Developing ethical skills with films: a successful experience in auditing

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This research focuses on the implementation of Content and Language Integrated Learning (CLIL) pedagogy and its impact on students' acquisition of knowledge, particularly the effectiveness of utilizing movies as a tool to enhance the ethical sensitivity of Auditing students. The results of the study provide support for the proposition that education and training can facilitate the development of ethical sensitivity among students. Additionally, the contribution of this paper highlights those real-life situations depicted in movies, which resonate with the students' own context, serve as an effective pedagogical tool in this endeavor. Thus, the study concludes that incorporating CLIL pedagogy with movies can offer valuable opportunities for students to enhance their comprehension of ethical responsibilities of the auditors in particular and the accountants in general. This research sheds light on the potential benefits of incorporating multimedia resources and language learning in higher education. Therefore, the main contribution of the paper is to emphasize the importance of practical, context-based approaches in promoting ethical awareness and sensitivity among future professionals.

Keywords: CLIL, ethics, pedagogy, movies, auditing, EMI

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Introduction

Today it seems that the commercial logic of the education function has taken over the more traditional fiduciary logic of the technical function. Following Duff et al. (2020)'s application of Institutional Logics to accounting education, one might argue that there is a Sustainable Education Logic which is also on the way to become dominant. Initiatives like the Principles for Responsible Management Education founded in 2011 (Rios et al., 2021) foster the global debate as a driver to make progress on sustainable practices helping in the achievement of the Sustainable Development Goals (SDGs). Storey et al. (2017) also present similar initiatives like the Globally Responsible Leadership Initiative, or the Environmental Association for Universities and Colleges, among others.

It can therefore be stated that there is a growing need for introducing in a more holistic way the competence of responsible management as the integration of multiple competences in terms of ethics, responsibility and sustainability (Laasch et al., 2023). It should be done in all subjects in the curriculum and preferably in a meaningful, joyful, social, active and iterative context, according to the PRME Impactful Five (i5) framework (Waldner & Rasche, 2023). In addition, the teaching-learning experience can also be used to improve foreign language competence with an innovative activity. Hence, our paper explores the impact of using films in the context of a creative teaching method for promoting ethical sensitivity among a group of students taking the Auditing course.

Note that ethical business conduct is implicit to SDG 8 as it has an impact on the creation of decent jobs and the promotion of sustainable economic growth, but it can also be linked to other SDGs (Bule and Tebar-Less 2016) – for instance SDG 12 on responsible production and consumption. SDG 12 includes corporate reporting, which is the area that accountants and auditors as preparers and assurors of information are expected to carry out a most valuable role.

The acquisition of language skills, understood as verbal and written communication in both the mother and a foreign language, has been an objective of the convergence of higher education programs in Europe. In this sense, the classification of competences in the Tuning Project states that linguistic skill is, together with other cognitive, procedural and social competences, one of the generic instrumental competences required for the comprehensive training of students (González & Wagenaar, 2003).

Hence, the importance of studying a second language is fundamental in the globalized business context of today. English, the language *par excellence* in business, is an essential instrument for any student aiming to develop his or her professional career in a company. Therefore, to remain competitive, it is essential that the accounting curriculum provides opportunities for students to develop knowledge and skills aligned with the linguistic requirements of this professional role.

In the University of Valencia, great efforts have been made for more than two decades to offer a quality multilingual education to its students. However, the increase in number of hours taught in foreign languages, mostly in English, has not been reflected in the subjects offered in the degree in Finance and Accounting of this university, which is the setting where the teaching experience described in this study takes place.

Consequently, in this study, we present the findings of a learning experience in which we implemented Content and Language Integrated Learning methodology (CLIL). CLIL is an educational approach where content is taught in a foreign language, integrating content learning with language acquisition. The goal is to simultaneously develop both subject-specific knowledge and language skills. This method promotes a deeper understanding of the subject matter while also improving language proficiency in a meaningful context (Coyle et al., 2010; Dalton-Puffer, 2013). Through this approach, we seamlessly integrated the teaching of ethical content from the auditing course curriculum with the development of the target language, English. By intertwining ethical content with English language immersion during movie screenings, students not only grasp ethical concepts but also enhance their language proficiency in a practical and meaningful manner. This methodology provides a holistic approach, enabling students to acquire ethical knowledge while refining their language skills in an authentic and relevant context. The objective of this paper is to examine the effectiveness of watching English movies, undubbed, to improve and develop students' ethical sensitivity. The special focus is on ethical sensitivity, understood as the element that occurs before forming an ethical judgment, becoming ethically motivated, and having the ethical impulse to act. Based on Rest's four-component theory (1986), our study focuses on the internal psychological processes that underpin moral behavior. This theory delineates four fundamental components: Moral Sensitivity, which involves recognizing ethical issues in a given context; Moral Judgment, the process of evaluating the moral implications of potential actions; Moral Motivation, driven by ethical values and principles; and Moral Character, the ability to consistently act in accordance with one's ethical beliefs despite challenges or pressures. These components collectively contribute to shaping observable ethical behavior, highlighting the importance of ethical awareness, decision-making, motivation, and integrity in moral conduct. In addition, students are given the opportunity to develop knowledge and skills in English language and are motivated to watch movies in their original version not only for entertainment but also with the objective of integrating their language skills in a cross-cutting manner together with technical knowledge.

Hence, the purpose of this paper is to analyse whether students who venture out of their linguistic comfort zone exhibit greater ethical sensitivity compared to those who do not, controlling for gender or working status, as these variables have already been studied by prior research. Our results are relevant as they provide support for the proposition that education and training can facilitate the development of ethical sensitivity among students. Additionally, the contribution of this paper highlights that real-life situations depicted in movies which resonate with the students' own context serve as an effective pedagogical tool in this endeavor.

After this brief introduction, the remainder of the paper is organized as follows. Section 2 presents the literature review and theoretical framework. Section 3 develops the hypotheses of the study. Section 4 presents the materials and method. Section 5 discusses the results obtained, and finally, section 6 closes with the conclusions of the study.

Literature Review and Theoretical background

Forms of instruction that combine content teaching and language teaching (Content and Language Integrated Learning-CLIL) are not a new topic. CLIL is understood to be a dual-focused educational approach in which an additional language is used for the learning and teaching of both content and language (Coyle et al., 2010; Piesche et al., 2016). Furthermore, Nikula et al. (2013) defined CLIL as an educational approach wherein a foreign language serves as the medium of instruction for teaching content subjects to mainstream students. (p.71)

Previous research has already shown the potential of films to promote the adoption of specific approaches to learning (CLIL) and how using film benefits, on the one hand the language skills of second language learners and, on the other, how the content can be learned in a realistic context (Bay & Felton, 2012). Using films in the classroom demands that students gain the ability to analyze, synthesize, and develop critical thinking by connecting what they are watching to concepts and theories (Kankal et al., 2023; Moskovich & Sharf, 2012). In this sense, movies can be a useful tool for drawing attention to the complexities of business ethics and the nuances of ethical decision-making (Omran et al., 2024). Films show how actions are interconnected and how people and institutions are interdependent, helping students understand that a small or isolated ethical act can have many effects affecting many agents (Giacalone & Jurkiewicz, 2001; Giacalone et al., 2015).

In some business fields such as management or marketing, this teaching tool is rather popular and has long been looked into by research. Kankal et al. (2023) conducted a systematic literature review where they analyzed 63 research articles on the use of films as a pedagogical tool in management education. In their conclusions, these authors assert: "With films engaging visual narratives, students develop the ability to create meaning and easily understand the theories and concepts, enabling effective learning" (p. 8). They further affirm that the use of films enhances students' reflection on a subject.

However, there is scarce research about the use of movies in accounting education, and more specifically on auditing and ethics. This can also be a consequence of the fact that accounting education research has been regarded as lower quality than mainstream accounting research (Tharapos & Marriott, 2020). However, a few studies can be mentioned in this field. Kuntara (2018) reports that the watching of the film *The Company Men* made no difference in ethical judgment of a group of accounting students whereas Maroun and Joosub (2012) simply highlight that using the movie *Rogue Trader* to study internal controls was successful in engaging auditing students. No impact regarding ethical sensitivity is explored. Finally, Merello et al. (2022) also confirm higher engagement, as well as higher performance in the exam, when financial accounting students had watched three films (*Margin Call, The Big Short,* and *The Wizard of Lies*) as a continuous assessment activity in the course.

Content and Language Integrated Learning-CLIL

Content and Language Integrated Learning (CLIL) is an approach where students learn contents and a second language at the same time (Coyle et al., 2010; Marsh, 2002). It is important to note that CLIL is not a means of simplifying content or re-teaching something students already know in a new language. What is fundamental to CLIL is that language and content are taught and learned together. The learning of content contributes to the learning of language and, *vice-versa,* a good command of the language gives learners easier access to knowledge acquisition of the technical content of the subject (Dalton-Puffer, 2013; Lo & Jeong, 2018; Mehisto et al., 2008). In our teaching experience, we are actually using English as a second language. Indeed, English is the most common language for CLIL as a consequence of its dominant status in the world (Dalton-Puffer, 2011). Furthermore, since it is the global language of business, English has become the main *lingua franca* of curricula in business education and international career development.

In the 1990s, many studies started to establish a quality evidence base for CLIL, demonstrating that in certain contexts and under specific conditions this learning approach can and does raise learners' linguistic competence (Coyle, 2007). Yet for CLIL, Georgiou (2012) cautions that, as regards the effects on content learning, the research available is not extensive enough to allow for conclusive evidence. In this sense, Washburn (1997) found that CLIL students in the pre-engineering course program did not achieve the same level of competence in the subjects studied as their non-CLIL peers. The main focus of research so far has been on students' linguistic outcomes (Admiraal et al., 2006; Lasagabaster & Sierra, 2009). However, there is still a lot to be explored regarding the learning effects of CLIL on content acquisition in the accounting and auditing field.

Content learning effects of CLIL seem to have been mainly overlooked because instructors are familiar with the concept of CLIL but often lack sufficient knowledge to teach content in-depth in a second language (Georgiou, 2012; Ohmori, 2014). In this sense, Coyle (2007) makes a plea for the researchers in CLIL to consider the need to explore approaches beyond the learners' grammatical progression and connect CLIL to a much broader range of content objectives (i.e., subject knowledge).

Previous research has already shown the potential of films to promote the adoption of specific approaches to learning and the acquisition of second-language skills, enriching the way the content can be learned in a realistic context (Bay & Felton, 2012). For example, films can help deliver a context-driven model for learning.

Ethical development and rule observance attitudes

Because of corporate scandals and fraud in the accounting and auditing domain, one may think that certain companies have gained a reputation for their lack of ethics. Many authors believe that these unethical attitudes indicate a moral dimension that is not fully understood (Curtis et al., 2013; Ibrahim et al., 2006). In fact, accounting practice is essential for the global economy, as it generates valuable information for stakeholders' decision-making. Thus, a healthy economic system necessitates accounting professionals committed to ethical and moral values. Anzeh and Abed (2015) point out that unethical conduct in accounting practice will inevitably lead to failures in the economic system. Therefore, accounting students should face the challenge of considering complex, interrelated, and systemic problems prior to completing their degrees. New approaches and innovative solutions are indeed required for increasingly complicated issues today and in the future (Collen, 2019; Drolet et al., 2015). It is important to shape business education in such a way that it equips future professionals with the ability to face these difficult challenges.

However, education on accounting ethics has mainly focused on the ethical judgment component of cognitive development (Armstrong et al., 2003). In this regard, many authors argue that there is a system of rules embedded in all aspects of accounting – including financial, managerial, audit or tax issues– and that knowledge of this whole system is needed to promote the ethical behavior of professionals. This approach to ethical reasoning supports a positive relationship between ethical judgement development and ethical decision-making. However, it appears that ethical judgment alone may not encompass all dimensions of the ethical decision-making process (Andersen & Klamm, 2018; Uysal, 2010) since the accounting system also takes for granted unwritten rules of ethical behavior (Laballe et al., 2010). In this sense, previous researchers have hypothesized a negative relation between the “hard and fast” rules associated with accounting practice and ethical development (Jeffrey et al., 1996). Hence, an approach focused on ethical training that builds on students' personal values could be most useful as those values connect to their moral development, promoting so-called ethical sensitivity (Sheehan & Schmidt, 2015; Stephenson, 2017).

In this sense, Rest (1986) proposes that the entire domain of moral psychology includes at least four major internal component processes that lead to moral behavior: moral sensitivity (interpreting the situation), moral judgment (judging which act is right or wrong), moral motivation (values that guide individual’s behavior) and moral character (implementing these skills). The basic idea in Rest’s four-component model is that ‘‘various internal psychological processes together give rise to outwardly observable behavior’’ (Rest et al.,1999, p. 101). Therefore, the ethical decision process begins when the decision-maker recognizes and identifies the moral content of the issue. In other words, “before one can act ethically, one must understand that an ethical issue exists” (Armstrong et al., 2003, p. 4). In this sense, Yetmar and Eastman (2000) stated that “there is a dearth of ethical sensitivity research. However, ethical sensitivity is the linchpin of the ethical decision-making process” (p. 283).

Moreover, there exists another pivotal facet of ethical awareness necessitating attention within our accounting or auditing courses – specifically, the capacity to discern the ethical disposition of corporate leadership (Ramboarisata & Gendron, 2019). Indeed, grasping the ethical tenor established by upper echelon management holds paramount significance within the domain of auditing, given that perceptions of ethical or unethical leadership can exert profound influence over ethical comportment throughout the entire organizational framework (Ariail et al., 2021; Al Halbusi et al., 2022; Mintz, 2019). Building on this point, Al Halbusi et al. (2023) and Al Halbusi et al. (2024) point out that ethical leaders alone are not sufficient to ensure organizational ethics. Strategies to enhance the ethical quality of an organization must also focus on having a human resource base that shares the same ethical values (Al Halbusi et al., 2021).

Learning by watching films

Sheldrake (1994) argued that a case study approach could give students the opportunity to reflect on their own values, and how their values may be 'formed, compromised, or reinforced' in a realistic situation (p. 154). Similarly, Loui (2005) found that case studies and hearing peers' perspectives were the most beneficial components of a course on engineering ethics. Therefore, it can be expected that moral questions placed in a real-life context will be much more relevant and interesting for students than the same questions raised in hypothetical dilemmas. For example, the content of ethical scandals in business enhances moral analysis more than the study of theories (Cagle & Baucus, 2006), because it creates a "strong context" (Meyer et al., 2009) in which people feel that they cannot ignore the ethical aspects.

Watching a film in the original version (undubbed) forces the students to pay more attention to both the plot and the details and nuances of the film. While they may feel like they are stretching outside of their comfort zone, this approach helps them to remember not only the general sequence of events but also the finer elements of the film that they might otherwise have missed if it had been dubbed in their native language (Senninger, 2000; Trinder, 2017).

Based on the above rationales, we challenged students to go beyond their linguistic comfort zones and then analyzed how they face the task of watching a movie in a foreign language. To this end, the students who step out of their comfort zones are expected to improve not only their language skills but also their acquisition of ethical content within the program. The logic would be that the intense cognitive effort invested in understanding the linguistic content results in learning achievement.

Regarding gender, in a study with accounting students, Ameen et al. (1996), under the framework of structural theory, concluded that "the structural approach predicts that men and women training for a particular occupation will exhibit the same ethical priorities" (p. 593), which is confirmed by the meta-analysis of Franke et al. (1997), who found that the gender difference in ethical perceptions decreased with work experience.

Another strand of literature on business-related courses has evidenced that work experience has an impact on improving students' moral and ethical reasoning in decision-making, even when it is a part-time job (Rodzalan et al., 2019) or an internship experience (Craig & Oja, 2012). Thus, Shaub (1989) found that work experience "exposed the individual to more mature-thinking people" (Rest, 1986, p. 40) resulting in a higher level of cognitive moral development.

Other personal characteristics, such as age, are also statistically significant in capturing differences in perceptions of ethical behavior (e.g., Ariail et al., 2021; Eweje & Brunton, 2009; Fernando et al., 2008; Ruegger & King, 1992). Although the results of these studies suggest that age is a determining factor in ethical decision-making, other authors find that age cannot be analyzed without considering the social factors that occur as individuals age (Craig & Oja, 2012; Weber & Elm, 2018), concluding that work experience, more than mere age, is the real driver for ethical behavior.

Hypotheses development

In light of the above theoretical framework, we posit the following hypotheses:

H1: Students who venture out of their linguistic comfort zone, meaning they engage in the activity in a more challenging way—such as watching the film without subtitles or with English subtitles when it is not their usual practice—exhibit greater ethical sensitivity compared to those who do not.

Trinder (2017) affirmed that a "film in its different online guises is considered the most useful medium for improving listening skills and pronunciation, and though it offers no opportunities for language production, it is amongst the three best-ranked technologies for developing pronunciation and communicative competence" (p. 407).

Moreover, teaching ethics through narratives provides a level of realism which may enhance application of abstract philosophical concepts to human dilemmas (Blasco et al., 2018; Searight et al., 2020). A carefully selected film can illustrate how business dilemmas are complex, often ambiguous, and addressed with decisions that may be relativistic rather than "right or wrong"

The novelty of our study basically focuses on forcing our students out of their linguistic comfort zone and into the learning zone (or Growth Zone) (Senninger, 2000). Our hypothesis is that: if they have to struggle with the language they will remember more meaningfully; and completing the task online will help provide the individual reflection time necessary to assimilate the learning content. So, pushing learners out of their comfort zone (which we measure through two proxies, the variables "language effort" and "language skill") should broaden their ethical sensitivity.

H2: Ethical sensitivity can increase depending on certain control variables, such as gender or working status.

Considerable empirical research provides evidence that some factors —such as gender, age, or work experience—influence ethical sensitivity in professional situations (Casali & Peranob, 2021). However, research findings on the relationship between these factors and ethical sensitivity have sometimes been contradictory or non-significant (Chan & Leung, 2006; Eweje & Brunton, 2009). Gender differences have received the most attention, yielding mixed results. There is a general belief in society that females are more sensitive to ethical issues (Gilligan, 1982); however, research findings are not conclusive in this field (Doan & Iskandar-Datta, 2020). Age appears to be another important determinant, but the results also indicate that respondents' ethical sensitivity does not differ significantly according to their age, and that work experience is more influential than age- in some studies because workers are older than students, in others because it is not ethical sensitivity but moral judgement what is measured (Chan & Leung, 2006; Shaub, 1989). Therefore, we aimed to determine the effect of work experience on the ethical sensitivity of our students, all of whom are of very similar age.

As control variables, we add final mark and its interactions with our two important variables from Hypotheses 1 (i.e., language skill and language effort), to see whether there were any patterns involving language effort and ethical sensitivity measures with respect to grades reflecting overall content learning in auditing. Merello et al. (2023) find that participating in movie watching activities in the course improves the students’ final grades, so we aim to go a step further and analyse its links with ethical sensitivity and language effort and skills.

Materials and method

Teaching experience: the importance of ethics for accounting and auditing education

Auditing is the examination of a company's accounting and financial records and statements undertaken by a third party- i.e., which is external to the company. The objective of the audit is to determine if the company operations comply with the laws and the generally accepted accounting principles and, therefore, their published financial statements show the true and fair view of its economic and financial situation. While internal audit is also a recognized professional process, this discussion specifically refers to external audits.

Nevertheless, the rules and principles often need to be interpreted and, to do so, auditors need to rely on their professional judgement. Therefore, the auditor's work must go further and promote ethical attitudes. This moral "ought" cannot be perceived to be separate from legal obligations because moral imperatives are experienced as binding on each person as a matter of individual conscience. Moreover, the value of the audit relies heavily on the trust of the public in the accuracy of services provided by auditors, so ethical sensitivity is really fundamental for audit professionals (Campbell, 2005; Cheffers & Pakaluk, 2007).

This study is based on a teaching experience undertaken during the first semester of the academic year 2021-2022, in a group of the auditing students from University of Valencia (Spain) The course covered various aspects of financial auditing, including an introduction to auditing and its regulation, the audit process and its stages, International Standards on Auditing (ISA), audit risk and materiality, audit procedures and sampling techniques, and the drafting of the audit report. To ensure a comprehensive and practical understanding of the concepts, we used a combination of pedagogical approaches. These included theoretical and explanatory lectures to establish the fundamentals, case study analyses to apply theoretical knowledge, group discussions to foster critical thinking and exchange of ideas, and asynchronous assignments to develop applied skills.

In particular, the asynchronous pedagogical action consisted of a compulsory task that makes up 10% of the total grade for the course if all the questionnaires are completed- i.e., the grade for the activity cannot have any intermediate value, it is either the total of that 10% or 0.

The task consisted in the viewing of a film and completing three questionnaires. The first questionnaire focused on social demographic characteristics (age, gender, birthplace, average weekly studying hours, educational background, working/not-working student and their English level). As regards to English language, the questionnaire includes three questions: (i) how the student watched the film (without subtitles, with English subtitles, with Spanish subtitles); (ii) how the student usually watches English-language films (without subtitles, with English subtitles, with Spanish subtitles, dubbed into Spanish); and (iii) whether the student perceived a higher level of understanding of the language than expected (i.e., language skill).

After watching the film, the second questionnaire included some questions related to students' ethical stance; and in the third and last questionnaire, the students had to answer some questions in order to assess the effectiveness of this learning methodology regarding ethical sensitivity, proxied by the attribution of responsibilities to the parties involved. In the design of the questionnaires, we followed previous studies about students' ethical reasoning and how to prepare students for ethical decision-making as part of their undergraduate curricula (DeHaan et al., 2006; Hedayati-Mehdiabadi et al., 2019).

In the academic year 2019-2020, we conducted a pilot experience involving the viewing of a film to assess its impact on students' ethical sensitivity. Although this pilot did not provide conclusive evidence on whether the film improved ethical sensitivity, we observed that students improved their grades on ethical questions in the final exam of the subject (Calabor et al. 2021).

Building on this pilot, we refined our methodology and conducted the current study in the academic year 2020-2021. This study aims to evaluate to what extent the observation of real-world scenarios and the CLIL methodology enable students to evaluate situations as morally acceptable or unacceptable, extending beyond legal considerations.

Hence, in 2021, following the positive outcomes observed in students' grades on ethical questions in the final exam from the previous pilot experience, we introduced a new questionnaire—the third one—administered after watching the movie. This questionnaire was designed to assess students' level of individual reflection on the events depicted in the film. Specifically, students were asked to provide their opinions on the actions of the leading characters and evaluate the degree of responsibility those characters held for the consequences of their actions.

The third questionnaire is mainly composed to two questions assessing the responsibility of the different agents: the politicians, the investors, the regulators, the auditor, the managers, and the employees. The first question asks “as a professional accountant, point out who are mainly responsible for Enron's scandal.”; while the second asks on a scale of 1 to 5, where 1 is “Not at all responsible” and 5 is “Fully responsible”, “rate the degree of responsibility of each of the following agents for the scandal.” The two questions ask about the responsibility of the same agents, but stem from the dynamic of blaming everyone equally and force the student to look for the main responsible parties, even though the second question leaves room for sharing responsibility.

The film

In choosing the film, we followed the selection criteria recommended in previous research, which advises that films should reflect plausible situations, have some aesthetic appeal, relate to the educational objectives of the course, and, if possible, be contemporary films (Bay & Felton, 2012). To maximize the likelihood of attracting student interest, we selected "The Crooked E - The Unshredded Truth About Enron" (Spheeris, 2003). Based on Brian Cruver's book “Anatomy of Greed” (Cruver, 2002) this TV movie details the Enron scandal from the perspective of the author -an employee who worked for the energy giant. It was shown for the first time on the US network CBS in January 2003 and was considered a success by the audience levels achieved.

The chosen film features a fictional narrative, but based on real events, and offers a storyline and characters with whom students can easily identify. The scenario of a young new employee being immersed in a highly unethical environment can resonate more with students, as many can imagine themselves in a similar situation when entering the workforce. This emotional connection can be crucial for developing empathy and understanding the ethical complexities in real-world business situations.

This film shows how certain people (i.e., Jeffrey Skilling) are able to interpret the law to manipulate the loopholes it leaves in their favor, breaking ethical rules to gain advantages that allow them to earn more money. In addition, it shows, through a real case, what consequences these actions can have for individuals and for society as a whole.

While other films or documentaries about the Enron case, such as 'The Smartest Guys in the Room,' provide a comprehensive and in-depth factual and journalistic approach, they may be more difficult for students at this level to fully engage with due to their thoroughness and detail. The fictional narrative chosen allows for a more accessible and relatable entry point into the discussion of ethics, encouraging students to reflect on their own values and potential decisions in a business context.

Initially, general information was provided to the students on the impact of the events narrated in the film on the auditing profession and how one of the then-Big Five audit firms (i.e., Arthur Andersen) was convicted due to obstruction of justice and had its license to practice as a public auditor revoked.

The intention was to leave the initial visualization somewhat unstructured, without excessive additional information or argumentation, in order to encourage individual reflection and a more spontaneous response to the questionnaires by the students, so that they could practice higher level cognitive skills (reflection, meta-cognition or reasoning, among others).

Since the movie is filmed in English with the possibility of English subtitles, but it has not been dubbed into Spanish, the questionnaire included some questions regarding their level of English and habits regarding watching movies filmed in English.

Sample description and statistical analysis

An exploratory quantitative study using three self-administered questionnaires containing mostly structured items was conducted among university students in the Auditing subject within the Degree in Finance and Accounting at the University of [XXX], during the first semester of the 2021-2022 academic year. There were 71 students enrolled in the course. To reduce survey bias, in the activity presentation we explained the purpose of the teaching experience and emphasized that the questionnaire data would be treated anonymously. The questionnaires were distributed online through the university MOODLE platform of the course.

The first and second questionnaires were delivered to all 71 students. They were completed by 68 students yet only 57 usable questionnaires were returned. The third one was sent to the 57 students who correctly completed the first ones, and 50 usable questionnaires were returned, i.e., the efficiency exceeded 70%. Therefore, our sample includes 50 students (23 females and 26 males), of whom 86% are between 21 and 23 years old. About 56% of the students in the sample declare to have high and medium-high level of English (see table 1).

	Low		**Medium-low**		**Medium-high**		**High**		**Total**	
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Students	5	10.0	17	34.0	22	44.0	6	12.0	50	100,0

Table 1. Level of English as reported by the students.

Results

Foreign language competence

As regards the English language competence, the legal framework for our bachelor degrees encourages the introduction and improvement of the English skills of the students. Hence, we analyze how the students face the task of watching a movie in a foreign language and if this effort helps them in the acquisition of the ethical content of the program as well as in the improvement of their English skills.

	How you normally watch movies filmed in English				
Language in which you watched the Enron film	In English-not subtitled	With English subtitles	With Spanish subtitles	In Spanish	Total
In English- not subtitled	2	1	0	1	**4**
With English subtitles	1	14	9	4	**28**

With Spanish subtitles	0	1	8	9	**18**
Total	3	16	17	14	**50**

Table 2. How students normally watch movies filmed in English and how they watched the film of this learning experience.

The vast majority of the students who normally watch films with English subtitles (14/16=88%) also watched the film with English subtitles. More interestingly, 53% (9/17) of the students who normally watch movies filmed in English with Spanish subtitles have made the effort in this activity to watch the Enron movie with English subtitles, and of those who normally watch films in the Spanish dubbed version, have made the effort to watch it without subtitles (1/14=7%) or with English subtitles (4/14=29%).

These students had used a different language approach from their normal watching habits of movies filmed in English and are identified with the dummy variable "*language effort*". In fact, these students have stepped out of their comfort zone, either because they are forced to do so (because there is no dubbed version available, for instance, in case this is their normal watching habit) or because they choose to do so voluntarily (and chose subtitles in English instead of Spanish, for instance if the latter is their normal watching habit).

Table 3 shows the contingency table to see whether making an effort when watching the film (understood as adopting a different viewing mode than usual-i.e., *language effort*) favors the acquisition or strengthening of linguistic competence (approximated through the students' perception of their competence, i.e., *language skill*).

	Language Skill		
	Percentage		
Language effort	NO	YES	Total
NO	22%	78%	100%
YES	29%	71%	100%

Table 3. *Language skill* and *language effort*

According to table 3, most of the students, both those who have made a "*language effort*" and those who have not, believe that they have been able to understand the film better than they thought they could (proxied by the dummy "*language skill*")-i.e., 78% and 71%. The results seem to show that perhaps the difference is not so much in the subtitles as in the fact that the audio is in the original version, which implies an extra effort for the students in the sense that more attention is needed even when the subtitles act as a support. In fact, considering that only 3 out of 50 students usually watch English movies (with and without English subtitles) one could have inferred that they are the only students used to their English language competence. Therefore, we believe that watching the film in its original version has meant a departure from the comfort zone for most students and we approach this "imposed effort" through the language skills question, which allows us to know if the students, after the teaching experience, have acknowledged a greater confidence in their English language skills.

Ethical sensitivity – Content

When asked to choose a single agent responsible for the Enron fraud (Table 4), most of the students answered that it was the auditor (52%), followed by the managers (26%) and the regulators (12%). On the other hand, only 4% of the students assigned responsibility to the investors and 6% to the politicians.

Given that all the agents involved could be considered to some extent responsible, we also asked our students to assign the degree of shared responsibility of each of them, being 1 (not responsible at all) and 5 (totally responsible).

Table 4 panel A shows that most of the students agreed with the idea that the auditor is the main responsible party (i.e., 26/50=52%). Also, when asked about each of the all-possible parties, 8 and 4 of those students assigning a high degree of responsibility (4 and 5) to the auditor, assigned as well the main responsibility to the managers.

Particularly, 53% (8 out of 15) of students rating the degree of responsibility of the auditor equal to 4 also assigned responsibility to the managers.

Panel A	**Degree of responsibility of the Auditor**					
Main responsible party	Freq.					
	1	3	4	5	Total	% Total
Politicians	0	1	2	0	3	6%
Investors	0	0	0	2	2	4%
Regulators	0	1	2	3	6	12%
Auditor	1	0	3	22	26	52%
Managers	1	0	8	4	13	26%
Employees	0	0	0	0	0	0%
Total % Total	2 4%	2 4%	15 30%	31 62%	50 100%	100%

Panel B	**Degree of responsibility of the Managers**					
Main responsible party	Freq.					
	1	2	4	5	Total	% Total
Politicians	0	0	1	2	3	6%
Investors	0	1	0	1	2	4%
Regulators	0	0	2	4	6	12%
Auditor	1	1	11	13	26	52%
Managers	0	0	2	11	13	26%
Employees	0	0	0	0	0	0%
Total % Total	1 2%	2 4%	16 32%	31 62%	50 100%	100%

Table 4. Panel A Degree of responsibility of all the auditor and other actors involved.
Panel B Degree of responsibility of all the managers and other actors involved.

Table 4 panel B shows that 94% of the students attribute from strong to very strong responsibility to managers when asked about their individual degree of responsibility, however only 28% [(2+11)/(16+31)] of those students gave the main responsibility to the auditors when they have to select only one party.

Next, in order to analyze the ethical sensitivity, we take as a dependent variable the dummy variable "*ethical-sense*" which takes the value 1 when a student attributes from strong to very strong responsibility to both the auditor and the managers as the main responsible parties bearing in mind that the stronger emphasis during the course is placed on the figure of the auditor as an independent figure whose work enhances the quality of financial information and on managers as the ultimate internal responsible end in the chain of employees.

We ran a logistic model of the probability that a student highly rates the responsibility to both the auditor and the managers (dependent variable) to contrast our hypotheses developed in a previous section.

VIFs have been computed for all independent variables always obtaining a value below 1.17 (limit 10), evidencing no multicollinearity problems in the model.

Ethical-sense	Coef.	Std. Err.	Z	P>z
language skill	6.043	4.471	1.35	0.176
language effort	8.107	3.898	2.08	0.038**
gender	-1.731	2.028	-0.85	0.393
gender* language skill	3.002	3.023	0.99	0.321
works	1.376	1.099	1.25	0.211
final_mark	1.074	0.570	1.88	0.059*
final_mark* language skill	-0.895	0.712	-1.26	0.208
final_mark* language effort	-1.337	0.515	-2.60	0.009***
_cons	-5.414	3.744	-1.45	0.147

*, ** and *** refer to 10%, 5% and 1% level of significance.

Table 5. Probability to attribute high value to the responsibility of the auditor and the managers

The model is statistically significant (p-value=0.00) and R Squared 24%. Data analysis provides us with interesting findings, as follows. The variable "*language skill*" is non-significant (p-value >0.1) which leads us to reject our hypothesis 1. In other words, greater confidence in the English language skills does not significantly affect having a high level of ethical sensitivity. However, the variable "*language effort*" is significant, - i.e., the students that make an effort are more likely to attribute joint responsibility to the auditor and managers. We can assume that the effectiveness of the activity lies more in the student's own choice of leaving their comfort zone exploring subtitle options out of the ordinary, rather than in the more leisurely but formative exposure to content in English that requires a cognitive effort.

Regarding our hypothesis 2, our findings show no difference by gender. Also, no differences were observed between students who work and those who do not.

Although the proportion of students who demonstrate a high ethical sensitivity is higher (21/22 = 95%) in those students who work compared to those who do not (23/28 = 82%), the difference is statistically not significant. It is also noteworthy that students who work make a similar linguistic effort (6/22 = 27%) to those who do not work (8/28 = 28%). The same occurs for the acquisition of linguistic competence with 77% (17/22) of those who work compared to 75% (21/28) of those who do not.

Previous studies on the effects of gender on ethical decision-making provide conflicting results. There is some evidence that, as a whole, women tend to make more "humanistic" decisions than men (Gilligan, 1982). There is also some evidence that women may be more concerned with others than men and therefore, when making ethical decision choices, may consider how those choices will impact others (Schminke & Ambrose, 1997). Glover et al. (2002) used a laboratory format to create realistic business conflict situations through decision scenarios, finding that female students express more ethical concern than male students. We study the gender effect and its possible interaction with the language variables in the model; however, note that the interaction with *language effort* is omitted by the model because dependency among the independent variables in the proposed model.

Not all research, however, supports a gender difference in ethical decision making. In fact, some studies found no difference between males and females (Ponemon, 1990; Radtke, 2000). Our findings are consistent with these studies that evidenced that men and women exhibit the same levels of ethical sensitivity. In this sense, Ballantine & Mccourt (2011), in their research conducted on a final year undergraduate auditing course in a British university found that female auditing students were just as likely as their male counterparts to display, for example, high idealism and low relativism. They concluded: "account need not be taken of differences in ethical orientation and gender when devising and delivering ethics instruction in auditing courses at tertiary level” (p. 198).

Our results do not show a significant impact of working status on ethical sensitivity, suggesting that students with work experience are not necessarily more aware of the importance of leadership in the business environment nor better able to make ethical evaluations. Given that all the students had very similar ages, the similar levels of ethical sensitivity exhibited by these students indicate that their socialization into the accounting profession and learning of ethical norms through working experience do not differ significantly. These results support the thesis that ethical sensitivity is learned (Shaub, 1989; Sparks & Hunt, 1998; Tanner et al., 2022). Thus, those students who put more effort into language can be understood as more engaged with learning and study, as also indicated by the relationship with their final mark.

Conclusions

Our study presents a creative learning experience to promote ethical sensitivity among final-year degree students of the Auditing subject. It is critical to have responsible managers, accountants and auditors in the future that work towards the achievement of the SDGs.

Teaching ethical sensitivity with an online asynchronous activity presents various learning opportunities as well as challenges derived from the introduction of this learning experience in a second language. In this sense, our research examines the impact of CLIL pedagogy in relation to the acquisition of content by students - i.e., and more specifically, to improve and develop ethical sensitivity.

Understanding how business and economics higher education students ethically appraise corporate behavior nowadays may contribute to anticipating how they will behave in the future as corporate actors and leaders. The educational approach of the study helps students in grounding their thinking on ethical aspects of professional judgment in Auditing through watching a film based on a real case. This activity helps them understand the consequences that unethical actions can have not only in the global economy but also on people. Anzeh and Abed (2015) point out that any unethical conduct in accounting practice will, in any event, cause failures in the economic system, and therefore learners should be confronted that reality with new learning approaches (as the one in this experience) and face the challenge of considering complex problems. The purpose of external auditing is to enhance credibility of financial reports after independent scrutiny. Audit is the last important point in the information chain before the company's annual report is communicated externally.

Our findings do not support the first hypothesis. Specifically, merely acknowledging a greater confidence in their English language skills does not significantly impact ethical sensitivity. Nonetheless, the factor of "*language effort*" proves to be important, as students who actively engage with the language are more inclined to assign shared responsibility to both auditors and managers. This indicates that the true effectiveness of the activity is more related to the student's proactive effort to engage with challenging language tasks, such as using unconventional subtitle options, rather than just passively encountering English content. In other words, the benefits of the activity seem to be more closely tied to intentional and engaged linguistic effort rather than simple exposure to English material.

As future audit professionals, our students assign maximum responsibility for the facts and their consequences analyzed in the film to the auditors. They understand that it is the auditor's responsibility to prove the veracity of the information prepared by the company and they do not find it legitimate to skirt the law even if it is for the benefit of the client.

According to the results obtained, Hypothesis 2 is also rejected as no significant differences were found related to gender or work experience. Regarding the latter, the empirical evidence suggests that, although auditing students understand how unethical leaders can lead an organization to engage in unethical behavior, the study found no significant differences in ethical sensitivity between students with and without work experience. While a higher proportion of students with work experience demonstrates high ethical sensitivity compared to those without, this difference is not statistically significant. Similarly, the linguistic effort and competence displayed by students with work experience are comparable to those of students without experience. These findings underscore the critical role of education in reducing susceptibility to unethical practices. The study suggests that work experience alone does not guarantee improvement in these areas, highlighting the need for more targeted and comprehensive training in ethics and critical thinking development. This finding calls for a reflection on whether accounting students receive adequate training—both ethical and general—to foster critical thinking and reduce vulnerability to unethical manipulation.

A strand of the ethical sensitivity and gender literature documents that women are more concerned than men about ethical issues (Bernardi & Arnold, 1997; Doan & Iskandar-Datta, 2020; O'Donnell & Johnson, 2003; Pierce & Sweeney, 2010). However, our results are in line with the structural theory (Betz et al., 1989) which explains that men and women training for a particular occupation exhibit the same ethical priorities. In other words, our findings align with the observations made by Walker (1984), who, in a comprehensive review of the literature on this topic, emphasized many years ago that " This review of the literature should make it clear that the moral reasoning of men and women is remarkably similar " (p. 688). This enduring insight underscores that, despite various perspectives on gender differences, the fundamental moral reasoning processes between men and women have been consistently shown to be alike.

Last but not least, as auditing teachers, we would like to highlight the interest of this experience and encourage similar ones, in the sense that it helps transform society and future professionals through higher levels of ethical sensitivity and improved English language skills, which will be a most valuable skill for the future career of the students. These types of methodologies which reflect on values, through collaborative envisioning and complex reasoning from real-life situations, give students responsible leadership skills that they will surely need in the future.

Limitations and suggestions for further research

In our research, the decision not to include a control group is based on the exploratory nature of the study, which aimed primarily to assess the initial feasibility and reception of the new teaching method in a real-world setting. This preliminary approach allowed us to gain detailed insights into how students interact with the intervention and to identify areas for future improvement. Since the study was designed as an initial exploration to capture the immediate effects of the new educational approach, including a control group could have introduced additional complexities and delays in obtaining valuable data on the practical implementation of the method and was not feasible given the enrolment numbers in this university Degree. Exploratory studies are intended to identify emerging patterns and generate hypotheses rather than establish definitive causal relationships. Given that we were in the early stages of implementing the method, it was crucial to act flexibly to effectively evaluate the intervention, within the limitation to have control groups in our specific research setting, with the number of enrolled students in this specific degree.

We acknowledge that the absence of a control group could be regarded as a significant limitation and that future studies could extend this research in other settings with higher enrolment figures and number of groups of the same subject to more robustly validate the findings. Additionally, new avenues of research could consider examining the persistence of the observed effects on ethical sensitivity achieved by the students along their future professional career and confirm the effectiveness of the method over a longer period. This will enable a more comprehensive and precise evaluation of the intervention and contribute to the ongoing improvement of educational methodologies.

Finally, we have to acknowledge the limited sample size of our study which is explained by the fact that the subject is very specific. Also, please note that we make changes every year to improve the activity methodology which makes it difficult to have comparable data from subsequent cohorts of students. Maybe in the future, this study can be extended to other universities in other countries so that we can corroborate our results even though the students come from a country with a different language or university culture.

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