

BUSINESS ETHICS AS AN ACCREDITATION REQUIREMENT: A KNOWLEDGE MAPPING APPROACH

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ABSTRACT

Most of the more prominent and highly ranked business and management schools in the United States and elsewhere are accredited by one of two international accrediting organizations, the Association to Advance Collegiate Schools of Business (AACSB) or the Accreditation Council for Business Schools & Programs (ACBSP). Both of these organizations require the inclusion of business ethics in the curriculum of each accredited institution. "Business ethics," however, is a concept that includes, overlaps or integrates with such notions as social issues in management, corporate social responsibility, corporate citizenship and sustainability. Larger disciplines such as philosophy, psychology, the social sciences and even religion can also impact and interact with business ethics. This paper uses knowledge mapping to organize the various pockets of knowledge that comprise the business ethics domain, relying in part on traditional library science classification systems. The paper concludes that the accreditation regime would benefit from a more carefully constructed articulation of the content of business ethics.

JEL: A2, M14, Z12

KEYWORDS: Business Ethics, Accreditation, Knowledge Mapping, Philosophy, Religion.

INTRODUCTION

There are two international accreditation bodies for higher education business schools, the Association to Advance Collegiate Schools of Business (AACSB) and the Accreditation Council for Business Schools and Programs (ACBSP). Both of these organizations require business schools to incorporate ethics into their curricula. The standards put forth by the AACSB are more detailed than those put forth by the ACBSP.

Under the AACSB approach, ethics education is required as part of the general knowledge and skills portion of the standards for undergraduates, and in the management-specific portion of the standards for undergraduate and master's students. Ethics education under this regime involves four subject areas: (a) responsibility of business and society, (b) ethical leadership, (c) ethical corporate governance, and (d) ethical decision-making (2004).

Under the ACBSP regime, ethical issues are expected to be addressed within several contexts. For example, business ethics is considered to be part of a member school's education in regard to the impact of business on society. In addition, the standards require that ethical awareness and global awareness be included in the student skills that are assessed by member schools. Business ethics is also included as part of the common professional component of a typical business school curriculum (2011).

Despite these accreditation requirements, the content of business ethics is not specifically defined or circumscribed by either of the major business school accreditation bodies. In their glossary section, for example, the ACBSP provides a definition of ethical behavior that refers to how organization insures that all its decisions, actions and stakeholder interactions conformed to the organization's moral and professional principles. Even though the ACBSP standards acknowledge that an organization's "moral

principles” define right and wrong, the standards do not require instruction in moral theory *per se*, and the standards do not offer any guidance as to how those moral and professional principles are or ought to be derived (ACBSP, 2011, p. 62).

Similarly, the AACSB standards suggest that students should be provided with the opportunity to learn and practice “multiple models for ethical decision making” as an important step in supporting their ability to make good personal choices and business decisions in the future (AACSB, 2004, p. 18). As an assurance of learning guideline, the AACSB offers as possible learning goal the ability of students to “identify an ethical dilemma in a scenario case and apply an ethics model or framework to propose and defend a resolution” (AACSB, 2007, p. 7). No guidance is provided as to which models ought to be considered, or what content should be included. The possible depth and breadth of required ethics education is also not addressed.

As a result of the vagueness of the ethical standards of business school accreditation agencies, the idea and the ideals of business ethics may have been somewhat diluted. Various notions such as corporate social responsibility, corporate citizenship and social issues in management are accommodated under the broad umbrella of business ethics, but the theoretical connections between these larger social concepts and business ethics proper are not always articulated. This paper serves as an effort to sort through the various overlapping ideas that comprise the current business ethics pedagogy, in an effort to highlight the components and characteristics of the body of knowledge of business ethics proper. We employ knowledge mapping as it used in such fields as library science and the social sciences in this effort.

The remaining sections of this paper divide as follows: Section II reviews the recent literature pertaining to role and components of business ethics in the context of the accreditation of graduate programs in business; Section III critiques the paucity of rigorous ethical theory within graduate business degree programs; Section IV explains how the content of business ethics has been diluted by other related subject areas such as global corporate citizenship and sustainability; Section V presents our proposal for the utilization of knowledge mapping in our effort to rediscover the essential components of business ethics; Section VI is an *excursus* that takes note of the often unhelpful and ill-advised avoidance of any discussion of religion in the study of ethics; and Section VII contains concluding remarks.

LITERATURE REVIEW AND BACKGROUND

Business Ethics as an Accreditation Requirement

Heller and Heller (2011) examined the standards established for business ethics education in AACSB accredited programs, and reviewed AACSB accredited business school courses to determine if they were addressing the standards set by the accreditation body. The researchers examined business ethics course content, syllabi, textbooks and related readings. Their content analysis of 50 ethics courses revealed that the four broad AACSB themes (responsibility of business and society, ethical decision-making, ethical leadership, and corporate governance) were inconsistently addressed in the courses examined. Ethical decision-making had the lowest scores. Perhaps most significantly, the authors found that most of the discourse that took place around applied ethical decision-making involved very little reference to theoretical ethical foundations of decision-making.

Heller and Heller’s quantitative analysis of the content of ethics education in business schools study confirmed many of the expressions of concern that had already been proffered by other observers. Lowrie and Willmott (2009), for example, pointed out that “there is no core curriculum for, or minimal level of provision of, for example, ethics education” (p. 414). Swanson (2004) was more blunt, asserting that:

AACSB can give its stamp of approval to the most superficial coverage of ethics in MBA and undergraduate degree programs, such as the promise that ethics will be mentioned in a few courses and/or condensed into a two-week seminar for new students. In other words, AACSB's allegiance to flexibility is a loophole through which ethics can be slipped out. It is a green light that ethics can be strewn across curriculum, even haphazardly, and delivered by professors who have plenty to do without trying to learn practical applications of a 2000-year-old moral tradition of Western philosophy (p. 49).

Some have attributed this apparent ambivalence toward specific ethical content or curricular standards to a shift in focus on the part of accreditation bodies. The AACSB, in particular, changed from a model requiring universally applied standards, to a mission-linked model incorporating a peer-review process with a more recent emphasis upon continuous improvement in achieving the school-specific mission (Lowrie & Willmott, 2009, p. 414).

This shift to a mission-linked approach has resulted in the erosion, if not elimination, of any core business ethics curriculum, and it seems to reflect an institutionalized inability or unwillingness to fill this vacuum with AACSB-preferred recommendations or guidelines (Lowrie & Willmott, 2009, p. 415). Swanson and Frederick (2003, p. 26) have also suggested that an added consequence of the mission-linked approach is that it contributes directly to reducing or eliminating the number of professors teaching ethics in business schools.

Others, such as Francisco *et al* (2008) have expressed a high degree of cynicism toward the AACSB's commitment to ethics education generally, suggesting that ethics (like the use of technology and the internationalization of the curriculum) is a subject area that comes into vogue from time to time but is not necessarily a core component of business education (pp. 25-26). Meanwhile, business schools are often blamed for ethical lapses by their alumni. For example, in a survey conducted by the *Harvard Business Review* on whether business schools are to blame for the current global crisis, 67 percent of the respondents felt that business schools were at least partially responsible for the ethical and strategic lapses of their graduates (Podolny, 2009).

Prior Descriptions of the Components of the Business Ethics Domain

Kahn (1990) conceptualized the content of business ethics after interviewing business ethics researchers. He organized the field's concepts into two general categories, normative and contextual (p. 312). Normative concepts represent a focus on how individuals "ought" to behave, given normative standards and justifications of morality, i.e., such Enlightenment theories as utilitarianism, Kantian ethics and deontology (p. 312). Contextual concepts focus on organizational climate and culture, corporate governance, work group segmentation and organizational behavior.

Nicholson's (1994) taxonomy of business ethics writings involved four categories: texts, essays, results of surveys, and popular writings. He found that the format of business ethics textbooks "typically comprises a high-speed tour of ethics philosophy, a high-speed tour of ethical philosophy, followed by discussion of common ethical dilemmas and case examples, concluding with a review of strategies on themes and issues such as pollution, safety, business conduct and the like" (p. 582). By comparison, the essays and empirical research categories emphasized sociological, psychological, organizational behavior, economic and cultural/anthropological studies (pp. 582-583). The popular writings were generally "aimed at the managerial market, with the avowedly missionary intent of raising the ethical tone of business conduct" and with the general theme that "good business is good for business" (p. 582). Nicholson acknowledged that "Underlying these four strands of writings is a vast body of more disparate and discipline-specific literature" including philosophical literature that incorporates concerns and theories about justice, rights, utilitarianism, theism, humanism, ideology and dialectics (p. 582)

As part of their effort to develop their “Walk the Talk” case-based approach designed to help students develop personal ethical agency, Matherne *et al* (2006) organized the various approaches to ethical decision-making around seven domains: utilitarianism, virtue, moral duty, rights, justice, caring and religious ideals. These seven domains were, in turn, consulted by students as they discussed and attempted to resolve various business ethics issues arising from real and hypothetical cases.

These and similar previous efforts at taking into account the content of business ethics are not themselves efforts to map the conceptual domain of business ethics. They are not intended to serve as guidance for and articulation of the appropriate content of business ethics in view of the accreditation standards. This paper, by contrast, will look more directly at the components of business ethics in an effort to initiate a discussion about what should be included under the banner of business ethics at accredited institutions.

BUSINESS ETHICS WITHOUT RIGOROUS ETHICAL THEORY

The paucity of content guidelines on the part of the accreditation agencies may be part of a structural problem of business ethics education. At its deepest levels, ethics addresses behavioral norms which, in turn, represents some of the highest aspirations in society. These include values such as respect for human dignity, justice, freedom, and liberty (Bird, 1996). Ethics has been defined as “the study of what is good or right for human beings. It asks what goals people ought to pursue and what actions they ought to perform” (Hoffman & Moore, 1990, p. 1).

Business ethics is an applied ethics discipline, and is built on the same foundation of moral philosophy as is ethics proper. As Dienhart and Curnutt (1998) observed, “The roots of business ethics are in philosophy, theology, and in the business community itself” (p. 2). As in the case of ethics generally, business ethics uses logic, reason, faith, and/or tradition, to address many issues involving difficult decisions concerning business situations (Hunt, 2000).

The lack of emphasis on ethical theory in business ethics education, however, has been the subject of consistent criticism, as described by Anninos and Chytiris (2011):

Incomplete theories, unquestioned assumptions by management practitioners and scholars and the “bottom line” culture have stripped business education off its ethical dimension and have degraded management, from a comprehensive to a technocratic knowledge corpus, whose consequences are often combined with complaints that management educators fail to meet corporate needs (p. 884).

Anninos and Chytiris suggest that the humanities have much to offer in adding depth and dimension to ethical epistemology, and propose that training in philosophy, logic and classical studies be added to the ethics education of business students (p. 888). They conclude that by “reflecting on classical works, building virtues to students, cultivating logic, teaching management through philosophically sound rudiments and researching for solving true business problems, the first step for excellent business education will have been achieved” (p. 889).

A widely cited definition of the moral domain is that of Turiel’s (1983, p. 3): “prescriptive judgments of justice, rights, and welfare pertaining to how people ought to relate to each other.” For Turiel, morality pertains mostly to the consequences of interactions between people. This somewhat narrow view of morality results in ethics being understood largely in terms of “do no harm” and not in terms of “do no evil.” Seemingly harmless offenses are rarely condemned under this definition, even when they are disgusting or disrespectful (Haidt, Koller, & Dias, 1993).

In recent years, however, there has been a broadening of the moral domain scope, in the view of many researchers and scholars, beyond analysis of actions that result in empirically measurable negative consequences. One reason that ethics is viewed as a discipline that overlaps such domains as philosophy and religion is that for many people ethics is not limited to such a consequentialistic “do no harm” paradigm. As Joseph and Haidt (2007, p. 239) observed, “Even a cursory look at foundational religious texts reveals that, while God or the gods do seem to care about whether we help or hurt each other, they care about many other things besides. It would be a gross misunderstanding of ancient Judaism, for example, to describe the Ten Commandments as a mixture of moral rules (about not stealing, killing, or lying) and social conventions (about the Sabbath, and prescribed ways of speaking and worshipping.)”

BUSINESS ETHICS DILUTED BY OTHER RELATED SUBJECT AREAS

The lack of content guidelines on the part of the accreditation agencies may be part of a structural problem of business ethics education. As a result of this vague guidance provided by the accreditation agencies, business schools are not required to focus on traditional concepts of moral philosophy and ethics. Instead, related subjects such as corporate social responsibility (CSR), global corporate citizenship, sustainability, social issues in management, organizational behavior and management science compete with business ethics proper for attention by business faculty. In many colleges and universities, faculty who are experts in accounting, finance, management, marketing, information systems and other disciplines are called upon to incorporate ethics into their courses. Most of these instructors are experts in their specific fields, but do not have formal training in ethics.

Business ethics can be properly distinguished from other subjects such as corporate social responsibility (CSR) and sustainability. Christensen *et al* (2007) define business ethics as a form of applied ethics that emphasizes the examination of ethical rules and principles within a commercial context, taking into account the various moral or ethical problems that can arise in a business setting as well as any special duties or obligations that apply to persons who are engaged in commerce (p. 351). CSR, by contrast, pertains to voluntary actions taken by a company to address economic, social, and environmental impacts of its business operations and the concerns of its principal stakeholders (p. 351). Sustainability refers to the contributions of business to an equitable and ecologically sustainable economy by offering products and services that fulfill society’s needs while contributing to earth inhabitants well-being (p. 351).

In their content study of ethics and ethics-related courses at top MBA programs in the United States, Christensen *et al* (2007) found that of the 75% of such programs that required ethics study, only 5% did so by way of a separate ethics course in their curriculum (pp. 3541-3552). The other programs combined ethics with CSR, leadership or other subjects. For the most part, ethics was not labeled or taught as a stand-alone topic within these latter mixed courses. In other words, there was not a separate focus on ethical theory or principles.

Early business school programs grew out of a traditional liberal arts background and often included a course in moral philosophy in their curricula. That course was often required as a capstone course at the end of a student’s program and was in many cases taught by the school’s president (Pamental, 1988). More recently, most undergraduate business ethics courses continue to be taught at the freshman and sophomore level by faculty from philosophy departments, while most graduate level courses that focus on business ethics are taught by business faculty (Pamental, 1989).

McDonald and Donleavy (1995) have observed that there is often a reluctance among business school faculty, if not overt resistance, to the teaching of business ethics. The oft-stated criticisms range from the view that business ethics does not focus on profit-maximization and is therefore not seen to be part of the domain of business, to the pragmatic difficulties of introducing business ethics into existing business school curricula (p. 842).

There is also an ambivalence toward the subjects of philosophy and religion, which overlap normative ethical and moral principles of right and wrong. Philosophy and religion, it is argued, are theoretical, while business ethics is more practical subject that does not benefit from such lofty viewpoints. McDonald and Donleavy (p. 846) point to McCoy's (1983) assertions in this regard:

A well-led course in business ethics should impart self-confidence in dealing with ethical issues without formal philosophical or theological training. To suggest otherwise removes ethics from day-to-day normal activities (McCoy, 1983, p. 22).

The antipathy toward philosophy and religion as expressed by McDonald and Donleavy, and by McCoy, is not universally shared by business ethics scholars. Klein (1998) contends that McDonald and Donleavy, in particular, are:

simply out of line with respect to this caricature of philosophers – as not having any conception of the "real world." This criticism is as old as Plato and more hackneyed. It is so misconceived that I am surprised that it is still being bandied about. This shows me that the members of the academic business community are seriously out of touch with what is going on in both the scholarly pedagogical literature as well as the contemporary business ethics classrooms of people like De George, Robert Ladenson, Norman Bowie and Patricia Werhane (p. 568).

Klein suggests that philosophy and the philosophical method of inquiry are essential to the study and teaching of business ethics, so much so that the AACSB standards requiring coverage of ethics in the common body of knowledge cannot be met without the intentional incorporation of philosophy (p. 563).

KNOWLEDGE MAP OF BUSINESS ETHICS

We believe that Klein's claim, that philosophy forms the foundation of business ethics, is a good starting place for rediscovering the essential content of business ethics. Ethics, after all, can be simply defined as moral philosophy, and at its deepest level ethics represents the highest aspirations of humanity (Bird, 1996). The question that we face, however, is how to unravel the various themes, causes, special interests and perspectives that are intertwined with the idea and ideals of business ethics *per se*. In order to begin to find an answer to that question, we turned to the technique of knowledge mapping.

Knowledge maps are node-link representations in which ideas are located in nodes are connected to other related ideas through a series of labeled links. Knowledge maps can be used as primary sources for knowledge acquisition, adjunct aids to text processing, communication tools for organizing ideas, or retrieval cues (O'Donnell *et al*, 2002, p. 74). Knowledge maps have been employed in many contexts, including systems support (Ebener *et al*, 2006), information science (Zins, 2007), technology management (Pelc, 2002), knowledge management (Wexler, 2001) and library science (Chaudhry & Higgins, 2003).

In their effort to map the moral domain, Graham *et al* (2011) revealed that "moral considerations beyond the individual-based concerns of harm and fairness, involving concerns about spiritual purity and degradation (even for acts that involve no harm), concerns about proper hierarchical role fulfillment, and moral expectations of loyalty to the local or national group" (p. 367). The authors noted that participants in morality studies tend to think of morality and ethics in terms of harm-avoidance, but also in terms of duty, obedience, respect, and the preservation of tradition, irrespective of the presence or lack of specific measurable consequences of behavior. Many participants also made references to God or religious norms, decency, the soul, and the maintenance of purity for its own sake. Graham *et al* concluded that scales that attempt to measure morality by assessing attitudes about harm and fairness are thus leaving out

much of what people – including Westerners and non-Westerners – explicitly and spontaneously include in their descriptions of the moral domain (p. 367).

Our methodology in this study involves the construction of a rudimentary knowledge map for business ethics. We first consider the theoretical and practical implications of Graham *et al* (2011), whose effort to map the moral domain addressed the scope of psychological views of morality while taking into account demographic and cultural differences in moral intuitions. These researchers observed that the moral domain is broader than “empathy” and “justice” concerns assessed by existing moral competence, and that it is not just a subset of the values assessed by value inventories. With that study as a backdrop, we use the knowledge mapping techniques that have been developed and employed within education and related fields (McCagg & Dansereau, 1991; O'Donnell 1993).

Dewey Decimal Classification System

One approach to the organization of ethics-related knowledge involves the emulation of the classifications of knowledge under library systems such as the Dewey Decimal Classification System (DDC). That system arranges theoretical knowledge into four parts: the realm of reason (wherein the mind attempts to understand itself and the spiritual and physical world outside of itself); the realm of imagination (wherein the mind produces literary inventions regarding life, no matter how much based in fact); the realm of memory (where the mind records events and conditions regarding the life of the planet and of humanity); and all other topics not included in these three realms (Scott, 1998, p. 13).

Under the DDC, ethics proper (that is, moral philosophy) is classified under the realm of reason in the larger category of philosophy and psychology (i.e., the 100's). Ethics-related subjects such as metaphysics, epistemology, humanism and related systems, pantheism, and moral development reside within this category. The DDC accommodates specific sub-categories of ethics, including ethics of recreation and leisure, ethics of sex and reproduction, ethics of social relations, ethical consumption, and other ethical norms. Ancient Greek systems such as Epicurean philosophy and Stoic philosophy are included with Medieval Western philosophy, modern Western philosophy, and related topics.

By comparison, the DDC classifies the subject of "good and evil" under the larger category of religion (i.e., the 200's), rather than philosophy and psychology. All of the subject areas normally associated with religious studies, including philosophy of religion, sacred texts, moral theology, comparative religion, and the historical development of world religions are included within the category of religion proper.

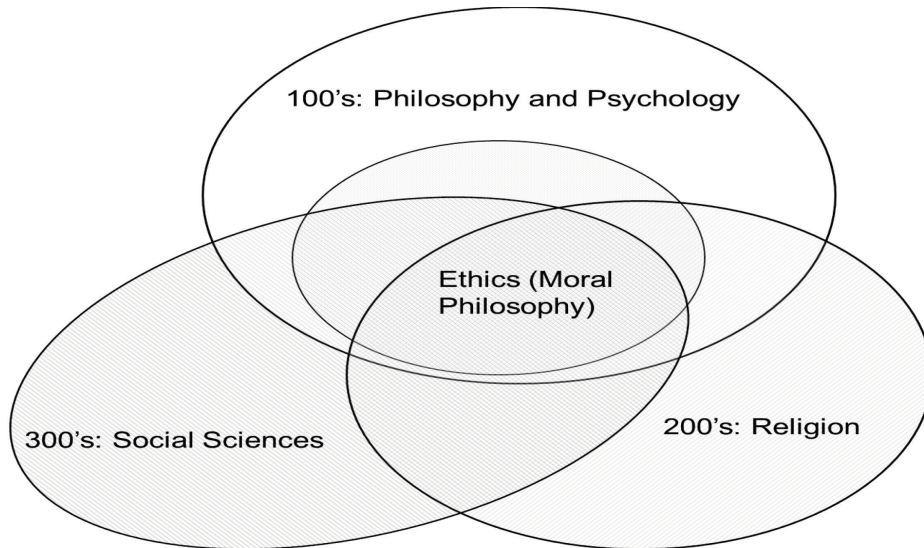
The social sciences (except psychology) comprise the third larger category (i.e., the 300's). Various social issues such as civil rights, slavery and emancipation are included. Social policies, such as socialism and related systems, law and legal studies, social services, social welfare problems, criminology, and customs and etiquette are folded into this third category. Also included among the social sciences are management-oriented disciplines such as management science and organizational behavior.

Specific ethical issues, norms and applications are sprinkled throughout the remainder of the DDC. For example, research ethics affects nearly every area of knowledge. Applied arts such as architecture necessarily take into account the ethics of accommodating human needs (including the needs of those with disabilities), and also take into account religion and religious symbolism where appropriate. For the most part, though, ethics, understood in terms of the engagement of principles of right and wrong, are ensconced in the first three larger categories of knowledge described above.

Each of the three larger categories of knowledge includes a robust body of ethical content. There is a significant amount of overlapping among them around the notion of ethics within the DDC. A helpful

way to visualize the interaction of these three larger categories of knowledge within the DDC would be to depict a Venn diagram wherein ethical principles are found at center of several overlapping circles, as in Figure 1.

Figure 1: Dewey Decimal Classification (DDC) Knowledge Domains



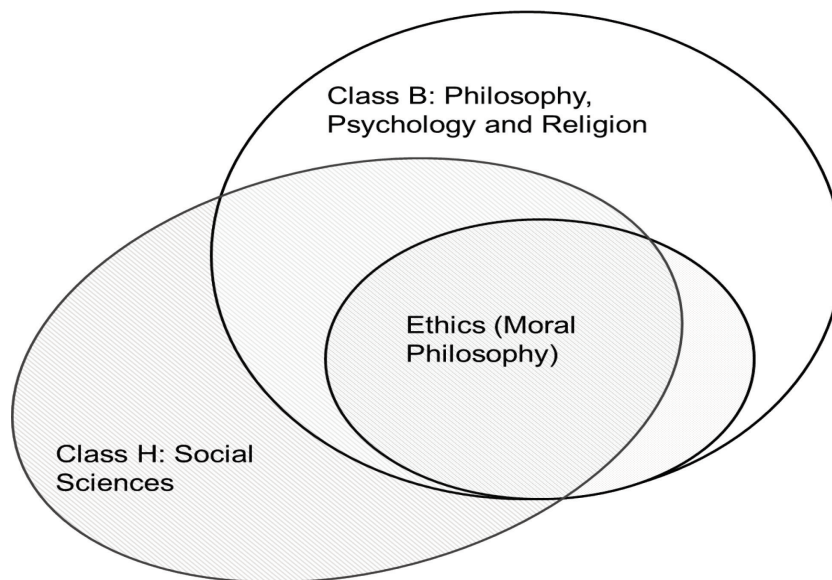
This figure conceptualizes the overlapping domains of the Dewey Decimal Classification System (DDC) as they touch on the subject of ethics. In the DDC, subjects classified with numbers starting with the numeral 1 (that is, subjects classified within the 100's) emphasize philosophy and psychology and include ethics and moral philosophy. Similarly, subjects related to religion (classified in the 200's) and subjects related to the social sciences (classified in the 300's) also address ethics, moral development, and moral philosophy.

Library of Congress Classification of Knowledge Domains

The Library of Congress classification scheme (LOC), like the DDC, organizes knowledge around major categories, and then subdivides those categories. In comparison to the DDC, the LOC classifies the social sciences in one large category (Class H.), but combines philosophy, psychology and religion in a single large category (Class B.). Within class B., however, there are subclasses for the history of philosophy, speculative philosophy (including metaphysics and epistemology), psychology, ethics, religion, theology, and religious denominational studies. The ethics subclass includes general works on ethics, history of ethics, religious ethics, evolutionary and genetic ethics, positivist ethics, socialist and communist ethics, feminist ethics, professional ethics, and etiquette. Even though ethics is ensconced in its own subclass, many of the other subclasses noted above include subject matter that overlaps with ethics.

Class H., the social sciences category, includes various topics that intersect with ethics. These include business ethics, sexual ethics, mental and moral life, workplace etiquette and, as in the DDC, a variety of social issues that brush up against ethical principles. Similarly, Class K., Law, takes into account moral and ethical issues pertaining to public policy, specific legal systems (including canon law and Islamic sharia law), corporate governance, the ethics of jurisprudence, and professional legal ethics. Moral education, character building, and related subject areas are included in Class L., Education. Figure 2 depicts the interaction of these categories of knowledge within the LOC by representing several overlapping circles.

Figure 2: Library of Congress (LOC) Knowledge Domains



This figure conceptualizes the overlapping domains of the Library of Congress (LOC) classification scheme as they touch on the subject of ethics. In the LOC, subjects included under Class B. emphasize philosophy, psychology and religion, and include ethics and moral philosophy. Similarly, subjects related to the social sciences under Class H. also address ethics, moral development, and moral philosophy.

Other Classification Systems and Approaches

Two other library classification systems were considered as part of this study. The Universal Decimal Classification system, used primarily outside of the United States, is based on the DDC (Harper, 1954), and categorizes ethics-related topics in the same manner as the DDC. The Colon Classification, also used primarily outside of the United States, resembles the LOC in its organization and structure (Satija, 1990 & 2002), including its manner of taking into account ethics-related subjects.

WHAT ABOUT THE R-WORD (RELIGION)?

One of the advantages of using knowledge mapping is the manner in which the technique highlights conceptual relationships that are not necessarily intuitive or even particularly rational. As a result of our effort here, we note that there is a significant amount of overlapping between moral philosophy and religion (or religious studies, or theology). Business ethics and religious notions are seldom paired in the modern Western thought, but they are not so severely segregated in other cultures. We find this outcome of our study to be interesting in two ways: first, it raises the question as to whether there has been too much effort to ban religion from the discussion of business ethics in the Western business schools; and second, it raises the question as to whether modern Western efforts to ensure the secular goal of objective education has created an environment where those for whom ethics and faith are not separated and compartmentalized find themselves at odds the prevailing tone of the business ethics classroom. The former is a question of intellectual honesty and open-mindedness, and the latter is a question of multiculturalism and the accommodation of intellectual diversity.

Prowse (2002) claims that we are living “in times that might aptly be called ‘post-ethical’” (p. 2). He suggests that people still use moral language, but that they have increasingly stopped believing that it has any objective foundation. In other words, Prowse believes that people today are for the most part emotivists, that is, that they increasingly treat moral judgments as no more than personal expressions of approval or disapproval:

That being so, many people's behaviour is now guided almost exclusively by prudential considerations: in other words they obey the law, help others and respect customs and mores only if they calculate that this will benefit them personally in some way. They do not accept the validity of "oughts" or "shoulds". On this view, "doing one's duty, regardless of the personal cost" is a philosophy to which only fools should subscribe. (p. 2).

Prowse proposes that a waning of religious faith in Western culture is the ultimate cause of the loss of ethics:

What accounts for this hollowing out of morality, for this loss of belief in objective ethical standards? Why are so many people de facto emotivists? The growing authority of empirical science and the loss of faith in religion are partly responsible. If people believe the world consists of nothing but tiny particles or quantum wave functions, why should they treat ethics as anything but a matter of taste? (p. 2)

If Prowse was right, the fading of religion might well be a mixed "blessing." As Glover (2000) has observed:

Those of us who do not believe in a religious moral law should still be troubled by its fading. The evils of religious intolerance, religious persecution and religious wars are well known, but it is striking how many protests against and acts of resistance to atrocity have also come from principled religious commitment (p. 405).

The research of Evans *et al* (2006) demonstrated that religious affiliation is highly influential in determining the amount of ethics content in the curriculum. Comegys (2010) also found evidence that students attending religiously affiliated colleges and universities may have more ethically inclined attitudes about business, and concluded that the religious orientated climate at such institutions may influence the attitudes of these students. In any event, it may well be a mistake to attempt to ban religion from the domain of business ethics for both conceptual and practical reasons.

In this regard, Caroline Whitbeck (Glagola et al, 1997) makes an interesting observation. She argues that the use of traditional secular theories of ethics (utilitarianism, Kantian duty-based ethics, etc.) actually alienates students. She notes that by using these theories, students are taught to choose their theory, restrict their vocabulary, and then defend that position within the constraints of that theory, rather than to examine all morally relevant considerations (p. 446).

Irrespective of the extent to which specific religious tenets accommodate promote diversity, respect for religious views is a diversity issue. Indeed, diversity can be properly defined to include "real or perceived differences among people with regard to race, ethnicity, sex, religion, age, physical and mental ability, sexual orientation, and family status that affect their treatment, opportunities, and outcomes" (Bell *et al*, 2009, p. 598).

CONCLUDING COMMENTS

Knowledge mapping is a helpful technique for the identification, definition and taxonomy of components of business ethics. By working from well-established categories of knowledge as used in the field of library science, our goal has been to demonstrate that business ethics is a field that draws from both the humanities and the social sciences. Any effort to focus on one without the other will result in something less than the optimization of the knowledge base of this important domain. Our methodology in pursuing this goal has been to make use of knowledge mapping with emphasis on the prominent classification regimes used in library science. This study has led to our finding that ethics and moral philosophy are

subject areas that cannot be isolated from any of the overlapping domains of philosophy, psychology, religion and the social sciences. Our research is limited to the extent that it is qualitative and conceptual; we would encourage future empirical research that could support or refute our proposition that student acquisition of ethical knowledge is optimized when all, rather than some, of the above domains are engaged in ethics education.

As a result of this knowledge mapping project, we have been alerted to the possible neglect of some of the metaphysical aspects of business ethics. As a practical application of this finding, we would suggest that business ethics educators risk alienating some of those students whose moral epistemology is informed by faith (including both Western students of faith as well as international students whose cultural backgrounds include Islamic, Buddhist, Hindu, Christianity and other religious influences). A robust discourse in business ethics can, and in many cases should, allow for the possibility that students of faith have something to say about issues of right and wrong behavior in the marketplace. This widened discourse will not only serve to be more respectful of those students, but it will likely enrich the business discourse itself.

Along the way, business ethics research and scholars should probably lead the way in helping to push accreditation guidelines toward more structure and more specific content. In so doing, related subjects such as corporate social responsibility, social issues in management, business and society, and sustainability need not be weakened. Indeed, the first principles that can be promoted by theoretically diverse and strong business ethics will likely strengthen these related subjects as well.

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