Business schools: ethics, assurance of learning, and the future

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Organization
Management
Journal

Abstract
This paper reviews the teaching of business ethics at 70 of the top ranked business schools in the United States and internationally as determined by *Business Week* magazine. Interviews were conducted with deans, associate and assistant deans, directors and faculty with a survey instrument focusing upon ethics in the curriculum, modifications to the ethics curriculum, and assessment of learning.
Organization Management Journal (2011) **8,** 41–58. doi:10.1057/omj.2011.5

Introduction

Contemporary discussions around business ethics and principled leadership invariably touch on the role of the business school in shaping the leaders of tomorrow's organizations. Issues that range from illegal file downloads to globally destructive lending practices throw into sharp contrast the dire consequences of unethical leadership at all levels. It is these continued violations of acceptable moral standards in both business schools and society that precipitated this research endeavor.

An increasing number of institutions are enhancing their commitment to the coverage of ethics in the business curricula in part due to the unethical leadership uncovered at all levels of organizations. From scandals at Enron, to Ponzi schemes and greed on Wall Street, one can hardly get through one day without news of one ethics violation or another in the business press. Accrediting agents (AACSB and others) are also increasing pressure on universities to measure outcomes and learning goals. Anecdotal conversations with colleagues have shown that there exists a myriad of methodologies that schools of business employ in an attempt to provide greater access to this important subject. Progress in educating for ethics is hindered by a lack of consensus on several fronts. There is an ongoing discussion as to whether or not business schools are even responsible for educating for ethics, and although the argument is leaning in favor of accepting that responsibility (Halfond, 1990; Bonawitz, 2002; Donaldson, 2008), there is an even broader debate on the most effective means by which to do so. There are no universally accepted measures against which to hold both students and faculty members accountable

for the teaching or learning of ethics. Finally, and perhaps most importantly, there is no broadly embraced assessment tool to monitor progress and assurance of learning of ethics.

Research questions

Several years ago, the authors began interviewing the leaders of premier business institutions about their initiatives in ethics specifically to see how schools were handling the curriculum and how they were assessing progress on ethics-specific learning goals. Although there is significant research in the area of ethics, there is a paucity of coverage on assessment of learning for ethics in business schools. For these reasons, this study undertook a comprehensive review of global undergraduate and graduate business programs to compile information on ethics curriculum and its assessment. The research questions posed with this study are:

(1) A. How are the top business schools covering the subject of ethics in their undergraduate and graduate programs?
B. Have recent scandals caused these top business schools to increase ethics curriculum and what, if any, changes were made?
C. What non-traditional approaches to teaching ethics does your program offer?
D. Do you feel that there is a need for more ethics content in your program?
(2) How are the top business schools assessing their ethics curriculum and have they conducted formal assessments of the ethics curriculum?

Review of literature

Can ethics be taught?

For the purposes of this study, ethics will be defined based on the AACSB's definition of education for ethics in business:

> [Advancing] ethical awareness, ethical reasoning skills, and core ethical principles that will help to guide business leaders as they respond to a changing legal and compliance environment as well as complex, conflicting and sometimes highly problematic interests and opportunities... [socializing] students in the obligations and rewards of stewardship, including the concerns of multiple stakeholders and the responsible use of power. (AACSB International, 2004: 9)

Even among leading institutions, there is still discussion around whether or not a business program is responsible or even able to educate its students on ethical behavior. This debate is longstanding and complex; the following review is not meant to be an exhaustive representation of the work in this area. Rather, it offers a brief highlight of the different positions of the argument.

The Ethics Education Task Force of the AACSB issued a mandate in a 2004 Report to the Board of Directors stating that "the time has come for business schools – supported by the AACSB – to renew and revitalize their commitment to the centrality of ethical responsibility ... in preparing business leaders for the twenty-first century" (AACSB International, 2004). A common thread among arguments for inclusion is that business has such an impact on society (Gentile and Samuelson, 2003) and is so inextricably linked to the well-being of its shareholders that it is in the organization's best interest to behave ethically (Verschoor, 2007).

Many studies support the findings that students who take an ethics course behave at a higher level of moral reasoning (as measured by frameworks such as the Defining Issues Test (DIT) and Hall's Professionalism Scale Dimensions) than those who do not (Rest, 1979; Gautschi and Jones, 1998; Bonawitz, 2002). However, even advocates of educating for business ethics find elements of the content delivery troublesome. Some take issue with the way in which the topic of ethics in business is covered (Donaldson, 2008). Others see departmental ownership as a contributing factor to how effectively and in what fashion the topic is addressed (Shaw, 1996; Evans *et al.*, 2006).

For example, the approach of educating for ethics in a philosophy department *vs* a department in the business school is entirely different and yields different outcomes (Shaw, 1996; Morris, 2001). In order to avoid some of the pitfalls of department siloing of ethics content delivery, prior researchers as well as several interviewed administrators for this study, see a cross-functional (McInerny, 1997–1998) or discipline-specific (Matherne *et al.*, 2006) approach as the best solution to developing ethics curriculum.

Operating under the assumption that ethics should be a component of business education, how best then to present the topic? Smith (2008) sees a combination of stand-alone courses, integrated content in the core curriculum, and comprehensive electives as the ideal mix in a degree program. A recent study by Christensen *et al.* (2007) finds that nearly 55% of their sample of *Financial Times* Top 50 Global Business Schools presents an integrated offering of some kind. The Business Roundtable Institute for Corporate Ethics (2007) articulates a need for students to understand

their own values and have the tools and frameworks needed to analyze situations through the lens of ethics. Oddo (1997) presents five distinct frameworks that can be used to teach business ethics: normative ethical theories, the Vincentian tradition, professional code of ethics, corporate code of ethics, and personal values. Classrooms can examine the issues through an individual, political, or contextual lens (Shaw, 1996). Largely, current literature focuses on the need to relate to the student on a practical level, acknowledge the complexity of ethical issues, and support undergraduate and graduate students in developing a multidimensional approach to solving ethical dilemmas (Wines, 2008).

Delivery of ethical content-best practices

While many theoretical methodologies exist for delivery of ethics content, there are few widely accepted standards in practice. Some institutions see the orientation period as critical for impressing the importance of the topic on the students when they are most receptive (Bok, 1988). Many agree that instruction does not end inside the classroom, but posit that the culture of the school is critical to effectively delivering the message of ethical leadership (Bok, 1988; Dufresne, 2004; Matherne *et al.*, 2006; Weber, 2006).

Existing literature on best practices for educating for ethics includes recommendations on goal setting at the institutional level (Felton and Sims, 2005) – with explicit acknowledgement of the fact that each faculty member will have his/her own interpretations of what ethics means (Callahan, 1980) as well as suggestions on how to execute the articulated objectives and build an understanding of values into the curriculum (Cragg, 1997; Felton and Sims, 2005). For example Felton and Sims (2005) delineate 10 objectives that should be included in an institution's set of target objectives alongside program-specific goals. Four of the objectives center on a student's understanding of his or herself (personal values, cultural relevance, comfort level with the topic, and relevance for his or her career); two objectives focus on covering theory (understanding the complexities of ethics and decision making); and the remaining four objectives highlight the longitudinal nature of developing ethical sensitivities such as stakeholder identification, generational consequences of decisions, the necessity of improvement, and leadership accountability (Felton and Sims, 2005).

There is nearly uniform acknowledgement of the need to differentiate between undergraduate and graduate education for ethics; this is not a "one-size-fits-all" discipline (Desjardins and Diedrich, 2003; Morrell, 2004; Felton and Sims, 2005). Recommended teaching methodologies include: engendering inductive processes, leading interactive learning, creating challenging class discussions, building a safe learning environment, allowing students to reconcile their own ethical dilemmas in class discussion (rather than providing the "right" answer), generating intrinsic interest, leading case discussions, employing a variety of pedagogies, sending students on field/experiential exercises, and inviting relevant speakers (Felton and Sims, 2005). Dialog and role plays are recommended exercises for uncovering and working through ethical dilemmas in the classroom (Morrell, 2004). Life-cycle case studies of familiar products allow students to gain a fuller understanding of the impact of a product from the cradle to the grave, and reveal ethical issues' pure decision-point analysis (Desjardins and Diedrich, 2003).

Student-driven projects such as codes of conduct are also a way to engage the student body in a dialog (Bok, 1988; Solberg *et al.*, 1995; Dufresne, 2004). Generally, however, codes of conduct need to be supplemented with corresponding training (Rottig and Heischmidt, 2007). A case-based approach is also commonly recommended (Schaupp and Lane, 1992) and has significant traction as an effective methodology for discussing ethical issues in the classroom. Cases allow the student to increase his or her awareness of non-theoretical considerations in decision making, and more readily identify when an ethical issue presents itself in the real world (Stablein, 2003; Trevino and Brown, 2004). The addition of a section dedicated to publishing ethics cases in the *Journal of Business Ethics* in 2008 would seem to further legitimize this approach (Falkenberg and Woiceshyn, 2008).

Sims (2002) identifies experiential learning as a method to engage students in identifying real-world ethical issues and to personalize the learning process at the individual level. Solberg *et al.* (1995) support the experiential approach and build on that with recommendations of community service and a specific project on ethical reasoning.

Assessment of ethics curriculum

Like delivery methods, assessment practices vary with the institution, the disposition of leadership, and faculty and student engagement (Pringle and Michel, 2007). Pringle and Michel (2007) found in a study of 138 AACSB-accredited schools that the

greatest hurdles to broaching the widespread resistance to implementing assessment programs for ethics are time commitment, inconvenience, and fear of negative consequences stemming from these assessments. On the basis of their findings, they recommend assurances from the senior administration to the faculty that the assessment process is developmental rather than punitive (Pringle and Michel, 2007). Over time, acclimation to the direct measures will negate the initial time and effort investment. Pringle and Michel (2007) found that 89% of the respondents reported that assessments produced results in the quality of the curriculum.

Although some doubt the ability of institutions to assess effectiveness in this area, the AACSB identifies assessments as a foundation of program development (AACSB International, 2004). Others view it as simply sensible: if you are spending to implement an ethics program, then an assessment of the effectiveness of that program should be included (Loeb, 1991). Questions around effective delivery of content-specific audiences, improvement in student performance, and changes in student behavior and cognitive processes based on course content may assist in evaluating where the institution stands on ethics instruction (Business Roundtable, 2007). Regardless of the origin of the assessment tool, there is agreement that there needs to be assurance of learning in some form (Weber, 1990; Oddo, 1997; Sims, 2002; Weber, 2006).

The few research articles available on ethics assessment suggest metrics and methodologies to measure assurance of learning such as: analyzing changes in the frequency of cheating as reported by any member of the institution (faculty, students, etc.) (Dufresne, 2004); goal setting (Loeb, 1991); the evaluation of student, faculty, and organizational performance through qualitative feedback (Loeb, 1991; Richardson, 2003; Matherne *et al.*, 2006; Weber, 2006; Baggett, 2007); process evaluation (Sims, 2002); and analysis of whether or not the program is attaining its goals (Loeb, 1991). Testing of students entering and exiting the program is also a recommended strategy (Matherne *et al.*, 2006).

Walter Baggett (2007) offers seven general criteria for ethics assessments centering on Albert Bandura's theory of self-efficacy, namely, the belief in one's own capacity to influence individual choice. This positions ethics as a cognitive process, and therefore, one that can be taught, learned, and measured with the use of questionnaires (Baggett, 2007). While his assertions are rooted in a discussion of internal auditors' assessments of corporate ethics

programs, the fundamental practice of assessing the effectiveness of ethics content and delivery supports the notion that the practices are not an ideological pipedream, as some believe, but practical reality.

Baggett also developed some tools to review particular aspects of ethical decision making. These are: questionnaires targeted to students and/or faculty; longitudinal classification of students' adherence to Lewis' 14 ethical principles before and after content delivery (Lewis, 1989; Hiltebeitel and Jones, 1992); internal and external review (Loeb, 1991); and course evaluations as sources of qualitative feedback (Matherne *et al.*, 2006).

Morris (2001) presents a six-criteria survey to assess the robustness of student's ethical thinking. The survey includes questions designed to assess: the form, the content, data recognition, implied theory, the process and product of ethical thinking. Comer and Vega (2008) developed the Personal Ethical Threshold questionnaire to isolate organizational and situational pressures that may affect moral behavior. Hiltebeitel and Jones (1992) benchmark accounting students before and after an ethics course based on Lewis' (1989) 14 ethical principles. Whatever tool is employed, the assessment process should include: (1) a definition of the learning goal; (2) alignment of curricula with these goals; (3) identification of instruments and measures to assess learning; (4) collection, analysis, and dissemination of assessment information; and (5) the use of that information for continuous learning (AACSB International, 2007).

Methodology

The sample and statistical analysis

This study employed an in-depth, structured interview with administration of 70 top ranked business schools as defined by *Business Week* as the top B-schools (MBA) in 2006 (*Business Week*, 2006) (see Table 1). Sixty-six of these programs were domestic US business schools accredited by AACSB. Four international programs were also used for some global insight. Two of the four international programs were AACSB accredited.

Administrators interviewed included deans, professors, chairs, and directors of undergraduate and graduate programs. The intent was to interview administrators for both undergraduate and graduate programs to see if there were differences in curricular approach and assessment by program level. Twenty schools provided two administrators – one

Table 1   Participants in the survey

US Programs

Arizona State	Babson College	Bentley	Boston College
Boston University	Brigham Young	Carnegie Mellon	Case Western
Columbia	Cornell	Dartmouth	Duke
Emory	Florida State	George Washington	Georgetown
Georgia State	Georgia Tech	Harvard	Indiana University
Michigan State	MIT	NYU	Northwestern
Ohio State	Pennsylvania State U	Purdue	Rice
Southern Methodist	Stanford	Syracuse	Temple
Texas A&M	Tulane	U Arizona	U Arkansas
UC Berkeley	UC Davis	UC Irvine	U Florida
U Chicago	U Colorado	U Connecticut	U Michigan
U Georgia	U Illinois	U Maryland	U Pennsylvania
U Minnesota	U Notre Dame	U Iowa	U Southern California
U Pittsburgh	U Rochester	U South Carolina	U Washington
U Tennessee	U Texas – Austin	U Virginia	Virginia Tech
U Wisconsin – Madison	UCLA	Vanderbilt	
Wake Forest	Washington University	Yale	

International programs

Business School of Sao Paulo	Cheung Kong Grad School of Business	FIAP – Sao Poulo Brazil	India Institute of Management – Calcutta

undergraduate and one graduate – each speaking about ethics in their respective programs. This resulted in 90 total observations (programs).

For all participating programs the following process was used for conducting interviews. First, initial contact was made through an introductory email to each administrator requesting school participation. Next, a follow-up call set up and confirmed interview times. Finally, the interview was conducted over the phone. Each administrator was asked the same set of questions and the data were compiled in Zoomerang. Due to the time needed to connect and interview each administrator, the interviews were conducted over a 16-month time period from October 2006 to February 2008.

The survey was both quantitative and qualitative and was comprised of 17 questions (see Table A1) that covered the general research areas of ethics curriculum and delivery and assessment practices. The survey was initially developed and critiqued by several colleagues who have published on assessment practices. The survey was then pretested with a small sample and adjustments were made. Open-ended questions were categorized for analysis. Data were analyzed using frequencies, and crosstabs in SPSS 14.0. Because all of the questions are categorical, chi-square analysis was used to test significance.

Survey results

Participant demographics
The business schools in the study range from smaller schools to larger schools (enrollment range 325–8900 full and part time enrollment[1]), public and private (including secular), and US and International. There was a fifty–fifty split between public and private colleges/universities. The size of the faculty of schools in the study includes a faculty size as small as 25 and as large as 240.[1] This wide range of size, type (private *vs* public, secular *vs* non-secular), and geographic location provides a diversified view of business schools today.

Sixty-nine percent of those that were interviewed held the title of Dean (Assistant and Associate included). In 19% of the instances, a director was interviewed and in 12% of the cases, a professor or department/program chair. Thirty-seven percent of those interviewed represented both graduate and undergraduate programs. Another 38% percent spoke for graduate only programs and about 25% spoke for undergraduate only programs (Table 2).

Responses

Research Question 1A: How are business schools covering the subject of ethics in their curriculums and programs?

Table 2 Percentage of the title of the interviewee by program (*n* = 90)

Degree program	Undergraduate (%)	Graduate (%)	Both (%)	Total (%)
Professor/Chair	4	5	3	12
Center/Institute Director/Executive Director	2	12	5	19
Dean (including Deputy, Assistant and Associate)	19	21	29	69
Total	25	38	37	100

Table 3 How is ethics covered? (*n* = 90)

Coverage	Percent
Stand-alone course only	2
Incorporated through the curriculum	25
Both	73
Total	100

Table 4 Which courses contain business ethics content (*n* = 88)

Courses	Total (%)
Electives	29
Elective Law Courses	3
Required Business Ethics Course	23
Required Business Law Course	17
Required B-Ethics and Req B-Law Course	5
Required Business Ethical Leadership Course	4
Required B-Ethics and Req CSR Course	3
Required Accountancy Course	3
Required B-Law, Req B-Ethics, and Req CSR Courses	2
Required Leadership and CSR Course	1
Required Business Professional Responsibility Course	1
Required Business Values and Crisis Decision-making Course	1
Required CSR Course	1
Required Other Course	7
Total	100

Table 5 Courses covering ethics by program (*n* = 88)

Degree program	UG (%)	Graduate (%)	Both (%)	Total (%)
Electives	6	13	10	29
Elective Law Courses	1	2	0	3
Required Business Ethics Course	5	12	7	23
Required Business Law Course	8	0	9	17
Required Leadership & CSR Course	0	1	0	1
Required B-Ethics and Req B-Law Course	0	1	4	5
Required B-Law, Req B-Ethics, and Req CSR Courses	1	0	1	2
Required Business Professional Responsibility Course	0	0	1	1
Required Business Values and Crisis Decision-making Course	0	0	1	1
Required Business Ethical Leadership Course	0	2	1	3

Seventy-three percent of programs stated that they are covering ethics by integrating it throughout the curriculum and by offering a course in ethics (Table 3). Most faculty integrate ethics into the curriculum where appropriate and most programs do not monitor the coverage of ethics explicitly. Thirty-one percent of programs said ethics was covered in the core courses and 34% said it was not explicitly stated that faculty had to teach ethics.

Schools were also asked whether they had specific courses that cover business scandals, fraud, or other ethics-related content. Ninety-eight percent of the programs stated that they had courses that covered these subjects. Coverage ranged from inclusion in an independent ethics course to dispersed inclusion among the topic areas of several courses. Forty percent of programs stated that they covered ethics content in a required business ethics course or a required law course (Table 4). Overall, 68% of programs said they used required courses to cover scandals and fraud and other ethics topics. About 32% of programs said they used electives (law or other types) to handle this content. Twenty-three percent of programs cover ethics in a required business ethics course.

Looking at the differences between undergraduate and graduate programs, it appears that graduate programs seem to prefer required business ethics courses and undergraduate programs use a required business law course to cover ethics topics (Table 5). Graduate programs chose required courses for ethics content delivery (22%) and undergraduate programs choose electives more often for content delivery (19%) (Table 6). However, there was no statistical significant difference between undergraduate and graduate programs in required content and electives.

Research Question 1B: Have recent scandals caused these top business schools to increase ethics curriculum and what, if any, changes were made?

Table 6 Electives *vs* required courses for covering ethics content (*n* = 87)

Degree program	Undergraduate (%)	Graduate (%)	Both (%)	Total (%)
Electives	19	15	10	44
Required courses	7	22	26	55
Total	26	37	36	100

Table 7 Trends, incidents leading to modification (*n* = 90)

Trends/Incidents	Percent
None	33
More scandals and fraud in business press	32
Accreditation	6
Student interest	6
Student cheating/dishonesty	4
Local scandals/Events	2
Alum involved in corporate scandal	2
Donor investment in ethics program	2
Other	13
Total	100

Table 8 Modifications made to curriculum (*n* = 57)

Recent modifications	Percent
Added curriculum/modules/seminars in ethics	42
Developed/Redesigned a course in ethics	32
Integrated ethics throughout the curriculum	9
Added cases in ethics	7
Changes in process	3
Hired faculty with ethics specialty	3
Faculty were trained to teach ethics	2
Added ethics curriculum to orientation	2
Total	100

While there was no singular trigger that caused an increase in attention to the coverage of ethics in business programs ethics violations such as: scandals and fraud in the business press, student cheating/dishonesty, local scandals, and alums involved in corporate scandals caused 40% of the programs to modify their ethics curriculum (Table 7). Thirty-two percent of the programs made modifications just because of scandals and fraud in the business press. Interestingly, 6% made changes because students were requesting the ethical content.

Although 63% of those surveyed made recent modifications to the curriculum to accommodate ethics discussions, there was a broad range of exactly what those changes entailed. Some 42% of the programs in the study added curriculum, modules, or seminars in ethics in varying degrees. Just under one-third either developed or redesigned a course in ethics (Table 8). The remaining programs undertook such efforts as: integration, case addition, process changes, hiring changes, faculty training, and adjustments to the content of student orientation.

Research Question 1C: What non-traditional approaches to teaching ethics does your program offer?

Most programs (60%) thought they were using non-traditional approaches to teach ethics with lectures, books, and cases. Nineteen percent said they used experiential learning, 19% used service learning, 14% have an ethics course, and 8% cover ethics in orientation (Table 9).

The multitude of approaches to educating for ethics is illustrated by the dominant "other" category in Table 9. The more creative programs include such things as: proprietary frameworks for ethical decision making, admissions essays topics designed to "set the tone" of the business program, a multi-disciplinary teaching approach that engages over 20 faculty members to teach one course, built-in class reflection time to think about an ethics decisions, a mock trial, an MBA Fellows program, theater exercises, and a study of world religions.

In an example of developing proprietary decision-making frameworks, one college developed its method for ethical decision making. It is distributed to all faculty who are involved in delivering ethical content and the faculty teach and use this framework to make a decision whenever a case raises an ethical issue.

In one of the more significant non-traditional undertakings in terms of resources required, one institution launched an ethics-centric program offering beginning in 2003. This course, although not required, is taught by over half of the business-school faculty. The course was designed to help faculty bring ethics topics back into the core courses and allow the faculty member to be more comfortable talking about these topics because of the shared experience of the ethics course. This course obviously has a dual purpose of faculty training and ethics education.

Another university in the study runs a fellows program for its MBA students. (The Poe Center for

Table 9 Non-traditional approaches to teaching ethics (*n* = 52)

What non-traditional approaches to teaching ethics does your school/program offer?	Percent
Use experiential learning	19
Student service learning projects	19
Have an ethics course	14
Cover ethics during orientation	8
Cover ethics in a program	4
Use speakers on ethics in class	4
Have an ethics speaker series	4
Have joint ethics programs	2
Use an ethics simulation	2
Made curriculum changes to include ethics	2
Other	22
Total	100

Table 10 Need for ethics (*n* = 90)

Greater/Lessor need	Total (%)
Satisfactorily addressed	41
Greater need	59
Total	100

Table 11 Assessment tool by formal assessment (*n* = 90)

Have an assessment tool	Total (%)	Conducted a formal assessment	
		Yes (%)	No (%)
Yes	47	19	28
No	53	5	48
Total	100	24	76

Table 12 Formal assessment by degree program (*n* = 90)

	Total (%)	Conducted a formal assessment	
		Yes (%)	No (%)
Undergraduate	24	5	19
Graduate	39	10	29
Both	37	9	28
Total	100	24	76

Business Ethics Education and Research.) The MBA fellows meet regularly to discuss business and ethical topics with important guests. This university also hosts conferences on ethics, has lunch and dinner roundtables on ethics topics, and invites important speakers in the ethical arena.

Research Question 1D: Do you feel there is a need for more ethics content in your program?

A majority, 59% of respondents, acknowledged a need for greater coverage of ethics in their own institution's program (Table 10). Of those 59%, some felt that there was greater need in the interest of continuous improvement, while others saw a paucity of coverage on the topic in their school. Prior research supports the finding that there is a lack of urgency around this topic at some institutions (Business Roundtable, 2007).

Research Question 2: How are the top business schools assessing their ethics curriculum and have they conducted formal assessments of the ethics curriculum?

First, respondents were asked if they have conducted a formal assessment of their ethics curriculum to see where and how this subject was being taught and measured. Overwhelmingly, 76% stated that they had not conducted a formal assessment of their ethics curriculums (Table 11).

Next, respondents were asked if they had a formal assessment tool to measure ethical behavior in their programs. Fifty-three percent said that they did not have a learning assessment tool and 47% said they

had one. Most of those respondents that have conducted a formal assessment have an assessment tool. This was statistically significant at 0.05 level (Table 11). Since assessing curriculum is fairly new to AACSB business schools, it is not surprising that the ethics curriculum has not been formally assessed. There was no difference between undergraduate and graduate programs for this question. Clearly, undergraduate and graduate programs are being assessed at the same time (Table 12).

Forty-seven percent of respondents who stated that they had conducted a formal assessment of the ethics curriculum (*n*=17) said they had more work to do as a result of the assessment. Twenty-four percent said they were still in the process of conducting the assessment and 29% said they had positive results.

Of those that had conducted a formal assessment (*n*=17), 22% said they had added curriculum, 22% have added speakers, 14% said they created a

Table 13 Modifications to program based on ethics assessment ($n = 17$)

What modifications have been made as a result of ethics assessment?	Percent
Curriculum added	22
Speakers added	22
Different assessment created	14
Required course added	14
Cases added	7
Nothing added	7
Cases and curriculum added	7
In process – no results yet	7
Total	100

Table 14 Future plan for ethics assessment ($n = 67$)

If you have not conducted an assessment, what are your plans regarding an ethics assessment?	Percent
No plans	49
Currently working on the assessment plan	27
Plan to revisit the issue in 1–2 years	10
Have added assessments to curriculum	9
Adding assessments to the curriculum	5
Total	100

Table 15 What assessment tools are you using to assess ethics ($n = 42$) (56 total responses as multiple answers were possible)

Assessment tools used	Percent
Student course evaluations	39
Student survey	25
Developed a rubric	13
Specific learning goal for ethics	5
Course embedded assessment	5
Faculty evaluations	4
Aspen Institute Grey Pinstripes	2
Faculty report on ethics component	2
EBI survey	2
Exit pledge for students	2
OATS	1
Total	100

Table 16 Actions to ensure AACSB compliance ($n = 63$)

What actions have you taken or will you take to ensure AACSB compliance?	Percent
Have curriculum that covers the standard	32
In the planning process	16
Have a course that covers the standard	15
Have a center that covers the standard	5
No steps yet	4
Have curriculum and a course	4
Have curriculum and Aspen Joint Program	2
Have a joint program with Aspen Institute	1
Have a center and curriculum	1
Have a center and a course	1
Other	18
Total	100

different assessment tool for measurement, and 14% said they added a required course (Table 13). Only 7% of the respondents that had conducted an assessment had done nothing to their curriculum.

Those that had not conducted a formal assessment of their ethics curriculum were asked what their plans were for assessing their ethics curriculum. Forty-nine percent said they had no plans for an ethics assessment, 27% said they are working on an assessment plan and 10% stated that they plan to revisit the issue in 1–2 years (Table 14).

Respondents were asked what assessment tools they were using to assess the ethics curriculum. Thirty-nine percent said they were using student evaluations (Table 15) and 25% were using standardized student surveys. Only 13% had a rubric and stated that they had a learning goal/course-embedded assessment.

Respondents were then asked what actions they have taken or will take to ensure AACSB compliance. Overall, 80% percent felt that they currently have the curriculum in place that will cover the standard (Table 16). Only 20% were in the planning process or had taken no steps to ensure they were meeting the standards.

Discussion

The results of the survey revealed three overarching themes in education for ethics in business schools. First, there is little uniformity in institutional approaches to teaching ethics. Some schools use traditional methods of lecturing and readings and others have developed more creative ways of engaging students in ethical content. Second, while many schools are considering broader changes to the curriculum with regards to ethics, few have undertaken significant modifications despite recent ethical violations in the business press. Finally, there is a lack of consensus around both the need to assess whether or not changes are impacting the ethical decision-making of the students, and how that assessment should be conducted.

The results of this study also point to several milestones in advancing ethical education. Study findings showed that there is wider coverage of ethics content in business programs and a shift to more direct measures of measuring learning outcomes for ethical content. Below is a more detailed discussion of all of these points.

Lack of uniformity

This study found that integration is largely left to the discretion of the individual faculty members, and that there is little explicit monitoring of the means by which the faculty chooses to integrate the subject matter into the curriculum. Of the schools surveyed, 24% had not explicitly stated to the faculty that ethics need to be covered in the course content.

Implementation strategies were as varied as the views on whether or not to broach the subject in the classroom (Table 4). Techniques for inclusion in discussion ranged from complete curriculum overhauls to the insertion of relevant case studies into existing syllabi. From a smattering of guest speakers to a multi-disciplinary approach to teaching, the degree of coverage seemed often to reflect the level of enthusiasm for the subject matter by the administration.

Ethics is not the only subject matter fighting for space in an already crowded business curriculum. As business school programs evolve and students demand greater content, international coverage, and experiential opportunities, there is a limited amount of resources available to dedicate to the topic. This constraint is further amplified by the often cross-disciplinary approach to developing ethics content. Institutional structure and assignment of departmental responsibility also play large roles in determining the methodology behind the coursework. Some business schools assign the task of educating for ethical decision making to the philosophy department while others keep it in-house, which can cause a disconnect. Some institutions embrace the opportunity for communication across disciplines, and it is not uncommon to find collaboration among the business, law, and philosophy departments in some of the more robust ethics coverage. Other schools struggle with bridging the gap between the two (or more) functional components.

Obviously, there is disagreement on the best way to structure business ethics in the curriculum of undergraduate and graduate programs. The findings were split almost evenly on where in the program to place the bulk of ethics coverage: required courses or electives (Table 6), as a stand-alone course or integrated in some other discipline such as business law or accounting (Table 4).

Beyond the existing debate as to whether or not to include ethical content and how to best implement it, some of this disparity may be explained by the broad range of perceived impetus for curriculum revisions. While there was no singular trigger that caused an increase in attention to the coverage of ethics, it is widely agreed that there is a greater need for ethical behavior in businesses and business programs.

Curriculum revision

A majority 59% of respondents acknowledged a need for greater coverage of ethics in their own institution's program. Of those 59%, some felt that there was a greater need in the interest of continuous improvement, while others saw a paucity of coverage on the topic in their school. Prior research supports the finding that there is a lack of urgency around this topic at some institutions (Business Roundtable, 2007). Although 63% (Table 8) of those surveyed made recent modifications to the curriculum to accommodate ethics discussions, there was a broad range of exactly what those changes entailed. Some 42% of the programs interviewed added curriculum, modules, or seminars in ethics in varying degrees. Just under one-third (Table 8) either developed or redesigned a course in ethics. The remaining undertook such efforts as: integration, case addition, process changes, hiring changes, faculty training, and adjustments to the content of student orientation.

Major challenges to revisions of the curriculum include faculty comfort with the topic, availability of resources, and institutional accountability. While much has changed in the shaping of business ethics over the last two decades, the degree of faculty interest in and comfort with discussing the subject still remains an impediment to more comprehensive coverage of the topic Solberg *et al*., 1995; Evans *et al*., 2006; Matherne *et al*., 2006; Business Roundtable, 2007). Concerns about proper faculty training on the subject span over 40 years (Grimstad, 1964). In Paine's (1988) study, both undergraduate and MBA deans that did not require ethics as a part of the degree program reported a lack of qualified professors as a key reason for this exclusion (Paine, 1988). In this study, lack of familiarity with the subject, and a lack of structured resources for facilitating the inclusion of ethical content across disciplines

was an often cited reason for institutional weakness in this area.

Respondents to this study did not consistently identify a lack of interest on the part of the faculty. However, there were consistent concerns about delivery. One interviewee, a director of a center with a specific focus on leadership and ethics at a graduate business school, summarized these concerns: "[Ethics] is a difficult subject, and difficult subjects are difficult to talk about. Most are not trained to deal with it and avoid subjects they are not comfortable with." In a similar role at a different institution, the managing director and senior research associate at another leadership and ethics center echoed this oft-cited hurdle. "Faculty members in general are uncomfortable teaching something outside of their expertise, and ethics is probably one of those topics." Concerns about proper faculty training on the subject span over 40 years (Grimstad, 1964).

Fifteen interviewees mentioned their approach to training faculty for educating on ethics at some point during the interview. Of these 15 respondents, the following is the breakdown of methodologies: internal consulting on cases and curriculum provided by an ethics professor (or ethics chair) (6); institutional or course-specific frameworks/rubrics (2); full faculty training programs (2); centers or institutes (2); external consultants (2); guest lectures by an ethics professor in another subject within the same program (1); and cross-disciplinary content delivery by a team of professors, or a learn-by-doing approach (1). One institution utilized both an ethics chair and a center for faculty training, hence the count of 16. Some of the more institutionalized training programs went back as far as the late 1980s, drawing on, ironically, a robust ethics training program provided by the now-defunct Arthur Anderson, but most were more recent developments over the last decade.

Implementation strategies were as varied as the views on whether or not to broach the subject in the classroom (Table 4). Techniques for inclusion in discussion ranged from complete curriculum overhauls to the insertion of relevant case studies into existing syllabi. There was a range of methods used from guest speakers to a multi-disciplinary approach to teaching. The degree of coverage was higher where the school administration was more enthusiastic about the subject matter.

Obviously, there is disagreement on the best way to structure business ethics in the curriculum of undergraduate and graduate programs. The findings were split almost evenly on where in the program to place the bulk of ethics coverage: required courses or electives (Table 6), as a stand-alone course or integrated in some other discipline such as business law or accounting (Table 4).

Assessment of learning

Perhaps the most contentious area of debate is on the subject of assessing the effectiveness of modifications to the ethics curriculum. While many schools have a proprietary approach to creating an assessment of learning for ethics, some use standardized options such as the DIT (Rest, 1979). The use of benchmarking is common in more involved approaches.

Rightly so, many administrators are wary of standardized approaches to assessing the learning of ethics. In response to the survey questions that enquired on this topic, one dean responded, "I don't know how you assess such a thing." In a similar, although slightly more upbeat follow up to the same question, another senior administrator said, "If I ever thought that anyone had found a way to try and assess [the effectiveness of ethics education], then I would implement it."

Some anecdotal findings on assessment revealed that there is still a debate as to whether ethical changes can be measured and controlled for in a student survey, and also if any changes to the students' behavior would be enduring once they left the institution. However, before effects of curricula modifications can be properly measured, a formal assessment of the current state of ethics coverage needs to take place.

This study reveals a broad continuum along which these schools fall when it comes to assessing how effective their coverage of business ethics is in their curriculum. From those that envision ethics as already established in the individual by the time they arrive at the university, to others who assume responsibility for the students' behavior both in and after the program, there are as many views on business ethics as a subject for discussion as there are approaches to assessing the effectiveness of teaching this subject.

Since assessing ethics curriculum is a reasonably new requirement of business schools (institutions were to have a plan in place by AY 06/07) it is not surprising that experimentation in methodology is taking place. However, the overwhelming reliance on student course evaluations and qualitative feedback reveals a disconnect between what schools

are using to measure outcomes and what are acceptable to the AACSB:

> Schools may wish to continue or initiate indirect assessment measures such as alumni surveys, graduating student surveys, and/or employer surveys. Information from these indirect measures can complement the direct assessment processes, but they are not acceptable substitutes for direct assessment of learning. (AACSB International, 2007)

The findings of this study suggest that there is still some work to be done to align direct assessment of learning criteria with practice. In addition, schools that have yet to complete these assessments can reasonably expect some modifications to result from these efforts once they do occur. These critiques are not intended to discount the progress made by business schools on educating for and assessing ethics content to-date. It is hoped, however, that the shortfalls will serve as an impetus for programs to begin instilling the programmatic revisions required to align AACSB objectives with institution, faculty and student development for the betterment of the management professions.

Shift in ethical education

While there is some remaining reluctance to fully commit to an ethics curriculum program that includes outcomes measurement, there are significant, albeit scattered efforts that there is a more widespread embracing of ethical content. The addition of case studies may be explained away as a temporary fix to a temporary shift in stakeholder demand: as easily removed as they were added when some other subject catches the public's eye. However, the major curriculum overhauls that were presented at some institutions on the forefront of this topic are significant and lasting.

A 1991 study of AACSB member schools' efforts at teaching ethics (Schoenfeldt, McDonald, and Youngblood) reported that 91% of the 301 interviewed institutions covered ethics in either a dedicated course or minimum of 10% of one course. Our survey yielded a 100% response of some coverage of ethics in the top ranked business schools. Although the survey instrument did not specify a dedicated minimum of 10%, and the authors acknowledge that all coverage is not equal, it was encouraging to find that the topic is on the mind of the administrators.

In that same Schoenfeldt *et al.* study, the weighting of both undergraduate and graduate content delivery was skewed in favor of delivering ethical content via elective courses (56% elective, 44%

required for undergraduate; 65% elective, 35% required for graduate). Our findings now show that schools are relying more on required ethics courses to deliver ethical content (55%), especially at the graduate level (Table 6).

Interestingly, the 1991 study (Schoenfeldt *et al.*, 1991) also discovered that 8% of the reporting institutions were compelled to increase coverage due to the AACSB guidelines. Our survey found that only 6% of the impetus to enact programmatic changes came directly from the AACSB reporting requirements. While it seems unlikely the lower percentage represents a drop in interest, it may speak to the effectiveness of AACSB programs in the past. As the schools build ethics content, the motives may drift from compliance to competitive advantage, thus shifting the onus of monitoring from the sole providence of the AACSB to consumer-driven (faculty, students, alumni, and recruiters) assessments.

Assessment methodologies have recently shifted away from student-centric indirect measurements to more objective direct assessment methodologies. For example, 92% of AACSB-accredited institutions interviewed in 2006 (Pringle and Michel, 2007) gathered assessment data from students in their last quarter or semester (with 82.6% collecting data from students *not* in their last quarter or semester). While student evaluations and data are extremely valuable, student surveys are not considered to be optimal measures of outcomes by the AACSB, and so some additional data gathering must take place as well. Findings of this study revealed that rubrics, learning goals, course-embedded assessments, and third-party review now constitute 25% of the approaches to assessing effectiveness of ethics content delivery. (For a review of these findings, see Table 13.) These multi-faceted approaches to assessment provide a more complete picture of what's happening in the classroom and how that's impacting the student experience.

Recommendations and next steps

On the basis of the findings in this study some recommendations and next steps can be forwarded. In order to move ethical content forward there should be a focus on faculty training in the delivery of ethical content, integration of ethical content across the business program, and an increased focus on assessment of ethical outcomes. Each recommendation is discussed below.

Focus on faculty training

An impediment to thorough coverage of ethics cited by numerous interviewees is faculty comfort with the topic and access to substantive resources (e.g., ethics chair, center or institute, outside consultant). In this study, collective experiences have indicated that most faculty believe in or would like to teach ethics within the curriculum and their respective courses. However, little training appears to be provided to faculty to accomplish this important objective. As Table 8 reflects recent modifications made to the curriculum demonstrated, only 2% of the institutions trained faculty to teach ethics. Familiarity and access are at the foundation of successful ethics integration. The more proactive programs had practices in place that addressed this potential discomfort with such a subjective topic in the classroom.

For example, one institution distributes an ethical decision-making framework not just to its students, but to faculty as well, providing a practical tool for daily use in developing course content. Another institution has had a program in place for nearly 20 years specifically to train faculty on how to incorporate ethics into their curriculum. Cross-functional content delivery, either with other business school faculty or outside programs in the same institution, was reported with particular enthusiasm by several administrators. Many institutions assign an ethics chair, a dedicated faculty member for coordinating ethics content, or outside departments for consulting and even delivery. Caution should be taken with the latter approach, as one associate dean reported, "We didn't get it right the first time. Originally, when we tried [outsiders], we alienated a lot of the business school faculty because we brought in philosophy professors. It sent the message that we thought business school faculty members couldn't teach the topic."

It is recommended that any invitation of outside resources corresponds with a learning and development opportunity for the business school's faculty rather than a substitution for their efforts. In addition, curriculum revisions should take place collegially with the faculty, not without the input of those entrusted with the execution. One associate dean illustrated this idea in practice, "We design our curriculum as a school rather than as a department. It is in those designs that ethics is explicitly included in all of those courses through cases. We've created the courses and communicated it ourselves."

Developing such resources as the above necessitates some degree of commitment from the senior administration, another proven attribute of successful curriculum development programs (AACSB International, 2007). Deep, sincere commitment from the administration is required to ensure effective execution of programmatic changes. The perils of any lapses are illustrated by one typical response from an undergraduate program director, "Funding is an issue. Where does the business ethicist sit? They don't. Only one or two institutions have a [business ethics] doctoral program in business ethics. It's easy for a department to pass on a dedicated person and return to their own functional obligations. The dean has a vital role to play; the commitment to ethical content must come from the top." Thus, perfunctory committees, teams, or initiatives face little probability of success, and have little chance of transforming (if that is what is needed) faculty commitment to the subject of ethics in their classroom.

Integrated approach to curriculum

Institutions that frame the ethics content as "on the same level" as core business courses such as marketing, finance, organizational behavior, and accounting are better able to engage students in a dialog around the subject. One undergraduate program director in this study articulated the oft-mentioned challenges of this demand, "Currently, the curriculum is contracting, and if it's contracting, what are you doing without? There is just limited shelf space in the curriculum." Indeed, as many institutions move more to an integrated model, they realize the ease of exclusion that corresponds with removing a stand-alone course. As one dean commented, "We don't want to teach ethics on a stand-alone basis, but the tradeoff is that if the semester gets tight, a professor might let it go. It is good in theory to have it throughout the courses, but sometimes not in practice."

With these reservations and practical constrictions in place, the authors posit that the degree to which the material is interdisciplinary *and* the development and delivery interdependent will determine the likelihood of inclusion. For example, inviting an organizational behavior professor to lead a case discussion in an accounting class about the role of ethical leadership in accounting consulting teams will create a shared sense of accountability between the two faculty members. This provides both the benefit of interdisciplinary delivery for the students, and decreases the likelihood of dropping the material should a constraint arise. The greater the interdependency, the more

fortified the delivery becomes. One institution goes so far as to have over 20 core faculty deliver ethics content in a course that has been widely viewed by both students and faculty as very successful. While an extreme instance, such creative approaches help to break down conceptual barriers on how to educate tomorrow's business leaders for ethical leadership. It is also illustrative of the way in which today's managers are required to approach problems.

Programs that emphasize the ambiguity of ethical decisions and the importance of an individual's awareness of their own values and development of boundaries before they enter the workplace reported satisfaction with their processes and outcomes. One associate dean for MBA programs remarked on his institution's approach (a position that is shared by several other institutions), "Ethics is relative, and as long as I struggle with questions and think of how my actions affect other people and balance those effects on all of the people around me, then I am making decisions with ethical awareness; I am thinking ethically." Another undergraduate associate dean built on this idea, "It is the idea of being deliberate in how one conducts oneself, behaviorally and with decision-making. We build in time for reflection for our activities because it is critical, and because we believe in a hands-on approach for our students. We build in time to learn, they go out and practice, and then reflect on that experience."

Some schools have turned to the Aspen Institute to help with programmatic changes through the "Giving Voice to Values" program (Aspen Institute Center for Business Education). The focus on the Giving Voice to Values concept is post-decisional making and is not involved with the issue of right *vs* wrong. "Rather, it is about how a manager raises these issues in an effective manner; what she/he needs to do and say in order to be heard; and how to try to correct an existing course of action when necessary" (Gentile, 2008).

Rather than focusing on a single right-wrong decision point in one case during the semester, institutions should "begin at the beginning." As many institutions reported, orientation is an ideal time to send the message of institutional commitment to ethics. By getting students thinking about their own ethical decision-making criteria early on and engaging them regularly in developmental exercises absent of professor-provided "correct" answers, students are more able to grapple with the ambiguity of such challenges in a safe learning environment before faced with ethical uncertainty

in their jobs. This coupled with ethical theory and frameworks, either through case or experiential learning, allows the student to select and discard as their own values dictate, possibly refining their initial positions over the course of the program. This approach satisfies even the staunchest skeptics in that it is not demanding the creation of ethical people, but rather the development of ethical awareness, and the implications of ethical violations.

As a caveat, undergraduate and graduate programs should probably take different approaches. Because undergraduate students lack workplace ethical experiences, self-exploration and experiential learning (both methods cited frequently by interviewees) should be used more in undergraduate programs. In graduate programs, the bulk of the discussion could theoretically focus on actual experiences of the students. Both programs, undergraduate and graduate, should give students a framework for making ethical decisions in the workplace.

Assessment of ethics

A motivator for modifying ethics coverage within the curriculum does not appear to be accreditation as reflected in the results in Table 7. Greater attention may need to be paid to the issue of ethics in the AACSB Standards and the accreditation process as a means to convey to institutions the importance of ethics within the business curriculum.

Table 11 reflected that 76% of the responding institutions stated that they had not conducted a formal assessment of their ethics curriculum. Therefore, it is recommended that an assessment of learning should be conducted by the institutional Curriculum Committee or other appropriate institutional body. The assessment of learning will evaluate the current effectiveness of the ethics teaching within the curriculum and assess the future revisions required to be made to the curriculum. Table 13 demonstrates an assessment of learning can result in significant modifications to the program predicated upon an ethics assessment. Table 13 further demonstrates that only 7% of the respondents that had conducted an assessment had made no modifications to their curriculum.

The assessment of learning requires assessment tools and, as Table 15 demonstrates, 39% of the responding institutions are using course evaluations, currently not a method acceptable to the AACSB. In addition, from Table 15, only 13% had a rubric, and only 10% stated they had a learning

goal/course-imbedded assessment. Obviously, learning goals and course assessment tools and rubrics need to be developed and shared. Each institution's assurance of learning committee must make sure that these goals are embedded in course content and outcomes are measured. For example, one college that is measuring ethical outcomes states: "We have a specific learning objective in our assurance of learning program that includes ethics and professionalism; course embedded activities in our core courses that go back to that learning objective. It is an annual process, and the results are reviewed by faculty committees."

Limitations

Limitations of this research are the usual types of problems that are found with survey research. In hindsight, there would be no allowance to speak for "both" undergraduate and graduate programs. It would have been cleaner if the survey respondent had been forced to speak about one program, undergraduate or graduate, at a time. This limited the analysis of the differences between undergraduate and graduate programs. Another limitation is that this study focuses almost exclusively on AACSB schools. AACSB accredited schools are not the only schools that have ethics in their curriculum and smaller schools would have added insight. Finally, survey questions are limited and there is no probing that can take place.

Future research

This is the beginning of this type of research and not the end. As one reviewer suggested, future work would benefit from understanding more about the learning goals of each program and analyzing findings through that lens. One dean expressed his concerns about this area of academy, "It should be part of the curriculum, but it is something I fear is in name only. Schools say they have an ethics program, but it is not really there." Another dean

censured his own efforts, "I think we do a horrible job at it." Such sentiment was not uncommon in the interviews and serves as an impetus to continue work in this area in a way that uncovers successful approaches to transparency and accountability both within the institution and to the consuming public as well.

"Increasingly, we are an interconnected and globalized society," one associate dean commented. "The notion of recognizing the sanctity of the human condition more than ever before is a critical element of how we need to view the world and I don't think institutions recognize this." Additional research should continue with an expanded focus on international business schools. Continuing emphasis will be placed on future curriculum reviews at leading institutions, revisions to institutional curriculum particularly related to ethics and assessment of learning, and an ongoing effort at attempting to identify the best practices at other institutions.

This research is absolutely essential in terms of future leaders and their responsibilities towards the hearts and minds of their stakeholders. Those stakeholders include, but are not limited to, the community in which the leaders are located, their employees, vendors, and investors. There is one series of scandals after another, with a string of scandals associated with Enron, WorldCom, Fannie Mae, UBS, stock options, executive compensation, and most recently the bailout – Troubled Asset Relief Program – of financial institutions. The ethical issues associated with these business scandals will unfortunately continue into the future. As educators responsible for the curriculum in business schools we must always be vigilant about what is being taught in ethics curriculum, what is working, and how we can contribute to the ethics education discussion.

Note

[1]Compiled from AACSB.

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Appendix

Table A1   Survey tool used for interviews

Business School_____ Interviewee's Name _____

(1) In a business school setting should Ethics be taught in stand-alone courses or incorporated throughout the entire curriculum?
  _____(1) Ethics should be taught in stand-alone courses only
  _____(2) Ethics should be incorporated throughout the entire curriculum
  _____(3) Both
  _____(4) Neither

(2) Do any of the core courses in either the undergraduate or masters programs NOT include the subject of ethics? If so, how many and which courses?

(3) Do any of the elective courses in either the undergraduate or masters programs NOT include the subject of ethics? If so how many and which courses?

(4) Do any business school or program courses currently offered by your institution deal with topics such as "Corporate scandals," civil and criminal liability for fraud, misappropriation, and embezzlement, as well as an employee's legal and ethical obligations to his/her business and company?
  _____(1) Yes. What is the title of that Course?_____
  _____(2) No

(5) Has your business school or program made any recent modifications or changes to the manner in which the subject of Ethics is being taught? If so, please describe them.

(6) Please describe any trends or incidents that have led you to incorporate Ethics courses into the business curriculum, whether through CORE or ELECTIVE courses. Specifically, were there any events either locally or at the school that highlighted the need for a curriculum change in the subject of Ethics?

(7) Do you feel that there is presently a greater or lesser need to address the subject of Ethics in the curriculum, or do you feel that is has been satisfactorily addressed? Please explain why.

(8) Do you have an assessment tool to evaluate the teaching of Ethics and the degree to which Ethics has been successfully incorporated into the curriculum (i.e. student surveys, course evaluations, independent outside review, etc.)?
  _____(1) Yes. Which assessment tool(s) do you use?_____
  _____(2) No

(9) Has your school conducted a formal assessment of learning on the subject of ethics?
  _____(1) Yes
  _____(2) No **SKIP TO QUESTION 12.**

(10) What were the results of the assessments?

(11) What modifications, if any, have been made to the curriculum as a result of such assessments?

IF YOU HAVE ANSWERED YES TO NUMBER 9 SKIP THE NEXT QUESTION

(12) If your institution has not conducted an assessment of learning of ethics in the curriculum, what plans, if any, does your institution have regarding such an assessment?

(13) Does your school use any non-traditional approaches to teaching Ethics, such as experiential learning or service learning? If so, what is the approach/approaches and how has it worked?

Table A1 *Continued*

(14) What actions have you taken, or do you plan to take to ensure your school's compliance with the AACSB standards regarding the incorporation of ethical decision making into the business curriculum? This refers specifically to Standard 15, which queries the situation in which the following subjects are addressed:

- Corporate social responsibility
- Ethical decision making in theory and practice
- Ethical leadership in an organization
- Corporate governance
- Ethical issues and guidelines relating to other areas

(15) Does your institution have a center/committee/institute dedicated to the study and application of ethical decision making in business? If so, is its primary purpose for internal application (i.e. curriculum enhancement and faculty development) or external research projects (i.e. researching corporate case studies, developing external training programs), or both?

(16) If the answer to the above question was yes, what percentage of your total business school faculty is actively involved in the center? _____

(17) Are there any additional thoughts/comments you would like to share on the importance of business ethics in the 21st century classroom?

About the Authors

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