

## Accounting Practitioners' Insight into Distance-Learning Graduates' Workplace Ethics

**Authors :** Annelien A. Van Rooyen, Carol S. Binnekade, Deon Scott, Christina C. Shuttleworth

**Abstract :** Society expects professional accountants to uphold fundamental principles of professional competence, confidentiality, and ethical behavior. Their work needs to be trusted by the public, clients and other stakeholders. However, self-interest, intimidation and even ignorance could create conditions in which accounting practitioners and their staff may act contradictory to these principles. Similarly, plagiarism and cheating occur regularly at higher education institutions, where students claim ignorance of these actions and the accompanying consequences. Teaching students ethical skills in a distance-learning environment where interaction between students and instructors is limited is a challenge for academics. This also applies to instructors who teach accounting subjects to potential professional accountants. The researchers wanted to understand the concerns of accounting practitioners regarding recently qualified accounting students' understanding of ethics and the resulting influence on their conduct. A mixed method approach was used to obtain feedback from numerous accounting practitioners in South Africa. The research questions focused mainly on ethical conduct in the workplace and the influence of social media on the behavior of graduates. The findings of the research suggested, inter alia, that accounting practitioners are of the opinion that the ethical conduct of graduates starts at home, but higher education institutions play a pivotal role in providing students with an understanding of ethics in the workplace, including the role of social media. The paper concludes with recommendations on how academics in higher education institutions need to address these challenges.

**Keywords :** accounting profession, distance learning, ethics, workplace

**Conference Title :** ICHE 2018 : International Conference on Higher Education

**Conference Location :** Boston, United States

**Conference Dates :** April 23-24, 2018