



THE 9TH EDITION OF THE INTERNATIONAL CONFERENCE  
EUROPEAN INTEGRATION  
REALITIES AND PERSPECTIVES

## Quality in Education

### Strategic Management of Human Resources

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**Abstract:** In the context of Romania's integration into European structures, the modernization process of educational system constitutes a natural necessity. This scientific approach has proposed a comprehensive approach of the issue of the Community programs efficiency on highly qualified human resources as part of Romania's accession to the European structures. I want to highlight that, in the content of this work, educational system integration into European structures is presented, analyzed and treated as a complex and long process. Many countries have drawn up action plans for the dissemination of potential negative effects of "brain drain" and the valorization, at internal level, of the international experience of the co-nationals.

**Keywords:** social policy; labor market; Life Long Learning Programme

#### 1. Social Policy in Romania. Alignment to the Community Standards. An Introduction

Started in 1999 through the *National Program for the Accession to the European Union*, the process of Romania's accession has known a structured approach, once with the opening of the negotiation chapters (in 2000). Each negotiation chapter is detailed in a *Document of position*, which includes issues on which the State in question must act in order to implement the *acquis communautaire* and to develop the appropriate institutional framework.

Gained achievements are structured on *Document of position* fields, as follows:

- labor law;
- equal treatment for men and women - the law of equal opportunities came into force (June, 2002) and have been clarified responsibilities delegated to the following institutions: *National Agency for Employment (NAE)*, *National House of Pensions and Other Social Insurance Rights (NHPSIR)*, *Labor Inspection (LI)*, the *National Council of Adults Vocational Training (CNFPA)*, *National Institute for Scientific Research on Labor and Social Protection and National Institute of Research and Development on Labor Protection*, as it is envisaged setting up a *National Agency for Equal Opportunities between Women and Men*;
- health and safety at work - have been reviewed general rules for the protection of labor and have been transposed the provisions of 20 European directives of safety and health at work, as well as developing a *National Plan for the Improvement of Working Conditions in the Health Sector*;

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- social dialogue - have been adopted legislative measures for:
  - consolidation of *Economic and Social Council*;
  - promoting bipartite social dialogue (employers-trade unions);
  - creating social partnership in policy foundation of laying down minimum wages based on minimum consumption basket, development, in partnership, of the *National Development Plan*;
  - creating *Virtual Forum of Information, Consultation and Discussions for the Civil Society and Social Partnership*;
- public health – attention was paid to the actions aimed at strengthening the institutional capacity for the implementation of the *acquis communautaire* - in the area of transmissible diseases, HIV infection in children, provision of medical services etc.;
- employment - main achievement has been adopting *the National Employment Action Plan (NEAP)*;
- social security, elderly persons and social exclusion - measures have been taken in the following directions: *social security, social assistance, fight against discrimination*.

These achievements and progresses are reflected in the form of organisation of social policy in *Romania* and the adoption of new legislative projects and plans of action.

In Romania, social policy constitutes a concerted policy and is coordinated by *the Ministry of Labor, Family, Social Protection and Elderly* (we will abbreviate, generic, *ML*, given the numerous “interventions” on its titles) and supported by the work of other ministries as well as *the Ministry of Health (MH) and the Ministry of Education and Research (MER)*. Activity fields of national social policy are:

- labor market (including unemployment) and wage policies;
- pensions and other social insurance rights;
- social assistance and family policies;
- employment relationships, health and safety at work.

In these 4 areas for which it is responsible, in particular, *ML* add fields: *health insurance, policies in the sphere of dwelling and habitation, policies in the sphere of education, social policies in the field of probation/social reintegration of delinquent persons* and other social policies for which it is responsible, mainly other ministries. Each of these areas has its own legal and institutional framework, specific issues and priorities for action.

## **2. The Labor Market (Including Unemployment) and the Wage Policies**

This area contains all the aspects related to the employment, vocational retraining of unemployed persons, equal opportunities on the labor market, etc. and respond to their specific issues. Its basic legal framework consists of *Law No 76/2002* and *Ordinance No 129/2002*. *Law No 76/2002 (Law No 76/16.01.2002 on the unemployment insurance system and the stimulation of employment – O.J. No 103/06.02.2002* - “covers the measures for the implementation of strategies and policies developed for the protection of persons for the unemployment risk, to ensure a high level of employment and the workforce adaptation to the requirements of the labor market” and sets out the national objectives.

Currently, dozens of countries all over the world are both suppliers and welcoming international

workforce<sup>1</sup>. As a result, migration management - namely, regulating the volume and structure of input and output streams, strictly in accordance with the national economy needs - represents a major challenge for most countries all over the world. This even more as experts predicted an increase in migrating pressure and, by default, to continue emigration in subsequent decades, in the background of unequal economic and demographic developments and focusing on the phenomenon of global socio-economic polarization<sup>2</sup>.

Last but not least, immigration can provide a (partial) solution on economic and social issues related to population aging (and decline) of increasingly higher number of states, in particular on the European continent<sup>3</sup>.

The Ordinance No 129/2002 refers to the vocational training of adults and represents the homonymous ordinance in 2000 (the Ordinance 129/2000), amended and supplemented in 2002. This ordinance sets out the objectives of adults training, national organization of vocational training of adults, governing the authorization of vocational training providers and its financing methods.

The strategic document of this area is represented by the *National Employment Action Plan* (NEAP), structured into four pillars, corresponding to the *European Employment Strategy* pillars, namely:

1. improving the capacity of employment (*employability*);
2. developing entrepreneurship and creating new jobs (*entrepreneurship*);
3. promoting adaptability of companies and their employees (*adaptability*);
4. ensuring equal opportunities between women and men.

*NEAP* includes short and medium term measures that will be applied by our country for improving employment situation, depending on the priorities corresponding to each of the 4 pillars.

The main institutions in the field of employment are *National Employment Agency* (NEA) and *the Office for Labor Force Migration* (OMFM). *NEA* was founded in 1998 (Law No. 145/1998) - under the name of the *National Agency for Employment and Vocational Training* - and acquired current name in 2000 (*Emergency Ordinance no. 294/2000*). *NEA* subordinates agencies established at county and Bucharest level forming a national network of employment.

*NEA* has three main objectives to which they operate:

1. institutionalization of social dialogue on employment and vocational training;
2. national strategies implementation on employment and vocational training;
3. application of the social protection measures of unemployed persons.

In order to achieve these objectives, *NEA* carries out a number of specific activities as, for example:

- information and career counseling activities;
- advice for starting a business;
- pre-dismissal services;
- supplementing unemployed income;
- subsidies for employment;

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<sup>1</sup> According to experts on the matter, in present, migration of human resources has a significant impact upon the economies of more than one hundred countries around the world. (*United Nations Report*, 2007, p. 88)

<sup>2</sup> Global economic and social polarisation is determined by increasing the income differences between countries and regions of the world and/or inside them. (Stalker, 2000, p. 140; Hammar and collaborators, 1997, pp. 146-147)

<sup>3</sup> In accordance with the *European Commission* experts, the European Union working age population will decrease by more than 7% in the next 25 years (assuming a moderate level of immigration) and the number of persons aged over 65 years will increase by almost 55 %. As a result, the dependence rate of the elderly will increase from 23% to 40%. (Mawson, 2004, p. 173)

- labor mediation;
- granting loans;
- organising training and stimulating labor mobility courses.

And also to stimulate labor mobility, but at the international level, *OMFM* acts. In its duties fall activities for the recruitment and labor placement, issuing work permits for foreigners who want to work in Romania, as well as certification and recognition of their professional qualifications.

As social policy of the EU is still subject to change, and Romania's policy in this direction does not represent a final stage of development, but is progressing constantly adapting to both Community priorities, as well as specific national priorities. Currently, it is being debated a series of legislative acts and is carried out a number of projects with international assistance, that are considering the development of an appropriate institutional framework, improvement of social dialogue and inter-ministerial communication, as well as the development of progress monitoring systems, as key elements of an effective social policy.

Many countries have drawn up action plans for the dissemination of potential negative effects of the “*brains drain*” and capitalizing, internally, the compatriots international experience. Measures taken at the international level to attract and retain human capital in general and scientists, in particular, are highly varied. Usually, they are an integral part of the strategy and the policies of economic development. For example, stimulation of investments in “*top*” industries, including by attracting foreign capital, is likely to create more attractive jobs nationally, discouraging emigration of the specialists working in those fields (or possibly stimulating the return of those were working abroad). Thus, in Iceland, creating *Decode Genetics* Company, in the field of biotechnology, facilitated attracting scientists who were working abroad, which led to the reversal of the traditional phenomenon of “*brains drain*”. (Auriol, 2002, p. 183)

In the case of larger states with a lower level of development, migration management of human capital is more difficult, but not impossible. A notable example in this respect is China. In earlier years, this country has implemented a series of measures aimed at the repatriation of fellow countrymen with higher education and with great results which activates in the United States and the European Union. Thus, the creation of *scientific parks*, like the one in Taipei, has stimulated the return to the country of origin of many Chinese engineers and researchers who went to study abroad. Also, in 2000, China has launched a project that aims *transformation of several public universities (about 100, in accordance with OECD) in world class institutes*, comparable to the most competitive in the Western world, including from the point of view of technical and material facilities<sup>1</sup>. Among the objectives pursued include improvement of employment and research opportunities for academic staff, while simultaneously improving the quality of higher education (Cervantes & Guellec, 2002). According to an article signed by Buhai (2004)<sup>2</sup>, reforms implemented by China in recent years have been proven, already, the effectiveness to stimulate the return to the country of origin of Chinese intellectuals in the *diaspora*, including those working in scientific research and technological development.

At the international level, *increasing investments in research, the allocation of additional resources for technical and material facilities and staff salaries in research*, constitutes one of main strategies

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<sup>1</sup> Moreover, the creation of such “*centers*” or “*poles of excellence*” for *scientific research* are among the action measures recommended by experts from OECD. (Cervantes & Guellec, 2002; Ourabah, 2004)

<sup>2</sup> *The researcher position. Between home reality and outside ideal*, a material presented at the conference on the theme “*Migration of young Romanian researchers - performance and ways of return*”, organized by Romanian Cultural Institute in Sinaia, 14 to 18 October 2004 and available in *Ad-Astra* magazine, volume 3, No. 2, 2004 - see: <http://www.ad-astra.ro/journal/6/?lang=ro>.

used to attract and retain human capital at national and regional level. So, in order to improve research attractiveness in Europe, in the 6<sup>th</sup> *Framework Programme*, the *European Commission* has doubled the amount of loans in human resources, allocating 1.8 billion euros for salaries (Cervantes & Guellec, 2002). At the national level, in recent years, some Western European states, as well as the United Kingdom and the Netherlands, have increased wages to certain categories of researchers in the academic system. An alternative solution, with similar effects, is *to reduce or eliminate the income tax*. For instance, the government of Quebec provides exemptions from paying tax on salary, for a period of five years, in order to attract in this province academics specialising in information technology, engineering, medical and financial field. Tax incentives for certain highly skilled socio-professional categories are also used by a series of countries in Europe (Sweden, Denmark, the Netherlands and Belgium).

Countries such as Finland, Austria, Germany and Canada have already implemented several *programs of repatriation* of postdoctoral and other valuable researchers. Thus, the Canadian program has an important financial size. For example, the *Institute for Research on Health* in Canada provides an additional year of funding those Canadians or permanent residents who have obtained postdoctoral scholarships offered by the *Japanese Society for the Promotion of Science and/or the Welcome Trust/IRSC*. In order to qualify for financing of the “Canadian year”, the persons concerned must carry on their activities in a laboratory in Canada. (Auriol, 2002, p. 193)

Financial incentives for repatriation may take various forms, which have to be adapted to the specific needs of the persons concerned and the degree of economic development of their country. For example, in order to become attractive for the valuable intellectuals working abroad, developing states are obliged to provide mortgage loans, competitive wages, reductions or exemptions from the payment of taxes, a preferential tax regime associated to research funds (including for procuring necessary equipment and materials) and even rewards for relocation. (Curry, 2005 *apud* Patrasca, 2007, p. 172)

As reintegration of those who have decided to return to the “*mother country*” is both practical and psycho-emotional challenges, repatriation programs should have both a financial dimension, as well as “*sociocultural*” one. In other words, it is necessary to design and implement *coherent programs of assistance to sociocultural and professional reintegration* for the “*migrant workers*” which return to their country of origin. These should include, among others, *mentoring, counseling and training* (in the form of *workshop* or *repatriation seminar*). State authorities should encourage, to sponsor and/or even to initiate repatriation programs in addition to organizational assistance provided to persons concerned by local employers.

### **3. LLP Community Programme (Lifelong Learning Programme)**

*LLP analysis* is carried out in this work in terms of issues, diagnosis, objectives and options, as they are provided for in the *Common Decision of the Parliament and the Council of the European Union, No 819/95/EC of 14 March 1995*:

In accordance with Article 126 of the *Maastricht Treaty*, one of the *EU* objectives is the contribution to the cooperation development in education through a range of actions of actions that will be carried out in close collaboration with *Member States*.

From the point of view of the system of values shared by the European institutions, the principle of action for the *LLP* is *the introduction of the European dimension in education*.

Since 1985, *European dimension* enters the list of themes that justify a joint reflection on the contents, teaching methods, the exchange of experience and good practices between *Member States*. In this

context, the Ministers of Education recognize that the European dimension makes, from now on, an integral part of education of future citizens of *Europe* and determine areas where Community actions can be practiced: international languages, mobility of students, initial and continuous training of teachers and cooperation between training institutions. ***In our opinion, however, suggestions on the content of education remain, for the moment, vague.***

### 3.1. Objectives

Community cooperation enters, in this way, through common reflections and exchanges of experience, in the content of curriculum, although defining programs remains the exclusive privilege of the *Member States*. It is excluded defining *European curriculum* and, however, the *Commission* incites *Member States*, indirectly to common reflection on the programs. The only assignment taken by the *MS* is to include European dimension in the programs and to ensure that educational materials to take account of this. Although all members have refused to introduce a specific compulsory course (as recommended by *The report of the experts*, in 1976), however, in successive reforms applied to educational systems, have been taken into account the commitment.

In a 1993 report, the Commission underlined that, “... *for most of the Member States, it is necessary to amend the spirit of programs and teachers' mentality, rather than the exact contents of education, because the contents shall take into account, in fact, to varying degrees, the history of European institutions and history of Europe, its geography, European culture and heritage...*” (Mawson, pp. 195-195)

Thus, the Community action has remained for a long time limited to organizing the exchanges of information on educational policies of the *Member States* and on comparative analysis of educational materials, organization of working groups with national leaders with a European dimension. Since 1994, reflection on teaching materials and their development has become part of educational cooperation.

In addition to the internal issues of the programs content, for example, cultural and historical heritage or development of literary traditions in European countries, certain topics directly related to European construction (environment, health) or social situation of European countries (violence, racism) fall within the sphere of interest of educational cooperation, for which its promoters have designated, as a priority, “*the awareness of the common elements of thought, culture, social and economic life in Europe*”. (Mawson, p. 203)

After more than 12 years of reflection, *the European dimension* has acquired, thus, a stated content of topics, as:

- education for citizenship;
- combating racism and xenophobia;
- fighting against violence in school, against exclusion and the acceptance of differences and diversity;
- environmental education and health;
- social integration of students with special needs;
- consumer education etc.

*The European Council* and the *Ministers of Education of the Member States* have agreed on the *resolution* for the introduction of European dimension in education. “... *Based on the cultural heritage of the Member States, the European dimension should, in accordance with resolution in question, to*

contribute to strengthening European identity perception of pupils and students, preparing them to participate in economic and social development of European Union countries, making them aware of all of the benefits and challenges which the Union rests, enriching their knowledge about the Union and the Member States and familiarizing them with the cooperation of Member States with other European countries and other countries in the world<sup>1</sup>. Therefore, this value has become referential by a resolution of the Council and has been adopted in the framework of a Community policies, becoming what Hogwood and Gunn (1984, p. 112) called "... value judgment". According to the authors mentioned, conditions of the value judgments appearance are met when a value (*beliefs, ethics, standards or rules* affecting public policies by guiding and constraining behaviors of stakeholders and influencing their perception on desirable goals and means of achieving them) or a system of values (a coherent *pattern* of values, usually ranked in order of importance) is applied:

- 1) in a concrete policymaking situation;
- 2) usually, in the form of objective, factual or analytical reality of the policymaking process subordinated by subjective and normative considerations. (Hogwood & Gunn, 1984, p. 113)

The value judgments are closely connected with the facts as policy makers operate only with a selection of facts, and this, as the validity of facts, are influenced by value judgments able to give them relevance. This resolution shall establish a value, that of "*Europeanisation*" of education systems. A value judgment is the statement of reasons in the text of *Decision*, defining cooperation between educational systems as a European problem and setting as desirable purposes, permeability of these systems to influences that transcend cultural and value spaces of the member countries.

As regards the definition of community integration policies, currently there are two approaches. They either comply with treaties logic (that can be found in the documents that formed the foundation of the *Communities*), or describe a certain institutional dynamic, in the sense that supranational institutions which arose as a result of treaties (*the Commission, the Court of Justice, The Parliament*) proposed integration policies on the Community agenda. In this case, *the Maastricht Treaty* provision, contained in Article 126, it becomes one of reference for developing educational policies. In this context, institutional dynamics is a determining factor for the actions taken by the Community for the purposes of implementing resolution of the Council and the *recognition, by default, to the lack of cooperation, as well as being a problem that requires Community intervention. In our opinion, at least at this stage of defining the problem, appears to be more relevant institutional dynamics in promoting LLP.*

## 5. LLP – “Some Problems”

Defining the actual problems and also motivations of Community action are found in the form of several provisions in the *Decision* referred to, namely:

- 1) need to promote the European dimension at all levels, including undergraduate education;
- 2) need for mobility at university level for both students and teachers;
- 3) need to stimulate open and distance education as an educational form considered with huge impact at all levels and thus promoting the European dimension and Community initiatives; this form of education presents economies of scale at the European level and therefore need for Community action is justified;
- 4) need for improvement of educational systems, in close connection with the *Commission's* action plan for economic growth, competitiveness and providing jobs;

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<sup>1</sup>Decision No 819/95/EC.

- 5) need to stimulate cooperation in education; need to encourage transnational projects between partners from different Member States, involved in transferring innovation and respecting, at the same time, diversity of educational systems and responsibility of the Member States;
- 6) need to multiply the effects of this program and to extend them to those who will not be covered by the program; the need that the Community added value will have to be available to those who do not receive financial support in this respect;
- 7) express provision of the program to ensure equal opportunities for boys and girls, women and men and also pupils and students with disabilities;
- 8) combating school exclusion;
- 9) need to promote the intercultural dimension in education for *EU* students, to combat racism and xenophobia and to improve education of migrant children and Roma;
- 10) need to develop an information network on education in order to respond to the European quantitative and qualitative requirements.

Some of these “*problems*” are given factually, others may be considered value judgments; all contribute, however, to the needs definition to promote a program of cooperation between participating countries, in order to constitute a common reference system in education, able to meet Community requirements and to be in accordance with the other proposals for action (economic, social, environmental) of the *European Community*.

## **6. Concluding Remarks**

As the social policy of the European Union is in a continuing transformation, the policy of Romania in this direction is not a final stage of development, but progresses permanently, adapting both to community priorities and to specific national priorities. Currently, a series of legislative acts is under discussion and a series of projects with international assistance are unfold, projects that focus on the development of an adequate institutional framework, the improvement of social dialogue and inter-ministerial communication, as well as the development of systems for monitoring the progress - key elements of an effective social policy.

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## Education Regarding Ethics in the Accounting Profession – A Literature Review

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**Abstract:** The objective of this paper is to group authors from the specialty literature which approach education regarding ethics in the accounting profession in currents of thought, intrinsic and extrinsic in order to offer a view on current theories regarding ethics education in the accounting profession and the ways to improve it. In order to achieve this article's objective we used conceptual content analysis through a positive approach. The research involved the analysis of recent and representative articles indexed in international databases with the purpose of identifying trends and authors which contributed actively on our theme or research. A trend towards "extrinsic" visions can be seen with: enforcing the legislation of the profession, modifying the curriculum, putting the accent on the ethical part in teaching by professors, introducing an interactive reply system for students; and "intrinsic" visions like: offering models of ethical professional accountants, paying attention to the social and economical context in which professional accountants work, paying attention to the moral and cognitive development of the student as future professional. The key contribution of the paper presented is grouping the authors from the specialty literature in the currents of thought, intrinsic and extrinsic.

**Keywords:** intrinsic, extrinsic, desirable social model, locus of control

**JEL Classification:** M41, M48

### 1. Introduction

The current world economy is governed by "information" and "globalization". In the context of the new challenges, the quality of the decision process, the efficiency of the tax system and of the international capital markets are directly linked to the quality of financial reporting. The information from financial reporting continues to occupy a privileged position.

Here is where the professional accountant and the auditor intervene and they must base their work on responsibility, professionalism, objectivity and independence, answering at the same time to the new challenges imposed by globalization and financial crises. The certainty of this fact derives from the importance of the accounting profession considered the formal language of communication in the business world. The quality of information and thus the quality in the accounting profession concern the users of national and international rules and regulations as well as theoreticians. As a consequence, the objective of this article is to analyze and discuss the currents in education regarding ethics in the

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accounting profession found in the specialized literature by grouping authors in the intrinsic and extrinsic currents of thought.

## **2. The Purpose of the Article and Conceptual Demarcations**

The objective of this paper is to group authors from the specialized literature which approach education regarding ethics in the accounting profession in currents of thought, intrinsic and extrinsic in order to offer a view on current theories regarding ethics education in the accounting profession and the ways to improve it.

Literature review plays a key role in defining the current problem of research in the field of social sciences. Also, literature review is considered a method used to distinguish between what was done and what must be done, to identify between theory and practice, to establish the context in which the problem of research is approached, to identify the main methodologies and research techniques used already and to integrate this intercession in a historical context in order to prove the familiarization with the evolutions in the respective field of science. (Ray, Scapens &Theobald, 2002)

In this article concepts with specific meanings have been used, for which was proceeded to their clarification:

- *locus of control* – the way in which a person explain success or failure, through causes of internal or external nature, controllable or uncontrollable by that person;

According to Rotter (1966) internal locus of control represents the belief that responsibility for failure, respectively the merit for success lies in the flaws, errors respectively in the abilities and qualities of that person; that responsibility and merit have but a small connection with chance or external pressure factors. External locus of control refers to the belief that the source of events (positive or negative) is fate, destiny or other people's power. (Neil, 2006)

- *the desirable social model* – the behavior according to which a person is not honest and offers answers accepted by the ethical rules and regulations of the community in which that person lives because of the fear of repercussions;

According to the authors Randall and Fernandez (1992) via Rafik Z. Elias, "*the desirable social model*" is a serious problem when the ethical behavior is studied. The responders tend to offer the answer desired by the ethical rules and regulations of the community in which they live. The cause of this behavior is the fear or repercussions should others discover the responder does not respect these rules and regulations. In order to overcome this psychological landmark a responder is asked to present the behavior of a colleague in the profession in a certain situation. It is assumed that the responder will have a behavior similar that colleague. (Elias, 2001, pp. 46-48)

## **3. Research Methodology**

In order to achieve this article's objective we used conceptual content analysis through a positive approach. The research involved the analysis of recent and representative articles indexed in international databases with the purpose of identifying trends and authors which contributed actively on our theme or research. Representative journals in which relevant articles are published are: *Journal of Accounting Education*, *Accounting Education: An International Journal*, *Advances in Accounting*

*Education, Global Perspectives on Accounting Education, Issues in Accounting Education and The Accounting Educators' Journal.*

The source articles were chosen based a search command with the key words: "ethics", "education", "accounting" from three available databases: Proquest, Ebsco and Elsevier.

After choosing the articles we created a database in Word to store the ideas of each article, ordered by the year in which it was published, title, current of thought and a short description of the major aspects presented in the article to ease comparison. The next step considered: what problems or research are approached? Which are the resemblances and the differences between the authors' visions? Which research problems can become the base or future research?

#### 4. Literature Review

According to Ionaşcu (1997), accounting has a multitude of theories, or in Kuhn's language, a multitude of paradigms. Current theories can be: *normative*, when they start from certain judgments and empirical when they start from the empirical testing of certain hypotheses. Current theories are the ones that lead to development of the accounting profession. The merit of a theory is greater the more it gives birth to theories closer to the truth. Considering the elements previously mentioned, we will further present current theories from the specialized literature regarding ethics education in the accounting profession. A synthesis of author's visions is presented in Table number 1.

**Table 1. Visions on education regarding ethics in the accounting profession**

| No | Methods of improving education regarding ethics in the accounting profession              | Frequency of occurring |
|----|---|------------------------|
| 1  | putting accent on ethics education by professors  | 3                      |
| 2  | modifying the curriculum  | 4                      |
| 3  | modifying the methods of instruction  | 1                      |
| 4  | improving of the technologies used in ethics education                                    | 1                      |
| 5  | solving faculty problems  | 1                      |
| 6  | according attention to the cognitive development of the students                          | 2                      |
| 7  | "the moral speech"  | 1                      |
| 8  | offering models of ethical professional accountants                                       | 3                      |
| 9  | introducing discussions regarding the usage of unlicensed/unauthorized software in ethics | 1                      |
| 10 | teaching ethics courses   | 2                      |
| 11 | paying attention to the economical and social context                                     | 2                      |
| 12 | using an interactive reply system   | 3                      |
| 13 | using formative evaluation  | 1                      |
| 14 | internship  | 1                      |
| 15 | improving the use of resources regarding materials used ethics education                  | 1                      |
| 16 | Improving the relationship between the university and the professional bodies             | 1                      |
| 17 | introducing projects to increase the social accountability of students                    | 1                      |
| 18 | enforcing legislation   | 2                      |
| 19 | using the "moments of surprise"   | 1                      |
| 20 | humanizing the professional accountant  | 1                      |
| 21 | promoting self-evaluation   | 1                      |
| 22 | introducing ethical religious values in ethics  | 1                      |

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|----|--|---|
| 23 | using reflective learning techniques                   | 1 |
| 24 | learning by problem solving                            | 1 |
| 25 | avoiding negative behaviors by teachers                | 1 |
| 26 | involving professors in the accounting profession      | 1 |
| 27 | using literature, stories to develop moral imagination | 1 |

From the analysis and interpretation of specialized literature and to achieve the research objective of this paper a presentation of these visions will be further made.

The intrinsic current of thought puts accent on forming internal locus of control, on forming individual ethical values of the professional accountants. Authors who have this vision are: Armstrong, Brandon, Everett and Tremblay, Huber and Mafi, Kaciuba, Lehman, Lucas, Mahdavikhou, Khotanlou, Mintz, Young and Annisette.

Armstrong (2003) uses Thorne's (1998) model called "Integrated Model of Ethical Decision Making" to analyze the specialized literature. He noticed that most papers which approach moral development focus on sensitivity and prescriptive thinking. Armstrong draws attention on the development of virtues, defined by him as "ethical motivations and ethical behavior". Armstrong offers as measures to increase the ethical aspect of the accounting profession: the "moral speech" (a speech designed to instill moral feelings) and the moral models offered to students as well as to practitioners.

Brandon et al (2007) mentions that great care must be given the cognitive-moral development of students, as future professional accountants. The theories of these two authors are belonging to an "intrinsic" current of thought: it puts accent on forming the individual values of the professional accountant, the source of behavior must be internal, not external.

Lehman (2013) continues Everett and Tremblay's (2013) work about the model of moral professional accountant and according to the intrinsic vision he proposes the use of the "wise man" model, (phonemes) made by Aristotle (2004). "Phronemos", according to Aristotle (2004) is a wise and ethical person which is capable of judgment and proper behavior.

Everett and Tremblay (2013) have an intrinsic approach, they offered in their papers a model of moral professional accountant, Cynthia Cooper, vice-president of the department of internal audit at World Com. These authors analyze human sociology and show that internal auditors offer moral landmark on the market. The authors also draw attention to the limited resources regarding ethics offered by the professional body for internal auditors in the US.

Huber and Mafi (2013) are part of the intrinsic current of thought. They put accent on learning by experience. They brought an innovation in teaching ethics with the project Philanthropy. Students had to assign financial resources to non-profit organizations, having real consequences on the community they live in. The project leads to the improvement of collaboration and communication between students, increase of student involvement towards the community and the improvement of the students' character.

Kaciuba (2012) states that student involvement can raise courses on effectiveness, even audit courses which are considered abstract and boring. She stated that her students have read the audit concepts and made a small film containing the essence on the concept. The film must be short and funny. Involving students has the purpose to increase accountability, to increase the desire for social involvement and to form personal ethical values. She belongs to the intrinsic current.

Lucas (2008) proposes a pedagogical intrinsic approach: the use of the “element of surprise” in the process of teaching. These moments are of two types: moments in which the student is surprised by the unexpected impact of the learning activity and in determined to reflect and moments in which the student is determined to doubt what he considers to be ethical/not ethical.

Mahdavihou and Khotanlou (2012) draw attention on the fact that the existence of rules and regulations regarding ethics in the accounting profession does not ensure compliance with the rules. They state that without ethical values and responsibilities, despite the existence of standards, professional accountants will continue to provide manipulated financial reports. Representatives of the intrinsic current of thought, they state that in order to develop and promote ethical thinking a reorganization of the education system in the accounting profession is needed. The solutions they propose are: humanizing the professional accountant and promote self-evaluation. They also advise introducing religious ethical values in ethics courses for accounting schools.

Mintz (2006), a representative of the intrinsic approach recommends using the “reflective learning techniques” to create and offer the best ethics courses. According to him, students could apply a way of thinking based on virtues with reflective thinking to solve problems practitioners deal with. Such techniques include class discussions, role exchange and case analysis. Students can express themselves both by speaking and in writing; they receive feedback during and after class. Mintz believes that reflective learning can help to change the student’s way of thinking in order to understand a situation. He states that reflective learning can lead to a better understanding of ethics, that students have more time in class to process the material presented to them and that student involvement is thus increased.

Saravanamuthu and Tinker (2008), intrinsic representative’s claim that ethics should be integrated in the education of the accounting profession and those important ethical aspects should be revealed and not hidden. According to these authors, students as future professional accountants must be taught to think in an ethical manner and not just taught to apply professional knowledge.

Stanley and Marsden (2012, 2013) make studies about problem based learning or PBL. In one such study, students were asked to work in teams for a semester, similar to a team at a real work place. They were encouraged to ask themselves questions as a way to obtain the information they need in order to take decisions. Intrinsic representatives, the authors propose the use of this learning technique for the students to develop the capacity to ask themselves ethical questions, to learn teamwork and to solve problems in a realistic work environment.

Stout and Wygal (2010), intrinsic representative’s advice professors to avoid negative behavior because it is an obstacle to students in learning ethical behavior. These authors include the following to negative behavior: negative are careless attitude towards students, insufficient preparation and organization of the courses, incondite presentation of the courses, inflexible / inaccessible behavior. The authors suggest using the expertise of professors which are “models of ethical behavior”.

Young and Annisette (2009) criticize the approach based on ethical models. They claim that such approach can not reveal the entire nature of ethics and individuals and that it limits the students’ possibilities to morally develop. The two authors, intrinsic representatives propose the use of stories to develop the moral imagination of students as future professional accountants.

The extrinsic current of thought is based on forming and imposing ethical behavior to professional accountants by means of forces extrinsic (exterior) to the professional accountant. Among the authors having such vision are: Apostolou, Curtis, Dombrowski, Hopper, Low, Roybak and Saat.

Curtis (2011) has an extrinsic vision. He considers the use of formative evaluation by the professors. This method of teaching involves offering feedback to students and to teachers. The purpose of this method is to obtain the capacity to modify the school curriculum.

Apostolou et al (2010, 2013) considers as measures for improving education in ethics: modifying the curriculum and the methods of teaching, improving the technologies used in education, solving the faculty's problems and increase the attention paid to students.

Bailey and Soileau (2011), in order to improve ethical behavior in accounting propose the use of short ethics courses that refer to unlicensed/unauthorized software. They consider that students will face in their personal and professional life situations that involve the use of such software.

Boyce (2008) believes that education regarding ethics in the accounting profession must be seen in the present context of globalization and taking into account the financial scandals. This author believes that the changes must be made at the level of the economic and social system. According to Boyce, accounting professors have the responsibility to examine ethics in the larger context of globalization before shaping a student's behavior. Boyce (2013) critic the way in which ethics is perceived in capitalist societies. In his opinion, the way of perceiving ethics influences ethics education in the accounting profession. His theory is based on the psychological aspect of education regarding ethics.

Chui et al (2013) plead for the use of an interactive reply system for students. They have investigated the influence of using such system in two groups of students, evaluated by the same teacher in the same semester. They have shown that the students who were subjects of this system had better answers at the multiple choice questions than the other group and that they also spend less time to prepare for the test than the other group. Students who had to use this system felt more confident in their professional abilities.

Dombrowski et al (2013) also have an extrinsic vision proposing the modification of the curriculum and introducing internship programs, as practice for students at some non-profit organizations in groups of three to seven.

Hopper (2013) can be included also in the extrinsic current of thought. He proposes the use of reforms in education that could introduce in courses the presentation of the link between the accounting profession and the social and economical context. This should give students the ability to formulate critics and to find alternative solutions. According to this author the reforms must be based on changing the curriculum and improving the relationship between faculties and the professional bodies.

Low et al (2008) are representatives of the extrinsic current. They draw attention to the role professional accountants had in the great financial scandals. Improving ethical education, in their vision involves: increasing transparency, increasing corporate governance, enforcing the legislation, changing the curriculum which they consider inadequate to influence ethical behavior of future professional accountants. According to these authors, ethics courses are necessary and they can still influence ethical behavior of future professionals.

Roybak (2008) also puts the accent on enforcing legislation and focuses on enforcing the legislation regarding the independence of the professional accountants.

Saat (2010), examines the efficiency of ethical education in Malaysia and proposes the introduction of compulsory ethics courses for accounting faculties.

Sanchez et al (2012) advises the use of interactive learning process and offers a guide to implement such process in audit courses. This process involves the use of practitioners in the classroom, at

courses in order to guide and offer feedback to students. The authors revealed that such group of students gained more knowledge than a control group without the feedback from practitioners.

## 5. Conclusions

Analyzing the specialized literature can be seen that many authors have common or at least tangent visions on ethical education in the accounting profession and the methods to improve it. First of all, what matter is the attitude and mentality of people in general, characteristics formed in time. A trend towards “extrinsic” visions can be seen with: enforcing the legislation of the profession, modifying the curriculum, putting the accent on the ethical part in teaching by professors, introducing an interactive reply system for students; and “intrinsic” visions like: offering models of ethical professional accountants, paying attention to the social and economical context in which professional accountants work, paying attention to the moral and cognitive development of the student as future professional. The element of change presented is grouping the authors from the specialized literature in the currents of thought, intrinsic and extrinsic.

Obviously, like any research activity our article presents some limits. Among these we identify the limited access to international databases or the origin of the theories. The sources of information used to realize this paper are articles from the field of ethics in accounting and books of economical epistemology. All of these originate from the academic environment, in which sense we must identify opinions of practitioners.

As future directions for research we will: test the theory according to which there are authors that have a mixed vision (intrinsic and extrinsic), extend our area of research to at least two more international databases, group the authors on countries and zones of economical development in order to find correlations between their vision and the degree of economical development of the country/region they belong to.

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