prospective future accountants, students should learn and, as part of internships, follow the rules of the Code of Professional Ethics in Accounting as early as at the secondary-school level. The Code was adopted by the National Congress of the Delegates of the Association of Accountants in Poland in 2007 and contains regulations on ethical behavior in the most important areas of professional activity of the people dealing with accounting. The introduction states that the Code contains patterns of ethical behavior, which accountants should follow when performing their profession. These standards concern the performance of the profession itself as well as the relations with various persons, economic units and institutions associated with the profession [9].

In its Preamble, the Code states that "The need for the Code of Professional Ethics in Accounting (The Code) results from the awareness that the profession of the people dealing with accounting is inseparable from economic and social activity. The quality of the work performed by the people performing such a profession not only determines, to a large extent, the development of the employing entity. It also translates - directly - into the decisions of various groups of accounting information users, and - indirectly - it is important for the economic and social changes" [translation my own] [10].

According to the authors of the Code, it is to primarily serve as a set of rules and guidelines for everyday professional conduct. It is to aid all those who have decided to pursue an accounting, or other, profession in the field of accounting.

It is expected that the professional work of a person dealing with accounting, regardless of the place of its performance and the nature of employment, is to meet the following conditions:

- 1 it will follow professional standards,
- 2 its aim will be to achieve the highest level of quality of the activities conducted,
- 3 it is to ensure the reliability of the results of the activities carried out.

The work of an accountant can be considered as work in accordance with the principles of ethics, which inspire public confidence, when the person complies with the following rules:

- 1 professional competences,
- 2 high-quality work,
- 3 professional independence,
- 4 responsibility for the accounting information prepared and presented,
- 5 proper conduct in relations with the persons, the units, and the institutions professionally related to the accountant,
- 6 proper conduct in case of a dispute and a conflict of interests,
- 7 proper conduct in specific situations emergent within the entity conducting accounting,
- 8 professional secrecy,
- 9 proper offering of services in the field of accounting.

The International Federation of Accountants (IFAC) has developed the International Code, which is to serve as a model for national ethical guidance for accountants. It presents the standards of the accounting profession and the principles that should be followed by professional accountants [11].

In the area of ethical proceedings, it is also very important that students adhere to copyrights. As stated by M. Dziubińska, teachers should, during classes, talk about and try to teach the copyright law, the methods of reliable use of intellectual property, the citation rules, the rules of referencing the sources, the use of footnotes and the creation of bibliographies. They should try to educate themselves in this field - copyright law in the Polish system is a relatively new set of standards, but it is worth knowing those standards, also with respect to the teacher's own activities (e.g. preparation and publishing of own authorial materials to supplement the lessons). Secondly, students should be familiarized with the methods and the techniques of paraphrasing, summarizing, concluding, inferring, and analyzing the source materials [12].

Summing up, as per A. Buczkowska [13], it can be concluded that to perform accounting and management support activities, tax settlements and other public-law settlements, it is essential for the

accounting professional to possess professional competences that constitute a synthesis of theoretical knowledge and professional experience. Universal moral values are as equally important as professional competences, such as.:

- honesty,
- credibility,
- objectivity,
- courtesy,
- respect,
- social responsibility.

2 METHODOLOGY

The main research method used in the work was a questionnaire survey conducted on a target group of high-school students studying economic programs at the Powiatowy Zespół Szkół nr 3 im. ks. E. Roszczyńskiego [Father E. Roszczyński Poviast School Complex No.] in Wejherowo (Northern Poland – a city of 50 000 inhabitants). All respondents have already completed or were in the course of studying at least one accounting subject. The survey was completed by all students present during classes. In addition, for the purposes of this paper, it was necessary to conduct an analysis of the literature on the subject, in particular, the existing research on the issues described.

The questionnaire consisted of 12 questions, the first four of which defined the respondent characteristics, while the subsequent ones concerned the forms of conducting classes in various accounting modules, with regard to ethical issues.

In consequence, a survey questionnaire was constructed for the purposes of this study, where the following answers to the questions presented in Table 2 were of key importance.

Table 2. Selected survey questionnaire questions

<i>No.</i>	<i>Question</i>	<i>Answers</i>
1	Do you think that time assigned for internships is	<input type="checkbox"/> too extensive <input type="checkbox"/> optimal <input type="checkbox"/> too short <input type="checkbox"/> I have no opinion
2	What classes, in your opinion, provide acquisition of knowledge on accounting issues	<input type="checkbox"/> traditional classes – lecture and task solving <input type="checkbox"/> case analysis <input type="checkbox"/> group work <input type="checkbox"/> independent writing/creation of works, papers, etc. <input type="checkbox"/> other <input type="checkbox"/> I have no opinion
3	Which of the forms provided is most often used by accounting teachers during lessons	<input type="checkbox"/> work with a book <input type="checkbox"/> a lecture <input type="checkbox"/> doing tasks/exercises <input type="checkbox"/> independent work <input type="checkbox"/> group work <input type="checkbox"/> presentations
4	In your opinion, the amount of the time spent on computer-supported classes is:	<input type="checkbox"/> too extensive <input type="checkbox"/> optimal <input type="checkbox"/> too short <input type="checkbox"/> I have no opinion

5	Which of the forms of teaching mentioned are, in your opinion, most useful in accounting science (select 3 answers max)	<input type="checkbox"/> multimedia presentations <input type="checkbox"/> work with audiovisual materials <input type="checkbox"/> work on interactive educational platforms <input type="checkbox"/> creating and maintaining a blog <input type="checkbox"/> searching for information on the Internet <input type="checkbox"/> studying via YouTube <input type="checkbox"/> preparation information using a computer / a tablet / a mobile phone <input type="checkbox"/> work with instant messengers and e-mail
6	What, in your opinion, offers you the best chance of finding a job? (please select 2 answers)	<input type="checkbox"/> completing studies with an appropriate academic major <input type="checkbox"/> internship at the stage of secondary school/university <input type="checkbox"/> experience <input type="checkbox"/> ability to make contact with people <input type="checkbox"/> stubbornness <input type="checkbox"/> connections <input type="checkbox"/> other (please specify).....
7	Is ethics-related issues addressed during accounting classes?	<input type="checkbox"/> yes <input type="checkbox"/> no
8	You associate creative accounting with activities that are:	<input type="checkbox"/> positive <input type="checkbox"/> negative
9	Do you provide the source when using online materials?	<input type="checkbox"/> yes <input type="checkbox"/> no

Source: the authors' own elaboration

Based on the surveys carried out, the following results were obtained: 59.5% of the students surveyed stated that the time spent on computer classes was optimal. At the same time, it is quite worrying that as much as 40% stated that not enough time is devoted to computer classes. It should also be noted that the most preferred forms of knowledge transfer entail the methods using computer techniques. With regard to teaching accounting, the respondents prefer preparation and development of information with the use of a computer / a tablet / a mobile phone (47.62%) and multimedia presentations (35.71%). The lowest level of acceptance was obtained by creating and maintaining a blog (3.57%) and working with internet messengers and e-mail (8.33%). The lowest level of acceptance was assigned to creation and maintenance of a blog (3.57%) and to working with instant messengers and e-mail (8.33%). Furthermore, as many as 61% of the students stated that ethics-related issues are addressed during accounting classes. The fact that as many as 81% of the surveyed associate "creative accounting" positively, whereas in reality it involves falsifying the image of a business entity, is very worrying. As many as one fifth of the students surveyed admitted that they do not provide the sources when using online materials.

With regard to practical classes, it has been found that the time assigned for internships is either optimal (55.95%) or too short (35.71). This is a big discrepancy in the approach to practical vocational training. As it has been stated in the field of theoretical knowledge of accounting, work with a textbook (53.57%) and tasks/exercises prevail (46.43%). Very low rates for independent work (10.71%), and, above all, for teamwork (only 1.19%) are disturbing.

3 RESULTS

The results of the survey indicate that:

- 1 Most high-school students think that the basic accounting teaching method is the traditional relay of the theory during lessons, supplemented with exercises, however, this only applies to the science of accounting fundamentals.
- 2 High-school students think that not enough time is devoted to practical learning of the profession (internships in accounting offices, institutions, or corporations).

- 3 In the students' opinion, with regard to knowledge transfer, teachers use the opportunities offered by IT and the Internet to a too little extent, which is not conducive to the development of creative thinking, learning about different viewpoints or getting involved in problem solving.
- 4 Students feel unsatisfied with the scope of the tasks carried out in groups, which enable self-solving of problems as well as development of the ability to work in a group.
- 5 The secondary-school students surveyed stated that the learning of the profession includes only a small extent of the ethical issues associated with the profession.

4 CONCLUSIONS

Based on the research carried out, it should be emphasized that multidimensional education requires the use of such forms of work that enable secondary-school students studying accounting programs to develop creative thinking, learn about different points of view, and engage in problem solving. Participation of secondary school youth in workshops, lectures, conferences, discussions, debates, develops professional skills and teaches professional responsibility. Modern didactics, which implements various activating techniques by teaching independence, cooperation and codecision making, and hot to overcome limitations, is to increase the educational effectiveness by motivating students to expand their broadly understood economic knowledge. A well-qualified, well-educated accountant is a guarantor of responsibility, conscientiousness and reliability. His/her activities should be associated with the highest competences and professionalism as well as with compliance with ethical and moral principles.

4.1 Research limitations/implications

The observation covered high-school students in a small city (50 000 inhabitants), representing urban and rural areas. This means that the quantitative research (the questionnaire) carried out was conducted with a significant limitation regarding the scope and the selection of the sample. Although the research conclusions, in the authors' opinion, properly reflect the reality, nevertheless, it is justifiable and necessary to expand the research onto a more representative sample. In the future, research should also be conducted among students of other secondary schools representing medium and large cities.

Analysis of the survey results leads to a conclusion that students prefer modern, group methods of accounting teaching. When teaching the basics of accounting, teachers should use classical methods supported by modern multimedia techniques of communication. Additionally, practical training should be enhanced by teaching the ability to work in a group, with particular attention to professional ethical issues.

The research carried out provides information on:

- the students' expectations with regard to vocational training - indicating the directions for changes;
- respect of ethical issues, in connection with performance of the accounting profession;
- assessment of the teaching methods implemented.

The study also constitutes a basis for adjustment of the educational offer in schools. On the one hand, it pertains to adjustment to the employers' growing requirements demanded from employees, and on the other, to the expectations of the young people who want to get attractive and well-paid jobs.

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