

George Lan
Norm King
Sharon McMahon
Fritz Rieger
Odette School of Business
University of Windsor

Moral Reasoning of Canadian Chartered Accountants and Senior Accounting Students

Recent events have underscored the importance of ethical considerations in the accounting profession. Publicity involving accounting improprieties in large corporations have caused the accounting profession to confront a crisis of confidence and credibility. In addition, there is an increasing emphasis on the accountability of professionals towards those they serve, and a growing insistence that their behaviour meet the appropriate standards of their profession and of the community. Hence, an understanding of the moral reasoning of accountants is critical, as “accounting information develops under ethical conflict”(Schweikart, 1992). The overall purpose of this study is to examine the level of moral reasoning of Canadian chartered accountants and senior accounting students and to determine factors that may contribute to differences in moral reasoning between the two groups and among the accountants and senior accounting students. While much research on moral reasoning using the Defining Issues Test (DIT) has been conducted in the US, there is a paucity of Canadian studies. In addition, this study utilizes the DIT2, the recently revised version of the Defining Issues Test.