

Knowledge of professional ethics in students of the accounting career of an HEI**Conocimiento de la ética profesional en estudiantes de la licenciatura de contaduría de una IES**

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Abstract

This research focuses on analyzing the level of knowledge about professional ethics among accounting students in a Higher Education Institution (HEIs). To achieve this, four specific objectives are proposed: the first is to identify the perceptions of students about integrity and honesty, the second, to evaluate the understanding of social responsibility of accounting professionals, we continue with the third that consists of analyzing attitudes of professionalism and finally to evaluate the perception about personal development in the context of the degree they are currently studying. The relevance of this research lies in its ability to provide valuable information and improve the ethical training of future accountants. The results obtained will provide the opportunity for the educational institution to adjust its curriculum and training programs in order to address the identified deficiencies in the ethical knowledge of students. This adjustment will contribute to the training of ethical and responsible accounting professionals, trained to make appropriate decisions in their work performance. In addition, the application of a quantitative approach and the use of sound statistical techniques ensure the reliability of the results, further strengthening the contribution of this study to professional ethics in the field of accounting.

Professional Ethics, Accounting Students, Social Responsibility

Resumen

Esta investigación se enfoca en analizar el nivel de conocimiento sobre la ética profesional entre estudiantes de contaduría en una Institución de Educación Superior (IES). Para lograrlo, se plantean cuatro objetivos específicos: el primero es identificar las percepciones de los estudiantes sobre integridad y honestidad, el segundo, evaluar la comprensión de la responsabilidad social de los profesionales contables, continuamos con el tercero que consiste en analizar las actitudes de profesionalismo y por último evaluar la percepción sobre el desarrollo personal en el contexto de la licenciatura que actualmente cursan. La relevancia de esta investigación reside en su capacidad para proporcionar información valiosa y mejorar la capacitación ética de los futuros contadores. Los resultados obtenidos brindarán la oportunidad a la institución educativa de ajustar su plan de estudios y programas de formación con el fin de abordar las deficiencias identificadas en el conocimiento ético de los estudiantes. Este ajuste contribuirá a la formación de profesionales contables éticos y responsables, capacitados para tomar decisiones apropiadas en su desempeño laboral. Además, la aplicación de un enfoque cuantitativo y la utilización de técnicas estadísticas sólidas aseguran la fiabilidad de los resultados, fortaleciendo aún más a la contribución de este estudio a la ética profesional en el campo de la contabilidad.

Ética Profesional, Estudiantes de Contaduría, Responsabilidad Social, Conocimiento

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1. Introduction

Knowledge and understanding of professional ethics is essential for students in undergraduate accounting programs in Higher Education Institutions (HEIs). In an increasingly complex and globalized business environment, accounting professionals face numerous ethical challenges that require a strong moral foundation and a thorough understanding of applicable ethical principles. Professional ethics refers to the values and moral standards that guide the behavior of professionals in their practice and in their relationships with others.

Recent research supports the importance of professional ethics training for accounting students. (Smith, T., Jones, L. , 2019) conducted a study that revealed that students who received ethics education during their undergraduate training had a greater willingness to face ethical dilemmas and were more likely to make behavioral decisions compared to those who did not receive such training. Furthermore, (Garcia *et al.*, 2020), highlighted that a lack of knowledge in professional behavior among accounting students can lead to inappropriate accounting practices and an increased risk of fraud.

In this context, Higher Education Institutions play a fundamental role in the moral formation of future accountants. The inclusion of instruction in this professional area in the accounting curriculum is a pressing need. Several experts have stressed the relevance of incorporating courses and subjects related to morality in the accounting academic program.

According to (Johnson, 2021), integrity should constitute an essential part of accounting education so that students acquire the required knowledge about fundamental moral principles and are prepared to address ethical challenges in their future profession.

Professional ethics is a fundamental pillar in the world of business and finance. In particular, its relevance in the field of accounting cannot be underestimated. This article focuses on the awareness of professional ethics among accounting students in a Higher Education Institution and seeks to understand the importance and understanding in their training and future career.

Professional ethics is crucial because it drives ethical behavior and responsible decision making in the accounting field. Accountants play an essential role in safeguarding the financial integrity of organizations and society as a whole. Their lack of ethics can have significant consequences, from financial scandals to damage to the reputation of companies and public confidence in the markets.

The problem to be solved is the level of ethical knowledge of accounting students and the possible causes behind this level. The central hypothesis suggests that a solid performance training in these four aspects will contribute to the formation of ethical and responsible accounting professionals.

The sections of this article include the introduction, literature review, methodology, results, discussion and conclusions. Through this comprehensive analysis, we hope to provide valuable information to improve the ethical training of future accountants and ultimately contribute to a more ethical and trustworthy financial and business environment. In addition to the inclusion of specific courses, it is essential to foster the development of critical thinking skills and promote ethical discussions in the classroom.

Interactions with professors and classmates provide an invaluable opportunity to explore ethical dilemmas and examine different perspectives. According to (Lee and Chen,, 2018), classroom discussions and ethical case analyses can help students understand the moral implications of their decisions and develop sound ethical judgment.

Professional ethics training is not only limited to theory, but should also include practical experiences. In a study by (Wang and Zhao,, 2022), it was concluded that participation in community service programs and ethical internships provides students with the opportunity to apply learned ethical principles in real situations. These practical experiences strengthen students' understanding and ethical commitment and prepare them to face ethical challenges in their future careers.

Problem Statement

The academic and professional training of accounting students should include the development of ethical skills and competencies that allow them to act with integrity and honesty, assume their social responsibility, demonstrate professionalism and commitment to their personal development.

However, several studies have shown that accounting students have limited knowledge about professional ethics, which could affect their performance in the labor field and their ability to face complex ethical situations.

In this sense, it is relevant to investigate the knowledge that accounting students have about professional ethics, particularly in relation to the topics of integrity and honesty, social responsibility, professionalism and personal development. In this way, it would be possible to identify the strengths and weaknesses in the ethical training of students and propose strategies to improve their ethical preparation.

Research objectives

The general objective of this research is to analyze what is the level of knowledge about professional ethics that students of a bachelor's degree in accounting at an IES have and what are the possible causes that explain this level, in relation to the topics of integrity and honesty, social responsibility, professionalism and personal development. For this purpose, the following specific objectives are proposed:

1. To identify the perceptions of accounting students on the concepts of integrity and honesty, based on their definition and application in the work context.
2. To evaluate the level of knowledge that accounting students have about the social responsibility of accounting professionals, in terms of their impact on society and the environment.
3. To analyze the attitudes and behaviors that accounting students demonstrate in order to demonstrate professionalism in their work performance.
4. To evaluate the perception that accounting students have about the importance of personal development for their performance as accounting professionals.

This research seeks to contribute to the improvement of the ethical formation of accounting students, based on the analysis of their knowledge about professional behavior in relation to the mentioned topics within a Higher Education Institution.

2.-Theoretical Framework

Definition of professional ethics and its importance in the accounting degree of students of a HEI.

"Professional ethics refers to the moral principles and standards of behavior that guide the conduct of professionals in the practice of their careers. It involves adherence to specific ethical standards and values related to integrity, accountability, transparency and honesty in the performance of their duties" (Cabrera, 2019, p. 45).

"Professional ethics is essential in accounting careers, as accountants have the responsibility to safeguard public confidence and ensure the integrity of financial information. Professional performance in accounting promotes transparency, accuracy, and reliability of financial reporting, and contributes to good corporate governance and compliance with accounting rules and regulations" (Lozano *et al.*, 2021, p. 76).

Within the framework of the accounting degree, compliance with ethical principles and regulations in accounting work, as well as the management of financial information, acquire significant importance due to the sensitivity and confidentiality of such information, crucial in decision making. related to economic matters.

Therefore, it is imperative that contact students in an institution of higher education understand the relevance of their professional behavior to ensure the integrity and credibility of the financial information they generate. They must also be able to identify and prevent situations that could compromise both their personal integrity and that of their profession.

The relevance of professional behavior in the accountant's career encompasses multiple aspects. First, public confidence in the accounting profession depends directly on the integrity and ethics of accountants.

In addition, society expects financial reporting to be accurate and reliable, which implies that accountants act in accordance with fundamental ethical principles such as objectivity, transparency and confidentiality.

Thus, accountants play a very important role in economic decision making, both at the business and social level, with significant impacts on accepted parties such as shareholders, employees, suppliers and the community in general. Therefore, professional ethics in accounting involves considering not only the economic aspects, but also the social and ethical impacts of the decisions made (Fleischman and Valentine, , 2019).

The review of previous research linked to the knowledge of professional ethics in accounting students in Higher Education Institutions (HEIs) has been an active area of study. These analyses have emphasized the relevance of ethics education and its influence on students' ethical attitudes and behaviors.

In this context, the findings and results of several authors related to this topic are briefly summarized. For example, (Smith, T., Jones, L. , 2019) observed that those accounting students exposed to ethics education during their university training demonstrated greater willingness to address ethical dilemmas and make ethical decisions compared to those without such training.

Another study by (Garcia *et al.*, 2020) highlighted the influence of personal factors on the professional ethics of accounting students. This study identified that ethics education, combined with individual traits such as moral self-efficacy and duty orientation, had a positive impact on students' ethical attitudes.

These analyses highlight the importance of incorporating the teaching of professional ethics in the accounting curriculum of HEIs. They also provide evidence that such instruction can have a positive impact on the knowledge and ethical attitudes of accounting students.

In relation to the legal and regulatory framework governing professional ethics in accounting, the existence of regulations and legal frameworks aimed at establishing ethical principles and standards to be followed by accounting professionals is observed.

The Code of Ethics for Accountancy Professionals, issued by the International Federation of Accountants (IFAC), stands out as a recognized framework that establishes fundamental ethical principles, such as integrity, objectivity, confidentiality and professional competence, to guide accounting practice.

In addition, many countries have their own regulations and standards on professional ethics in accounting. For example, in the United States, the Ethics Accounting Standards Board (AICPA) issues a Code of Professional Conduct that defines ethical principles and responsibilities of public accountants.

On the other hand, in Mexico, the Mexican Institute of Public Accountants, A.C. "is an eminently social organization whose primary purpose is to meet the professional and human needs of its members, in order to raise their quality and preserve the values that have guided the practice of the public accounting career" (Instituto Mexicano de Contadores Públicos, A.C., 2021). (Instituto Mexicano de Contadores Públicos, 2021)

It is important that accounting students at IES are familiar with these legal and regulatory frameworks, as they provide them with clear guidelines on how to behave ethically in their professional practice. In addition, HEIs can incorporate the teaching of these ethical codes into their curricula to ensure that students understand and properly apply ethical principles in their future careers.

Relevant considerations in the Code of Professional Ethics 12th Edition. In its 1st Part, made by the Professional Ethics Commission of the Mexican Institute of Public Accountants.

Professional ethics in accounting, as in other fields of knowledge, requires establishing and progressing in fundamental principles that allow the professional to act with integrity, objectivity, diligence and competence, in addition to maintaining confidentiality and ethical behavior in all areas of intervention, research and work related to their field. Rapid technological changes require constant training and preparation in general terms.

Therefore, it became necessary to make adjustments and clarifications so that the professional better understands the application of this code, the demands in its exercise and the responsibility he/she assumes as a public interest servant. Likewise, he/she commits to report any breach of this code in all its parts, since this represents a series of threats both for the professional and for the client or the institution where he/she provides his/her services.

The most important changes were of structure and content between the 10th and 12th editions of the Code of Professional Ethics for Accountants since the section on Compliance with the Code and the Conceptual Framework were established:

– Section 100. General Code Compliance.

Subsection 100.1 E1 A hallmark of the accounting profession is the acceptance of its responsibility to serve the public interest. The CPA's responsibility is not exclusively to satisfy the needs of a particular client, or of the entity for which he/she works. Therefore, this Code contains requirements and explanatory material to enable Chartered Accountants to fulfill their responsibility to serve the public interest (Public., 2020).

It states that the letter "R" identified before the subsection number refers to mandatory compliance with the provisions and the letter "E" identified after the subsection provides explanations, context, suggested actions or matters to consider, illustrations and other relevant guidance, in all parts into which the Code is divided. The paragraph above is an example of this explanation and another example follows:

Subsection R100.4 Paragraphs R400.80 to R400.89 and R900.50 to R900.55 deal with non-compliance with the Independence Standards. A CPA who identifies a breach of any other provision of the Code should assess the significance and its impact on the accountant's ability to comply with the fundamental principles. ("Code of Professional Ethics (12th Edition)", 2020).

– Section 120. Conceptual framework.

In this section composed of their respective subsections establish the requirements and explanatory material to support accountants in compliance with the fundamental principles of accounting ethics which are adapted to various circumstances that can be experienced in the professional practice as identify, evaluate and respond to threats in their environment, encourage professional skepticism in the professional that is the knowledge and application of the fundamental principles of professional ethics.

Professional ethics plays a fundamental role in the accounting career of HEI students. Adherence to ethical principles and standards promotes public confidence, ensures the integrity of financial reporting, and contributes to ethical and responsible decision making. Previous studies have demonstrated the importance of ethics training and its impact on accounting students' ethical knowledge and attitudes. In addition, there are legal and regulatory frameworks that regulate professional ethics in the accounting field, providing clear guidelines for ethical practice. The understanding and application of these ethical concepts are fundamental for future accountants in their professional development and in their contribution to society.

3. Research method

Research design: A descriptive research will be carried out, with a quantitative approach where the sample population will be made up of all the students of the accounting career of a higher education institution. The sample will be selected by simple random sampling, considering a confidence level of 95% and a margin of error of 5%.

"Descriptive research is useful for describing and analyzing the characteristics of a population or phenomenon" (Hernández *et al.*, 2014, p. 85).

"The quantitative approach is based on numerical measurement and statistical analysis of the data collected" (Creswell, 2014, p. 24).

"Simple random sampling is a sampling technique that allows obtaining a representative sample of the population" (Hernandez *et al.*, 2014, p. 187).

Data collection instrument: A questionnaire specifically designed to evaluate students' knowledge of professional ethics in the accounting field will be used. The questionnaire will be composed of closed and open questions. The questionnaire will be applied to the students selected for the sample. The confidentiality and anonymity of the answers will be guaranteed. Once applied, descriptive statistical techniques will be used to analyze the data collected. Frequencies, percentages and measures of central tendency will be calculated to evaluate the level of knowledge about professional ethics in accounting students.

"Questionnaires are a useful tool for collecting data in quantitative research" (Creswell, 2014, p. 166).

Based on the methodology that has been described and having a total of 800 students in the population, the process of determining the sample will be conducted:

- 1) *Sample size determination:* Given that a sample of 56.25% (450/800) of the total population is desired, a simple formula can be used to calculate the required sample size for a confidence level of 95% and a margin of error of 5%:

$$n = \frac{Z^2 \times p \times (1-p)}{E^2}$$

Where:

n is the sample size.

Z is the z-value corresponding to the 95% confidence level. For a confidence level of 95%, Z is approximately 1.96.

p is the estimate of the proportion of the population that responds positively (450/800 in your case).

E is the margin of error (0.05 in your case).

Substituting the known values:

$$n = \frac{1.96^2 \times 0.5625 \times 0.4375}{0.05^2} \approx 389$$

This means that about 389 students were needed in the sample.

- 2) *Application of the questionnaire:* Once 450 students were randomly selected, the designed questionnaire was applied to each of them.

- 3) *Data analysis:* Once we had collected the responses from the 450 students, data analysis was carried out as we mentioned in the methodology.

"Descriptive statistical analysis allows summarizing and presenting the collected data" (Hernández *et al.*, 2014, p. 263).

4. Results

Based on the stated objectives and the questions of the data collection instrument, key areas of evaluation have been delineated that are directly related to the ethical formation of accounting students in a Higher Education Institution (HEI). These subject areas are essential to understanding and improving their knowledge of professional ethics. The key questions in each area are summarized here:

1. Integrity and Honesty:

This exam assesses students' understanding of the importance of integrity and honesty in accounting practice. They are asked about the proper handling of confidential data and the relevance of avoiding conflicts of interest.

Integrity and honesty in the accounting field are highly valued by accounting students. Ninety-five percent of the 450 students surveyed expressed a positive perception of these ethical principles. This highlights the importance assigned to maintaining high ethical standards in the accounting profession.

In addition, the majority of respondents positively evaluate the handling of confidential information in their accounting work environment. This suggests a general satisfaction with data security practices in their workplaces.

Regarding the concept of conflicts of interest in accounting practice, most students demonstrated familiarity with this topic. This shows an adequate level of understanding about the ethical implications of conflicts of interest in the accounting profession.

In relation to measures to avoid conflicts of interest, there was a high perceived effectiveness, indicating that respondents were confident that the necessary actions were being taken to address this ethical problem in their accounting work environments.

Finally, the results reflect a strong promotion of a culture of integrity and honesty in the accounting work environment. A large number of students believe that these ethical virtues are valued and encouraged in their workplaces. These findings support the importance given to ethics in the training of future accounting professionals.

2. Social Responsibility:

This thematic area analyzes students' understanding of the social responsibility of accountants. It includes questions about the importance of following accounting laws and regulations, as well as the role of the accountant in fraud prevention and the relevance of presenting financial information in a transparent manner.

The results obtained from the survey reveal a clear awareness and appreciation for ethics and social responsibility among accounting students. Of the 450 students surveyed out of a total of 800, an astonishing 95% expressed favorable opinions regarding these issues.

Firstly, the importance given to accountants' compliance with accounting laws and regulations stands out, being considered by most students as a crucial aspect of their profession.

Second, there is a shared perception that accountants have a significant responsibility for fraud prevention. This suggests that respondents understand the fundamental role they play in the integrity of financial information.

The students' familiarity with the concept of social responsibility of accountants is notable, indicating a good knowledge on the part of the students about this ethical aspect of the accounting profession.

The relevance of transparency in the presentation of financial information was also highly valued by most respondents, highlighting the importance of maintaining high ethical standards in this area.

Finally, there is evidence of a willingness to take actions to promote the social responsibility of accountants, suggesting a proactive attitude towards continuous improvement in the ethical field of accounting.

These results show a solid ethical foundation in the training of future accounting professionals.

3. Professionalism:

In this analysis, students' knowledge of professionalism in accounting practice is evaluated. Questions are asked about the importance of constantly maintaining an ethical attitude, the role of the accountant as a financial advisor, and the ethical regulations governing accounting practice.

The results obtained from a survey of 450 of the 800 accounting students highlight the relevance of ethics in accounting practice. A solid 95% of the participants expressed a positive perception of the need to maintain an ethical attitude at all times. This underscores the widespread belief that integrity and ethics are fundamental to the accounting profession.

In addition, most respondents recognize the essential role of the accountant as a financial advisor to their clients. This perception reflects an understanding that accountants must not only ensure the accuracy of financial records, but also provide crucial ethical and financial guidance to their clients.

The results also indicate that the majority of students are knowledgeable about the ethical standards that regulate accounting practice, demonstrating an adequate level of understanding about the ethical standards that will guide their future professional careers.

In terms of measures to foster professionalism in accounting practice, the positive response reflects a general willingness to improve and maintain high ethical standards in the accounting field.

Finally, it is noteworthy that the majority of respondents recognize the contribution of professionalism in accounting practice to economic and social development. This supports the notion that ethical accounting practice is an essential pillar for growth and confidence in financial markets. These findings highlight the importance of ethics and professionalism in the education of future accountants.

4. Personal Development:

Students self-evaluate aspects of their personal and professional development. Questions are incorporated that address the importance of continuing education, the need to keep up to date on accounting standards and the relevance of teamwork.

The survey findings reveal a high valuation of continuing education for personal and professional growth among contact students. More than 90% of the 450 participants expressed a positive view towards this need for constant learning. This underscores the importance attached to continuing education in the pursuit of growth both personally and professionally.

The need to keep up to date with accounting standards and ethical codes is widely recognized, with a large proportion of respondents valuing the constant updating of their knowledge in these areas as crucial to their future performance in the accounting field.

Regarding familiarity with recent changes in accounting standards and ethical codes, the majority of students demonstrated that they were informed about these changes, indicating a commitment to updating and adapting to changing regulations.

Teamwork is perceived as essential for personal and professional development in the accounting practice, with a solid 90% of positive responses. This highlights the importance of collaborative skills in the training of future accountants.

Finally, in relation to actionthe accounting practice, the results suggest a generalized perception that adequate measures are being implemented to support the growth and development of students in their future accounting career. These findings emphasize the importance assigned to continuing education and teamwork in the training of ethical and competent accounting professionals.

5. Conclusions

The perceptions of accounting students point to a high valuation of integrity, honesty and social responsibility in their future career, with over 90% expressing a positive view towards these ethical principles.

There is a solid understanding and familiarity with fundamental ethical concepts, such as conflicts of interest and the role of accountants in fraud prevention.

Continuing education and constant updating in accounting standards and ethical codes are considered crucial for personal and professional development in the accounting field.

Teamwork is widely recognized as an essential skill for growth and success in the accounting profession.

Students perceive that effective measures are being implemented to promote a culture of integrity and ethics in their accounting work environments.

In conclusion, the students' perceptions and attitudes reveal the importance attributed to ethical values, constant updating and collaborative work in the formation of competent accounting professionals of integrity.

5. Proposal

Improve Ethics Education: Given the high familiarity of students with the Code of Ethics, it is essential to further strengthen ethics education within the curriculum. This involves the inclusion of specific courses, the presentation of ethical case studies, and the facilitation of class discussions to deepen understanding of ethical principles and their application in practical situations.

Connection to Practice: Students could gain significant benefit from observing practical examples that demonstrate the application of ethical principles in real-world contexts. Inviting experienced accounting professionals to share their ethical experiences and dilemmas in the field can enrich students' understanding.

Ethics sessions: Organizing workshops or seminars focused on discussing and analyzing complex ethical cases can encourage a deeper analysis of ethical dilemmas. This would help students develop ethical decision-making skills.

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