

MEASURING THE EFFECTIVENESS OF BUSINESS ETHICS EDUCATION: AN ANALYSIS OF BUSINESS ETHICS EDUCATION MEASUREMENT PREFERENCES IN NATIONAL LIBERAL ARTS COLLEGES IN THE UNITED STATES

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ABSTRACT

As evidenced by the recent revitalization of guidelines for general learning objectives for business ethics education by the two primary undergraduate business accrediting agencies, the Association to Advance Collegiate Schools in Business (AACSB) and the Accrediting Council for Business Schools and Programs (ACBSP), undergraduate business ethics education is of significance importance today. However, the specific ways in which business schools implement and measure business ethics education remains quite diverse. This study was designed to survey and compare current undergraduate business ethics education measurement preferences in national liberal arts colleges in the United States. The results indicate that, while preferences for measurement methods centered upon the ability to apply ethics concepts, the support for any use of standardized testing of business ethics learning objectives, whether based in ethics application or conceptual knowledge alone, was clearly divided.

JEL: A2, A22, I2, I21, I23

KEYWORDS: Business Ethics, Ethics Education, Undergraduate Business Programs, Education Measurement

INTRODUCTION

While the first higher education program in business was established in Paris on December 1, 1819, the study of ethical decision making as it relates to business education has only been addressed over the past one hundred years and only seriously implemented over the past forty years (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 education, 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).

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). 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).

An expansion of educational programs in undergraduate business and economics programs and the addition of specific course offerings over the past several decades have 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 (Accrediting Council for Business Schools and Programs) have established general learning objectives 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.

LITERATURE REVIEW AND RESEARCH DEVELOPMENT

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, Muriel 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).

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.

So while the capacity for ethical decision making seems to make a difference in the long term, the ability to actually measure learning objectives 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 objectives 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 objectives 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 has been a void of research studies designed to examine 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.

Therefore, while 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.

DATA AND METHODOLOGY

As shown through the literature review, 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 methods used to measure the attainment of learning objectives. This study was designed to survey and compare current undergraduate business ethics education measurement preferences 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 preferences for the measurement of learning objectives in undergraduate business ethics education.

Participants in the research participated in an online survey focused on preferences regarding the structure of business ethics curricula in the liberal arts college’s business programs. 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). 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 and analyzed in an attempt to answer primary research question concerning the measurement of learning objectives in undergraduate business ethics education.

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 research question. 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.

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.

At the close of the survey period in June 2014, online surveys had been 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 question since the responses received reflect an adequate representation of the sample when examining the demographic data (Gall et al., 2007).

The survey asked four demographic questions to ensure that the respondents were appropriately qualified to fill out the survey and to provide some insight into the makeup of the governance and accreditation of the undergraduate business programs surveyed. 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. The data 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.

Respondents were also asked to identify the particular affiliation of their institution: public, private with religious affiliation, or private without religious affiliation. The data 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.

Thirdly, respondents were asked to identify the business program accreditation status of their institutions. The accreditation data 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.

Finally, respondents were asked to identify whether or not the institution mission statement contains a reference to ethics or ethical decision making. 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 or ethical decision making (43.6%) or that they did not have a mission statement (12.7%).

RESULTS

The research objective of this article was to examine preferences for the measurement of undergraduate business ethics learning objectives in national liberal arts colleges using the aforementioned measurement

strategies. The study sought to determine any relationship between the preferences of the institutional representative with respect to the measurement of learning objectives for undergraduate business ethics education and three selected factors including institutional type, business school accreditation, as well as ethics references in the mission statement.

It was question 10 of the survey which addressed the preferred method for measuring the attainment of learning objectives for business ethics education at the undergraduate level. The stem of the statement—“Measurement of business ethics learning objectives 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 objectives.” 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 1 summarizes that data and shows that the statement: “Measurement of business ethics learning objectives is best achieved through student performance on a written examination based on ethics application” had the highest percentage of agreement, 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 strongly disagree with the statement.

Table 1: Preferences for Measurement of Business Ethics Learning Objectives

	Mean	SA/sA N %	Neutral N %	sD/SD N %
Measurement of business ethics learning objectives 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 objectives	2.05	12 (21.8%)	29 (52.7%)	14 (25.5%)

This table shows overall results of the study indicating preferences for measurement of business ethics learning objectives: written examination based on ethics application, verbal presentation of an ethics case analysis, written case analysis paper, written examination based on ethics concepts, defining issues test or other standardized ethics assessment or the statement “there is no effective way to measure the attainment of business ethics learning objectives.”

The next three statements were fairly close in percentage terms. The statement: “Measurement of business ethics learning objectives 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 objectives 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 objectives 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 objectives.” 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 objectives can be effectively measured through a variety of methods with the methods focused on ethics application garnering the higher levels of support.

In terms of mean value, the data from this survey revealed that the statement “measurement of business ethics learning objectives 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 objectives 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 objectives 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 objectives for business ethics education is best served through ethics application. The data indicate that the preferences for measurement of learning objectives 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. Measurement based on ethics application has 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 objectives 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 objectives in business subjects, including business ethics. The statement “measurement of business ethics learning objectives 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 objectives, 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 objectives” 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 objectives in business ethics.

Further differences were found with the final statement “there is no effective way to measure the attainment of business ethics learning objectives” as there seems to be a distinct division of support for the viewpoint that business ethics learning objectives 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 objectives than another.

Finally, the data concerning measurement of student learning objectives 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.

Preferences on the Measurement of Learning Objectives 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 objectives, 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 objectives.

In reviewing the data in Table 2, it is clear that the greatest degree of agreement about an effective way to measure business ethics objectives 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 objectives 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 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 were most apparent when examining the statement, “There is no effective way to measure the attainment of business ethics learning objectives.” 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 objectives than another.

Table 2: Preferences for Measurement of Business Ethics Learning and Institution Type

Measurement of business ethics learning objectives 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	Private - Religious Affiliation	Total
			Private - No Religious Affiliation	Private - Religious Affiliation	Total
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	Private - Religious Affiliation	Total
			Private - No Religious Affiliation	Private - Religious Affiliation	Total
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	Private - Religious Affiliation	Total
			Private - No Religious Affiliation	Private - Religious Affiliation	Total
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	Private - Religious Affiliation	Total
			Private - No Religious Affiliation	Private - Religious Affiliation	Total
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%
			Institution Type	Private - Religious Affiliation	Total
			Private - No Religious Affiliation	Private - Religious Affiliation	Total
There is no effective way to measure the attainment of business ethics learning objectives	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%

This table shows comparative analysis regarding six different methods of measurement as related to institution type. Panel A reveals preferences for a written examination based on ethics application. Panel B reveals preferences for a verbal presentation of an ethics case analysis. Panel C reveals preferences for a written case analysis paper. Panel D reveals preferences for a written examination based on ethics concepts. Panel E reveals preferences for use of the Defining Issues Test or other standardized ethics assessment. Panel F reveals responses indicating that there is no effective way to measure the attainment of business ethics learning objectives.

Preferences on the Measurement of Learning Objectives 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 3, it is clear that the greatest degree of agreement about an effective way to measure business ethics objectives 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 objectives 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.

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 objectives.” 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 objectives than respondents from non-accredited business programs.

Preferences on the Measurement of Learning Objectives 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 4, it is clear that the greatest degree of agreement about an effective way to measure business ethics objectives 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.

Table 3: Preferences for Measurement of Business Ethics Learning and Accreditation Status

Measurement of business ethics learning objectives is effectively achieved through student performance on a:			Accreditation Status		
			AACSB/ABCSP	None	Total
Written examination based on ethics application	SA/sA	N	6	48	54
		%	100%	98%	96.2%
	Neutral	N	0	1	1
		%		2%	4.8%
	SD/sD	N	0	0	0
		%			
			Accreditation Status		
			AACSB/ABCSP	None	Total
Verbal presentation of an ethics case analysis	SA/sA	N	3	37	40
		%	50%	75.5%	72.8%
	Neutral	N	3	12	15
		%	50%	34.5%	27.2%
	SD/sD	N	0	0	0
		%			
			Accreditation Status		
			AACSB/ABCSP	None	Total
Written case analysis paper	SA/sA	N	4	35	39
		%	66.7%	71.4%	70.9%
	Neutral	N	2	13	15
		%	33.3%	28.6%	29.1%
	SD/sD	N	0	0	0
		%			
			Accreditation Status		
			AACSB/ABCSP	None	Total
Written examination based on ethics concepts	SA/sA	N	2	43	45
		%	33.3%	78.2%	82%
	Neutral	N	4	3	7
		%	66.7%	5.4%	13%
	SD/sD	N	0	3	3
		%		5.4%	5%
			Accreditation Status		
			AACSB/ABCSP	None	Total
Defining Issues Test or other standardized ethics assessment	SA/sA	N	4	21	25
		%	66.7%	42.8%	45%
	Neutral	N	2	23	25
		%	33.3%	47.2%	45%
	SD/sD	N	0	5	5
		%		10%	10%
			Accreditation Status		
			AACSB/ABCSP	None	Total
There is no effective way to measure the attainment of business ethics learning objectives	SA/sA	N	0	12	12
		%		25%	22%
	Neutral	N	0	29	29
		%		59%	53%
	SD/sD	N	6	9	15
		%	100%	16%	25%

This table shows comparative analysis regarding six different methods of measurement as related to Accreditation Status. Panel A reveals preferences for a written examination based on ethics application. Panel B reveals preferences for a verbal presentation of an ethics case analysis. Panel C reveals preferences for a written case analysis paper. Panel D reveals preferences for a written examination based on ethics concepts. Panel E reveals preferences for use of the Defining Issues Test or other standardized ethics assessment. Panel F reveals responses indicating that there is no effective way to measure the attainment of business ethics learning objectives.

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 expressing somewhat or strong agreement.

Table 4: Preferences for Measurement of Business Ethics and Institutional Mission Statement

Measurement of business ethics learning objectives is effectively achieved through student performance on			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
		%					
			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 objectives	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%

This table shows comparative analysis regarding six different methods of measurement as related to the presence of an ethics reference in the institution mission statement. Panel A reveals preferences for a written examination based on ethics application. Panel B reveals preferences for a verbal presentation of an ethics case analysis. Panel C reveals preferences for a written case analysis paper. Panel D reveals preferences for a written examination based on ethics concepts. Panel E reveals preferences for use of the Defining Issues Test or other standardized ethics assessment. Panel F reveals responses indicating that there is no effective way to measure the attainment of business.

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 objectives 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 were also apparent when examining the statement, “There is no effective way to measure the attainment of business ethics learning objectives.” 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 objectives 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 objectives cannot be adequately measured.

LIMITATIONS

Although the results of this study reveal some interesting findings regarding preferences for measurement methods for undergraduate business ethics education in national liberal arts colleges, 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.

IMPLICATIONS FOR FUTURE STUDY

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 objectives. 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. 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, most national liberal arts institutions are clearly divided in terms of preferences for measurement of learning objectives. Therefore further study is merited concerning the assessment of business ethics learning objectives. 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 objectives. 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 objectives 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.

In addition, 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 objectives.

SUMMARY

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.

APPENDIX

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. 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.

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BIOGRAPHY

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