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Developing Ethical Leadership: An Analysis of Business Ethics Education in National Liberal Arts Colleges in the United States

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Developing Ethical Leadership: An Analysis of Business Ethics
Education in National Liberal Arts Colleges in the United States

by

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A dissertation submitted in partial fulfillment
of the requirements for the degree of
Doctor of Philosophy
in Higher Education Administration
Department of Leadership, Counseling, Adult, Career and Higher Education
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ABSTRACT

This study was designed to survey and compare current undergraduate business ethics curricular strategies and preferences among national liberal arts colleges in the United States. There are 180 national liberal arts colleges as classified by the U.S. News and World Report Rankings with a significant percentage of these liberal arts colleges offering economics and/or business administration majors. The primary purpose of the study was to examine the survey responses of business school administrators (and/or professors) who work with undergraduate business education in national liberal arts colleges regarding undergraduate business ethics education.

The three research questions address curriculum approaches for undergraduate business ethics education currently in use in the national liberal arts colleges, preferences regarding specific instructional approaches to undergraduate business ethics education and preferences for the measurement of learning outcomes in business ethics education. The study utilized an online survey and resulted in a 30.55% response rate (55 responses). Results of the study indicate differences in terms of the curricular strategies (standalone business ethics courses, ethics integration throughout the curriculum, or a combination) currently being used in the national liberal arts colleges, but also that there are very similar preferences for instructional methods (case study, lecture, online, face-to-face), business ethics faculty and the measurement of learning outcomes in teaching business ethics at the undergraduate level.

CHAPTER ONE: INTRODUCTION

Over the past decade, shareholders and stakeholders alike have rediscovered the importance of developing and maintaining ethical decision making skills in business. This rediscovered interest in ethics came as a result of a number of highly publicized ethical failings in the business community. Perhaps the poster child of unethical behavior in business was Enron, a former one hundred billion dollar energy trading company, which went bankrupt in December of 2001. Enron created a culture of unethical behavior throughout the organization from the lower level energy traders who manipulated energy markets to the higher levels of management who signed off on fraudulent financial statements (Roberts, 2007). The Enron bankruptcy led to job losses for over four thousand people along with a financial loss of approximately two billion dollars in employee retirement accounts and over sixty billion dollars in financial losses for Enron's creditors (Pasha & Seid, 2006). Enron's failure also resulted in the collapse of Arthur Anderson, at the time one of the nation's largest accounting firms (Roberts, 2007). It is certainly not an unimportant fact that the questionable activities of one corporate office in Houston was able to bring down a global firm.

It is also interesting to note that Enron was not without a corporate code of ethics (Miller, 2002). In fact, the Enron code of ethics was sixty-four pages long and was based on several Boy Scout values. However, while some corporate codes of ethics provide for enforcement and are effective at helping build an ethical culture within the company this code of ethics was

apparently only for show (Miller, 2002). As demonstrated in a segment of the CBS evening news, the culture at Enron was one of manipulation, fraud, greed and arrogance (Roberts, 2007). In the news segment, Enron energy traders were shown moving energy out of markets and influencing power plants to shut down temporarily so that they could capitalize on resulting higher energy prices (Roberts, 2007). Essentially the Enron traders created their own energy shortage so that they could sell the electric power they had available at increased profit margins.

Although the collapse of Enron was not directly due to the arrogance and manipulation of the energy traders, those actions were reflective of the unethical corporate culture rampant at the company (Pasha & Seid, 2006). In fact, the failure of Enron was directly due to fraudulent financial statements reflecting a certain level of performance that was simply not accurate (Pasha & Seid, 2006). When the fraud came to light, investors bailed and the stock price dropped from over eighty dollars a share to ten cents a share. Eventually Enron could not pay its debt to its shareholders and was forced to file for bankruptcy (Roberts, 2007). The failure of Enron, and several other high profile corporate scandals of the late 1990s and early 2000s, led to increased discussions regarding ethical decision making in business.

The Sarbanes-Oxley Act of 2002, also known as the Corporate and Auditing Accountability and Responsibility Act, was enacted in response to the scandals of Enron, WorldCom, Tyco and others (Pasha & Seid, 2006). The Act addresses eleven important elements of corporate ethical behavior including Corporate Responsibility, Independent Auditing, Enhanced Financial Disclosures, among others (Rockness & Rockness, 2005). The long term effect of Sarbanes-Oxley has been widely debated, with support from those who feel that the act helps rebuild investor confidence in publically traded companies and opposition from those who see the act as an unnecessary interference into corporate management (Rockness & Rockness,

2005). Whatever the determination regarding the effectiveness of Sarbanes-Oxley, it is clear that when businesses do not self-regulate the government must step in to provide stability in order to help prevent corporate mistrust and suspicion. Mistrust and suspicion within the business community tend to disrupt financial markets (Rockness & Rockness, 2005). Therefore, in the light of highly publicized corporate scandal, the importance of developing ethical business leaders cannot be underestimated for the future of American business.

With this newly re-discovered interest in developing ethical business leaders, the common perception is that many college undergraduate business and management programs must have expanded their offerings in business ethics and more fully incorporated ethics into their academic program following the passage of Sarbanes-Oxley (Rutherford, Parks, Cavazos, & White, 2012). However, there is much more behind that perception, as the effectiveness of including ethics instruction in undergraduate business programs is still highly debated (Henderson, 1988). When it comes to teaching ethics to business school students there are two major questions to be answered concerning the appropriateness of ethical training and instruction. One, should ethics, or moral reasoning, be taught in the first place? Two, does ethics education and training really result in ethical decision making (Henderson, 1988)?

There are numerous cultural indications that ethics is a needed subject of instruction at all levels of education. A lack of ethical awareness pervades many people in society today, including many individuals at the very pinnacles of power. New breakdowns in ethical behavior among business leaders, politicians, and other public figures hit news reports virtually every week. Unethical behavior is so pervasive in our culture that many people fail to recognize such ethical breakdowns when they see them. The power of self-interest is so great that many people are unaware that moral or ethical situations even exist and ethical concerns often go unnoticed in

day to day activities. Max Bazerman and Ann Tenbrunsel (2011) wrote in a past issue of the Harvard Business Review that “motivated blindness makes us overlook unethical behavior when remaining ignorant is in our interest” (p. 58).

The concept of motivated blindness is nothing new. In March of 1964, a New York City woman, Kitty Genovese was brutally raped and stabbed to death as she walked home from work. News reports published after the attack reported that 38 people witnessed, in some form or fashion, the brutality but not one person stopped to help. The original news report also indicated that the attack was not even relayed to the police until after her death. While some of the facts of the Genovese case remain in dispute, there have been quite a number of other brutal attacks since 1964 where witnesses failed to respond (Mcshane, 2007). The bystander effect, as it came to be known, describes the phenomena that the more people who are witnesses to an accident, crime or other incident, the less who are likely to respond (Mcshane, 2007). Because of the powerful motivator of self-interest, bystanders assume, and prefer, that someone else would get involved. In these situations, doing nothing becomes the norm.

Recent history has shown that there is more to the bystander effect than simply a crowd mentality explanation. There have been many instances where individual witnesses to crimes, outside of a crowd situation, fail to respond or even to report them. In other situations, members of the crowd do not simply turn away, but become more active participants in the crime. In October of 2009, as many as 20 people watched or took part in the rape of a 15 year old female outside of a homecoming dance in Richmond, California. Some witnesses even took pictures of the assault while others laughed (Chen, 2009). This disturbing behavior is more than individual participation in crowd behavior it is also a reflection of a failure in that first moral component that James Rest (1982) discusses, the moral sensitivity component.

Many people, due to motivated blindness, their own historical and educational backgrounds, societal influences, or a myriad of other reasons, fail to recognize the moral nature of situations (Goree, 2009). Just as moral sensitivity can be negatively impacted by one's background and experience it is also an aspect of ethical decision making that can be positively impacted. If a person's moral sensitivity can be improved then the possibility of an ethical response to situations, such as in previous cases mentioned, improves as well. This hypothesis has led to several experiments with ethics education, some of which are discussed in the literature review. Still, the view that ethics can be taught remains highly debated among scholars and educators, whether in business or other academic fields. Although much research has been done in the field of moral development, there has been little breakthrough research, especially outside of the work conducted by James Rest, to reveal whether or not ethics education really makes a difference (Babeau, 1995).

Statement of the Problem

Just as there has been a long standing debate as to whether or not ethics can be taught generally, there has also been a long-standing debate concerning the effectiveness of teaching ethics in undergraduate business programs. In large part due to this ongoing debate about its effectiveness, many undergraduate business programs were very slow in adding ethics education (Abend, 2013). However, following the business scandals of the early 2000s, there has been a greater interest in the subject. Today both the Association to Advance Collegiate Schools of Business (AACSB) and the Accreditation Council for Business Schools and Programs (ACBSP), the two major accrediting agencies for business programs, not only require business ethics education they also encourage institutions to emphasize its implementation (AACSB, 2013; ACBSP, 2013). As a result of these new requirements, there has been an expansion of interest in

teaching business ethics in undergraduate business programs. However, there seems to be little consistency regarding instructional approaches to business ethics education.

Undergraduate business programs, especially those programs which are accredited by either the AACSB or the ACBSP, are under increasing pressure to incorporate ethics more fully into their academic program, but there are a variety of approaches in implementing ethics instruction. The integration of ethics content throughout the undergraduate business curriculum is one common approach and the creation of stand-alone ethics courses is another, with many schools also combining the two curricular approaches. An article published in the late 1990s, addressed the evolving requirements for undergraduate business ethics education by referencing the expanding guidance of accrediting bodies in this area. “Faculty, for instance, under requirements of the American Association of Colleges and Schools of Business (AACSB) and the National Association of Schools of Public Administration (NASPAA) are encouraged to establish specific ethics courses which includes codes of ethics and implementation activities currently used by corporations and governmental units” (Carlson & Burke, 1998, p. 1179). In addition, the AACSB and the NASPAA strongly encourage schools to incorporate ethics into other core courses whether Finance, Marketing, etc. (Carlson & Burke, 1998, p. 1180).

To address these requirements and suggestions, there are five basic curriculum approaches for teaching ethics in undergraduate business programs: (1) integration of business ethics material into traditional business school courses without offering required nor elective business ethics courses; (2) integration of business ethics material into traditional business school courses in addition to offering a required business ethics course; (3) integration of business ethics material into traditional business school courses in addition to offering an elective business ethics course; (4) offering a required business ethics course without integration of

business ethics material into traditional business school courses; and (5) offering an elective business ethics course without integration of business ethics material into traditional business school courses (Evans & Marcal, 2005; Rutherford et al., 2012). Since undergraduate business programs in national liberal arts colleges are free to implement any preferred curriculum approach, there are a wide variety of curriculum approaches used. A research study examining the national liberal arts colleges in terms of their chosen curricular approach to the subject can help provide some visibility to how business ethics education is being implemented in those environments. In addition, institutional preferences regarding instructional design for business ethics and preferences regarding measurement of business ethics learning outcomes can assist in painting an overall picture as to the current status of ethics education in undergraduate business programs in national liberal arts colleges.

While a limited amount of research has examined the role of ethics education in graduate business programs, and a similarly limited amount of research has been conducted examining the impact of ethics on undergraduate business programs, there is a complete void of research examining undergraduate business programs within the national liberal arts college environment in the context of business ethics education. As the AACSB and the ACBSP now require increased attention to ethics in the undergraduate business curriculum, an examination and comparison regarding curriculum approaches and preferences for specific instructional approaches in business ethics is duly merited. In addition, any research exploring the various means of measurement for learning outcomes in undergraduate business ethics instruction is extremely limited as well. Unfortunately, the inclusion of ethics into undergraduate business programs has been “indiscriminate, unorganized and undisciplined in most North American schools of business” (Brown, 1998, p. 106). Therefore the goal of this research study is to

further examine those differences in implementing ethics education in undergraduate business programs in national liberal arts colleges.

Purpose of the Study

This study was designed to survey and compare current undergraduate business ethics curricula among liberal arts colleges in the United States. There are 180 liberal arts colleges as classified by the U.S. New and World Report Rankings and a significant percentage of these liberal arts colleges offer economics and/or business administration majors (US News and World Report, 2013). The primary purpose of the study was to examine the survey responses of business school administrators (and/or faculty) who work with undergraduate business education in national liberal arts colleges to determine whether there is a significant difference in responses related to the chosen curriculum approaches to business ethics education currently in use. Two additional goals are to compare preferences regarding specific instructional approaches to undergraduate business ethics education, including preferences for business ethics faculty, and preferences for the measurement of learning outcomes in undergraduate business ethics education.

A quantitative online survey designed for this study was sent to undergraduate business/economics faculty and/or administrators of undergraduate business programs at the 180 national liberal arts colleges in the United States. Respondents were asked a series of questions concerning the current nature of undergraduate business ethics education at the institution. Respondents were also questioned as to their viewpoints concerning the use of certain instructional approaches for undergraduate business ethics education and preferences for business ethics faculty as well as their viewpoints regarding the measurement of the effectiveness of undergraduate business ethics education. Finally, respondents were asked a

series of demographic questions regarding undergraduate business program structure, institutional affiliation, business program accreditation and were also questioned regarding the inclusion of an ethics reference in their program mission statement. The responses concerning the current status of undergraduate business ethics education at the institution and viewpoints/preferences for instructional approach and measurement were then compared across certain demographic lines: type of institution (public, private-non religious, private-religious), accreditation (AACSB/ABCSP, none), and mission statement (whether or not the program mission statement contains a reference to ethics).

Research Questions

This research project used a survey instrument to gather data in order to describe and compare the current state of undergraduate business ethics education in national liberal arts colleges, to examine viewpoints/preferences for instructional strategies used to teach undergraduate business ethics and to examine viewpoints/preferences for the measurement of learning outcomes for undergraduate business ethics. The following three questions guide this study.

1. What is the relationship between the curricular strategies (required courses, elective courses, content integrated throughout the business curriculum, or a combination of approaches) that are being used by business programs to teach business ethics in national liberal arts colleges in the U.S. and the following factors?
 - a. Institutional Control (Public, Private-Secular, Private-Religious)
 - b. Business School Accreditation (AACSB, ACBSP, None)
 - c. Ethics reference in the business program mission statement.
2. What is the relationship between respondent viewpoints/preferences with respect to

- instructional strategies (case study, lecture, face to face, online) effectively used in teaching business ethics in national liberal arts colleges in the U.S. and the following factors?
- a. Institutional Control (Public, Private-Secular, Private-Religious)
 - b. Business School Accreditation (AACSB, ACBSP, None)
 - c. Ethics reference in the business program mission statement.
3. What is the relationship between respondent viewpoints/preferences with respect to the measurement of learning outcomes for undergraduate business ethics education in national liberal arts colleges in the U.S. and the following factors?
- a. Institutional Control (Public, Private-Secular, Private-Religious)
 - b. Business School Accreditation (AACSB, ACBSP, None)
 - c.. Ethics reference in the business program mission statement.

Methods

This study sought participation from business administration/ faculty in the 180 national liberal arts institutions in the United States as classified and ranked by the U.S. News and World Report. Participants in the research participated in an online survey focused on current offerings and structure of the business ethics curriculum in the liberal arts college's business programs. The survey took approximately 20 minutes to complete and data were collected from representatives of business programs in liberal arts colleges in the U.S. Participation was voluntary and risk to participants was minimal. Respondents were not asked to identify themselves by name and the data collected were only reported in the aggregate and were not linked in any way to the individual respondents.

A representative from each of the national liberal arts colleges was invited to participate in a survey developed specifically for addressing the research questions of the study. Data were collected on the implementation of business ethics curriculum, recent expansion of business ethics options and other environmental variables through an online survey. The complete list of survey questions is included in the appendices. Data were collected and analyzed in an attempt to answer the three primary research questions. A complete description of the survey instrument, methods, and data analysis is discussed in Chapter 3.

As each national liberal arts college has different organizational structures in their business programs, selected respondents included faculty and/or administrative leaders, such as: (1) deans or other college level administrators responsible for overseeing the implementation of business ethics curriculum, (2) department chairs responsible for overseeing the implementation of business ethics curriculum, and/or (3) business faculty responsible for teaching business ethics. The survey instrument collected demographic data as to the academic personnel, by position only, who provided the information.

Survey

Survey research was used to achieve the objectives of the study. With survey based research, a questionnaire is used to collect data from a representative sample (Gall, Gall, & Borg, 2007). The applicable data collected addressed current practices, opinions and perceptions concerning ethics education in undergraduate business programs in national liberal arts colleges. According to Creswell (2007), surveys are one of the most suitable tools for collecting this type of information. The sample included professors and/or administrators of undergraduate business programs in national liberal arts colleges and universities in the United States. The sample was chosen for their knowledge and influence concerning ethics education in the undergraduate

business programs in their respective institutions. A survey was used to examine and discuss the key relationships among the dependent and independent variables and the survey method has been used previously in the examination of business ethics curriculum in U.S. colleges and universities.

The survey instrument is divided into four sections. It contains a total of 19 questions, including two open-ended questions. Section I, entitled “Curricular Approach to Ethics Education,” deals with the current curricular approach in regards to business ethics education at the respective colleges. Section II, entitled “Viewpoints on Instructional Approach to Ethics Education,” deals with business school administrators’ self-perceived viewpoints/preferences regarding the effectiveness of instructional approaches and curriculum design in regards to undergraduate business ethics education. Section III, entitled “Viewpoints regarding the measurement of business ethics education learning outcomes,” deals with business school administrators’ viewpoints/preferences regarding the most effective methods for the measurement of learning outcomes and the final section, Section IV, contains demographic information.

The research survey was conducted online via Survey Monkey. Approval to conduct this survey was obtained from the Institutional Review Board (IRB) at the researcher’s home institution (University of South Florida). Requests for participation were sent by email to business program administrators at the respective institutions who had been previously identified through document analysis. Business program administrators had the choice to complete the survey themselves or to pass the survey along to other administrators or business ethics faculty members.

Definition of Terms

Many of the terms which were used in this research study are defined in different ways by different researchers. Additional definitions may be discussed more thoroughly in Chapter Two, but for the purposes of this study, the following operational definitions were used:

Business program: Undergraduate business programs are structured differently across the national liberal arts colleges. For the purposes of this study a “business program” refers to the umbrella administrative structure at the college that houses undergraduate business majors including economics, business administration, management, international business, marketing, finance or accounting.

Curricular Approach: Curricular approach to business ethics education can be one of five methods: integrated without additional course offerings, integrated with additional required course, integrated with additional elective course, required course without integration, elective course without integration.

Instructional Approach: Instructional approach for business ethics instruction could include: the lecture method or the case study method (the use of a discussion based, Socratic method) and both of these methodologies could be implemented in either face to face, online, or blended formats.

National Liberal Arts Colleges: The National Liberal Arts Colleges (as classified and ranked by US News and World Report) emphasize undergraduate education and award at least half of their degrees in the liberal arts fields of study.

Delimitations of the Study

Possible delimitations of this study are as follows:

1. Generalization from the results of this research study to other national liberal arts colleges not included in the study may be accurate when the institution's demographics are similar (institutional control, similar sized institutions, accreditation for example). The results may not be accurate when the institution's demographics are drastically different.
2. Generalization to institutions other than national liberal arts colleges may not be as applicable.

Limitations of the Study

Possible limitations of this study are as follows:

1. The study is accurate to the extent that data entered from participants' responses to the survey were complete and that participants understood each question and answered with full honesty.
2. This study used a convenience sample which was made up of business program administrators at national liberal arts colleges. While business program administrators from all 180 national liberal arts colleges were invited to participate in this study, it is possible that some chose not to do so or that some institutions were not willing to allow administrators to participate.
3. It is possible that the business program administrators participating in this study may not accurately represent other business program administrators within other institutions of higher education. Any conclusions which may be from the participants' responses should not be generalized to student affairs administrators in colleges in other states.

4. The potential numbers of respondents from accredited programs or from public institutions were limited in the overall pool of national liberal arts colleges, therefore comparative analysis may be problematic.

Significance of the Study

The significance of this study is three-fold: (1) to contribute to the understanding of business ethics instruction in national liberal arts colleges and to provide a method of comparison among national liberal arts colleges as to business ethics curriculum implementation, (2) to examine institutional preferences in regards to specific instructional approaches for incorporating ethics education into business programs in national liberal arts colleges, and (3) to examine institutional preferences in regards to preferred measurement methods used in business ethics education within business programs in national liberal arts colleges in the post-Enron, post-Sarbannes Oxley climate.

Summary

Chapter One introduces the purpose of this study: to identify and describe current practices in ethics education in undergraduate business programs in national liberal arts colleges, to examine institutional preferences for instructional approaches in incorporating ethics education into business programs, and to examine institutional preferences for the measurement of business ethics learning outcomes. While a limited amount of research has examined the role of ethics education in graduate business programs, and a similarly limited amount of research conducted examining the impact of ethics on undergraduate business programs, there is void of research examining undergraduate business programs within the liberal college environment. This particular study is designed to address that void in the research.

CHAPTER TWO: LITERATURE REVIEW

The purpose of this study is to describe and compare the current state of business ethics curriculum development in national liberal arts colleges in a post-Enron ethical environment and to examine institutional representative viewpoints regarding specific curricular strategies, instructional methodologies and measurements of learning outcomes. This literature review consists of four sections. The first section addresses the literature framework concerning ethics education research and development historically. The second section is an overview addressing the evolution of ethics education within business programs in the United States as well as a discussion of various curricular strategies that are currently in use. The third section is an overview addressing the various instructional methodologies used in business ethics education over the past decade. The fourth section is an overview addressing the measurement of business ethics education learning outcomes.

Literature Framework

The ancient Greek philosopher Socrates was perhaps the first academic to believe that ethics could be taught. Most Greeks in the fifth century B.C.E. would argue that doing the right thing involved simply following requirements given by the gods and goddesses (Goree, 2009). Socrates, however, would eagerly debate this prospect in the public square emphasizing the importance of critical thinking over superstition in matters of ethics and morality. The citizens

of Athens enjoyed witnessing Socrates debate other intellectuals and they learned something from the process (Goree, 2009). This form of educated debate became known as the Socratic method of instruction. Socratic instruction involves inquiry and debate that stimulates critical thinking. When issues are discussed or debated, a hypothesis that leads to contradictions can be eliminated and a better hypothesis can take its place (Goree, 2009). This form of instruction is used in American law schools today to stimulate the student's ability to argue logically.

Unfortunately, Socrates insistence on critical thinking over and above religion led to his arrest, conviction and death sentence. Even in this dire situation, Socrates refused to compromise his ethical standards. He believed that the ultimate end of humankind was to move toward virtue even in the face of personal suffering and sacrifice. Although many Athenian citizens supported him and left every avenue for him to escape from custody, even to the extent of leaving the cell door open, Socrates would not escape and ultimately drank a cup of poison hemlock and died (Goree, 2009).

Socrates was perhaps the first to theorize that ethics could be taught, but he was certainly not the last. The primary historical figures in moral development theory are Jean Piaget and Lawrence Kohlberg. In 1932 Jean Piaget conducted research involving children and moral development (Piaget, 1997). Through this research Piaget came up with a two stage theory. He found that children younger than 10 or 11 solved moral dilemmas through a very fixed interpretation of rules. At this very early stage of cognitive development, children believe that rules given by authority figures are unchangeable. Piaget found that children older than 10 or 11 base moral decisions differently depending on the situation. These older children felt that rules could be changed depending on the circumstance (Piaget, 1997).

Lawrence Kohlberg, in his 1958 dissertation, expanded the work of Jean Piaget and theorized that humans continue to develop morally beyond two stages (Crain, 1985). His findings indicated a total of six stages that continue to evolve throughout the life span. His research centered on the concept of justice, or how our interpretation of justice is reflected through our moral behavior. He described six levels of moral behavior that can change as we grow older, although he would further explain that adults do not always move through the stages (Crain, 1985). Many adults can remain at stage one or two throughout their lives. Therefore, these stages are not a result of chronological maturation. Kohlberg also believed that a person does not always move through the stages consecutively but instead, can jump around from stage to stage depending upon external and internal factors at the time (Crain, 1985).

Kohlberg's six stages can be grouped into pre-conventional, conventional and post-conventional categories (Munsey, 1980). Each category represents a major shift in moral reasoning. Moral reasoning at the pre-conventional level is primarily based on ego-centrism. With an ego-centric approach, an individual's primary consideration is avoiding punishment and striving to achieve the best personal result. At the conventional level, an individual makes decisions based upon an interpretation of social norms. The individual now becomes concerned with having good interpersonal relationships and begins to recognize the importance of maintaining the social order. At the highest post-conventional level, an individual bases reasoning upon principles (Munsey, 1980). At this high level, morality and rights can supersede law. The idea of universal rights becomes more important than simply maintaining the social order. Kohlberg believed that individuals should desire to move up these hierarchal levels of moral reasoning, and he believed that moral education can impact this progression (Munsey, 1980).

Since Kohlberg's groundwork in the 1960s, there has been a limited amount of research available to indicate that ethics education can make a difference in ethical decision making and that a person's moral sensitivity and critical thinking can be impacted through a Socratic method of instruction (Bebeau, 1993). Examining ethical dilemmas and debating the possible options can aid students in forming and defending ethical decisions. An ethics student can potentially learn to recognize ethical dilemmas when they did not see them before. Still, with the continued pervasiveness of unethical activity at levels of society, one wonders about the lasting effect of ethics education. Despite a prevalence of previous research on the viability of teaching ethics, there is room for additional research in order to help settle the debate on whether or not ethics education can help improve ethical decision making.

Psychologist James Rest (1982), following up on research originally produced by Lawrence Kohlberg in his 1958 dissertation which laid out the stages of moral development, also expressed the value of ethical education and training. James Rest conducted his own research in moral and ethical development, and developed the Defining Issues Test which uses a Likert-type scale to provide quantitative rankings to five moral dilemmas. This test consists of six ethical questions designed to stimulate ethical reasoning. For example, should a man steal a drug from an inventor in town to save his wife who is dying and needs the drug? With each question participants are given twelve issue statements that are applicable to the situation and then asked to rate those issues statements in terms of importance. The data are used to identify the particular schema the participants use to make moral decisions (Rest, 1982).

Through his research Rest also identified four key psychological components that need to be developed in order for a person to become morally and ethically mature. The four required components are moral sensitivity, moral judgment, moral motivation and moral character. Rest

(1982) describes the questions posed by these four components in his article, *A Psychologist Looks at the Teaching of Ethics*. The pertinent questions address the individual's interpretation of the situation, the individual's determination of the morally ideal course of action, the individual's decision making process and the individual's implementation of the decision (Rest, 1982). How a person deals with these central questions reflects their ethical or unethical response to the situation at hand. If the ethical process breaks down in any one of these components then the subject would behave unethically.

Ultimately, Rest believed that moral education should be involved in each one of these components. Rest (1982) supported a partnership between psychologists and ethics instructors in order to help students improve understanding and proficiency in these four areas, and most especially in the areas of moral sensitivity and critical thinking. An improvement in awareness and critical thinking should lead to an improvement in ethical behavior. Rest expressed confidence that ethics education programs can have an influencing effect on critical thinking and judgment. He believed that formalized curriculum efforts designed to increase moral awareness and to improve the critical decision making process can provide a demonstrated level of effectiveness (Valesquez, 1987).

While many people, scholars included, have questioned whether or not ethical education actually does lead to ethical behavior, psychologists such as James Rest and Lawrence Kohlberg as well as ancient philosophers such as Socrates, certainly emphasized the impact ethical awareness and understanding can have on behavior and they believed that awareness can be improved by instruction. Over the past forty years, there have been several studies examining the link between ethics education and an individual's willingness to make ethical decisions. In 1975, a student of Lawrence Kohlberg, Moshe Blatt conducted ethics education with sixth grade

students participating in ethics discussion groups over a period of twelve weeks finding that, at the end of the twelve week period, the results indicated that over fifty percent of the students moved up one Kohlberg stage, and that students who were more interested in the debate moved up even more (Blatt & Kohlberg, 1975). Blatt tried to replicate these findings in subsequent years, with different ages and/or lengths of classes, but was unable to do so (Rest, 1982).

Notwithstanding the inconclusiveness of the Blatt study, there have been other related studies demonstrating that the Socratic Method, used over a period of time, can impact ethical decision making over and above control groups who do not receive Socratic instruction (Rest, 1982).

Of course it is one thing to examine the impact of ethics education on sixth graders and quite another to examine the impact of ethics education on business undergraduates. In an article published in the *Journal of Business Ethics* in August 1998, *Lessons Learned from Ethics in the Classroom: Exploring Student Growth in Flexibility, Complexibility and Comprehension*, the research revealed a link between teaching ethics to college age students and a resulting positive change in their thinking about ethical dilemmas (Carlson & Burke, 1998). The study centered upon a semester long business ethics course. At the beginning of the semester the students were given a business ethics case and questioned as to the appropriateness of the leader behavior reflected in the case. In the beginning, the students were found to have a specific either/or, black and white, understanding of ethical decision making. However, following the semester long ethics course, the students began to think more deeply regarding ethical decision making in business. The researchers report: “The end-of-semester responses show more perception, more willingness to read between the lines, more sensitivity to the ambiguities, and more curiosity as to what actually happened” (Carlson & Burke, 1998, p. 1185).

The study referenced in the aforementioned article provides support for the premise that educating business school students in ethical decision making is an important aspect of their overall educational experience, and is just as meaningful to future business success as management, finance, accounting and marketing courses. However, additional research is needed to examine those factors which can make ethics education more successful in impacting the future decisions of business school students. If business schools really want to impact students for ethical leadership, educators have to understand the important dynamics that can affect the learning process and the first step in understanding those dynamics requires an examination of where business programs are currently in their approach of the issue. This is the primary motivation behind the research proposed in this dissertation.

Evolution of Undergraduate Business Ethics Education From a Curricular Perspective

While the first higher education program in business, founded by a group of French economic scholars and businessmen, was established in Paris on December 1, 1819, the study of ethical decision making as it relates to business has only been addressed over the past one hundred years (Abend, 2013). The early offerings in business ethics did not represent whole courses devoted to the subject, but were instead short topical lectures dealing with ethics in selected business topics. Business historian Gabriel Abend (2013), describes the early business school ventures into business ethics instruction as sporadic, topical discussions of a very limited nature. In fact, the beginning of business ethics education in U.S. colleges consisted merely of college-sponsored public lectures as opposed to any significant effort to make changes or additions to undergraduate business curriculum (Abend, 2013). Yale University and the University of California were the first institutions to implement public lectures on business ethics in the early 1900s, and, while these public lectures had very little, if any, substantive impact on

ethical decision making in business, they “were certainly a major advance in terms of the public and institutional legitimacy and visibility of business ethics as a distinct field and subject matter” (Abend, 2013, p. 174).

This interest in business ethics was mostly driven through individual donations to fund these selected, limited programs. For example, the lecture series at the University of California was initiated by Mr. Harris Weinstock of Sacramento on May 14, 1902, with his endowment gift of \$5000 (Abend, 2013). The purpose of the lectureship is stated by the founder to be the education of young men "to the belief that success in business is more probable and more lasting if conducted upon a high ethical plane, and that true success lies in developing character rather than in heaping up gold" (Abend, 2013, p. 76). The first for-credit course in business ethics was introduced in 1928, at Harvard Business School, when the school called philosophy professor Carl Taeusch from the University of Iowa. Dr. Taeusch was engaged to teach a second year elective in business ethics, but unfortunately the students believed the course to be too theoretical and the school removed the course from the curriculum seven years later (Cuilla, 2011). The core dilemma with that first offered course in business ethics is still a major consideration in the modern context, whether or not business ethics should be taught from a philosophical or a practical perspective.

For the next forty to fifty years, the primary interest in business ethics focused on business philanthropy (Abend, 2013). The essential concern was to encourage businesses to help the communities through which they had received their livelihood. The premise of the public view concerning the business world during these years was a resignation to the fact that business, or more specifically, the profit motive in business, was an amoral activity and had little relationship to societal improvements, other than to make a select few much better off. At best,

the most ethical result to hope for was the set aside of a small percentage of these amoral profits to be designated for the public good (Abend, 2013).

It was not until the late 1970's and early 1980's, that the subject of business ethics became a discipline worthy of research and publication. Academic societies related to the study of business ethics, such as the Society for Business Ethics, founded in 1980, finally provided forums for research, teaching and promotion of ethical decision making in business. Around this same time, journals such as the Business and Professional Ethics Journal, Journal of Business Ethics, and Business Ethics Quarterly provided academic outlets for the publication of business ethics study and research (Abend, 2013).

In the "greed is good" era of the late 1980's and 1990's, business ethics education once again took a back seat to the seemingly more important concepts of profit maximization and corporate consolidation. Business decisions during this era were characterized by aggressive, sometimes questionable behavior, and driven primarily by the potential financial gain with little regard to matters of ethics. This period is symbolized in the famous pronouncement that "greed is good" from the 1987 film *Wall Street*, spoken by the unethical corporate raider and movie bad guy, Gordon Gecko (Stone, 1987).

Following the ethics scandals early in the twenty-first century such as Enron and WorldCom as previously mentioned, the Association to Advance Collegiate Schools in Business (AACSB) established a task force to examine and report on the current status of ethics education in business schools (Waples, Antes, Murphy, Connely, & Mumford, 2009). The published report strongly encouraged business schools to ramp up their ethics education to better prepare students for the wide range of ethical dilemmas found in day to day business decision making (Waples et al., 2009). However, as researchers Waples et al. (2009) noted in their article, "A meta-analytic

investigation of business ethics instruction,” the forward movement in business ethics education had a number of obstacles to clear before the subject would be fully integrated into the business curriculum.

The article goes on to describe the central problems of providing consistency in ethics education across business schools with one very formidable challenge being the “lack of empirical information discussed regarding whether the instruction of ethics within business schools provides any discernible impact on the ethicality of students” (Waples et al., 2009, p. 136). The authors also suggest that “if ethics instruction does prove to be effective, there is little evidence to suggest how or why it is effective” (Waples et al., 2009, p. 136). Most certainly, these two unknowns have been barriers to any consistency in ethics education within business programs.

Therefore, while the common perception in business academia is that ethics education in North American business schools must have expanded in the Post-Enron environment due to increased publicity for the subject, studies have actually shown inconsistencies in that argument. Carolyn Nicholson and Michelle DeMoss, both members of the marketing faculty at Stetson University, discuss the divergent views concerning ethics expansion in undergraduate business programs. They report that, while in 1991, 73% of Association to Advance Collegiate Schools of Business (AACSB) International accredited undergraduate programs included separate required or elective courses in ethics, the most recent data revealed a decrease in standalone ethics courses. As they document: “Despite recurring calls for ethical business education and inclusion of socially responsible business practices, the status of these topics in business education has not undergone a significant increase” (Nicholson & DeMoss, 2009, p. 217).

The Nicholson-DeMoss study utilized a questionnaire submitted to AACSB International-accredited business schools located in the United States and designed to explore ethics and social responsibility educational offerings, including feedback from administrators concerning their own view if there was enough ethics education in their respective programs. They received adequate responses from 405 curriculum administrators, representing accounting, finance, management and marketing programs. The data revealed that administrators from across disciplines “reported less ethics education than they perceived was required by business” (Nicholson & DeMoss, 2009, p. 217).

Not only have the new academic requirements led to only gradual increases in curriculum development for business ethics, the specific ways in which business schools address the issue have also been quite diverse (Evans & Marcal, 2005; Waples et al., 2009). In large part due to the continued discourse about the effectiveness of incorporating ethics into business education, the AACSB has maintained a mission-based approach to the ethics requirement which allows for a great deal of institutional freedom in addressing the topic (Evans & Marcal, 2005).

Therefore, even though ethics education in business schools is discussed widely and encouraged by the accrediting bodies, business schools display a wide range of curricular approaches to ethics education within their programs and most do not require a course in business ethics (Evans & Marcal, 2005). Ultimately, the AACSB and the ABCSP have permitted business programs to make their own decisions regarding the curricular approach to ethics education. Essentially business schools can make their own decisions whether to offer separate and distinct courses for business ethics, required or elective, or whether to integrate the ethics material throughout previously existing courses, such as accounting, management, business law, etc. (Evans & Marcal, 2005). This flexibility has resulted in a wide range of

curricular approaches to the subject of ethics education in business. In landscape today, “some business schools continue to require a standalone business ethics course, while others choose to integrate discussions of ethical issues into several different courses” (Evans & Marcal, 2005, p. 176).

Instructional Methodologies and Undergraduate Business Ethics Education

Despite the relatively slow adaptation of ethics instruction into business and management programs, the gradually expanding role of ethics within undergraduate business programs and the resulting impact on the ethical decision making process has been addressed in a number of research studies. Several key studies have demonstrated the positive impact of ethics education for the ethical decision making process. One such study supports the thesis that, given the every changing dynamics of the workplace environment, business school students require skills and abilities that would enable them to manage ethical dilemmas and diversity issues effectively once they enter the work force. As a result of the changing dynamic, “business schools are increasingly expected to prepare students to deal with ethics and diversity issues in organizational life” (Nelson, Poms, & Wolf, 2012, p. 49).

In this study, Jonathan Nelson, Laura Wheeler Poms, and Paige Wolf (2012), all from George Mason University, conducted survey based research using a large class of organizational behavior students. In this class, the instructional methodology was the use of an in class video concerning ethics and diversity issues. A total 564 students participated in the research by completing a pre-class and post-class survey addressing diversity and ethics and attitudes. The ultimate goal of the study was to assess techniques and methods for developing ethical decision making skills in regards to ethics for undergraduate management students and the ethics

component was integrated into the already existing organizational behavior course (Nelson et al., 2012).

For the purpose of the study, Nelson et al. (2012) specifically targeted efficacy beliefs related to ethics and diversity. The researchers presented two learning modules on ethics and diversity to the class of undergraduate management students and included a critical thinking writing assignment requiring students to develop and evaluate a corporate ethics or corporate diversity program (Nelson et al., 2012). Two modules were designed and instructed, as part of a comprehensive course in management, touching on the specific issues of (1) ethics and (2) diversity. As part of the instructional method, examples were shown, via video, to demonstrate appropriate handling of ethics and diversity issues. The two primary hypotheses were that the program would increase the students' skills for dealing with ethics management and that the program would also increase the students' skills for dealing with diversity management (Nelson et al., 2012). Similarly, the researchers also hypothesized that the completion of the writing assignment would lead to greater capacity for managing ethics and that completion of the writing assignment on the topic of diversity would lead to greater capacity for managing diversity (Nelson et al., 2012).

The results of the study supported both of the primary hypotheses as well as the secondary hypotheses. The students' capacity for managing an ethics program improved over the course of study and the students' capacity for managing diversity programming improved over the course of study as well (Nelson et al., 2012). Results also indicated that completion of the critical thinking writing assignment, whether in ethics or in diversity, led to higher posttest scores in the respective areas (Nelson et al., 2012).

The authors do recognize several limitations with the study. There was a lack of a strict control group, students were not randomly assigned to either ethics or diversity coursework, and the research did not allow for actual observance within a workplace. Despite these limitations, the authors “found considerable support that ethics and diversity management efficacy beliefs could be developed through course content and a focused writing assignment” (Nelson et al., 2012, p. 67). The study provides specific evidence that capacity in ethics and diversity bears a significant impact on ethical behavior and/or interest in diversity initiatives (Nelson et al., 2012).

In 2012, Mark Bing, H. Kristl Davison, Scott J. Vitell, Anthony P. Ammeter, Bart L. Garner, and Milorad M. Novicevic (2012), all from the University of Mississippi, conducted a study of 104 business undergraduates in a sophomore level management information systems course to examine the interactive impact of situational presentations and self perceived cognitive ability on cheating. Throughout the semester, students, as individuals, were required to complete online homework exercises in Microsoft Word, Excel, Access and Powerpoint. The online homework assignments included an embedded code that would be analyzed at the end of the study to reveal any instances of cheating (Bing et al., 2012). Thus, much like in the previously mentioned Nelson et al. (2012) research, this study utilized an integrated curricular approach to ethics within an existing course and had mixed instructional methodologies with both a face to face and online course activities.

At the beginning of the course, the students were divided into four different groups, described by the researchers as follows:

Group 1 (i.e., the control group) was shown a video of the course instructor, in which he simply thanked them for taking the upcoming surveys. Group 2 was shown a video of the course instructor, in which he stated verbatim the Business School’s Academic

Integrity statement (i.e., honor code reminder) without providing the realistic course warning. Group 3 was shown a video of the course instructor, in which he provided a realistic course warning of how cheating is detected and punished without stating the honor code reminder. Group 4 was shown a video of the course instructor, in which he stated verbatim the Business School's Academic Integrity statement (i.e., honor code reminder), *and* in which he also provided the realistic course warning of how cheating is detected and punished. (Bing et al., 2012, p. 29)

Results of the study demonstrate a couple of revealing concepts regarding a student's probability of cheating. One, the results indicate that an honor code alone is not enough to prevent students from cheating, and, two, students with higher perceived cognitive ability had the least incidents of cheating. The study revealed that nearly fifty percent of students who did not receive either an honor code reminder or realistic course warning cheated on one or more assignments while only eleven percent of the students who received both an honor code reminder and a realistic course warning cheated on the assignments. The students who received an honor code reminder only had a twenty-eight percent occurrence of cheating (Bing et al., 2012).

While the Bing et al. (2012), study did not specifically measure capacity, the study did address a more general determinant of unethical behavior, self-perceived cognitive ability. The researchers found a strong link between self-perceived cognitive ability and the reduction of academic cheating. They discovered that students who perceive their cognitive ability to be higher cheat less, while those students who perceive their cognitive ability to be lower cheat more. This would follow common logic that those who feel they know and understand the course material are less likely to feel a need to cheat in the course, while those who feel they are weak in ability or knowledge feel that they must cheat in order to be academically successful. As

a result of the link between self-perceived cognitive ability and cheating, any effort at the onset of an academic course to raise the students' perceptions regarding personal academic ability was very likely to result in a reduction in occurrences of cheating (Bing et al., 2012).

Instructional methodologies for teaching ethical decision making have not only been discussed in terms of business programs, they have also been examined in other professional academic studies. Dr. John Goldie of the University of Glasgow, in his article, Review of ethics curricula in undergraduate medical education, described the evolution of ethics education in medical schools which has resulted in a variety of instructional methods used to teach the topic. The article suggests that the existence of a variety of teaching methods for medical ethics is in large part due to the very diverse nature of medical education (Goldie, 2000). While there has been a general move away from lecture based to case-based instruction, there are also mixed techniques such as a combination of large group presentations with small group discussions. The article also suggested that there is a growing emphasis on case-centered ethics instruction designed to “teach sensitivity to the moral aspects of medicine, illustrate the application of humanistic or legal concepts to medical practice and show doctors acting as responsible moral agents” (Goldie, 2000, p. 109).

It is apparent that particular instructional methodologies such as face to face lectures, face to face discussions, online lectures, and online discussions, etc. have been implemented in a variety of professional education settings. For some academic courses it may be simply a matter of time and resources that dictate the specific instructional methodology, while other courses may simply be a reflection of the instructor's preferences. Most certainly, instructional methodology can also be shaped by the specific faculty member engaged to teach the course. Consider, for example, the Harvard Business School's 1928 experiment with a philosophy

professor teaching a second year elective in business ethics, a course which was eventually removed for being too theoretical (Cuilla, 2011). This philosophical approach may work at some institutions but not at other institutions. Other programs may well prefer a more practical, or applied, approach to the topic.

Additionally, the institution's choice of curricular strategy in implementing ethics education may also impact the choice of instructional methodology for teaching ethics. If a business school does not have a faculty member with an ethics specialty they may be limited in offering required or elective courses and similarly, the integration approach to ethics may result in diverse approaches to ethics depending on the particular course instructor. As Evans and Marcal (2005) hypothesize "there may be advantages and disadvantages to each approach, but there are significant potential drawbacks to the integration approach. For example, an integrated approach requires faculty from many different disciplines, some of whom may lack the expertise or interest level, to effectively teach ethics-related content" (p. 176).

Measurement of Learning Outcomes for Business Ethics Education

An expansion of educational programs in business and economics programs and addition of specific course offerings over the past several decades has been designed to more adequately prepare future business leaders for the dynamic opportunities facing them in the profit driven business world based in a capitalist society. While, the effectiveness of business ethics education's impact on future business leaders is still heavily debated, business schools are constantly attempting to understand the effectiveness of each aspect of their education program. Steven Armstrong and Cynthia Fukami (2010) reflect on the challenges business schools face when trying to determine whether or not their programs are effective in promoting student learning. Often, the focus on the academic expansion has been courses and programs dealing

with such vital subjects as finance and accounting, but, given the scandals in the business community over the past decade, subject matter in the area of ethical decision making has garnered increasing attention. However, when measuring the impact on student learning within business programs, the focus has been on more concrete material (Armstrong & Fukami, 2010).

When it comes to measuring the effectiveness of business ethics education, either from the context of a stand-alone ethics course or from integration into already existing courses, there are a variety of methods that can be used. The accrediting agencies such as the AACSB and ACBSP have established general learning outcomes for business ethics education. While not requiring specific ethics approaches, the AACSB does require that business ethics education enable students to develop “ethical understanding and reasoning (able to identify ethical issues and address the issues in a socially responsible manner)” (AACSB, 2013, p. 30) in addition to understanding “social responsibility, including sustainability, and ethical behavior and approaches to management” (AACSB, 2013, p. 31). To determine satisfaction of these requirements, students can be tested on the material by defining ethics terms and/or by the specific application of ethical theories on an exam, they can be required to write about or present an ethical decision making process incorporating theoretical information into an ethical dilemma, or they can be measured by use of a standardized test such as the Defined Issues Test.

Measuring the effectiveness of ethics education is a relatively new endeavor. It was only thirty years ago, in 1985, that Muriel Bebeau, an educational psychologist with the University of Minnesota School of Dentistry, began a research study addressing, among other questions, whether or not a person’s moral sensitivity can be enhanced. Partnering with James Rest, they created eight dramas for teaching and assessment. These dramas centered upon the most common ethical dilemmas found in the profession of dentistry. The total instruction consisted of

39 contact hours over four years. They tested 720 students from 1985 to 1992 using the Defined Issues Test. The results revealed that “pretest to posttest Defined Issues Test comparisons for seven of the eight classes of instructed students indicated statistically significant improvement” (Baab & Bebeau, 1990, p. 44).

Following up on the aforementioned longitudinal study, Murial Bebeau published additional research in the *Journal of Moral Education* in 1983. In the 1993 article, Bebeau incorporates her ongoing research to address specific reasons as to why some individuals fail to make moral decisions and/or fail to provide an effective construct for building ethics training and education within their organizations (Bebeau, 1993). Bebeau (1993) concludes that it is often a lack of action planning that leads to a failure in ethical decision making. It is not simply enough to encourage ethical character building, it is also important to help individuals within the organization build credible decision making skills. While an individual’s moral character is a vital ingredient for making ethical decisions, skills in problem solving and in building interpersonal relationships are also paramount (Bebeau, 1993).

Bebeau goes on to discuss how the concept of self-regulation is closely tied to the implementation of these problem solving skills (Bebeau, 1993). Self-regulation refers to the ability that an individual possesses in order to act in their long-term best interest, and to make decisions consistent with their beliefs and values. Bebeau, using supporting work from James Rest, believes that unique educational experiences can be used to build and strengthen an individual’s analysis and problem solving capabilities as well as helping to build an individual’s confidence in making ethical decisions (Bebeau, 1993). Describing James Rest’s take on the effectiveness of ethics education, she writes:

He does not suggest that an ethics programme can transform scoundrels, but he does suggest that those aspiring to professional status can be equipped with the skills needed to recognize and resolve the problems they are likely to encounter. A carefully crafted programme in professional ethics would develop assessment strategies to measure ethical sensitivity, moral judgement, moral motivation and commitment and moral implementation abilities, and learning experiences to promote their attainment. (Bebeau, 1993, p. 31)

Both Rest (1983) and Bebeau (1993) used their ongoing research on the effectiveness of ethics education to further describe the impact of ethics instruction and discuss the very important relationship between an individual's confidence in their own cognitive abilities and any positive impact on ethical decision making. Essentially, if an individual believes that they are sufficiently equipped to solve an ethical problem then they are more likely to continue to work toward an ethical solution to the dilemma. On the other hand, if they feel unable or ill equipped to solve an ethical problem and face the problem with a sense of foreboding then they are less likely to persevere toward an ethical solution (Bebeau, 1993). As Bebeau and other researchers have studied, effective curriculum design in the area of ethics education can have a significant impact on an individual's capacity and willingness to make ethical decisions. An acknowledgement of the link between ethics instruction and the student's capacity and willingness to make ethical decisions is an important consideration as business schools design and implement their ethics education program.

Further empirical data regarding the link between capacity and ethical behavior comes from a 2003 study of 939 adult students in executive management programs which found that capacity directly influences the potentiality for internal whistle-blowing. Researchers Brent

McNabb and Reginald Worthley, with the University of Sydney and University of Hawaii respectively, used two survey instruments incorporating a Likert scale to measure general ethical beliefs and attitudes for internal whistle-blowing. Resulting data revealed a direct relationship between ethical decision making and whistle-blowing however results were inconclusive in determining whether management and work experience bear a significant direct relationship to internal whistle-blowing (McNabb & Worthley, 2008). The authors recognize that while their research effort “breaks new ground in verifying links between self-efficacy and whistle-blowing, there is still a need for more understanding” (McNabb & Worthley, 2008, p. 420).

So while the capacity for ethical decision making seems to make a difference in the long term, the ability to actually measure learning outcomes remains a divided issue with a variety of methods in use. In fact, there are a growing number of undergraduate programs that are beginning to use standardized testing to measure learning outcomes for undergraduate business education (Mirchandani, Lynch, & Hamilton, 2001), but the ethics component is just a small part of the testing (ETS, 2015). A Major Field Test for the Bachelor's Degree in Business was developed by the Educational Testing Service (ETS, 2015) and contains 120 multiple-choice questions designed to measure a student's subject knowledge and the ability to apply facts, concepts, theories and analytical methods. A growing number of colleges use the test to compare learning outcomes and their performance as related to other colleges (Mirchandani et al., 2001). The test may provide some key insights into the future, however the overall acceptance of the ETS Major Field Test is still limited and ethics testing represents only a small portion of the exam.

Therefore, while there are a variety of methods used to measure the effectiveness of business ethics programs, there have been no research studies examining the preferences of

business school administrators or faculty members in terms of measurement methods. This is an important consideration since growing numbers of employers are looking for business graduates that have had some measure of undergraduate business ethics education. A 2009 survey of employers conducted for the Association of American Colleges and Universities found “that 75 % of those surveyed felt that colleges and universities needed to place greater emphasis on teaching students skills associated with the ability to connect choices and actions to ethical decisions” (Floyd, Xu, Atkins, & Caldwell, 2012, p. 772) This would suggest that employers are learning to recognize that importance of ethical decision making in the context of business relationships and that American undergraduate institutions should be doing more to develop ethical business leaders.

Summary

To understand that business ethics was slow in being added to the serious study of business and management is a key to appreciating the relatively controlled advancements in the post-Enron era. The Enron debacle occurred a mere twenty years after the formation of the Society for Business Ethics and at least today more people, from educators to the media, are talking about the importance of teaching ethics in business schools. However, with all the talk, little has been accomplished as most business schools continue to place their financial resources into other areas. As Joanne Cuilla noted in her 2011 article: “Despite business scandals, the Great Depression, and the recent collapse of the banking system, some business schools are still reluctant to commit time and resources to business ethics courses—yet they spend lavishly on courses related to finance and accounting” (p. 337).

In this literature review I have addressed the evolution of ethics education within business programs, the various instructional methodologies used in business ethics education and

the measurement of business ethics education learning outcomes. These are important issues for continued research to determine exactly what undergraduate business programs are doing in the area of business ethics and to analyze the preferences of undergraduate faculty leaders in regards to these important topics. The continued discussion centered upon ethical failings in the business community is putting more pressure on undergraduate business programs to do something to promote ethical decision making as “business schools are now being blamed for failing to give adequate attention to teaching business ethics and for those students to be accused of being insensitive to issues of ethical misconduct” (Floyd et al., 2012, p. 772).

CHAPTER THREE: RESEARCH METHODS

This chapter outlines the research methods used to describe and compare business ethics education for undergraduates in national liberal arts colleges. Specifically, the following is addressed: methodology; research questions; research design; survey instrument; sample, sampling procedures and predicted response rate; variables of interest; data collection procedures; treatment of missing data; data analysis procedures; and protection of human subjects/ethics.

Methodology

This study is a descriptive or survey research based design and sought participation from business administration faculty in the 180 liberal arts institutions in the United States as classified and ranked by the U.S. News and World Report. Participants in the research participated in an online survey focused on current offerings and structure of the business ethics curricula in the liberal arts college's business programs. The survey took approximately 15 minutes to complete and the survey questions were organized around the three research questions. Data were collected from representatives of business programs in liberal arts colleges in the U.S. Participation was voluntary and risk to participants was minimal. Respondents were not asked to identify themselves by name and the data collected are only reported in the aggregate and is not linked in any way to the individual respondents.

National liberal arts colleges were selected for the study as, in many ways, these colleges represent the training ground for the broadly educated future leader and “while liberal arts colleges account for only 2 percent of the total college enrollment in the United States, the image of the liberal arts campus is now synonymous with higher education as a whole” (Connelly, 2012, p. 526). In fact, the proportion of national liberal arts college graduates currently serving in corporate leadership is quite high given that 2 percent of total college enrollment number as many American business prefer the educational background provided by a broad liberal arts education (Koba, 2013).

An institutional representative from each of the national liberal arts colleges was invited to participate in a survey developed specifically for addressing the research questions of the study. The survey was addressed to faculty or administrators working with the undergraduate business programs at the college. Data were collected on the implementation of business ethics curricula, recent expansion of business ethics options and other environmental variables through an online survey. The complete list of survey questions is included in the appendices. Data were collected and analyzed in an attempt to answer the three primary research questions.

As each national arts college implements different organizational structures in their business programs in terms of leadership for undergraduate business programs, respondents included faculty and/or administrative leaders, such as: (1) deans or other college level administrators responsible for implementation of the undergraduate business curriculum, (2) department chairs responsible for the undergraduate business curriculum, and/or (3) other faculty responsible for the undergraduate business curriculum. The survey instrument collected demographic data as to the academic personnel, by position only, which provide the information.

Research Questions

1. What is the relationship between the curricular strategies (required courses, elective courses, content integrated throughout the business curriculum, or a combination of approaches) that are being used by business programs to teach business ethics in national liberal arts colleges in the U.S. and the following factors?
 - a. Institutional Type (Public, Private-Secular, Private-Religious)
 - b. Business School Accreditation (AACSB/ACBSP, None)
 - c. Ethics reference in the business program mission statement. (Yes or no)
2. What is the relationship between respondent viewpoints/preferences with respect to instructional strategies (case study, lecture, face to face, online, preferred qualifications of faculty members in terms of academic discipline) effectively used for teaching ethics in the undergraduate business program and the following factors?
 - a. Institutional Type (Public, Private-Secular, Private-Religious)
 - b. Business School Accreditation (AACSB/ACBSP, None)
 - c. Ethics reference in the business program mission statement.
3. What is the relationship between respondent viewpoints/preferences with respect to the measurement of learning outcomes for undergraduate business ethics education and the following factors?
 - a. Institutional Type (Public, Private-Secular, Private-Religious)
 - b. Business School Accreditation (AACSB/ACBSP, None)
 - c. Ethics reference in the business program mission statement.

Research Design

In structuring the research plan for the study, I implemented the first seven stages of the eleven-stage survey research process that is identified by Louis Rea and Richard Parker (1992) in their book, *Designing and Conducting Survey Based Research*. I first identified the focus of the study and selected the method of research based on that identified focus (Rea & Parker, 1992). For the research design for the study it was determined that a descriptive or survey based research would be used. In examining the different possible research designs that could be used in this study, survey based research was deemed the most appropriate research design to achieve the particular outcomes of the study. Survey based research is used to refer to quantitative research studies that rely on questionnaires or interviews for data collection (Gall et al., 2007), and “the ultimate goal of survey research is to allow respondents to generalize about a large population by studying only a small portion of that population” (Rea & Parker, 1992, p. 2).

The second stage in the research process is a determination of the research schedule and budget (Rea & Parker, 1992). The budget required for the study was minimal and primarily involved the costs of using an online survey tool. For this study, the survey website SurveyMonkey was used to host the survey instrument. I also designated a specific time line to include pre-testing, SRB approval and a pilot study prior to implementation of the full study. In developing the time line, I included the prospect for schedule adjustments and alterations, since, according to Rea and Parker, a research schedule has to be flexible to deal with potential delays and other complications (Rea & Parker, 1992).

The third stage of research development is the establishment of an information base (Rea & Parker, 1992), and, for this stage, I conducted a literature review of business ethics education. This research included an examination of the history of business ethics education as well as

current practices in the field as required and/or suggested by accrediting agencies. This research aided in the development of an understanding as to the appropriate information to be gathered for study. I also examined previous studies on the teaching of business ethics in undergraduate programs and determined that there was a void of research looking at business programs in national liberal arts colleges. This information led to stage four, the sampling frame, and stage five, determination of the sample size and sample selection (Rea & Parker, 1992). I selected the US News and World Report ranking of National Liberal Arts Colleges to designate the potential sample, 180 national liberal arts colleges that were included in the rankings (unranked national liberal arts colleges were not included). I then conducted a document analysis of the 180 national liberal arts colleges to discern information as to college governance (private-religiously affiliated, private-not religiously affiliated, public), academic structure, majors offered, as well as designation of the specific individuals that would be contacted to participate in the study.

Stage Six of the research design process moves into perhaps the most important aspect of the research design process, the design of the survey instrument (Rea & Parker, 1992). The applicable data collected in this study addresses current practices as well as institutional representative preferences concerning ethics education in undergraduate business programs in national liberal arts colleges. Institutional representatives were surveyed in regards to preferred instructional methods for teaching ethics in the undergraduate business curriculum as well as preferred methods of measurement for the achievement of learning outcomes. According to John Creswell (2007), another significant authority on research design, surveys are a very suitable tool for collecting this type of information regarding preferences.

In addition, to help provide a basis of comparison regarding practices and preferences, some questions included in the survey instrument were demographic in nature, designed to

record descriptive information about the respondents (Rea & Parker, 1992). These questions addressed such items as the respondent's academic role within the institution in addition to descriptive information about the institution itself.

Through the survey, the differences in approach to ethics education were compared across the 180 national liberal arts colleges in the United States. Random selection was not relevant as the 180 national liberal arts colleges have been previously identified and survey responses were requested from all 180. Thus one limitation of this study is that since business educators from a specific category of educational institution, national liberal arts colleges, are being surveyed, this could introduce a systematic bias from the member participants. However, since national liberal arts colleges are a mixture of public, private-secular and private-religious, institutions and since they can vary greatly in terms of size and student population demographics, there are likely to be substantive differences in their approach to ethics education.

In designing questions for the survey instrument, I sought to write questions that would provide a means of measurement for the research questions. Floyd Fowler (1993) describes in his work, *Survey Research Methods*: "Designing a question for a survey instrument is designing a measure not a conversational inquiry. The answer is valuable to the extent that it can be shown to have a predictable relationship to the facts or subjective states that are of interest" (p. 69).

In further development of the questionnaire, I used three rounds of pre-testing, which is stage seven of the research design process (Rea & Parker, 1992) to ensure that the questions were indeed measuring the research questions under consideration. For the pre-test I solicited feedback from a small group of private college management professors regarding their impressions of each question. Through this method of pre-testing I was able to continually adjust the questions to make sure that they were clear, precise and succinct in dealing with the

issues under consideration. I was able to eliminate inadequate or poor wording, improve poorly defined terms to ensure consistent meaning to all respondents. (Fowler, 1993)

Following the three rounds of pre-testing, I submitted an IRB approval request for a pilot study. The pilot study was approved and was conducted over a period of four weeks. The pilot study included 20 institutional representatives randomly selected from the 180 national liberal arts colleges. The pilot study led to a 35 percent response rate by the conclusion of the four-week study. The pilot study data are included in the overall study.

With the first seven stages of the survey design process completed, the remaining stages, implementation of the survey (stage nine), codification of the completed questionnaires and computerized data entry (stage ten) and data analysis and the final report (stage eleven) (Rea & Parker, 1992) were then ready for implementation. For this particular study, stage eight of the Rea and Parker's design survey process, selection and training of interviewers, was not needed since interviews were not be used.

Following completion of the survey, descriptive statistics were used to analyze the data and provide a basis of comparative analysis. The use of descriptive statistics is an effective method for recording, describing and comparing sets of data information (Gall et al., 2007). Descriptive statistics are "mathematical techniques for organizing, summarizing, and displaying a set of numerical data" (Gall et al., 2007, p. 638) and are often used in quantitative research to measure "the characteristics of a sample or population on pre-specified variables" (Gall et al., 2007, p. 638). Since a major component of this study is an analysis of educator preferences, descriptive analysis was most useful. Descriptive research can focus on depicting educators' attitudes, beliefs or preferences (Gall et al., 2007). For this study, variables of interest were pre-determined and were selected for additional study and comparison.

For the purposes of this study, deans, administrative personnel and/or faculty leading the undergraduate business programs in national liberal arts colleges were asked to reflect on the impact of ethics education within their respective programs. However, many variables such as accreditation status, private versus public institution type, secular or religious affiliation, and program size can influence the outcome of the survey questions. While these demographics are addressed, additional research would be needed to further explore their impact on ethics education in these programs.

Survey Instrument

The survey instrument developed for this study regarding business ethics education in national liberal arts colleges was specifically developed by the researcher to address the three research questions of the study. Previous studies have examined ethics education in business schools, but the majority of these studies have focused only on accredited programs (Rutherford et al., 2012; Schoenfeldt, McDonald, & Youngblood, 1991). Therefore, the previously used questionnaires would not be applicable to a study of national liberal arts colleges which are diverse in terms of separate accreditation for their undergraduate business programs. For this study, a questionnaire was selected as the means of gathering information in order to emphasize objectivity in the collection of data. An advantage of questionnaires over interviews is that questionnaires can be designed to require less subjective responses, thus minimizing bias (Gall et al., 2007).

While the AACSB is the foremost accrediting agency for business schools, not all business programs are accredited by the AACSB. Some are accredited by another body, the Accrediting Council for Business Schools and Programs, the ACBSP, and some business programs are not separately accredited apart from the institution's accreditation. The business

programs within national liberal arts colleges represent a variety of accredited and non-accredited programs. In terms of business ethics education, both the AACSB and the ACBSP have recently revamped their requirements for ethics education in undergraduate business programs, (AACSB, 2013; ABCSP, 2013) and with the recent attention on ethical failings in the business community, the subject has been at forefront of discussion. The faculty and/or administrative personnel responsible for undergraduate business programs are most likely aware of these changes. Research has shown that when respondents receive questionnaires dealing with topics of great concern to them, the response rate is higher (Gall et al., 2007).

In constructing the survey questions, the textbook, *Educational research: An introduction* (8th ed.), was resourced. In developing the questionnaire, the researcher selected primarily closed-form questionnaire items instead of open-form questionnaire items, although there are a few open-form questionnaire items to provide additional information. A major advantage of closed-form questionnaire items over open-form questionnaire items is that closed form items yield data that are more easily analyzed (Gall et al., 2007). In addition, an additional guideline that should be observed in constructing questionnaire items is to avoid questions that require research participants to respond to two separate ideas in a single answer (Gall et al., 2007), therefore the questionnaire items are designed to only deal with one specific idea for each separate answer.

This survey includes some key demographic information for both the institution and the business program at the institution, addressing various factors, such as institution type, public, private or religiously affiliated; the number of full time business faculty on the campus; and applicable accreditation. The participants were asked pertinent questions about the instructional approach to business ethics, including: whether the separate business ethics courses are

mandatory or elective; whether courses with business ethics content are taught within the business program or outside of the business program; whether the ethics courses are designed for a specific year level. Participants were then asked about their perceptions on the instructional approach to teaching business ethics by using a 5 point Likert scale. The final series of questions examined the participants' preferences concerning measurement of business ethics learning outcomes, using a 5 point Likert scale.

Prior to the finalization of the survey, a pre-test was undertaken to ascertain the potential accuracy and effectiveness of the survey questions. Cognitive interviewing techniques were implemented within the pre-test in order to note the cognitive process a potential survey participant might go through as they address each specific question. Cognitive interviewing recognizes that the cognitive process in answering questions can be quite complex and the participant may not even be aware of the process. Using the cognitive interviewing technique during the pre-test study should help to tweak any questions that may be unclear or cause participants to misinterpret the meaning behind the survey questions. The primary reasoning for the cognitive interviewing pre-test study was that "survey researchers who apply cognitive interviewing techniques recognize that they cannot know in an absolute sense what transpires in a respondent's mind as he or she answers a survey question" (Willis, 1999). The goal of this type of interview is to elicit and record any pertinent information and clues as to the cognitive process the participant goes through in answering the questions.

The cognitive interviewing technique used during the pre-test study was the think aloud interview. In this method the participants are asked to think aloud during the survey so that the researcher can note the cognitive process used to deal with the questions. In this technique, "the interviewer reads each question to the subject and then records and/or otherwise notes the

processes that subject uses in arriving at an answer to the question. The interviewer interjects little else, except to say "tell me what you're thinking" when the subject pauses" (Willis, 1999). The goal of the process is to clear up potential confusion and clarify the wording of the survey questions. The cognitive interviewing technique used with the pre-test was extremely valuable in helping to strengthen the survey and reduce the predicted time that respondents would need to complete the survey.

Sample, Sampling Procedures and Predicted Response Rate

The sample population for this research study included those institutional representatives who are responsible for undergraduate business education within the 180 national liberal arts colleges as ranked by US News and World Report. Although variance in factors such as age, gender, job responsibilities, length of experience, and education occurs within the context of the study, all survey participants were employed in roles that serve as undergraduate business program administrators at one of the national liberal arts colleges. An e-mail distribution list was developed into one national listing. The survey was targeted to the institutional representative who is responsible for undergraduate business programs in each institution. Due to the possibility that only a percentage of the surveys would be completed in their entirety, it was decided that requests would be sent out to all 180 national liberal arts colleges instead of targeting a representative a sample of that amount.

To help determine a potential response rate, a pilot study was conducted over a period of 4 weeks. The pilot study included 20 institutional representatives randomly selected from the 180 national liberal arts colleges. The pilot study led to a 35 percent response rate by the conclusion of the four-week study. The full study was completed over a period of 6 weeks with the goal of slightly improving upon that response rate.

Variables of Interest

The dependent variables in this study are:

- Current curricular approach to business ethics (integrated without additional course offerings, integrated with additional required course, integrated with additional elective course, required course without integration, elective course without integration)
- Institutional representative viewpoints/preferences toward instructional approach to business ethics (case studies, lecture, online, face to face, taught by business professor, taught by philosophy professor)
- Institutional representative viewpoints/preferences concerning the measurement of business ethics learning outcomes.

The primary independent variables are:

- institutional type (public, private-secular, private-religious)
- business accreditation (AACSB, ACBSP, None)
- ethics reference in the institutional mission statement

The items corresponding to each dependent variable are listed in Table 1. The items are similarly grouped and identified in the survey instrument.

Data Collection Procedures

Data collection procedures for this study began with a pilot study. A pilot study of a proposed research study is desirable because it permits a thorough check of the planned data collection and analysis procedures (Gall et al., 2007). Participant comments following the pilot study were positive in nature so no further adjustment of the survey questions was merited.

Upon completion of pilot testing, a request was submitted to USF's IRB for approval to collect the remaining dissertation data. Following IRB approval, emails were sent to participants. This email provided details of the study and requested participation (see Appendix C). The email included a link to the survey at the Survey Monkey website and included directions and a deadline for returning responses. For survey research, it is essential that the instructions for a questionnaire survey specify when the questionnaire needs to be returned (Gall et al., 2007).

One week after the initial email, a follow-up email was sent, thanking respondents who had already completed and submitted the survey, and requesting completion of the survey instrument from those who had not yet done so. This email again included a link to the survey at the Survey Monkey website. Final follow-up emails were sent at the 3-week benchmark to thank respondents who had already completed the survey and to request participation from those individuals who had not yet completed the survey. The literature review on survey research suggests that, on average, three follow-up contacts with non-respondents increases the response rate to a questionnaire by about forty percent (Gall et al., 2007). This final email request also included the link to the survey at the Survey Monkey website.

Three weeks after the final emails were sent, the researcher reviewed submitted surveys and determined whether any completed surveys should be excluded from the statistical analysis. Surveys were excluded if they were not completed at the 100% level at a minimum. Completed survey responses were exported from the online Survey Monkey into a spreadsheet for clarity and ease of review. The data were then exported to a statistical software program, SPSS, for further analysis.

Treatment of Missing Data

Through use of the online survey tool, Survey Monkey, it was possible set survey policies to avoid participants accidentally skipping one question and encouraging respondents to provide answers to all of the questions. It is always possible, however, that technical issues could occur, or some respondents could choose not to complete all sections of the survey. For these possibilities, the incomplete data were treated in the following manner: only surveys which provided all of the demographic information (Section IV) and 100% of Sections I, II, and III, were included in the data analysis.

Data Analysis Procedures

The attached survey, Appendix A, was designed to obtain sufficient demographic information in order to determine statistically supported inferences from the collected data. The Survey Monkey website was used to host the on-line survey. The data were collected through the on-line survey instrument and directly loaded into an Excel spreadsheet. The data in the Excel spreadsheet were directly read by SPSS, the program was used to provide the statistical data manipulation. After the upload of the survey results to SPSS, the data were reviewed again to verify accuracy.

To analyze the collected data and address the three primary research questions, a variety of statistical techniques were utilized. Descriptive statistics, including means, standard deviations, and frequencies, were calculated. The use of descriptive statistics is an effective method for recording, describing and comparing sets of data information (Gall et al., 2007).

Protection of Human Subjects/Ethics

The respective business program of each national liberal arts college ranked by US News and World Report was sent a letter of invitation to participate in the study. The letter explained the purpose of the study, define the process that the study would take, and provided assurance of confidentiality for all study participants. Before being allowed to initiate the survey instrument, all participants were required to provide informed consent as required by the University of South Florida's Institution Review Board (IRB). This consent was included within the survey instrument itself.

Neither individual participants nor particular institution was identified by name in the record of results. Data were collected in the aggregate and neither institutions nor participants were identified by the collected information.

Summary

This chapter has presented the research design, sample and sampling procedures, variables of interest, the survey instrument, data collection procedures, treatment of missing data, data analysis procedures, and protection of human subject/ethics issues for this research study. The research design for this study was quantitative survey based research. The sample included institutional representatives responsible for the undergraduate business curriculum at the national liberal arts colleges in the United States. Following an initial pilot testing, the survey was administered via Survey Monkey.

CHAPTER FOUR:

RESULTS

This chapter presents the data analysis portion of the study. The respective data are presented in accord with the three research questions addressing currently used curricular strategies for business ethics, viewpoints regarding instructional methodologies and faculty for business ethics, and viewpoints regarding the measurement of learning outcomes in business ethics. After the data from each of the three research questions have been tabled and described, Chapter 5 will follow with the conclusions and recommendations from this study.

Survey Returns

At the close of the survey period, online surveys were sent to each of the 180 national liberal arts colleges classified and ranked by U.S. News & World Report. Fifty-five respondents returned surveys for an overall response rate of 30.55%. Four additional surveys received were only partially completed and thus determined to be unusable. Although the expected response rate was 35%, it was determined that a 30% response rate would nonetheless provide sufficient data to address the research questions since the responses received reflect an adequate representation of the sample when examining the demographic data (Gall et al., 2007).

Demographic Data

The survey asked seven demographic questions. Question 12 addressed the respondent's title or position, while question 13 inquired about the respondent's institutional status (public, private with religious affiliation, or private without religious affiliation). Questions 14 and 15 assessed the respondent's institutional business program accreditation status and institutional student enrollment respectively. Question 16 sought information regarding the respondent's institutional mission statement, and question 17 asked the respondents which institutional majors were offered by their colleges in the business area. Lastly, question 18 solicited information about the minors offered by the respondent's institution.

The responses to the first demographic question, question 12, were used to ensure that the respondents were appropriately qualified to fill out the survey. In order to be classified as appropriately qualified, respondents needed to be faculty and/or administration personnel who had direct knowledge of business ethics education at the undergraduate level. This would include business school deans, department chairs, and other appropriate faculty members. Table 1 summarizes the data and reveals that 54.5% of the respondents indicated that they served as the department chair in business or business administration, and 20% of respondents indicated that they served as the department chair in economics.

For question 13, the respondents were asked to identify the particular affiliation of their institution: public, private with religious affiliation, or private without religious affiliation. Table 2 summarizes the data and indicates that nearly two-thirds of the respondents (65.5%) in this study belonged to private, religiously affiliated institutions. Slightly less than one-third of respondents (30.9%) were from private, non-religiously affiliated institutions, and only two respondents (3.6%) belonged to public institutions. These results are similar to a previous

Table 1. *Respondent's Title or Position*

	Frequency	Percent	Cumulative Percent
Dean	3	5.5	5.5
Assistant or Associate Dean	2	3.6	9.1
Department Chair (Business Administration)	30	54.5	63.6
Department Chair (Economics)	11	20.0	83.6
Department Chair (Management)	1	1.8	85.5
Business faculty (Teaching an ethics course)	5	9.1	94.5
Other Faculty and/or Administrative Position	2	3.6	98.2
Other	1	1.8	100.0
Total	55	100.0	

Table 2. *Institution Type*

	Frequency	Percent	Cumulative Percent
Public	2	3.6	3.6
Private - No Religious Affiliation	17	30.9	34.5
Private - Religious Affiliation	36	65.5	100.0
Total	55	100.0	

document analysis conducted by the researcher of the complete pool of 180 national liberal arts colleges which indicated that a majority of these institutions are private, religiously affiliated institutions.

For question 14, respondents were asked to identify the business program accreditation status of their institutions. Table 3 summarizes the accreditation data and reveals that 89.1% of the participants in this study indicated that their business school program was not separately accredited by either the AACSB or the ACBSP. These results are similar to a previously conducted document analysis by the researcher of the complete pool of 180 national liberal arts colleges which indicated only 13 (7%) were separately accredited by the AACSB and only 2 (1%) were accredited by the ACBSP leaving 92% of the entire sample without separate accreditation for the business school/program.

Table 3. *Business School/Program Accreditation Status*

	Frequency	Percent	Cumulative Percent
None	49	89.1	89.1
AACSB/ACBSP	6	10.9	100.0
Total	55	100.0	

For question 15, respondents were asked to identify the number of students enrolled in their institution at the undergraduate level. As shown in Table 4, the data reveal that 74.5% of the respondents attended an institution with an undergraduate student enrollment between 1,001 and 3,000. The table also shows that a combined 85.4% of the respondents represent colleges with less than 3,001 enrolled undergraduate students. These results are similar to a previously conducted document analysis of the complete pool of 180 national liberal arts colleges which

Table 4. *Institution Student Enrollment*

	Frequency	Percent	Cumulative Percent
Less than 1,000	6	10.9	10.9
1,001 to 3,000	41	74.5	85.4
3,001 and over	8	14.5	100.0
Total	55	100.0	

indicated a majority of national liberal arts colleges have undergraduate enrollments of less than 3,001 students.

For question 16, respondents were asked to describe the mission statement of their institution with specific attention given to the mention of ethics or ethical decision-making within the mission statement itself. Table 5 summarizes the data and reveals that 24 (43.6%) of the respondents indicated that the mission statement of their business (or economics) program does not contain a reference to ethics or ethical decision-making. A total of 21 respondents (38.2%) indicated that they represent institutions with a reference to ethics in their mission statement, and an additional 10 respondents (18.2%) indicated that they either represent institutions without mission statements or did not know if their institution had a mission statement.

For question 17, respondents were asked to identify institutional majors offered in the areas of business and economics. Table 6 summarizes that data and shows that 53 (96.4%) respondents indicated that their college offers a major in economics and 35 (63.6%) respondents indicated that their college offers a major in business administration. These results are similar to a previously conducted document analysis of the complete pool of 180 national liberal arts colleges which indicated that 167 (92.7%) institutions offered an economics major. Therefore,

the document analysis and the survey data reveal that for this sample of national liberal arts colleges, economics is the most frequent business-related major with a smaller percentage of

Table 5. *Institutional Mission Statement with Reference to Ethics or Ethical Decision Making*

	Frequency	Percent	Cumulative Percent
Yes	21	38.2	38.2
No	24	43.6	81.8
Unknown	3	5.5	87.3
No Mission Statement	7	12.7	100.0
Total	55	100.0	

Table 6. *Majors Offered in Business/Economics*

Majors	Frequency	Percent
Economics	53	96.4
Business Administration	35	63.6
Accounting	20	36.4
Management	14	25.5
Finance	11	20.0
Marketing	7	12.7
International Business	8	14.5
Entrepreneurship	2	3.6
Other business or economics related major	5	9.1

institutions offering a major in business administration. Accounting (36.4%) and management (25.5%) were the third and fourth most frequently offered majors as indicated by the respondents. As Table 7 reveals, a large number of the respondents indicated that their institutions do not offer majors in marketing, international business, entrepreneurship, and/or other business related majors.

For question 18, respondents were asked to identify institutional minors offered in the area of business. The data in Table 7 show that 83.6% of the respondents indicated that their college offers economics as a minor, and 65.5% indicated that their college offers business administration as a minor. These results complement the previously conducted document analysis of the entire pool of 180 national liberal arts colleges previously mentioned. In summation, the document analysis and the data from this study reveal that in national liberal arts colleges, economics is the most frequently offered business-related minor in addition to being the most frequently offered business related major. Accounting (23.6%) and management (20.0%) were the third and fourth most frequently offered minors as indicated by the respondents. As Table 7 reveals, a large number of national liberal arts colleges do not offer minors in finance, marketing, international business, entrepreneurship, and/or other business related minors.

Ethical Awareness and the Improvement of Business Practice

The final question of the survey, Question 19, asked respondents to indicate their agreement or disagreement with a statement on ethical awareness and the improvement of business practice. In response to the statement, “A concerted effort by undergraduate business schools to improve the ethical awareness and decision making capability of undergraduate business students will eventually raise the ethical level of actual business management practice”

Table 7. *Minors Offered in Business/Economics*

Minors	Frequency	Percent
Economics	46	83.6
Business Administration	36	65.5
Accounting	13	23.6
Management	11	20.0
Finance	10	18.2
Marketing	6	10.9
International Business	8	14.5
Entrepreneurship	12	21.8
Other business or economics related major	8	14.5

45 respondents (81.8%) either somewhat agreed or strongly agreed with the statement. The other 10 respondents responded with neutral, somewhat disagree or strongly disagree. These results are supported by recent studies which indicate that undergraduate business ethics education appears to be valued among educators (Waples et al., 2009). Unfortunately these studies have also revealed a severe lack of consistency in the instructional approach to ethics education across undergraduate business programs (Waples et al., 2009) suggesting that curricular strategies and instructional methodologies for undergraduate business ethics education should be examined further.

Research Question 1

Business programs employ certain instructional strategies to teach students relevant business ethics in the curriculum. These approaches include both required and elective courses, as well as ethics content integrated throughout the business curriculum (Evans & Marcal, 2005). Many of these approaches are combined to produce the expected desired educational effect. Research Question 1 seeks to answer the following: What is the relationship between curricular strategies that are being used by business programs to teach business ethics in national liberal arts colleges in the U.S. and the following factors: institutional type, business school accreditation, and references to ethics in the mission statement? This research question was answered by examining survey questions 1, 2, 3, 4, 5 and 6.

Curricular Approach to Business Ethics

One of the major considerations of this research was how national liberal arts colleges currently implement curricular strategies for teaching business ethics at the undergraduate level. Respondents were given the opportunity to describe the current state of business ethics education at their respective institutions by selecting one of five distinct options. They could select from: a required standalone ethics course, an elective standalone ethics course, an integration of ethics content throughout the curriculum without the implementation of standalone ethics courses, a required ethics course along with integration or an elective course along with integration.

Table 8 summarizes the business (or economics) program's approach to including business ethics in the curriculum revealing that the largest percentage of respondents to be from colleges that did not offer standalone required or elective courses in ethics. The data reveal that 30.9% of the respondents indicated that there was no required or elective course in business ethics at their institution but rather that ethics was integrated throughout a variety of courses in

Table 8. *Curricular Approach to Business Ethics*

	Frequency	Percent	Cumulative
Required course	7	12.7	12.7
Elective course	7	12.7	25.5
No required or elective course but ethics integration throughout the curriculum	17	30.9	56.4
Both a required course and ethics integration throughout the curriculum	8	14.5	70.9
Both an elective course and ethics integration throughout the curriculum	10	18.2	89.1
Unknown	6	10.9	100.0
Total	55	100.0	

their programs. This represents the most often cited curricular strategy revealed in the study. Whether separately accredited or not, business programs have the freedom to make their own decisions whether to offer separate and distinct courses for business ethics or to integrate the ethics material throughout previously existing courses, such as accounting, management, business law (Evans & Marcal, 2005).

The table also reveals that the second most frequent curricular strategy used by respondents' institutions (18.2%) was an elective business ethics course combined with the integration of ethics throughout the entire curriculum. Responses concerning the other curricular approaches indicate a diversity of attitudes about how undergraduate business ethics is offered on national liberal arts college campuses while indicating overall support for the integration of ethics content throughout the undergraduate business curriculum. A smaller percentage of

respondents indicated that their institutions offer standalone ethics courses, either required (12.7%) or elective (12.7%).

Curricular Strategies and Institutional Factors

Further comparative analysis was undertaken to determine the curricular strategy used to teach business ethics by institution type (public, private with religious affiliation, private with no religious affiliation), business program accreditation (AACSB, ABCSP, or none), and the use of an ethics reference in the institutional mission statement. A major advantage of comparative analysis is that it can be used to analyze the relationships among many variables within a single study (Gall et al., 2007).

Curricular Strategies and Institution Type

One of the major questions of this research was how two different types of private colleges, religious affiliation or non-religious affiliation, currently implemented curricular strategies for teaching business ethics at their respective institutions. The respondents were queried on whether their institution used required or elective courses and/or integrated ethics throughout the undergraduate curriculum and the resulting data were then compared across institution type. The table below compares private institutions with religious affiliation and private institutions without religious affiliation. As there were only two public institutions represented among the overall respondents, they were not included in the analysis.

Table 9 summarizes the data on currently used curricular strategies for teaching business ethics and shows that 38.9% of the respondents of private religious institutions indicated that they did not offer required or elective courses in ethics but rather integrated ethics throughout a variety of courses in their business or economics program. A smaller percentage of respondents

Table 9. *Approach to Business Ethics in the Curriculum and Institution Type*

Which of the following best describes your business (or economics) program's approach to including business ethics in the curriculum?		Institution type			Total
		Public	Private – Not Religious	Private - Religious	
Required course	N	0	2	5	7
	%		11.8%	13.9%	12.7%
Elective course	N	0	1	6	7
	%		5.9%	16.7%	12.7%
No required or elective course but ethics integration throughout the curriculum.	N	0	3	14	17
	%		17.6%	38.9%	30.9%
Both a required course and ethics integration throughout the curriculum.	N	1	4	3	8
	%	50.0%	23.5%	8.3%	14.5%
Both an elective course and ethics integration throughout the curriculum.	N	1	7	2	10
	%	50.0%	41.2%	5.6%	18.2%
Unknown	N	0	0	6	6
	%			16.7%	10.9%

from private religiously affiliated institutions indicated that their programs offered required (13.9%) or elective (16.7%) business ethics courses without ethics integration throughout the curriculum. The smallest number of respondents from private religiously affiliated institutions offered required (8.3%) or elective (5.6%) business ethics courses along with ethics integration throughout the curriculum.

A review of the data also indicated that private non-religiously affiliated institutions most frequently offered required or elective business ethics courses with an integration of ethics throughout the curriculum. The data reveal that 41.2% of respondents offer an elective course

along with ethics integration and 23.5% of respondents offer a required business ethics course along with ethics integration. It is important to note that, whether religiously affiliated or not, only a few of the respondents rely on standalone required (12.7%) or elective (12.7%) business ethics courses.

Curricular Strategies and Accreditation Status

An additional question of this research was how two different types of colleges, those with business program accreditation and those without business program accreditation, currently implemented curricular strategies for teaching business ethics at their respective institutions. Although the numbers are limited among respondent institutions with separate accreditation for the undergraduate business program, the researcher found differences dependent upon the accreditation status. However, given that only six institutions in the study are accredited by the AACSB or the ACBSP, attempting too much interpretation can be problematic.

Table 10 shows that, overall, respondents, regardless of program accreditation, indicated that ethics integration is most often a major part of the curricular strategy. The table shows that 30.9% of respondents represented institutions using ethics integration without standalone required or elective business ethics courses, 14.5% of respondents represented institutions using ethics integration along with a required business ethics course, and 18.2% of respondents represented institutions using ethics integration along with an elective business ethics course.

The data further revealed that 34.7% of the respondents without separate accreditation for their business/economics programs do not offer required or elective courses in business ethics, but instead use the integration of ethics content throughout a variety of courses in their programs. In addition, while only six institutions in the study are accredited by the AACSB or the ACBSP, all six of those institutions offered required or elective undergraduate business ethics courses,

Table 10. *Approach to Business Ethics in the Curriculum and Accreditation Status*

Which of the following best describes your business (or economics) program's approach to including business ethics in the curriculum?		Accreditation Status for Business Program		
		AACSB/ACBSP	None	Total
Required course	N	2	5	7
	%	33.3%	10.2%	12.7%
Elective course	N	0	7	7
	%		14.3%	12.7%
No required or elective course but ethics integration throughout the curriculum	N	0	17	17
	%		34.7%	30.9%
Both a required course and ethics integration throughout the curriculum	N	3	5	8
	%	50.0%	10.2%	14.5%
Both an elective course and ethics integration throughout the curriculum	N	1	9	10
	%	16.7%	18.4%	18.2%
Do not know	N	0	6	6
	%		12.2%	10.9%
Total	N	6	49	55
	%	100.0%	100.0%	100.0%

with two institutions offering standalone required business ethics courses, three institutions offering required courses along with ethics integration, and one institution offering an elective course along with ethics integration. The small respondent numbers from accredited business programs are due to the fact that a very small percentage of national liberal arts colleges overall have business programs accredited by the AACSB or the ACBSP.

Curricular Strategies and Institutional Mission Statement

One final consideration of the research question regarding curricular strategies was how two different types of colleges, those with an ethics reference in their mission statement and those without an ethics reference in their mission statement, currently implemented curricular strategies for teaching business ethics at their respective institutions. In the analysis regarding an ethics reference in the institution mission statement, the researcher found major differences between responses depending on whether or not the institution included an ethics component to their mission statement.

Table 11 summarizes the data and shows that; overall, ethics integration is the most commonly found curricular strategy regardless of an ethics reference in the mission statement. The differences center upon the inclusion of required or elective business ethics courses with 45.8% of respondents from institutions without an ethics reference in their mission statement relying only on ethics integration without standalone required or elective business ethics courses while only 9.5% of respondents from institutions with an ethics reference in their mission statement rely only on ethics integration without standalone required or elective business ethics courses. In contrast, 57.2% of those respondents, who had indicated that the mission statement of their business (or economics) program contained a reference to ethics, use a standalone business ethics course along with ethics integration throughout the curriculum. The data reveal

Table 11. *Approach to Business Ethics in the Curriculum and Institutional Mission Statement*

Which of the following best describes your business (or economics) program's approach to including business ethics in the curriculum?		Does the mission statement of your business (or economics) program contain a reference to ethics or ethical decision making?				Total
		Yes	No	I don't know	No mission statement	
Required Course	N	6	0	0	1	7
	%	28.6%			14.3%	12.7%
Elective Course	N	1	5	0	1	7
	%	4.8%	20.8%		14.3%	12.7%
No required or elective course but ethics integration throughout the curriculum	N	2	11	1	3	17
	%	9.5%	45.8%	33.3%	42.9%	30.9%
Both a required course and ethics integration throughout the curriculum.	N	6	2	0	0	8
	%	28.6%	8.3%			14.5%
Both an elective course and ethics integration throughout the curriculum	N	6	3	0	1	10
	%	28.6%	12.5%		14.3%	18.2%
Do not know	N	0	3	2	1	6
	%		12.5%	66.7%	14.3%	10.9%
Total	N	21	24	3	7	55
	%	100.0%	100.0%	100.0%	100.0%	100.0%

that 28.6% of such respondents use required business ethics course along with integration and 28.6% use an elective business ethics course along with integration.

In addition, 28.6% of respondents from institutions with an ethics reference in their mission statement rely solely on a required business ethics course without integration and 4.8% rely solely on an elective business ethics course without ethics integration. These data also reveal that only two respondents from institutions with an ethics reference in the mission statement did not offer required or elective business ethics courses. This is an important consideration as the data suggest that those institutions which do have an ethics reference in their mission statements more frequently offer required or elective business ethics courses.

Research Question 2

Throughout the historical development of business ethics in the undergraduate curriculum, particular instructional methodologies such as face-to-face lectures, face-to-face discussions, online lectures, and online discussions have been implemented. For some business ethics courses it may be simply a matter of time and resources that dictate the specific instructional methodology used. In addition, instructional methodology can also be shaped by the specific faculty member engaged to teach the course (Cuilla, 2011)

Research Question 2: What is the relationship between preferences of the institutional representative with respect to instructional strategies effectively used for teaching ethics in the undergraduate business program (case study, lecture, face-to-face, online) and the following factors, institutional type, business school accreditation and references to ethics in the mission statement? The researcher analyzed the data by examining the answers to survey questions 7, 8, and 9.

Viewpoints Concerning Instructional Method

Question 7 addressed respondent viewpoints regarding the method of instruction for business ethics education at the undergraduate level. Respondents were asked to respond to each statement with one of the following: strongly agree (SA), somewhat agree (sA), neutral, somewhat disagree (sD), or strongly disagree (SD). The responses with strongly agree were given 5 points and those of strongly disagree given 1 point. Subsequently, the researcher calculated mean values to determine the overall viewpoints regarding instructional method.

Table 12 summarizes the data and reveals that teaching business ethics in a face-to-face, traditional environment had greater agreement over the two online instructional methods and also that the case study method had greater agreement over the lecture method. The most agreed upon method was the case study method in a face-to-face traditional class. The degree of agreement with the statement—“An undergraduate business ethics course can be effectively taught by use of the case study method (analysis of actual or hypothetical cases) in a face-to-face, traditional class”—was highest compared to other statements, with 96.3% of respondents indicating that they strongly agreed or somewhat agreed with the statement.

Two other statements regarding instructional methods, face-to-face lecture and online case study, also garnered solid levels of support. The second most agreed upon instructional method for effectively teaching business ethics was the lecture method in a face-to-face traditional class, with 81.8% of respondents indicating that they somewhat agreed or strongly agreed with the statement. The third most agreed upon instructional method for effectively teaching business ethics was the case study method in an online class with 72.7% of respondents indicating that they somewhat agreed or strongly agreed with the statement.

Table 12. *Respondent Viewpoints Concerning Instructional Method*

An undergraduate business ethics course can be effectively taught by use of:	Mean	SA/sA	Neutral	sD/SD
		<i>N</i> %	<i>N</i> %	<i>N</i> %
the case study method in a face-to-face, traditional class	4.58	53 (96.3)	2 (3.6)	0
the lecture method in a face-to-face, traditional class	4.36	45 (81.8)	10 (18.2)	0
the case study method in an online class	3.78	40 (72.7)	12 (21.8)	3 (5.5)
the lecture method in an online class	2.42	8 (14.5)	13 (23.6)	34 (61.8)

For this scale 5 indicated Strong Agreement and 1 indicated Strong Disagreement

The least agreed upon instructional method was the combination of the lecture method and an online educational environment. This instructional method had very little support as the statement—“An undergraduate business ethics course can effectively be taught by use of the lecture method (lecture based instruction on ethical concepts and ethical practice) in an online class”—had the lowest level of agreement compared to other statements, with only 14.5% of respondents indicating that they strongly agreed or somewhat agreed with this statement. Further, the table shows that 61.8% of respondents somewhat disagreed or strongly disagreed with the lecture method in an online environment. Thus, the data reveal greater levels of support for face-to-face and case study instructional methods over online and lecture methods for teaching business ethics at the undergraduate level.

Viewpoints Concerning Business Ethics Faculty Members

Two additional survey questions were designed to gauge respondent views concerning the academic discipline of faculty members most often tasked to teach business ethics. Question 8 addressed respondent viewpoints for faculty members in business ethics education at the undergraduate level with the use of the statement—“An undergraduate business ethics course

should be taught by a:”—followed by five distinct choices. In relation to the statement, respondents could choose business law, management, accounting, finance, or philosophy faculty members. The survey asked respondents to rate each statement as strongly agree (SA), somewhat agree (ssA), neutral (N), somewhat disagree (ssD) or strongly disagree (SD). The responses were assigned a 1-5 point value with strongly agree responses given 5 points and strongly disagree responses given 1 point.

While the data indicate that a considerable number of respondents were neutral about whether business ethics should be taught by faculty members from certain disciplines, there are a few noteworthy considerations. Table 13 summarizes that data and reveals slightly stronger support for faculty members from the business law (47.3%) or management (47.3%) disciplines to teach business ethics education at the undergraduate level. The results revealed that the statement—“An undergraduate business ethics course should be taught by a business faculty member from the business law discipline”—had a higher mean point value when compared to other statements and the statement —“An undergraduate business ethics course should be taught by a business faculty member from the management discipline”— had the second highest mean point value. Faculty from accounting and finance disciplines had the third and fourth highest mean point values with each discipline receiving similar percentages (14.5%) of somewhat agree or strongly agree responses.

It is interesting to note that the statement—“An undergraduate business ethics course should be taught by a philosophy faculty member”—had the lowest mean point value when compared to other statements. The results of the survey indicated less support with only 27.3% of the respondents indicating that they somewhat or strongly agree with the use of a philosophy faculty member to teach business ethics. In addition, 41.8% of the respondents either somewhat

Table 13. *Viewpoints Concerning Business Ethics Faculty*

An undergraduate business ethics course should be taught by a:	Mean	SA/sA	Neutral	sD/SD
business faculty member from the business law discipline	3.50	26 (47.3)	24 (43.6)	4 (7.3)
business faculty member from the management discipline	3.43	26 (47.3)	24 (43.6)	4 (7.3)
business faculty member from the accounting discipline	3.02	8 (14.5)	39 (70.9)	7 (12.7)
business faculty member from the finance discipline	2.98	8 (14.5)	38 (69.1)	8 (14.6)
philosophy faculty member	2.89	15(27.3)	17 (30.9)	23 (41.8)

For this scale 5 indicated Strong Agreement and 1 indicated Strong Disagreement

disagreed or strongly disagreed with the use of a philosophy faculty member to teach business ethics. These data seem to support the literature review which revealed that business school undergraduate programs have historically pushed back against the more philosophical approach to business ethics (Cuilla, 2011).

Question 9 further addressed the preferred faculty member for business ethics education at the undergraduate level by using a ranking system. Respondents were asked their viewpoints for business ethics faculty by ranking the following choices: a business professor with formal training, education, or experience in philosophy/ethics, a business professor without formal training, education, or experience in philosophy/ethics, philosophy/ethics professor with formal training, education, or experience in business, and a philosophy/ethics professor without formal training, education, or experience in business. The researcher utilized a scale of 1 to 4 with four being the highest ranking. Table 14 summarizes that data and reveals a strong preference for a business faculty member with formal training, education, or experience in philosophy/ethics (65.5%) with the second preference (25.5%) given to a philosophy/ethics professor with formal

Table 14. *Ranking Viewpoints for Business Ethics Faculty*

	4	3	2	1	N	Score
Business Professor with ethics training/education/experience	36 (65.5%)	11 (20.0%)	4 (7.3%)	4 (7.3%)	55	3.44
Philosophy/Ethics Professor with business training/education/experience	14 (25.5%)	20 (36.4%)	21 (38.2%)	0 (0.0%)	55	2.87
Business Professor w/o ethics training/ education/experience	2 (3.6%)	20 (36.4%)	19 (34.6%)	14 (25.5%)	55	2.18
Philosophy/Ethics Professor w/o business training/education/experience	3 (5.5%)	4 (7.3%)	11 (20.0%)	37 (67.3%)	55	1.51

training, education or experience in business. This is an interesting contrast to Table 14 which indicated a very low preference for philosophy faculty members. These data would seem to imply that philosophy/ethics faculty might well be supported to teach business ethics if the specific faculty member demonstrates a business background.

Instructional Method and Institutional Factors

Further analysis was undertaken to determine respondent viewpoints for the instructional methods used to teach business ethics by institution type (public, private with religious affiliation, private without religious affiliation), business program accreditation (AACSB, ABCSP, or none), and the institutional mission statement. For the analysis based on institutional type, public institutions were not included in the final analysis as only two respondents were from public institutions.

Instructional Method and Institution Type

One of the major questions of this research was how two different types of private colleges, those with religious affiliation or those without religious affiliation, expressed support for different instructional methods used in teaching business ethics. The respondents were queried on whether they thought four different instructional methods could be used effectively to teach business ethics; the case study method in a face-to-face traditional class, the lecture method in a in a face-to-face traditional class, the case study method in an online class, and the lecture method in an online class. The data provide an indication about the degree of agreement of the respondents on which instructional methods can effectively teach business ethics.

Table 15 summarizes the data which indicated only modest differences between the types of schools when analyzing the responses for instructional method. Overall, the data reveal that the majority of the respondents expressed greater support for the two face-to-face instructional methods, case study and lecture. The table shows that a majority of respondents indicated that they somewhat or strongly agreed regarding the use of the case study method in a face to face traditional class with 100% of the private-non religiously affiliated institutions indicating agreement and 94.4% of the private, religiously affiliated institutions indicating agreement.

The use of the lecture method in a face-to-face class was the second ranked instructional methodology in the survey with 94.7% of the private non-religiously affiliated institutions indicating agreement and 75% of the private, religiously affiliated institutions indicating agreement. The use of the case study method in an online class was the third ranked instructional methodology in the survey with 47.1% of the private-non religiously affiliated institutions indicating agreement and 86.1% of the private, religiously affiliated institutions indicating

Table 15. *Viewpoints for Business Ethics Instructional Method and Institution Type*

An undergraduate business ethics course can be effectively taught by:			Institution Type		Total
			Private – No Religious Affiliation	Private – Religious Affiliation	
Use of the case study method in a face-to-face, traditional class.	SA/sA	N	17	34	51
		%	100.0%	94.4%	92.7%
	Neutral	N	0	2	2
		%		5.6%	7.3%
	SD/sD	N	0	0	0
		%			
Use of the case study method in an online class.	SA/sA	N	8	31	39
		%	47.1%	86.1%	73.6%
	Neutral	N	8	4	12
		%	47.1%	11.1%	22.6%
	SD/sD	N	1	1	2
		%	5.8%	2.8%	3.8%
Use of the lecture method in a face-to-face, traditional class.	SA/sA	N	16	27	43
		%	94.1%	75%	81.1%
	Neutral	N	1	9	10
		%	5.9%	25.0%	18.9%
	SD/sD	N	0	0	0
		%			
Use of the lecture method in an online class.	SA/sA	N	1	7	8
		%	5.9%	19.4%	15.1%
	Neutral	N	1	12	13
		%	5.9%	33.3%	24.5%
	SD/sD	N	15	17	32
		%	88.2%	47.2%	60.4%

agreement. Finally, the use of the lecture method in an online class received the lowest levels of support with only one respondent from private non-religiously affiliated institutions and seven respondents from private religiously affiliated institutions indicating somewhat or strongly agree.

As suggested above, the greatest degree of difference was found when examining the use of the case study method in an online course. The data revealed mixed support with a majority (86.1%) of private religiously affiliated institutions indicating somewhat agree or strongly agree while less than half (47.1%) of the respondents from private non-religiously affiliated institutions indicating somewhat agree or strongly agree. The data also indicated slight differences when examining the use of the lecture method in an online course with 19.4% of respondents from private religiously affiliated institutions indicating somewhat or strongly agree and only 5.9% of respondents from private non-religiously affiliated institutions indicating somewhat or strongly agree. These results may suggest that respondents from private religiously affiliated institutions support greater flexibility when implementing online courses in business ethics but the data overall indicate there is much less support for the use of online instructional methodologies to teach business ethics.

Instructional Method and Accreditation Status

An additional question of this research was how two different types of colleges, those with business accreditation and those without business program accreditation, expressed support for several instructional methodologies. For the analysis based on the individual schools' business program accreditation (AACSB, ABCSP, or none), the case study method in a face-to-face, traditional class was found to be the most popular choice overall whether the institutions had separate business program accreditation or not. In addition, while the small numbers of accredited business programs (only six out of the 55 business programs are separately

accredited) make comparative analysis problematic there are some results that are worthy of note.

The results in Table 16 did reveal that all six respondents from either AACSB or ACBSP accredited programs somewhat agreed or strongly agreed with the case study method in a face-to-face traditional class while 95.6% of the respondents from non-accredited programs indicated somewhat or strong agreement with the case study method in a face-to-face class. The second most agreed upon instructional method was the lecture method in a face-to-face class with 50% of respondents from accredited programs and 71.2% of respondents from non-accredited programs indicating somewhat or strong agreement with the method.

The case study method in an online class demonstrated the most distinct difference as no respondents from accredited business programs somewhat or strongly agreed with the method, while 81.6% of respondents from non-accredited programs somewhat or strongly agreed. The least supported instructional method was the lecture method in an online class, as no respondents from accredited business programs indicated somewhat or strong agreement and only 16.2% of respondents from non-accredited programs indicated somewhat or strong agreement.

Instructional Method and Institutional Mission Statement

One final question of this research was how two different types of colleges, those with an ethics reference in their mission statement and those without an ethics reference in their mission statement, expressed support for the four different instructional methodologies. For the analysis based on an ethics reference in the mission statement, the case study method in a face-to-face, traditional class was found to be the most popular choice overall whether the institutions had an ethics reference in their mission statement or not. .

Table 16. *Viewpoints for Business Ethics Instructional Method and Accreditation Status*

An undergraduate business ethics course can be effectively taught by:		Business Accreditation		Total	
		AACSB/ACBSP	None		
Use of the case study method in a face-to-face, traditional class.	SA/sA	Count	6	43	53
		%	100.0%	95.6%	94.6%
	Neutral	Count	0	2	2
		%		4.4%	5.4%
	SD/sD	Count	0	0	0
		%			0.0%
Total	Count	6	45	55	
	%	100.0%	100.0%	100.0%	
Use of the case study method in an online class.	SA/sA	Count	0	40	40
		%		81.6%	72.8%
	Neutral	Count	3	9	12
		%	50.0%	18.4%	21.8%
	SD/sD	Count	3	0	3
		%	50.0%		5.4%
Total	Count	6	49	55	
	%	100.0%	100.0%	100.0%	
Use of the lecture method in a face-to-face, traditional class.	SA/sA	Count	3	42	45
		%	50.0%	71.2%	81.8%
	Neutral	Count	3	7	10
		%	50.0%	14.3%	18.2%
	SD/sD	Count	0	0	0
		%			0.0%
Total	Count	6	49	55	
	%	100.0%	100.0%	100.0%	
Use of the lecture method in an online class.	SA/sA	Count	0	8	8
		%		16.3%	14.5%
	Neutral	Count	0	13	13
		%		26.6%	23.6%
	SD/sD	Count	6	28	34
		%	100.0%	57.1%	61.9%
Total	Count	6	49	55	
	%	100.0%	100.0%	100.0%	

The results in Table 17 did reveal that 100% respondents from institutions with an ethics reference in their mission statement somewhat agreed or strongly agreed with the case study method in a face-to-face traditional class and 100% of respondents from institutions without an ethics reference in their mission statement indicated somewhat or strong agreement with the case study method in a face-to-face class. The second most agreed upon instructional method was the lecture method in a face-to-face class with 76.2% of respondents from institutions with an ethics reference in their mission statement and 83.3% of respondents from institutions without an ethics reference indicating somewhat or strong agreement with the method.

The case study method in an online class demonstrated was the third most agreed upon instructional method as 85.7% of respondents from institutions with an ethics reference in their mission statement somewhat or strongly agreed with the method and 54.2% of respondents from institutions without an ethics reference somewhat or strongly agreed. The least supported instructional method was the lecture method in an online class as no respondents from institutions with an ethics reference in their mission statement indicated somewhat or strong agreement and only 8.3% of respondents from institutions without an ethics reference indicated somewhat or strong agreement.

Research Question 3

When it comes to measuring the effectiveness of business ethics education, either from the context of a stand-alone ethics course or from integration into already existing courses, there are a variety of methods that can be used. Students can be tested on the material by defining ethics terms or by the analysis and application of ethical theories on an exam, they can be required to write or present orally an application of the ethical decision making process, or they can be measured by use of a standardized test such as the Defined Issues Test (Bebeau, 1993).

Table 17. *Viewpoints for Business Ethics Instructional Method and Institutional Mission Statement*

An undergraduate business ethics course can be effectively taught by:		Ethics Reference in Mission Statement				Total
		Yes	No	Unknown	No statement	
SA/sA	Count	21	24	4	5	53
	%	100.0%	100.0%	100.0%	85.7%	
Neutral	N	0	0	0	2	2
	%				14.3%	3.6%
SD/sD	N	0	0	0	0	0
	%	0.0%	0.0%	0.0%	0.0%	0.0%
SA/sA	Count	18	13	3	6	40
	%	85.7%	54.2%	100.0%	85.7%	72.7%
Neutral	N	3	9	0	0	12
	%	14.3%	37.5%	33.3%		21.8%
SD/sD	N	0	2	0	1	3
	%	0.0%	8.3%	0.0%	14.3%	5.4%
SA/sA	Count	16	20	3	6	45
	%	76.2%	83.3%	100.0%	85.7%	81.8%
Neutral	N	5	4	0	1	10
	%	23.8%	16.7%		14.3%	18.2%
SD/sD	N	0	0	0	0	0
	%					
SA/sA	Count	0	2	1	5	8
	%	0.0%	8.3%	33.3%	71.4%	14.5%
Neutral	N	0	12	1	0	13
	%		50.0%	33.3%		23.6%
SD/sD	N	21	10	1	2	34
	%	100.0%	41.7%	33.3%	28.6%	61.9%

To address preferences for measurement of learning outcomes, Research Question 3 asks: What is the relationship between the preferences of the institutional representative with respect to the measurement of learning outcomes for undergraduate business ethics education and the following: institutional type, business school accreditation, and ethics references in the mission statement? This research question was analyzed by examining questions 10 and 11.

Viewpoints on the Measurement of Learning Outcomes

Question 10 addressed the preferred method for measuring the attainment of learning outcomes for business ethics education at the undergraduate level. The stem of the statement—“Measurement of business ethics learning outcomes is best achieved through student performance on a:”— was followed by six distinct choices. Respondents were asked to respond to the following choices: written examination based on ethical concepts; written examination based on ethics application; written case analysis paper; verbal presentation of an ethics case analysis; Defining Issues Test; or other standardized ethics assessment. If none of these five answers applied to the respondent, he or she was given the option to mark that “there is no effective way to measure the attainment of business ethics learning outcomes.” Respondents were asked to rate each statement as strongly agree (SA), somewhat agree (sA), neutral (N), somewhat disagree (sD) or strongly disagree (SD). The responses were given a 1-5 point value with strongly agree responses assigned 5 points and strongly disagree 1 point.

Table 18 summarizes that data and shows that the statement: “Measurement of business ethics learning outcomes is best achieved through student performance on a written examination based on ethics application” had the highest mean point value, with 94.5% of respondents indicating that they somewhat agree or strongly agree with the statement, 3.6% indicating neutrality toward the statement and only one respondent indicating somewhat or

Table 18. *Viewpoints for Measurement of Business Ethics Learning Outcomes*

	Mean	SA/sA	Neutral	sD/SD
		N %	N %	N %
Measurement of business ethics learning outcomes is effectively achieved through student performance on a:				
Written examination based on ethics application	4.24	52 (94.5%)	2 (3.6%)	1 (1.8%)
Verbal presentation of an ethics case analysis	4.02	40 (72.7%)	15 (12.7%)	0
Written case analysis paper	4.00	39 (70.9%)	16 (27.3%)	0
Written examination based on ethics concepts	3.85	45 (81.8%)	7 (12.7%)	3 (5.5%)
Defining Issues Test or other standardized ethics assessment	3.38	25 (45.5%)	25 (45.5%)	5 (9.1%)
There is no effective way to measure the attainment of business ethics learning outcomes	2.05	12 (21.8%)	29 (52.7%)	14 (25.5%)

strongly disagree with the statement. Therefore, this statement had the highest percentage of agreement when compared with the other choices.

The next three statements were fairly close in percentage terms. The statement: “Measurement of business ethics learning outcomes is best achieved through student performance on a verbal presentation of an ethics case analysis” had the second highest mean point value with 72.7% of respondents indicating that they somewhat agree or strongly agree with the statement, 12.7% indicating neutrality toward the statement and no respondents indicating that they somewhat or strongly disagree with the statement. The statement: “Measurement of business ethics learning outcomes is best achieved through student performance on a written case analysis” had the third highest mean point value with 70.9% of

respondents indicating that they somewhat agree or strongly agree with the statement, 27.3% indicating neutrality toward the statement and only no respondents indicating that they somewhat or strongly disagree with the statement. The statement: “Measurement of business ethics learning outcomes is best achieved through student performance on a written examination based on ethics concepts” had the fourth highest mean point value with 81.8% of respondents indicating that they somewhat agree or strongly agree with the statement, 12.7% indicating neutrality toward the statement and only 5.5% of respondents indicating that they somewhat or strongly disagree with the statement.

The lowest ranked statement was the statement “There is no effective way to measure the attainment of business ethics learning outcomes.” This statement had a distinctly lower mean point value when compared to the other statements with 21.8% of respondents indicating that they somewhat agree or strongly agree with the statement, 52.7% indicating neutrality toward the statement and 25.5% of respondents indicating that they somewhat or strongly disagree with the statement. Thus, the data seem to support the idea that business ethics learning outcomes can be effectively measured through a variety of methods with the methods focused on ethics application garnering the higher levels of support.

Viewpoints on the Measurement of Learning Outcomes and Institution Type

One of the major questions of this research was how two different types of private colleges, religious affiliation or non-religious affiliation, perceived the effectiveness of different instructional strategies. (For the analysis based on institutional type, public institutions were not included in the final analysis as only two respondents were from public institutions.) The respondents were queried on whether they thought five different instructional strategies could effectively measure business ethics outcomes, or indicate there was no effective method of

measurement. The data provide an indication about the degree of agreement of the respondents on which instructional strategies can effectively measure business ethics outcomes.

In reviewing the data in Table 19, it is clear that the greatest degree of agreement about an effective way to measure business ethics outcomes is by written examination based on ethics application with a very strong majority of both religious (94.4%) and non-religious (100%) institutions strongly agreeing or somewhat agreeing with the statement.

The instructional strategies of “verbal presentation of an ethics case study” and “written case analysis paper” were also deemed effective ways to measure ethics, but to a lesser degree. The verbal presentation of an ethics case analysis was the second highest ranked instructional strategy with only slight differences in terms of institution type with 88.2% of non-religiously affiliated institutions expressing somewhat or strong agreement and 63.9% of religiously affiliated institutions expressing somewhat or strong agreement. The results of the third ranked instructional strategy, written case analysis paper, demonstrated little difference based on institution type as 70.6% of non-religiously affiliated institutions expressing somewhat or strong agreement and 63.9% of religiously affiliated institutions expressing somewhat or strong agreement.

The results of the fourth ranked instructional strategy, written examination based on ethical concepts, also demonstrated only slight differences based on institution type as 76.5% of non-religiously affiliated institutions expressing somewhat or strong agreement and 86.1% of religiously affiliated institutions expressing somewhat or strong agreement.

The responses concerning measurement of student learning outcomes by use of a standardized assessment, the fifth ranked instructional strategy, demonstrated a lack of support across the different institution types. Responses were similar despite differences in institution

Table 19. *Viewpoints for Measurement of Business Ethics Learning Outcome and Institution Type*

Measurement of business ethics learning outcomes is effectively achieved through student performance on a:			Institution Type		Total
			Private - No Religious Affiliation	Private - Religious Affiliation	
Written examination based on ethics application	SA/sA	N	17	34	51
		%	100%	94.4%	96.2%
	Neutral	N	0	2	2
		%		6.6%	4.8%
	SD/sD	N	0	0	0
		%			
			Institution Type		Total
			Private - No Religious Affiliation	Private - Religious Affiliation	
Verbal presentation of an ethics case analysis	SA/sA	N	15	23	38
		%	88.2%	63.9%	71.7%
	Neutral	N	2	13	15
		%	12.8%	36.1%	28.3%
	SD/sD	N	0	0	0
		%			
			Institution Type		Total
			Private - No Religious Affiliation	Private - Religious Affiliation	
Written case analysis paper	SA/sA	N	12	25	37
		%	70.6%	69.4%	69.8%
	Neutral	N	5	11	16
		%	29.4%	30.6%	30.2%
	SD/sD	N	0	0	0
		%			
			Institution Type		Total
			Private - No Religious Affiliation	Private - Religious Affiliation	
Written examination based on ethics concepts	SA/sA	N	13	31	34
		%	76.5%	86.1%	64.1%
	Neutral	N	1	5	6
		%	5.9%	13.9%	11.3%
	SD/sD	N	3	0	3
		%	17.6%		5.6%
			Institution Type		Total
			Private - No Religious Affiliation	Private - Religious Affiliation	
Defining Issues Test or other standardized ethics assessment	SA/sA	N	7	17	24
		%	41.2%	47.3%	45.3%
	Neutral	N	8	16	24
		%	47.1%	44.4%	45.3%
	SD/sD	N	2	3	5
		%	11.7%	8.3%	9.4%

Table 19 (Continued)

			Institution Type		Total
			Private - No Religious Affiliation	Private - Religious Affiliation	
There is no effective way to measure the attainment of business ethics learning outcomes	SA/sA	N	1	11	12
		%	6.5%	30.5%	22.6%
	Neutral	N	9	20	29
		%	52.3%	55.6%	54.7%
	SD/sD	N	7	5	12
		%	41.2%	13.9%	22.6%

type with 41% of respondents from private non-religiously affiliated institutions and 47% of respondents from private religiously affiliated expressing that they somewhat agreed or strongly agreed with the use of a standardized assessment. This is a result that bears greater investigation as the Defining Issues Test and other similar standardized assessments for ethics awareness and decision making have continued to gain ground in their use in undergraduate and graduate programs (Baab & Bebeau, 1990) but apparently no so much for business ethics in national liberal arts colleges with such relatively low levels of support.

The differences among respondents from different institutional types was most apparent when examining the statement, “There is no effective way to measure the attainment of business ethics learning outcomes.” For this statement 30.5% of respondents from private religious affiliation colleges expressed agreement while only 6% of respondents from private non-religious affiliation colleges expressed agreement. This is another result that would bear greater examination in further research to address the reasons why one group of faculty/administrators would have stronger feelings about the adequacy of measuring business ethics learning outcomes than another.

Viewpoints on the Measurement of Learning Outcomes and Accreditation Status

An additional question of this research was how two different types of national liberal arts colleges, those with business program accreditation and those without business program accreditation, perceived the effectiveness of different instructional strategies. The central problem regarding this part of the research is that the low numbers of business programs in national liberal arts colleges that have separate accreditation make analysis and interpretation problematic. In this study only six respondents represent institutions with separate accreditation for their business programs.

In reviewing the data in Table 20, it is clear that the greatest degree of agreement about an effective way to measure business ethics outcomes is “by written examination based on ethics application,” with both accredited (100%) and non-accredited institutions (98%) strongly agreeing or agreeing. The instructional strategies of “verbal presentation of an ethics case study” and “written case analysis paper” were also deemed effective ways to measure ethics, but to a lesser degree. The verbal presentation of an ethics case analysis was the second highest ranked instructional strategy with only slight differences in terms of institution accreditation with 50.0% of respondents from accredited programs expressing somewhat or strong agreement and 75.5% of respondents from non-accredited programs expressing somewhat or strong agreement. The results of the third ranked instructional strategy, written case analysis paper, demonstrated little difference as 66.7% of respondents from accredited programs expressing somewhat or strong agreement and 71.4% of respondents from non-accredited programs expressing somewhat or strong agreement.

The results of the fourth ranked instructional strategy, written examination based on ethical concepts, demonstrated the greatest differences based on business program accreditation with 33.3% of respondents from accredited programs expressing somewhat or strong agreement and 78.2% of respondents from non-accredited programs expressing somewhat or strong agreement. The responses concerning measurement of student learning outcomes by use of a standardized assessment, the fifth ranked instructional strategy, also demonstrated differences dependent on accreditation status. For this statement 66.7% of respondents from accredited programs expressed agreement and 42.8% of respondents from non-accredited programs expressed agreement.

Table 20. *Viewpoints for Measurement of Business Ethics Learning Outcomes and Accreditation Status*

Measurement of business ethics learning outcomes is effectively achieved through student performance on a:			Business School Accreditation		Total
			AACSB/ACBSP	None	
Written examination on ethics application	SA/sA	N %	6 100.0%	48 98%	54 98%
	Neutral	N %	0	1 2%	1 2%
	SD/sD	N %	0	0	0
			Business School Accreditation		Total
			AACSB/ACBSP	None	
Verbal presentation of an ethics case analysis	SA/sA	N %	3 50.0%	37 75.5%	40 72.8%
	Neutral	N %	3 50.0%	12 24.5%	15 27.2%
	SD/sD	N %	0	0	0
			Business School Accreditation		Total
			AACSB/ACBSP	None	
Written case analysis paper	SA/sA	N %	4 66.7%	35 71.4%	39 70.9%
	Neutral	N %	2 33.3%	14 28.6%	16 29.1%
	SD/sD	N %	0	0	0
			Business School Accreditation		Total
			AACSB/ACBSP	None	
Written examination on ethics concepts	SA/sA	N %	2 33.3%	43 78.2%	45 82%
	Neutral	N %	4 66.7%	3 5.4%	7 13%
	SD/sD	N %	0	3 5.4%	3 5%

Table 20 (Continued)

			Business School Accreditation		Total
			AACSB/ACBSP	None	
Defining Issues Test or other standardized ethics assessment	SA/sA	N %	4 66.7%	21 42.8%	25 45%
	Neutral	N %	2 33.3%	23 47.2%	25 45%
	SD/sD	N %	0	5 10%	5 10%
			Business School Accreditation		Total
			AACSB/ACBSP	None	
There is no effective way to measure the attainment of business ethics learning outcomes	SA/sA	N %	0	12 25%	12 22%
	Neutral	N %	0	29 59%	29 53%
	SD/Sd	N %	6 100%	8 16%	14 25%

The differences among respondents from accredited and non-accredited programs was most apparent when examining the statement, “There is no effective way to measure the attainment of business ethics learning outcomes.” For this statement no respondents from accredited programs expressed agreement while 25% of respondents from non-accredited programs expressed agreement. This is another result that would bear greater examination in further research to address the reasons why faculty/administrators from accredited programs would have stronger feelings about the adequacy of measuring business ethics learning outcomes than respondents from non-accredited business programs.

Viewpoints on the Measurement of Learning Outcomes and Institution Mission Statement

One final question of this research was how two different types of colleges, those with an ethics reference in their mission statement and those without an ethics reference in their mission statement, perceived the effectiveness of different instructional strategies.

In reviewing the data in Table 21, it is clear that the greatest degree of agreement about an effective way to measure business ethics outcomes is “by written examination based on ethics application,” with 100% of respondents from institutions with an ethics reference in their mission statement as well as 100% of respondents from institutions without an ethics reference in their mission statement strongly agreeing or agreeing.

The instructional strategies of “verbal presentation of an ethics case study” and “written case analysis paper” were also deemed effective ways to measure ethics, but to a lesser and divided degree. The verbal presentation of an ethics case analysis was the second highest ranked instructional strategy with only a slight difference with 85.7% of respondents from institutions with an ethics reference in their mission statement expressing somewhat or strong agreement and 62.5% of respondents from institutions without an ethics reference in their mission statement

Table 21. *Viewpoints for Measurement of Business Ethics Learning Outcomes and Institutional Mission Statement*

Measurement of business ethics learning outcomes is effectively achieved through student performance on a:			Ethics Reference in Mission Statement				Total
			Yes	No	Don't know	No Statement	
Written examination based on ethics application	SA/sA	N	21	24	2	6	53
		%	100%	100%	66.6%	85.7%	96.4%
	Neutral	N	0	0	1	1	2
		%			33.3%	14.3%	3.6%
	SD/sD	N	0	0	0	0	0
		%					
			Ethics Reference in Mission Statement				Total
			Yes	No	Don't know	No Statement	
Verbal presentation of an ethics case analysis	SA/sA	N	18	15	2	5	40
		%	85.7%	62.5%	66.6%	71.4%	72.7%
	Neutral	N	3	9	1	2	15
		%	14.3%	37.5%	33.3%	28.6%	27.3%
	SD/sD	N	0	0	0	0	0
		%					
			Ethics Reference in Mission Statement				Total
			Yes	No	Don't know	No Statement	
Written case analysis paper	SA/sA	N	17	17	1	4	39
		%	81%	70.8%	33.3%	57.1%	70.9%
	Neutral	N	4	7	2	3	16
		%	19%	29.2%	66.6%	42.9%	29.1%
	SD/sD	N	0	0	0	0	0
		%					

Table 21 (Continued)

		Ethics Reference in Mission Statement					Total
		Yes	No	Don't know	No Statement		
Written examination based on ethics concepts	SA/sA	N 16	23		2	4	45
		% 76.2%	95.8%		66.6%	57.1%	81.8%
	Neutral	N 2	1		1	3	7
		% 9.5%	4.2%		33.3%	42.9%	12.7%
	SD/sD	N 3	0		0	0	3
		% 14.3%					5.5%
		Ethics Reference in Mission Statement					Total
		Yes	No	Don't know	No Statement		
Defining Issues Test or other standardized ethics assessment	SA/sA	N 15	10		0	0	25
		% 71.4%	41.7%				45.5%
	Neutral	N 4	13		2	6	25
		% 19%	54.2%		66.6%	85.7%	45.5%
	SD/sD	N 2	1		1	1	5
		% 9.6%	4.1%		33.3%	14.3%	9%
		Ethics Reference in Mission Statement					Total
		Yes	No	Don't know	No Statement		
There is no effective way to measure the attainment of business ethics learning outcomes	SA/sA	N 0	8		1	3	12
		%	33.3%		33.3%	42.8%	21.8%
	Neutral	N 12	13		1	3	29
		% 57.1%	54.2%		33.3%	42.8%	52.7%
	SD/sD	N 9	3		1	1	14
		% 42.9%	12.5%		33%	14.3%	25.5%

expressing somewhat or strong agreement. The results of the third ranked instructional strategy, written case analysis paper, also demonstrated only a slight difference as 81% of respondents from institutions with an ethics reference in their mission statement expressing somewhat or strong agreement and 70.8% of respondents from institutions without an ethics reference in their mission statement expressing somewhat or strong agreement.

The results of the fourth ranked instructional strategy, written examination based on ethical concepts, demonstrated a greater difference based on institutional mission statement with 76.2% of respondents from institutions with an ethics reference in their mission statement expressing somewhat or strong agreement and 95.8% of respondents from institutions without an ethics reference in their mission statement expressing somewhat or strong agreement. The responses concerning measurement of student learning outcomes by use of a standardized assessment, the fifth ranked instructional strategy, also revealed a strong difference based on institutional mission statement. For this statement, 71.8% of respondents from institutions with an ethics reference in their mission statement expressed agreement while only 41.7% of respondents from institutions without an ethics reference in their mission statement expressed agreement.

The differences among respondents from accredited and non-accredited programs was also apparent when examining the statement, “There is no effective way to measure the attainment of business ethics learning outcomes.” For this statement no respondents from institutions with an ethics reference in their mission statement expressed agreement while 23.3% of respondents from institutions without an ethics reference in their mission statement expressed agreement. This is another result that would bear greater examination in further research to address the reasons why faculty/administrators from accredited programs would have stronger

feelings about the adequacy of measuring business ethics learning outcomes than respondents from non-accredited business programs. From these data there seem to be a distinct difference in support for the viewpoint that business ethics learning outcomes cannot be adequately measured.

Summary

The primary purpose of the study was to examine respondents' survey responses to determine whether differences in responses existed between the various business ethics curricular strategies currently in use in national liberal arts colleges. In addition, the researcher sought to examine any differences in responses related to respondent preferences for instructional methods as well as respondent preferences for the measurement of business ethics learning outcomes. Additional demographic data were collected about respondents and their respective institutions. Survey participants were representatives from the business and/or economics programs of national liberal arts colleges. Out of a total pool of 180 surveys, the researcher collected 55 useable surveys resulting in a 30.6% response rate.

In examining the first research question regarding business ethics curricular strategies in relation to the institutional factors, there were differences between two of the institutional factors, institutional type and institutional mission statement. In regards to institutional type, the most frequently used curricular strategy among respondents from private religiously affiliated institutions was an integration of business ethics throughout the curriculum without the use of required or elective courses in business ethics. In contrast, the most frequently used curricular strategy among respondents from private non-religiously affiliated institutions was a combination of either required or elective business ethics courses along with integration. Furthermore, the researcher also noted a demonstrable differentiation between responses based on the mission statement of the institution. The data suggest that those institutions which do have

an ethics reference in their mission statements more frequently offer required or elective business ethics courses with or without ethics integration throughout the curriculum.

In examining the second research question addressing respondent preferences for instructional method and business ethics faculty in relation to the institutional factors, slight differences were present with two of the institutional factors, business program accreditation and institutional mission statement. While only a small percentage of national liberal arts colleges have separate accreditation for their business programs which makes comparative analysis problematic, it is interesting to note that 100% of respondents from either AACSB or ACBSP accredited programs somewhat agreed or strongly agreed with the case study method in a face-to-face, traditional class while no respondents from the accredited programs indicated agreement with either online instructional method. In contrast, 72.8% of those institutions without business program accreditation either somewhat agreed or strongly agreed with the use of the case study method in an online class.

For the analysis based on the individual schools' reference to ethics in the institutional mission statement, all respondents with an explicit reference to ethics in their mission statement indicated that they somewhat disagreed or strongly disagreed with the use of the lecture method in an online class, while only 41.7% of respondents without such a reference in their mission statement either somewhat disagreed or strongly disagreed with the statement. These data seem to imply that an institutional connection to ethical decision making by means of a mission statement inclusion leads to greater support for the face-to-face instructional methods versus online instructional methods.

In examining the third research question regarding the measurement of business ethics learning objectives in relation to the institutional factors, two of the institutional factors had

major differences. The data revealed that a majority of respondents from private, non-religious institutions indicated that they somewhat agreed or strongly agreed with the use of a written examination based on ethics application, while a smaller percentage of respondents from private, religiously affiliated institutions somewhat agreed or strongly agreed with the statement.

Differences were also found between responses based on an institution's mission statement. The data revealed that the majority of respondents from institutions with an ethics reference in their mission statement strongly agreed with the use of a written examination based on ethics application, while only a small percentage of respondents from institutions without an ethics reference in their mission statement strongly agreed with the statement.

CHAPTER FIVE:

SUMMARY, IMPLICATIONS AND RECOMMENDATIONS

This section presents the summary, implications and recommendations. Characteristics of the sample are discussed, followed by a discussion of each of the three primary research questions. The survey questions and an analysis of their respective data are presented in accord with the three research questions. The data presented in Chapter 4 are interpreted, demonstrating how the data relate to the theory and literature presented in Chapter 2, and discussing what it means for future research and practice. Once each research question has been discussed, an overall discussion of results follows. Recommendations for future research and practice are made at the conclusion of the study.

Sample and Demographic Data

The sample included 55 usable responses from a maximum possible of 180. While the sample size of 30 percent was slightly smaller than anticipated, and was a minimum acceptable size, the proportion of institutions in the sample was remarkably close to the actual percentages of national liberal arts college in terms of institutional control, accreditation, and implementation of an ethics reference in the mission statement. The data revealed that 65.5% of the respondents belonged to private, religiously affiliated institutions, and 30.9% of respondents belonged to private, non-religiously affiliated institutions. Only 2 respondents (3.6%) belonged to public institutions. These results are similar to a previously conducted document analysis of the

complete pool of 180 national liberal arts colleges which indicated that 115 (63.9%) were private religiously affiliated institutions, 60 (33.3%) were private non-religiously affiliated institutions and 5 (2.7%) were public institutions.

The participants also represented a narrow distribution of campus populations, with 85.4% of respondents coming from institutions with less than 3,001 students. This result is similar to a previously conducted document analysis which indicated that 159 (88.3%) of national liberal arts colleges have undergraduate student enrollments of 3,001 or less.

Respondents indicating institutional membership in the leading business school accreditation associations, AACSB (9.1%) and the ASBSP (1.8%), was negligible, since 161 (89.4%) of the national liberal arts colleges do not have separate accreditation for their business programs.

As the survey was specifically sent to faculty members responsible for the administrative aspects of their institution's undergraduate business program, it is no surprise that the majority of respondents, 74.5%, indicated that they currently serve as a department chair either in economics (20%) or business/business administration (54.5%). The next highest percentage of respondents (9.1%) were serving as business ethics faculty with an additional 5.5% of respondents currently serving as a dean. This data would indicate that the respondents were well suited to provide information about the current status of business ethics at the undergraduate level within their respective institutions.

In addition to specific items dealing with the three research questions, respondents were also asked a series of demographic questions that would provide the basis for comparison. For question 13, the respondents were asked to identify their schools' status as to specific institutional control including public, private - religiously affiliation, or private - no religious affiliation. The data revealed that a clear majority, 65.5% of the respondents represented private,

religiously affiliated institutions with an additional 30.9% representing private, non-religiously affiliated institutions. Only 3.6% of respondents represented public institutions. This data fit the general conception that national liberal arts colleges are predominately private institutions and the very low numbers of respondents from public institutions made any comparative analysis, which would include the respondents from public institutions, problematic.

As revealed in the pre-survey document analysis, most national liberal arts colleges do not have separate business program accreditation from the AACSB or the ABCSP. Therefore it was as expected that the majority (81.8%) of the respondents in this study indicated that their business school/ program is either not separately accredited or accredited by other agencies. While the percentage was expected, the modest response rate resulted in low numbers of respondents from accredited programs. This created a problem for comparative analysis and will be discussed in the limitations section.

In addition, it is noteworthy that only 38.2% of respondents indicated that the institutional mission statement included a reference to ethics or ethical decision making. Despite the growing emphasis on ethics and ethical decision making throughout U.S. colleges and universities (Waples et al., 2009), the majority of respondents in this survey (56.3%) indicated that the mission statement of their business program did not contain a reference to ethics of ethical decision making (43.6%) or that they did not have a mission statement (12.7%).

As part of the demographic survey questions, respondents were also questioned as to their beliefs regarding the impact of undergraduate business ethics education. For Question 19, respondents were asked whether a concerted effort by undergraduate business schools to improve the ethical awareness and decision making capability of undergraduate business students would eventually raise the ethical level of actual business management practice. The data indicated that

majority of respondents (81.8%) either agree or strongly agree with the statement. This is an important finding when it is considered that only 38.2% of respondents have a reference to ethics in their mission statement and only 27.2% of respondents represent institutions with required business ethics courses at the undergraduate level.

Current State of Undergraduate Business Ethics Education

The first research objective was to examine the current state of undergraduate business ethics education in national liberal arts colleges, as follows: What is the relationship between the curricular strategies (required courses, elective courses, content integrated throughout the business curriculum, or a combination of approaches) that are being used by business programs to teach business ethics in national liberal arts colleges in the U.S. and the following institutional type, business school accreditation, size and ethics references in the mission statement? This research item was analyzed by examining Question 1 of the survey: Which of the following best describes your business (or economics) program's approach to including business ethics in the curriculum?

As discussed in the literature review, there are five basic curriculum approaches for teaching ethics in undergraduate business programs: (1) integration of business ethics material into traditional business school courses without offering required nor elective business ethics courses; (2) integration of business ethics material into traditional business school courses in addition to offering a required business ethics course; (3) integration of business ethics material into traditional business school courses in addition to offering an elective business ethics course; (4) the offering of a required business ethics course without integration of business ethics material into traditional business school courses; and (5) the offering of an elective business ethics course without integration of business ethics material into traditional business school

courses (Evans & Marcal, 2005; Rutherford et al., 2012). Since undergraduate business programs in national liberal arts colleges are free to implement any curriculum approach, there is a wide range of curricular strategies that are used to teach business ethics at the undergraduate level. It is this issue which is addressed by research question 1.

Standalone Courses and/or Integration Throughout the Curriculum: Entire Sample

The descriptive statistics for question 1 revealed that the largest percentage of survey respondents represent colleges that do not offer standalone required or elective courses in ethics instead integrating business ethics throughout the curriculum. Results revealed that 30.9% of the respondents included in the study indicated that their institutions have no required or elective course in business ethics but that ethics is integrated throughout a variety of courses in their program.

The second largest percentage of respondents, at 18.2%, represented colleges offering elective ethics courses along with ethics integration in the curriculum and an additional 14.5% of respondents represented institutions that require a business ethics course at the undergraduate level along with ethics integration throughout the curriculum. The combined totals of these three categories reveal that 63.6% of respondents report that they integrate business ethics throughout the curriculum. This represents the most commonly implemented curricular strategy revealed in the study and echoes the fact that accrediting bodies strongly encourage schools to incorporate ethics into other core courses (Carlson & Burke, 1998).

In contrast, only 12.7% of respondents required a course in business ethics without integrating ethics throughout the curriculum. This result, when combined with the 14.5% of respondents which indicate a required business ethics course along with integration as mentioned above, reveal that only 27.2% of respondents require a business ethics course within the

undergraduate curriculum. This is an interesting result as the vast majority of respondents, 72.8%, do not require a standalone business ethics course despite the majority of respondents indicating that ethics instruction at the undergraduate level can indeed make a difference in future ethical behavior in business decisions. Thus the data indicate that business ethics integration is more commonly implemented over standalone business ethics courses.

The fact that the majority of respondents do not represent institutions with standalone required business ethics courses is an interesting finding since accrediting bodies also encourage the development of standalone business ethics courses in addition to ethics integration throughout the curriculum. As addressed in the literature review, faculty and administrators “are encouraged to establish specific ethics courses which includes codes of ethics and implementation activities currently used by corporations and governmental units” (Carlson & Burke, 1998, p. 1179). As the data reveal, most respondents in the survey represent national liberal arts colleges which seem to implement an ethics integration strategy over and above the establishment of standalone business ethics courses. This could be a concern, however, as the integration approach to ethics could result in diverse approaches to ethics depending on the particular course instructor.

Standalone Courses and/or Integration Throughout the Curriculum: Institutional Type

The comparative analysis performed based on the individual schools’ institution type (public, private-religious affiliation, private-no religious affiliation) and inclusion of ethics in the institutional mission statement demonstrated some measurable differences when examining the specific curricular strategy used to teach business ethics at the undergraduate level. The results based on institution type revealed the largest difference as the data revealed that 38.9% of the respondents of private religious institutions indicated that they did not offer required or elective

courses in ethics but instead integrated business ethics throughout a variety of courses in their program. In contrast, the highest percentage of respondents expressing the use of required or elective business ethics courses along with ethics integration were private non-religious affiliated institutions with the data revealing elective courses in ethics along with ethics integration throughout the curriculum (41.2%) or a required course in ethics along with ethics integration throughout the curriculum (23.5%). The combined results showed that 64.7% of private non-religious institutions offered either required or elective courses in business ethics along with the integration of business ethics throughout the undergraduate curriculum.

Standalone Courses and/or Integration Throughout the Curriculum: Accreditation Status

With the comparative analysis based on accreditation status, no large differences were found based upon the accreditation status of respondents. This is as expected since the majority of business programs in national liberal arts colleges are not separately accredited by either the AACSB or the ACBSP. Only six respondents indicated AACSB (5) or ACBSP (1) accreditation, with five of those respondents revealing that their programs did require a standalone business ethics course as part of the undergraduate curriculum and only one respondent indicated that their program did not offer a standalone business ethics course.

Standalone Courses and/or Integration Throughout the Curriculum: Ethics Reference in the Mission Statement

With the comparative analysis based on institution mission statement, a large difference was found between responses dependent upon an ethics statement in the institution's mission statement. The data revealed that 57.2% of the respondents that had indicated that their institutional mission statement contained a reference to ethics or ethical decision making offer a

required business ethics course at the undergraduate level and 33.4% of the respondents that had indicated that their institutional mission statement contained a reference to ethics or ethical decision making only offer an elective business ethics course at the undergraduate level. The combined percentages revealed that 90.6% of respondents from institutions with an ethics reference in their mission statement offered either required or elective courses in business ethics at the undergraduate level. This would indicate that those respondents with an ethics reference in their mission statement are more likely to follow the AACSB and ABCSP guidance about developing standalone business ethics courses. Correspondingly, 45.8% of institutions without a reference to ethics in their mission statement do not offer required or elective courses in business ethics. The data seem to support previous research findings that revealed that administrators from across business disciplines “reported less ethics education than they perceived was required by business” (Nicholson & DeMoss, 2009, p. 217).

Instructional Strategies for Undergraduate Business Ethics Education

The second research objective was to examine preferences for instructional strategies for teaching undergraduate business ethics in national liberal arts colleges, as follows: What is the relationship between the preferences of the institutional representative with respect to instructional strategies best used for teaching ethics in the undergraduate business program (case study, lecture, face-to-face, online) and the following factors: institutional type, business school accreditation, size and ethics references in the mission statement? This research question was analyzed by examining Question 7: An undergraduate business ethics course can be effectively taught by: face-to-face (discussion based/case study method), face-to-face (lecture based method), online (discussion based/case study method), or online (lecture based method).

This question addressed effective methods of instruction for business ethics education at the undergraduate level and the data revealed that the case study method in a face-to-face traditional class was the most supported instructional method with 96.3% of all respondents indicating that they strongly agreed or somewhat agreed with the statement. Two other instructional methods, the face-to-face lecture method and the online case study method, also garnered solid levels of support. Data addressing the face-to-face lecture method revealed that 81.8% of respondents indicated that they somewhat agreed or strongly agreed with the statement and data addressing the online case study method revealed that 72.7% of respondents indicated that they somewhat agreed or strongly agreed with the statement.

In contrast, the least supported instructional method was the lecture method in an online class, with only 14.5% of respondents indicating that they strongly agreed or somewhat agreed with this statement. Additional comparative analysis revealed that no respondents from accredited business programs indicated somewhat or strong agreement with the method and only 16.2% of respondents from non-accredited programs indicated somewhat or strong agreement and that no respondents from institutions with an ethics reference in their mission statement indicated somewhat or strong agreement and only 8.3% of respondents from institutions without an ethics reference indicated somewhat or strong agreement. The online, lecture based method was also the only method to receive Strongly Disagree responses.

The results concerning preferences for instructional methodology supports previous literature which describes the move away from lecture based to case-based instruction (Goldie, 2000). The Goldie article, while addressing medical ethics education as opposed to business ethics education, also suggested that there is a growing emphasis on case-centered ethics instruction designed to teach moral sensitivity (Goldie, 2000). The stronger agreement for the

case study method in a face-to-face class is also supported by additional research which indicates that employers believe that colleges and universities should give greater emphasis on teaching students ethical decision making skills (Floyd et al., 2012). Further research suggests that case study analysis is one of the most effective ways to help students understand how ethics relates to actual business decisions (Floyd et al., 2012). This would suggest that employers are learning to recognize that importance of ethical decision making in the context of business relationships and many employers feel that American undergraduate institutions should be doing more to develop future leaders who have the requisite skills and experience to make ethical decisions.

Further analysis of the case study method in a face-to-face class indicates that respondents from accredited programs overwhelmingly supported face-to-face instruction. While the numbers are quite small, it is nonetheless interesting that all six respondents from either AACSB or ACBSP accredited programs somewhat agreed or strongly agreed with the case study method in a face-to-face traditional class while 95.6% of the respondents from non-accredited programs indicated somewhat or strong agreement with the case study method in a face-to-face class. The second most agreed upon instructional method was the lecture method in a face-to-face class with 50% of respondents from accredited programs and 71.2% of respondents from non-accredited programs indicating somewhat or strong agreement with the method.

As the literature review indicated, there has been a gradual move away from lecture-based ethics instruction to case-based instruction for ethics education. In addition, there are also mixed techniques such as a combination of large group presentations with small group discussions, both in traditional classroom and in online environments, as methods of teaching ethical decision making in professional schools (Goldie, 2000). For example, an article examining the role of ethics education in the medical profession suggested that there is a

growing emphasis on case-centered ethics instruction designed to “teach sensitivity to the moral aspects of medicine, illustrate the application of humanistic or legal concepts to medical practice and show doctors acting as responsible moral agents” (Goldie, 2000, p. 109). While the online lecture method was the least supported instructional strategy, the case study method in an online class demonstrated divided levels of support. It is this instructional method that indicated the most distinct difference as no respondents from accredited business programs somewhat or strongly agreed with the method while 81.6% of respondents from non-accredited programs somewhat or strongly agreed.

Preferred Faculty for Business Ethics Instruction

Survey responses to question 8 also contribute to the instructional method discussion by focusing on preferences for faculty members. This question addressed the preferred faculty member for business ethics education at the undergraduate level for business ethics education at the undergraduate level. Respondents were questioned as to educator subject area/department background choosing among business law, management, accounting, finance, and philosophy departments. Respondents rated the instructional methods by use of five categories: Strongly Agree, Agree, Neutral, Disagree, and Strongly Disagree. The data revealed that the statement “An undergraduate business ethics course should be taught by a business faculty member from the business law discipline” had the highest mean value (3.50) compared to other statements with responses Strongly Agree (9.1%), Agree (38.2%), Neutral (43.6%), Disagree (7.3%) and Strongly Disagree (0%). The data also revealed that the statement “An undergraduate business ethics course should be taught by a philosophy faculty member” had the lowest mean value (2.89) compared to other statements with responses Strongly Agree (7.3%), Agree (20%), Neutral (30.9%), Disagree (38.2%) and Strongly Disagree (3.6%).

Similar results were found with an analysis of survey question 9, which addressed the preferred faculty member for business ethics education at the undergraduate level using a ranking analysis. The results revealed that 65.5% of the respondents indicated that a business professor with formal training, education or experience in philosophy/ethics was most preferred. This represents the highest faculty preference of the four choices. The results also revealed that 67.3% of the respondents indicated that a philosophy/ethics professor with no formal training, education or experience in business is least preferred. This represents the lowest faculty preference among the four choices. These are interesting results since the very first for-credit course in business ethics was introduced in 1928, at Harvard Business School, when the school called philosophy professor Carl Taeusch from the University of Iowa. Dr. Taeusch was engaged to teach a second year elective in business ethics, but unfortunately the students believed the course to be too theoretical and the school removed the course from the curriculum seven years later (Cuilla, 2011).

Additionally, the institution's choice of faculty member selected to teach business ethics may also impact the choice of instructional methodology for teaching ethics. If a business school does not have a faculty member with an ethics specialty they may be limited in offering required or elective business ethics courses and similarly, the integration approach to ethics may result in diverse approaches to ethics depending on the particular course instructor.

Measurement of Business Ethics Learning Objectives

The third research objective was to examine preferences for the measurement of undergraduate business ethics learning objectives in national liberal arts colleges, as follows: What is the relationship between the preferences of the institutional representative with respect to the measurement of learning outcomes for undergraduate business ethics education and the

following institutional type, business school accreditation, size and ethics references in the mission statement? This research question was analyzed by examining Question 10. This question addressed the preferred method for measuring the attainment of learning outcomes for business ethics education at the undergraduate level.

As mentioned in the literature review, the accrediting agencies such as the AACSB and ACBSP do not require specific approaches to undergraduate business ethics education, the AACSB does require that business ethics education enable students to develop “ethical understanding and reasoning (able to identify ethical issues and address the issues in a socially responsible manner)” (AACSB, 2013, p. 30) in addition to understanding “social responsibility, including sustainability, and ethical behavior and approaches to management” (AACSB, 2013, p. 31). To determine satisfaction of these requirements, students can be tested on the material by defining ethics terms and/or by the specific application of ethical theories on an exam, they can be required to write about or present an ethical decision making process incorporating theoretical information into an ethical dilemma, or they can be measured by use of a standardized test such as the Defining Issues Test.

The data from this survey revealed that the statement “measurement of business ethics learning outcomes is best achieved through student performance on a written examination based on ethics application (the ability to identify and analyze ethical issues in cases or other fact based situations)” had highest mean value (4.24) compared to other statements with responses Strongly Agree (30.9%), Agree (63.6%), Neutral (3.6%), Disagree (1.8%) and Strongly Disagree (0%). This response, when combined with the second and third most popular responses, indicate a preference for measurement based on ethics application (the ability to identify and analyze ethical issues in cases or other fact based situations).

The statement “measurement of business ethics learning outcomes is best achieved through student performance on a verbal presentation of an ethics case analysis (analyzing ethical issues in a specific case applying theoretical knowledge and critical thinking principles)” had the second highest mean value (4.02) compared to other statements with responses Strongly Agree (29.1%), Agree (43.6%), Neutral (27.3%), Disagree (0%) and Strongly Disagree (0%) and the statement “measurement of business ethics learning outcomes is best achieved through student performance on a written ethics case analysis paper (analyzing ethical issues in a specific case applying theoretical knowledge and critical thinking principles)” had the third highest mean value (4.00) compared to other statements with responses Strongly Agree (29.1%), Agree (41.8%), Neutral (29.1%), Disagree (0%) and Strongly Disagree (0%). Both of these responses support the view that measurement of learning outcomes for business ethics education is best served through ethics application. The data indicate that the preferences for measurement of learning outcomes in business ethics center upon the actual application of ethical decision making in a case analysis format, whether through exam, written paper or verbal presentation.

Measurements based on ethics application have been studied in previous research and several studies have demonstrated support for measurements based on ethics application through critical thinking examinations, presentations and papers (Nelson et al., 2012). In a 2012 study, researchers found that the completion of a writing assignment would lead to greater capacity for managing ethics and that completion of a writing assignment on the topic of diversity would lead to greater capacity for managing diversity (Nelson et al., 2012).

In contrast to measurement based upon ethics application, the choices regarding measurement based on knowledge of ethics concepts had lower levels of support. The statement “measurement of business ethics learning outcomes is best achieved through student

performance on a written examination based on ethics concepts (the ability to identify and explain major ethical theories like utilitarianism, natural rights, etc.) had the third lowest mean value (3.85) compared to other statements with responses Strongly Agree (10.9%), Agree (70.9%), Neutral (12.7%), Disagree (3.6%) and Strongly Disagree (1.8%). This result also supports the general move toward ethics application through case studies or other means.

The result concerning the Defining Issues Test was a slight surprise and is deserving of future research since an increasing number of undergraduate business programs are using standardized testing to measure learning outcomes in business subjects, including business ethics. The statement “measurement of business ethics learning outcomes is best achieved through student performance on the Defining Issues Test or other standardized ethics assessment.” had the second lowest mean value (3.38) compared to other statements with responses Strongly Agree (1.8%), Agree (43.6%), Neutral (45.5%), Disagree (9.1%) and Strongly Disagree (0%). The Defining Issues Test has been around since 1974, when James Rest created five dramatic stories for teaching and assessment of ethical decision making. Since then a number of studies have shown that ethics education can result in statistically significant improvement in ethical awareness and decision making as revealed in the Defining Issues Test (Baab & Bebeau, 1990, p. 44). In 1999 the instrument was revised in the DIT-2 to strengthen the validity criteria and continues to be used to measure changes in ethical awareness and decision making. Therefore, it is noteworthy that the respondents in this study do not strongly support the use of such standardized testing to measure the attainment of business ethics learning objectives. Future research is indicated to examine why the defining issues test, or other standardized testing for business ethics learning outcomes, does not have higher levels of support.

While respondents were not in complete agreement regarding the most effective ways to measure the attainment of business ethics learning objectives, most respondents did support some type of measurement. The statement “there is no effective way to measure the attainment of business ethics learning outcomes” had the lowest mean value (2.05) compared to other statements with responses Strongly Agree (9.1%), Agree (12.7%), Neutral (52.7%), Disagree (25.5%) and Strongly Disagree (0%). This reveals that respondents generally believe that some measurement is appropriate in determining the level of learning outcomes in business ethics.

Further differences were found with the final statement “there is no effective way to measure the attainment of business ethics learning outcomes” as there seems to be a distinct division of support for the viewpoint that business ethics learning outcomes cannot be adequately measured depending on institution type, accreditation status and mission statement. For this statement 30.5% of respondents from private religious affiliation colleges expressed agreement while only 6% of respondents from private non-religious affiliation colleges expressed agreement. In addition, no respondents from accredited programs expressed agreement while 25% of respondents from non-accredited programs expressed agreement and no respondents from institutions with an ethics reference in their mission statement expressed agreement while 23.3% of respondents from institutions without an ethics reference in their mission statement expressed agreement. This is another result that would bear greater examination in further research to address the reasons why one group of faculty/administrators would have stronger feelings about the adequacy of measuring business ethics learning outcomes than another.

Finally, the data concerning measurement of student learning outcomes by use of a standardized assessment are also noteworthy considering the lack of support across the different institutional factors. This result is noteworthy because there has been a gradual increase in the

use of standardized assessment for ethics analysis and ethical decision making in business ethics and other professional fields over the past thirty years. Therefore this is a result that bears greater investigation. As Evans and Marcal (2005) hypothesize “there may be advantages and disadvantages to each approach, but there are significant potential drawbacks to the integration approach. For example, an integrated approach requires faculty from many different disciplines, some of whom may lack the expertise or interest level, to effectively teach ethics-related content” (p. 176).

The statement “measurement of business ethics learning outcomes is best achieved through student performance on the Defining Issues Test or other standardized ethics assessment.” had the second lowest mean value (3.38) compared to other statements. This is a surprising result because as mentioned in the literature review, there has been a growing use of standardized testing such as the ETS Major Field Test to determine learning outcomes for business programs (Mirchandani et al., 2001). Standardized testing, such as the Defining Issues Test, has been used in other professional academic programs to measure ethical decision making and has a wide range of support. The responses concerning measurement of student learning outcomes by use of a standardized assessment were large considering the lack of support across the different institution types. Responses were divided with only 41.2% of respondents from private non-religiously affiliated institutions and 47.3% of respondents private religiously affiliated expressing that they somewhat agreed or strongly agreed with the measurement method. This is a result that bears greater investigation as the Defining Issues Test and other similar standardized assessments for ethics awareness and decision making have continued to gain ground in their use in undergraduate and graduate programs (Baab & Bebeau, 1990) but apparently not so much for business ethics in national liberal arts colleges.

Implications for Future Research

As the current survey only focused on national liberal arts colleges as classified and ranked by the US News and World Report (2013), additional research would be merited to expand to other classifications. With demographic trends running against national liberal arts colleges (Baker & Baldwin, 2009), continued examination of other four-year as well as two-year colleges is needed for future investigation. While the current study seems to indicate differences in terms of the curricular strategies currently being used in the national liberal arts colleges, it did indicate that there are similar preferences for instructional method, business ethics faculty and the measurement of learning outcomes. Further research examining other institutional classifications could be of tremendous assistance in developing a full picture concerning the climate of business ethics education at the undergraduate level.

The data from this study also revealed another statistic that bears further examination. The data revealed that, despite strong opinions that business ethics education can lead to ethical decision making in actual business practice, most national liberal arts institutions do not require standalone business ethics courses at the undergraduate level. Most respondents indicated that their institutions choose, instead, to integrate ethics throughout the curriculum. This is a topic in need of further investigation perhaps questioning the reasoning behind the particular emphasis on the integration approach.

In addition, further study is merited concerning the assessment of business ethics learning outcomes. The literature review suggested that employers are learning to recognize the importance of ethical decision making in the context of business relationships and that they are looking to hire ethical business leaders (Floyd et al., 2012), however, there remains a wide range of measurement tools used for the discerning the achievement of learning outcomes. As this

study revealed, only 5% of the respondents indicated preferences, either strongly agree or agree, for a standardized type of measurement such as the Defining Issues Test. The development of a widely accepted evaluation instrument for business ethics could become a tremendous assistance in future studies concerning the achievement of business ethics learning outcomes and with the increased use of standardized testing in other business fields it may be appropriate to examine its use and effectiveness for business ethics.

While this study focused on the “what and how” of undergraduate business ethics education and measurement, further research would be beneficial in examining the “why” question. Additional qualitative research, using surveys, interviews and focus group research could help to understand the preferences for instructional methodologies, preferences for business ethics faculty as well as preferences for the measurement of learning outcomes.

Implications for Practice

One interesting reveal from this study is that, while the clear majority respondents (81.8%) indicated that they believed business ethics education at the undergraduate level can ultimately raise the ethical level of actual business/management practice, only 27.2% of respondents indicated that their institutions have required standalone business ethics courses. An additional 29.9% of respondents indicated that their institutions have elective business ethics courses. Therefore, the data reveal that the most dominate method of addressing business ethics education at the undergraduate level in this survey is an integration of business ethics throughout the curriculum.

This finding supports other recent examinations of the issue such as the Nicholson and DeMoss study previously mentioned. The Nicholson and DeMoss (2009) study found that there

has been a gradual decrease in standalone ethics courses over the past twenty years. From this current study it is indicated that national liberal arts colleges choose to integrate ethics throughout the undergraduate business curriculum as opposed to offering standalone business ethics courses, whether they be required or elective courses. This can become a concern in practice, however, as faculty members in a variety of business discipline areas may not necessarily have a grasp on teaching business ethics topics. Given that this study also revealed slightly stronger support for faculty members from the business law (47.3%) or management (47.3%) disciplines to teach business ethics education at the undergraduate level, the integration of business ethics throughout the curriculum would result in faculty from other business disciplines, including those faculty at the lower end of support levels as indicated in the study, addressing the topic.

Limitations

Although the results of this study reveal some interesting findings regarding the current state of undergraduate business ethics education in national liberal arts colleges, as well as preferences regarding instructional strategies and measurement methods, there are some limitations of the study that should be acknowledged when interpreting the data. The first limitation considers the institution type (public, private with religious affiliation, private without religious affiliation). Descriptive statistics indicates that nearly two-thirds of the respondents (65.5%) in this study belonged to private, religiously affiliated institutions and slightly less than one-third of respondents (30.9%) were from private, non-religiously affiliated institutions. These two categories were included for comparative analysis.

The data also revealed, however, that only two respondents (3.6%) belonged to public institutions. For the purpose of comparative analysis public institutions were not included in the

final analysis due to the very limited number of respondents from public institutions. These results are similar to a previous document analysis conducted by the researcher of the complete pool of 180 national liberal arts colleges which indicated that a majority of these institutions are private, religiously affiliated institutions, therefore to include a comparative analysis of public national liberal arts institutions would be problematic given the very low numbers within that category.

The second limitation considers business program accreditation. For question 14, respondents were asked to identify the business program accreditation status of their institutions. The data revealed that 89.1% of the participants (forty-nine out of the fifty-five respondents) in this study indicated that their business school program was not separately accredited by either the AACSB or the ACBSP. Therefore, the limited numbers of respondents from accredited business programs make comparative analysis problematic. These results are similar to a previously conducted document analysis by the researcher of the complete pool of 180 national liberal arts colleges which indicated only 13 (7%) were separately accredited by the AACSB and only 2 (1%) were accredited by the ACBSP leaving 92% of the entire sample without separate accreditation for the business school/program. While comparative analysis of accredited and non-accredited programs was included in the study, the limited numbers should be considered in data interpretation and drawing conclusions based upon the analysis.

Conclusion

As the literature review discussed, there has been a long-standing debate concerning the methods and effectiveness of teaching ethics in undergraduate business programs. While there has been an expansion of interest in teaching ethics in undergraduate business programs over the past decade, there seems to be little consistency regarding instructional approaches to business

ethics education as well as approaches for the measurement of business ethics learning objectives. As previous studies have found, the inclusion of ethics into undergraduate business programs has been “indiscriminate, unorganized and undisciplined in most North American schools of business” (Brown, 1998, p. 106). This present study adds to the body of literature on undergraduate business ethics education exploring the current state of business ethics education in national liberal arts colleges and also examining preferences regarding instructional methods and learning objective measurement.

Undergraduate business programs, especially those programs which are accredited by either the AACSB or the ACBSP, are under increasing pressure to incorporate ethics more fully into their academic program, but there are a variety of approaches in implementing ethics instruction in addition to a variety of methods to measure the attainment of learning objectives. These are the primary issues which have guided the direction of this study.

This study affirms the general theme of the literature review indicating a variety of curricular strategies currently in use for teaching ethics in undergraduate business programs, but also fills a gap in understanding the preferences of institutional representatives in terms of instructional strategies and measurement methods. While there were respondent similarities in the preferences for face-to-face instructional methods regardless of institutional type, program accreditation or an ethics reference in the mission statement, there were differing levels of support for the online instructional methods dependent upon those factors. In addition, while preferences for measurement methods centered upon the ability apply ethics concepts, support for the use of standardized testing of business ethics concepts was clearly divided. These are issues that could be further examined in studies of business ethics education in other institutional classifications.

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APPENDIX A:
SURVEY INSTRUMENT

Section I: Curricular Approach to Ethics Education

The following questions deal with the current curricular approach to business ethics education within national liberal arts colleges.

1. Which of the following best describes your business (or economics) program's approach to including business ethics in the curriculum?

- Students take a required course in ethics
- Students have the option to take an elective course in ethics
- No required or elective course in ethics but ethics is integrated throughout a variety of courses in our program
- We offer both a required course in ethics and integrate ethics into a variety of Courses in our program
- We offer both an elective course in ethics and integrate ethics into a variety of courses in our program.
- Other, please explain: _____
- Do Not Know

2. If you require an ethics course, at what level is the required ethics course taught?

- Freshman
- Sophomore
- Junior
- Senior
- Not Applicable
- Open to Any Level Student

3. In which subject area(s) is a required ethics course taught? (Select the area(s) that require an ethics course.)

- Accounting
- Economics
- Finance
- Marketing
- Management
- Philosophy (liberal arts philosophy course)

- Not Applicable
- Other _____

4. If you offer an elective ethics course, at what level is the elective ethics course taught?

- Freshman
- Sophomore
- Junior
- Senior
- Not Applicable
- Open to Any Level Student

5. In which subject area(s) is your elective ethics course taught? (To which department does the course belong?)

- Accounting
- Economics
- Finance
- Marketing
- Management
- Philosophy (liberal arts philosophy course)
- Not Applicable
- Other _____

6. If you offer a required or elective ethics course, what curriculum format is used for the course(s)? (Please select all that apply)

- Traditional Classroom, Face to Face – Primarily Lecture Based
- Traditional Classroom, Face to Face – Primarily Socratic method (Case study and discussion)
- Online Classroom
- Blended Course (Both Traditional, Face to Face Classroom and Online Work)
- Other format, please specify _____
- Not Applicable

Section II: Preferences concerning instructional approach to teaching business ethics.

The following questions deal with business school administrators' self-perceived preferences regarding the importance and most effective instructional approaches to teaching business ethics in national liberal arts colleges.

For the following questions, please indicate your degree of agreement with each statement using the following scale: Strongly Agree, Somewhat Agree, Neutral, Somewhat Disagree, Strongly Disagree.

7. An undergraduate business ethics course can be effectively taught by:

	Strongly Agree	Somewhat Agree	Neutral	Somewhat Disagree	Strongly Disagree
Use of the case study method (analysis of actual or hypothetical cases) in a face to face, traditional class.					
Use of the case study method (analysis of actual or hypothetical cases) in an online class.					
Use of the lecture method (lecture based instruction on ethical concepts and ethical practice) in a face to face, traditional class.					
Use of the lecture method (lecture based instruction on ethical concepts and ethical practice) in an online class.					

8. An undergraduate business ethics course should be taught by:

A business faculty member from the business law discipline.					
A business faculty member from the management discipline.					
A business faculty member from the accounting discipline.					
A business faculty member from the finance discipline.					
A philosophy faculty member.					

9. Rank the following four descriptions of your ideal undergraduate business ethics professor.

(1 = *Least Preferred* to 4 = *Most Preferred* – Please do not repeat your responses)

_____ A Philosophy/Ethics Professor with no formal training, education, or experience in business

_____ A Philosophy/Ethics Professor with formal training, education, or experience in business

_____ A Business Professor with no formal training, education, or experience in philosophy/ethics

_____ A Business Professor with formal training, education, or experience in philosophy/ethics

Section III: Preferences regarding the measurement of business ethics learning outcomes.

The following questions deal with the institutional representative’s preferences regarding the measurement of business ethics learning outcomes.

Please indicate your degree of agreement with each statement using the following scale: Strongly Agree, Somewhat Agree, Neutral, Somewhat Disagree, Strongly Disagree.

10. Measurement of business ethics learning outcomes is best achieved:

	Strongly Agree	Somewhat Agree	Neutral	Somewhat Disagree	Strongly Disagree
Through student performance on a written examination based on ethics concepts (the ability to identify and explain major ethical theories like utilitarianism, natural rights, etc.).					
Through student performance on a written examination based on ethics application (the ability to identify and analyze ethical issues in cases or other fact situations).					
Through student performance on a written ethics case analysis paper (analyzing ethical issues in a specific case applying theoretical knowledge and critical thinking principles).					

Through student performance on a verbal presentation of an ethics case analysis (analyzing ethical issues in a specific case applying theoretical knowledge and critical thinking principles).					
Through student performance on the Defining Issues Test or other standardized ethics assessment.					
There is no effective way to measure the attainment of business ethics learning outcomes.					

11. Is there another method of measurement of business ethics learning outcomes that you would prefer? If so what measurement would be preferred? (Open Ended)

Section IV: Demographic Information

12. Please select one of the following that best represents your role or position. (If more than one fits your description, select all that apply)

- Dean of a College (or School) of Business
- Assistant or Associate Dean of a College (or School) of Business
- Department Chair (Business or Business Administration)
- Department Chair (Economics)
- Department Chair (Management)
- Business faculty (Teaching an ethics course)
- Other Faculty and/or Administrative Position (Please Describe)

13. What is your institution type?

- Public
- Private-No Religious Affiliation
- Private-Religious Affiliation

14. Is your business school/program accredited by any of the national accrediting agencies for business schools?

- AACSB
- ACBSP

- Other
- The Business school is not separately accredited

15. What is the total number of full time undergraduate students at your college?

- Less than 1,000
- 1,000 to 2,000
- 2,000 to 3,000
- 3,000 to 4,000
- 4,000 to 5,000
- Over 5,000

16. Does the mission statement of your business (or economics) program contain a reference to ethics or ethical decision making?

- Yes
- No
- I don't know
- Our business program (or economics program) does not have a mission statement

17. Please select the majors that your college offers: (Please select all that apply, even if housed in a different department)

- Economics
- Business Administration
- Management
- Accounting
- Finance
- Marketing
- International Business
- Entrepreneurship
- Other business or economics related major, please specify

18. Please select the minors that your college offers: (Please select all that apply, even if housed in a different department)

- Economics
- Business Administration
- Management
- Accounting
- Finance
- Marketing
- International Business
- Entrepreneurship

- Other business or economics related major, please specify

19. A concerted effort by undergraduate business schools to improve the ethical awareness and decision making capability of undergraduate business students would eventually raise the ethical level of actual business management practice.

APPENDIX B:

LIST OF RANKED NATIONAL LIBERAL ARTS COLLEGES

(180 Ranked by US News and World Report 2013 in Alphabetical Order)

- Agnes Scott College Decatur, GA
- Albion College Albion, MI
- Albright College Reading, PA
- Allegheny College Meadville, PA
- Alma College Alma, MI
- American Jewish University Bel-Air, CA
- Amherst College Amherst, MA
- Augustana College Rock Island, IL
- Austin College Sherman, TX
- Bard College Annandale on Hudson, NY
- Barnard College New York, NY
- Bates College Lewiston, ME
- Beloit College Beloit, WI
- Bennington College Bennington, VT
- Berea College Berea, KY
- Berry College Mount Berry, GA
- Birmingham-Southern College Birmingham, AL
- Bowdoin College Brunswick, ME
- Bryn Mawr College Bryn Mawr, PA
- Bucknell University Lewisburg, PA
- Calvin College Grand Rapids, MI
- Carleton College Northfield, MN
- Carthage College Kenosha, WI
- Centenary College of Louisiana Shreveport, LA
- Central College Pella, IA
- Centre College Danville, KY
- Claremont McKenna College Claremont, CA
- Coe College Cedar Rapids, IA
- Colby College Waterville, ME

- Colgate University Hamilton, NY
- College of Idaho Caldwell, ID
- College of St. Benedict St. Joseph, MN
- College of the Atlantic Bar Harbor, ME
- College of the Holy Cross Worcester, MA
- College of Wooster Wooster, OH
- Colorado College Colorado Springs, CO
- Concordia College Moorhead, MN
- Connecticut College New London, CT
- Cornell College Mount Vernon, IA
- Davidson College Davidson, NC
- Denison University Granville, OH
- DePauw University Greencastle, IN
- Dickinson College Carlisle, PA
- Doane College Crete, NE
- Drew University Madison, NJ
- Earlham College Richmond, IN
- Eastern Mennonite University Harrisonburg, VA
- Eckerd College St. Petersburg, FL
- Emory and Henry College Emory, VA
- Erskine College Due West, SC
- Fisk University Nashville, TN
- Franklin and Marshall College Lancaster, PA
- Furman University Greenville, SC
- Georgetown College Georgetown, KY
- Gettysburg College Gettysburg, PA
- Gordon College Wenham, MA
- Goshen College Goshen, IN
- Goucher College Baltimore, MD
- Grinnell College Grinnell, IA
- Grove City College Grove City, PA
- Guilford College Greensboro, NC
- Gustavus Adolphus College St. Peter, MN
- Hamilton College Clinton, NY
- Hampden-Sydney College Hampden-Sydney, VA \
- Hampshire College Amherst, MA
- Hanover College Hanover, IN
- Hartwick College Oneonta, NY
- Harvey Mudd College Claremont, CA
- Haverford College Haverford, PA
- Hendrix College Conway, AR

- Hillsdale College Hillsdale, MI
- Hiram College Hiram, OH
- Hobart and William Smith Colleges Geneva, NY
- Hollins University Roanoke, VA
- Hope College Holland, MI
- Houghton College Houghton, NY
- Illinois College Jacksonville, IL
- Illinois Wesleyan University Bloomington, IL
- Juniata College Huntingdon, PA
- Kalamazoo College Kalamazoo, MI
- Kenyon College Gambier, OH
- Knox College Galesburg, IL
- Lafayette College Easton, PA
- Lake Forest College Lake Forest, IL
- Lawrence University Appleton, WI
- Lewis & Clark College Portland, OR
- Linfield College McMinnville, OR
- Luther College Decorah, IA
- Lycoming College Williamsport, PA
- Lyon College Batesville, AR
- Macalester College St. Paul, MN
- Maryville College Maryville, TN
- Massachusetts College of Liberal Arts North Adams, MA
- McDaniel College Westminster, MD
- Middlebury College Middlebury, VT
- Millsaps College Jackson, MS
- Monmouth College Monmouth, IL
- Moravian College Bethlehem, PA
- Morehouse College Atlanta, GA
- Mount Holyoke College South Hadley, MA
- Muhlenberg College Allentown, PA
- Nebraska Wesleyan University Lincoln, NE
- New College of Florida Sarasota, FL
- Northland College, Ashland, WI
- Oberlin College Oberlin, OH
- Occidental College Los Angeles, CA
- Oglethorpe University Atlanta, GA
- Ohio Wesleyan University Delaware, OH
- Ouachita Baptist University Arkadelphia, AR
- Pitzer College Claremont, CA
- Pomona College Claremont, CA

- Presbyterian College Clinton, SC
- Principia College Elmhurst, IL
- Purchase College--SUNY Purchase, NY
- Randolph College Lynchburg, VA
- Randolph-Macon College Ashland, VA
- Reed College Portland, OR
- Rhodes College Memphis, TN
- Ripon College Ripon, WI
- Roanoke College Salem, VA
- Salem College Winston-Salem, NC
- Scripps College Claremont, CA
- Sewanee--University of the South Sewanee, TN
- Siena College Loudonville, NY
- Simpson College Indianola, IA
- Skidmore College Saratoga Springs, NY
- Smith College Northampton, MA
- Soka University of America Aliso Viejo, CA
- Southwestern University Georgetown, TX
- Spelman College Atlanta, GA
- St. Anselm College Manchester, NH
- St. John's College Annapolis, MD
- St. John's University Collegeville, MN
- St. Lawrence University Canton, NY
- St. Mary's College Notre Dame, IN
- St. Mary's College of Maryland St. Mary's City, MD
- St. Michael's College Colchester, VT
- St. Norbert College De Pere, WI
- St. Olaf College Northfield, MN
- St. Vincent College Latrobe, PA
- Stonehill College Easton, MA
- Susquehanna University Selinsgrove, PA
- Swarthmore College Swarthmore, PA
- Sweet Briar College Sweet Briar, VA
- Thomas Aquinas College Santa Paula, CA
- Transylvania University Lexington, KY
- Trinity College Hartford, CT
- Union College Schenectady, NY
- United States Air Force Academy USAF Academy, CO
- United States Military Academy West Point, NY
- United States Naval Academy Annapolis, MD
- University of Minnesota--Morris Morris, MN

- University of North Carolina--Asheville Asheville, NC
- University of Puget Sound Tacoma, WA
- University of Richmond Univ. of Richmond, VA
- Ursinus College Collegeville, PA
- Vassar College Poughkeepsie, NY
- Virginia Military Institute Lexington, VA
- Virginia Wesleyan College Norfolk, VA
- Wabash College Crawfordsville, IN
- Warren Wilson College Asheville, NC
- Wartburg College Waverly, IA
- Washington and Jefferson College Washington, PA
- Washington and Lee University Lexington, VA
- Washington College Chestertown, MD
- Wellesley College Wellesley, MA
- Wells College Aurora, NY
- Wesleyan College Macon, GA
- Wesleyan University Middletown, CT
- Westminster College Fulton, MO
- Westminster College New Wilmington, PA
- Westmont College Santa Barbara, CA
- Wheaton College Norton, MA
- Wheaton College Wheaton, IL
- Whitman College Walla Walla, WA
- Whittier College Whittier, CA
- Willamette University Salem, OR
- William Jewell College Liberty, MO
- Williams College Williamstown, MA
- Wittenberg University Springfield, OH
- Wofford College Spartanburg, SC
- Xavier University of Louisiana New Orleans, LA

APPENDIX C:

Request for Participation

Subject: Request for your participation in dissertation survey on business ethics education in national liberal arts colleges

Attachments: Letter of consent

Dear Colleagues:

I am a Doctoral Candidate in Higher Education Administration at the University of South Florida. I also serve on the Management faculty at Eckerd College in St. Petersburg. My primary research interest for my doctoral studies has been the role of ethics education in undergraduate business programs. *I am writing to request about 15 minutes of your time to provide critical information for my doctoral research.*

As you know business ethics is an important topic and often, a controversial one. While both the major business accrediting bodies, AACSB (The Association to Advance Collegiate Schools of Business) and ACBSP (The Association of Collegiate Business Schools and Programs), have included business ethics in their accreditation requirements, neither accrediting body has specified how business ethics is supposed to be included in the undergraduate business curriculum.

Over the years, there have been several comprehensive studies on business ethics education (Buchholz, 1979; Evans & Robertson, 2003a; Evans & Robertson, 2003b; George, 1987; Hoffman & Moore, 1982; Paine, 1988; Katz, 1990; and Schoenfeldt, McDonald, & Youngblood, 1991), but nearly all of those studies were conducted on AACSB-affiliated (accredited or member) schools. In addition, no comprehensive studies have been conducted on business programs at National Liberal Arts Colleges – schools which may be accredited by the AACSB, the ABSCP, or schools without separate accreditation for their business programs.

Attached is a letter of consent, and I am requesting your agreement to participate in this doctoral research. A link to the survey is located at the end of the consent letter attachment. By clicking on this link and continuing to the survey, you will be providing your agreement with the statements in the letter of consent. Thank you, in advance, for your support and participation in this critical research. If you should have any questions, please feel free to contact me at welchjs@eckerd.edu.

Sincerely,

James S Welch Jr

Ph.D. Candidate, University of South Florida

APPENDIX D:

EMAIL LETTER OF INFORMED CONSENT



INFORMED CONSENT TO PARTICIPATE IN RESEARCH Information to Consider Before Taking Part in this Research Study

IRB Study # Pro00020979

Researchers at the University of South Florida (USF) study many topics. To do this, we need the help of people who agree to take part in a research study. This form tells you about this research study. We are asking you to take part in a research study that is called: Business Ethics Education in National Liberal Arts Colleges. The person who is in charge of this research study is James Welch. This person is called the Principal Investigator.

PURPOSE OF THE STUDY

You are being asked to participate because you are a representative for undergraduate business and/or economics programs within a national liberal arts college. The purpose of this study is to examine the current state of business ethics education in national liberal arts colleges in terms of curricular strategy, examine preferences regarding effective instructional methodologies for teaching business ethics in undergraduate programs in national liberal arts colleges and to examine preferences regarding effective measurement of learning outcomes for business ethics in undergraduate programs in national liberal arts colleges.

STUDY PROCEDURES

If you take part in this study, you will be asked to participate in an online survey hosted with the Survey Monkey website. This survey consists of 19 questions, and should take approximately 15 minutes to complete. Your responses to this survey will be anonymous and strict confidentiality will be maintained. In order to further protect the anonymous nature of the responses, answers will be grouped in aggregate form with no personal identifiers attached. Additionally, the online survey software does not provide researchers with the ability to track identification of participants.

ALTERNATIVES/VOLUNTARY PARTICIPATION/WITHDRAWAL

You have the alternative to choose not to participate in this research study.

You should only take part in this study if you want to volunteer; you are free to participate in this research or withdraw at any time. Should you choose not to continue responding to the survey at any point, you may simply close the browser window and your previous responses will not be recorded.

BENEFITS and RISKS

We are unsure if you will receive any benefits by taking part in this research study. This research is considered to be minimal risk.

COMPENSATION

We will not pay you for the time you volunteer while being in this study.

PRIVACY & CONFIDENTIALITY

We must keep your study records as confidential as possible. It is possible, although unlikely, that unauthorized individuals could gain access to your responses because you are responding online. However, certain people may need to see your study records. By law, anyone who looks at your records must keep them completely confidential. The only people who will be allowed to see these records are the Principal Investigator, James Welch and The University of South Florida Institutional Review Board (IRB)

- It is possible, although unlikely, that unauthorized individuals could gain access to your responses. Confidentiality will be maintained to the degree permitted by the technology used. No guarantees can be made regarding the interception of data sent via the Internet. However, your participation in this online survey involves risks similar to a person's everyday use of the Internet. If you complete and submit an anonymous survey and later request your data be withdrawn, this may or may not be possible as the researcher may be unable to extract anonymous data from the database.

CONTACT INFORMATION

If you have any questions about your rights as a research participant, please contact the USF IRB at 974-5638. If you have questions regarding the research, please contact the Principal Investigator at jswelch@mail.usf.edu.

We may publish what we learn from this study. If we do, we will not let anyone know your name. We will not publish anything else that will let people know who you are. You can print a copy of this consent form for your records.

I freely give my consent to take part in this study. I understand that by proceeding with this survey that I am agreeing to take part in research and I am 18 years of age or older.

Survey URL: <https://www.surveymonkey.com/s/D3RYB2W>

APPENDIX E:
IRB Approval Letter



RESEARCH INTEGRITY AND COMPLIANCE
Institutional Review Boards, FWA No. 00001669
12901 Bruce B. Downs Blvd., MDC035 • Tampa, FL 33612-4799
(813) 974-5638 • FAX(813)974-7091

May 28, 2015

James Welch
L-CACHE - Leadership, Counseling, Adult, Career & Higher Education
9257 Sea Oaks Ct Seminole, FL 33776

RE: Exempt Certification

IRB#: Pro00022319

Title: Developing Ethical Leadership in a Post Enron World: An Analysis of Business Ethics Education in National Liberal Arts Colleges in the United States

Dear Mr. Welch:

On 5/27/2015, the Institutional Review Board (IRB) determined that your research meets criteria for exemption from the federal regulations as outlined by 45CFR46.101(b): (2) Research involving the use of educational tests (cognitive, diagnostic, aptitude, achievement), survey procedures, interview procedures or observation of public behavior, unless: (i) information obtained is recorded in such a manner that human subjects can be identified, directly or through identifiers linked to the subjects; and (ii) any disclosure of the human subjects' responses outside the research could reasonably place the subjects at risk of criminal or civil liability or be damaging to the subjects' financial standing, employability, or reputation.

Approved Items:

Business Ethics Education Study Protocol.docx

Survey Informed Consent Form.docx

As the principal investigator for this study, it is your responsibility to ensure that this research is conducted as outlined in your application and consistent with the ethical principles outlined in the Belmont Report and with USF IRB policies and procedures. Please note, as per USF IRB Policy 303, "Once the Exempt determination is made, the application is closed in eIRB. Any proposed or anticipated changes to the study design that was previously declared exempt from IRB review must

be submitted to the IRB as a new study prior to initiation of the change."

If alterations are made to the study design that change the review category from Exempt (i.e., adding a focus group, access to identifying information, adding a vulnerable population, or an intervention), these changes require a new application. However, administrative changes, including changes in research personnel, do not warrant an amendment or new application.

Given the determination of exemption, this application is being closed in ARC. This does not limit your ability to conduct your research project. Again, your research may continue as planned; only a change in the study design that would affect the exempt determination requires a new submission to the IRB. We appreciate your dedication to the ethical conduct of human subject research at the University of South Florida and your continued commitment to human research protections. If you have any questions regarding this matter, please call 813-974-5638.

Sincerely, Kristen Salomon, Ph.D.,
Vice Chairperson USF Institutional Review Board