Ethics in Commerce Degrees – Why and How?

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Abstract

The concept of *ethics education in commerce* almostattracts as much cynicism as the term *business ethics*. Is there any place for ethics in a commerce degree? The short answer to this question from the authors' point of view is "yes", but one needs to think carefully about how to incorporate ethics into the commerce curriculum. This paper examines two key issues facing commerce educators. Firstly, we attempt to provide reasons why business ethics should be part of the commerce curriculum. Secondly, if ethics is to be part of the curriculum, we provide some suggestions as to how it should be incorporated.*

Ethics in Commerce Degrees: Why and how?

It is interesting to observe the responses of students when the subject of business ethics is raised. Many react with a snigger or glib comment whilst others appear stunned and confused. It is generally not long before students mutter about smilarities with "military intelligence" or some other oxymoron. (Desjardins and McCall, 1996, 3). The idea of business ethics is not a new concept. In fact some of the ideas discussed in modern business ethics texts were discussed in the times of Socrates and Aristotle. (Velasquez, 1998, 133). However, the idea of including business ethics as a topic or subject taught in a commerce degree is a relatively new idea. (Ferrell and Fraedrich, 1994, 80). Even as late as 1995, only 15 of 44 universities offering business degrees in Australia offered business ethics subjects. (Leung, 1998, 85).

One of the difficulties of introducing a Business Ethics subject in Australian Universities is a traditional, "innate" view of ethics. Until about the mid-twentieth century, ethics was generally seen as part of one's upbringing, a vague undefined concept associated with the idea of religious belief; of right and wrong; of good and bad. (Ferrell and Fraedrich, 1994, 8). From an educational perspective, ethics was assigned to the areas of theology and philosophy where great minds had the time and opportunity to ponder its meaning. From a generalist perspective, the ethics of business, until the mid-fifties, was centred on the legal requirements of the day or

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* The authors draw on both current business ethics literature and extensive experience in providing the various techniques available for incorporating ethics into the commerce curricula. Student' survey responses are also included.

some narrowly defined code of practice specifically designed for a particular profession or workplace. According to Bishop (1992,292) business ethics, as a distinct academic area of study, did not find its roots until the 1950's,

> 'Business leaders of the time recognised the importance of a shared set of values in the business community. These values were viewed as necessary to the effective functioning of a free-market economy.'

Bishop (1992, 292) also points to other social forces (such as the civil rights movement and increased cynicism about those in positions of authority in our society) having further accentuated the need for business educators to include business ethics in their curriculum.

Why Incorporate Ethics in a Commerce Curriculum ?

A number of pertinent reasons for incorporating ethics in commerce courses have been posited. Some of the more common themes are discussed in the following paragraphs along with some of the common threats and dangers that arise when not incorporating ethics into the business curricula.

Firstly it is acknowledged that, given the great diversity of society, there is no universally accepted approach for resolving questions of ethics. It is therefore seen as wise to study ethics to 'identify ethical issues and to recognise the approaches available to resolve them' (Ferrell and Fraedrich, 1994, 14). The study of ethics helps people to better understand and analyse their own current values and convictions. By stimulating reflection and debate in an open forum students learn to identify and develop their ethical ideals and apply these to their work environment.

The second reason for studying ethics is said to be that it helps people to better understand the effect their decisions have on other people. (Ferrell and Fraedrich, 1994, 5). Given the ever-growing size and importance of business organisations in modern society, it would seem to be vitally important to have the people involved in such businesses being conscious of not only their corporate responsibilities but also the possible impact their actions have on society. (Chryssides and Kaler, 1993, 21-22).

Thirdly, several authors refer to the simple concept of self-interest. Disastrous consequences can follow if companies are seen by the public to be unethical. (Ferrell and Fraedrich, 1994, 12; Grace and Cohen , 1998, 25). There are a plethora of examples that could be quoted of adverse publicity generated by a public perception of unethical business conduct. Such perceptions have led to serious censure from the public. Two famous examples of this are the case of Nestlé Ltd (Beauchamp and Bowie, 1997, 606) and the Exxon Valdez case (Chryssides and Kaler, 1993, 23). Coversely, the benefits of a consumer perception of high ethical standards can be seen

in the success of The Body Shop (Chryssides and Kaler, 1993, 503). Cragg (1997, 233) points to an increasing sentiment amongst business leaders for the proposition that 'ethical businesses are more profitable on the whole than unethical businesses'. Once again, companies need graduates who can identify and analyse ethical difficulties, preferably before the companies pursue the companies pursue any questionable or harmful courses of action.

There is also a high level of media scrutiny of and interest in ethical issues relating to business (Ferrell and Fraedrich,1994, 10). More companies than ever are developing ethical codes of practice for their employees. Thus ethical issues are more likely to be debated from both within and outside the companies that commerce graduates choose to work in than ever before. Fourthly, the move towards professionalisation by many discipline has been cited as a reason for incorporating ethics into commerce curricula. The increasing tendency towards, and desire for, the professionalisation of most commerce positions seems to demand that ethical issues be addressed (Chryssides and Kaler 1993, 22). The high degree of expertise required and the heavy responsibilities associated with any profession would seem to attest to the need for the inclusion of ethics in any decision process. Professions such as law, social work and medicine have a strong emphasis on ethics, can any business or burgeoning profession afford to do less ? (Grace and Cohen, 1998, x).

The two accrediting bodies for accountants in Australia, the Institute of Chartered Accountants in Australia (ICAA) and the Australian Society of Certified Practicing Accountants (ASCPA), have both recently paid increasing attention to the area of ethics (Leung, 1998, 86). Grace and Cohen (1998, 121) suggest that part of the professional bodies' increased concern with ethics is a decline in public perception of accountants' ethics and integrity. The training, effort and sponsorship money put into ethics by these bodies suggest that ethics is not merely an issue in professionalisation, it is considered to be a far broader issue.

How to Incorporate Ethics into Business Curricula ?

Business ethics courses are becoming increasingly common in Australia. If the trend in Australia moves to match the trends for teaching of business ethics in the United States of America and Europe, the number of institutions offering business ethics subjects will continue to increase (Leung, 1998, 85). The authors have been teaching business ethics at the University of Western Sydney – Macarthur (UWS – Macarthur) for a number of years and in a number of different subjects as well as in a variey of formats (Smark, 1995, 7). In deciding how to approach ethics in any commerce course there are a number of decisions to be made and a variety of choices available. The rest of this paper aims to introduce the reader to some of these decisions and possibilities. Examples will be drawn from the inclusion of ethics in the bachelor of commerce (accounting) degree, but similar decisions would have to be made for any commerce discipline.

Issues to be Addressed when Incorporating Ethics into a Commerce Course.

One of the first questions to be addressed when incorporating ethics into the curricula is what format to use. Decisions about the mixture of theory to practice and how much time can be set aside exclusively for ethical issues, in an already busy timetable must be decided at the outset. Questions such as 'should ethics be incorporated of both ?' need to be determined. The aim is to blend ethics into the course structure as part of its innate nature rather than making it appear as an alien aspect of the commerce degree.

Another issue is what sort of presentation is appropriate to the students (in the case the accounting students) – a largely theoretical approach; a largely practical approach; or some combination of both ? In deciding upon this issue, it is particularly important to remember that most commerce students will bring little or no philosophical background with them as they enter the course. Bishop (1992, 292) differentiates the two basic approaches thus:

'Regardless of where taught, ethics courses tend either to be philosophy – or management- oriented. The philosophy-oriented approach tends either to be more rigorous in terms of theory, logical foundations and abstract conceptualisations of business ethics problems. The management-oriented approach has focused on the 'practical aspects of managerial decision-making and the concrete details of the firms and industries being analysed'. (Paul, 1987 quoted by Bishop, 1992).

The third considerations this article will address is how broad a course in ethics should be presented ? Should the ethical   issues presented all relate to the discipline being studied (in this case accountancy) or to the wider ethical issues of business ? While this article does not aspire to give the definitive answer to any of these questions, the paper will at least attempt to address some of the issues from the author's viewpoints and experience.

A typical accounting degree is highly structured and restricted in terms of content. The bulk of the subjects taught naturally centre around matters directly associated with accounting and legal issues. In addition time is allocated for students to learn some of the basic skills of economics and management leaving very little time and space for the more generic skills such as ethics. In ensuring that students are eligible to join one of the professional accounting bodies on graduation and ensuring that the university's own requirements are met, curricula tend to become crowded.

Time is therefore a major issue when it comes to incorporating ethics into the curricula. If there is only time for a small part of a subject to address ethical issues, then one of the brief treatments of ethics that theauthors have dubbed the "ethics sound bites" approaches may have to be adopted. One of these approaches might also be taken if the academics involved believe that dealing with the ethics of

particular accounting areas is best dealt with at the same time that students are learning about that particular area. Thus students may gain a better understanding of the ethical implications of a situation if the ethical thinking were linked with the topic being studied. This intergrated approah may also alleviate one of the difficulties cited for the study of business ethics as a separate subject. That is that as a separate subject the learning process is often impaired due to the fact that the thudents fail to see the linkage between ethics and practice. In addition the subject of ethics is often offered as an elective and thus easily avoided by student unless it is included in individual subjects in some way. (Leung, 1998, 85).

The Ethics "Sound Bite".

Three approaches have been tried at University of Western Sydney-Macarthur (UNSW-Macarthur) whereby the subject matter of ethics has included as part of a broader, more commerce-oriented subject rather than as an independent business ethics subject. The first approach is topic specific. That is, the ethical issues raised relate directly to the topic being studied. The second approach is subject specific. In the later years of the accounting degree some subjects will have specific topics devoted to ethical issues. Within these subjects the required textbooks chosen will often have a chapter specifically relating to the broader ethical issues of the area of study. Thus a whole or part of a lecture and tutorial could be spent on ethical issues. The third approach to the sthics "sound bite" is a general case-based introduction, not necessarily specifically greared to the topic at hand, but using real cased and providing some ethical frameworks for a number of topics or issues relating to the course.

The First Approach-Topic Specific.

The first approach is to related the ethical questions considered to the specific topic at hand. Setting "ethical issues" or "ethical dilemmas" question for tutorial homework several times during the semester can follow this approach. Several first year accounting texts now having small ethical cases or ethical dilemmas at the end of each chapter. Examples of accounting texts with these questions included are Hoggett and Edwards (1996), Gaffikin (1993) and Carnegie et al (1999). The ethics questions generally related to the subject matter of the chapter and thus have the benefit of immediacy and relevance. This topic specific approach was used in the introductory accounting A subject at UWS – Macarthur in 1996. This subject is a first year, compulsory subject with a large enrolment of between six and eight hundred students. Teaching ethics using this approach identified a number of benefits. Firstly it allowed ethics to be seen as integral to the study of subject in question rather than as a loosely integrated addition to the regular curriculum. Secondly, within their limited scope of half a page or less, the ethical cases posited in the texts highlighted the association between business and society. Several of the questions accentuated the relevance of ethics to the particular discipline and level of study involved. Some of the questions

also attempted to give guidance to the students in tackling ethical issues. For example, Hoggett and Edwards (1996, 110) introduced students to the idea of various stakeholders being affected in different ways by a given ethical situation. This approach had the benefit of not requiring the lecturer to set aside a lecture or a tutorial exclusively to the study of ethics. In a crowded curriculum, this attribute should not be overlooked.

The disadvantages of using this approach exclusively are that the ethical questions or dilemmas are, by necessity, very short, rather artificial and that commerce students generally lack the background in ethics to effectively approach and discuss ethics problems. UWS – Macarthur students asked for their views on these ethical questions reported little enthusiasm for what they described as brief and somewhat shallow exercises. Although the questions aided students in identifying potential ethical issues, their very brevity and topic – specific nature made them inadequate for a well-rounded ethics education. There was no space to contextualise ethics and or the hermeneutical development of ethics. Nor was there any time to deal with the multitude of ethical outlooks available. Because the questions and cases tended not to be real cases, but rather hypothetical scenarios written by academics, students generally did not identify with the characters involved. In short, this approach did not seem to engage students' enthusiasm or to give them a seful framework for the evaluation of ethical issues. Where these topic specific questions can be useful is to introduce students to the idea of ethics and then reinforce these ideas later on in the degree.

The Second Approach – Subject Specific.

The second approach to the ethics sound bite is subject specific. A variety of texts suitable for second and third year subjects devote an entire chapter to ethics. Some examples include Zwass (1998) for Information Systems subjects; Pound et al (1997) for Auditing subjects; Merchant (1998) for Advanced Management Accounting subjects; and Henderson and Pierson (1998) for Advanced Financial Accounting subjects. Such chapters clearly identify and accentuate the ethical issues associated with the subject material as a whole, that is the ethical emphasis is subject wide, rather than topic specific as found in the introductory texts. This thus allows for the opportunity to contextualise and discusses professional ethics in a more holistic manner. As an example of this wider treatment Henderson and Pierson (1998) in their text *Issues in Financial Accounting* present both teleogical and deontological theories as background discussion of ethics as well as presenting the applied perspective when discussing the professional codes of conduct for accountants.

The chapters presented in this way should provide students with at least the rudimentary frameworks with which to aproach ethical issues. Given that the discussion of one chapter whould last a maximum of one lecture and one tutorial, it is unlikely that such treatment would adequately equip students to cope with an ethical

dilemma, should they be confronted with one in the workplace. Nor does it sufficiently address the objectives for incorporating ethics into commerce courses as discussed earlier in this paper. The short time frame allocated to discussing ethical issues allows little time for the students to grasp their own understanding of ethics led alone provide a broader framework for decision analysis at a later date. There is insufficient time to cultivate an understanding of the meaning of ethics or integrate it with business practices. Again this form of ethics study is useful but only in the form of an introductory measure.

The Third Approach – Non Subject Specific

The third approach to the "ethics sound bite" that has been tried is the none – subject specific approach. This approach has been used at both under graduate and post –graduate level at UWS – Macarthur. As an example, within the Masters of Business Administration (MBA) program in 1997, the subject of ethics was allocated to two hours of MBA students' time as part of the subject accounting for Managers. As time was at a premium, it was decided to cover only two aspects of ethical reasoning. Firstly, a very basic introduction to stakeholder analysis was presented followed by the distribution of some (very brief) readings on the utilitarian and rights perspectives of ethics. Secondly, a real ethics case was allocated to students to discuss in small groups. They were to report back to the seminar in forty-five minutes with their perceptions on the major stakeholders and an analysis based on either the utilitarian or rights perspective.

The case chosen in 1997 was 'The New York African Burial Ground' from Barton (1995, 41-43) which dealt with the discovery of African American burials on a site where the contruction of an office tower was planned (on other occasions we have also used 'The Ford Motor Car' case from Velasquez [1992, 110-113]). With either of these cases, there was a good deal of interest and debate amongst students. Both cases are 'real' cases with the incidents described within having really happened. As a consequence students could empathise with the people affected. Students could also see that there were no trite or easily determinable "solutions" and most definitely no definive 'right' answer. Schaupp and Lane (1992, 226) emphasise the importance of real cases in order to bring both credibility and relevance to the students' learning experience. Cases, according to Beauchamp and Bowie (1997, 44), have the advantage of presenting students with complex circumstances (often akin to the ethical questions that will confront students in their own life) which require analysis and choice. This method encourages students to develop their problem solving and analytical skills with emphasis being placed on the point that there is no one right or wrong answer. Instead a number of issues arise with various scenario responses.

The use of this technique also provided the students (albeit briefly) with some basic tools to deal with ethical issues. They were able to try out the ethical perspectives discussed earlier on the cases and to debate the various pointts of view.

On the whole, students seemed to get far more out of this introduction to ethics than with the other "sound bite" approaches discussed earlier. It must be noted, however that this approach requires some time (preferably two hours in a seminar (minimum) or possibly an hour of lecture time plus an hour of tutorial time) to be set aside for a discussion of each of these ethical aspects. Whilst it is acknowledged that MBA students are a different cohort to first year undergraduate students a similar approach has worked well with undergraduate (although not first year) students.

The use of the non-subject specific tecnique has proved to have some success with undergraduate students at UWS – Macarthur. Whilst both techniques begin with a general discussion on ethics the undergraduate students were encouraged to talk about their personal views on ethics before getting into the more traditional interpretations. More time was taken with the undergraduate students than with the post-graduate students – a two hour tutorial followed by a two hour tutorial.

The first step in using this technique was to identify at the beginning of the lecture what students perceived ethics to mean. Students were given the opportunity to describe, in their own words, what ethics represented to them. The lecturer then used this brief discussion, as a means of introducing the topic. The lecturer provided a brief history of the development of ethics from the western perspective, which generally aligned with the students' current background. Students were then introduced to such concepts as teleology, deontology, utilitarianism, and virtue ethics and given some insight into why and how we identify our ethical outlook today. This allowed the lecturer to identify the various tenets of ethics and to apply them, in a practical manner, to the discipline, or area of study.

As a derivation of this historical discussion students were able to identify the basic dogma of ethics and discuss the correlation between social mores and business responsibilities. At this point, the lecturer contextualised social ethics in business practice. Illustrations were given as to how peoples' lives and the general well-being of the community were impacted upon by the way in which business is transacted in the market place (particularly the global market). Students at this point, hopefully, understood the rationale behind the introduction of an ethical framework (eg. Code of practice, code of conduct etc) to the business environment.

The third step in the process was for students to apply their newly found ethical tools to real situations. This was done in the two-hour tutorial. Students again were given a range of real cases (for example, cases about the Union Carbide chemical plant disaster in 1884 or the Nestlé issue in the early seventies). Students were then asked to provide some hypothetical recommendations to the companies concerned. At this point, too, the students were given a broad, easily identifiable structure to work with so that they some identifiable tools with to evaluate the situation. The students were then asked to identify the facts of the case, and from these, to discern the ethical issues at hand. Some possible scenarios were suggested to

address these issues with students then asked to eveluate each scenario, noting the advantages and disadvantages to various parties under each. Finally, students were asked to recommend a scenario and with their recommendation they were asked to evaluate the possible consequences of their choice.

The advantage of this approach is that students are not restricted to the use of only one ethical perspective and, in fact, often combined some deontological aspects such as duty with a utilitarian consideration of consequence. At the conclusion of the exercise, students were invited to discuss the situation and whether or not they really believed that they would follow through with their recommendations. Most students provided high-principled responses to the cases discussed, but they did tend to preface their answers with words to the effect that 'whilst in theory we would do this, in practice this is just not practical or viable'. It has been the authors' perception over several years of teaching ethics that students are not comfortable with expressing their beliefs in the workplace for fear of the repercussions. By highlighting this 'double standards' problem it was often found that students would, after having been involved in an ethical debate, better understand their ethical beliefs and be more aware of any inconsistencies in their convictions.

This approach was adopted with our third year undergraduate students who were generally in their final year of study. As potential graduands it was important to develop an awareness of the role ethics plays in their work environment. This technique has been used across a number of third year subjects over the past five years. Whilst this technique does not address the particular ethical issues related to the accounting topic under direct study, it dows both challenge and interst students in examining their belief systems. It also enhances student's perceptions of how business decisions can affect the lives of variety of people. Thus this technique meets two of the criteria outlined as reasons for teaching business ethics outlined earlier in this paper. Using this type of technique to educate students in the ways of ethics is therefore beneficial. Particularly when "sound bite" ethics techniques of different types are coordinated throughout the degree. The aim of this coordination is to ensure that all students are exposed to both the topic and subject-specific "sound bites" which can aid specific professionalism and act as an introduction to ethics. Students should also be exposed to at least one generalised "sound bite" to challenge their thinking and help them identify ethical issues.

Thus a well-coordinated program of ethics "sound-bites" can meet some of the reasons for teaching business ethics. In a very crowded curriculum, this may be the best that can be managed. However, given the time constraints involved in a series of brief "sound bites" and the inability to draw on accumulated knowledge and a wide variety of reading and cases, such a treatment will always be somewhat superficial. The full business ethics subject, allowing an accumulation of knowledge and an exposure to a variety of material and though, must provide a more comprehensive ethics coverage.

The Business Ethics Subject

Accourding to Leung (1989, 85) there has been a marked growth in the number of Australian universities offering business ethics subjects – with RMIT going so far as to make its Ethical Issues in Accountancy subject compulsory. When it was decided to set up a subject devoted to Business ethics at UWS – Macarthur, two basic decisions had to be made. The first of these was whether the subject should be limited to accounting ethics or more generalised subject suitable for a range of commerce students. The second decision was whether to adopt a theoretical/philosophical approach, an applied/practical approach or some combination of the two.

The advantage of tailoring the course to one group of students (accounting students in particular) would be that students would find it directly relevant to their future studies. As an example, accounting students may go on to study ethics modules with the Institute of Chartered Accountants or the Australian Society of Certified Practising Accountants. However it was felt that the advantage of doing this was outweighed by three other considerations. The first of these was that limiting the subject to, say, accounting ethics would preclude a huge range of fascinating material. Given that interst is a prime determinant of learning and knowledge development. this would not necessarily positive incentive to students. It was also found that when delivering small servings of business ethics to students using the "sound bite" approach students interest was often captured using cases that were not directly related to accounting ethics.

The second disadvantage of limiting the subject to accounting ethics was that it would very much limit the breadth of appeal of the subject. It seemed a great shame to limit our potential intake of students to accounting majors when students in all areas of business are expected to be aware of ethical issues. A related consideration was that a mix of students, some from accounting, some from economics and finance, some management, tourism and computing majors would give a far richer student mix to the subject. It was felt that a mix of students from a variety of diverse backgrounds would contribute a more eclectic view of the subject.

The third disadvantage of limiting the subject to accounting ethics was the limited relevance that this would provide. Not all accounting students go on to work in accounting firms for the rest of their careers. Even those that do go on to working in accounting firms will face ethical challenges not directly related to their specific job functions. They will face challenges in their personal life, with clients, with their relationships at work, which a narrow study of accounting-based ethics would not prepare them for. It was thus decided that a broad business ethics rather than a narrow accounting ethics subject should be taught.

The second decision to be made was whether to adopt a theoretical/ philosophical approach, an applied/practical approach or some combination of the two. Previous work with "sound bite" treatments of ethics had shown the importance of giving students a framework to work within to address ethical questions. Authors in ethical thinking (Beauchamp & Bowie, 1997, 44; Schaupp and Lane, 1992, 226) combined with the authors' own experiences have suggested the advantages of the case study approach combined with a sound philosophical background.

Several appropriate resources are available to ethics educators based on a combination of the theoretical and practical approaches. Some excellent examples include Velasquez (1998) and Shaw & Barry (1998). A Further difficulty for Australian educators is finding appropriate Australian material in the face of a large selection of US material. Chryssides & Kaler (1996, ix) lament a similar problem for instructors from the United Kingdom. Fortunately, there are now some Australasian materials being produced that could add relevance when used as a supplementary source. Examples of this are Grace & Cohen (1998) and Woldring (1996). For instructors wishing to bring still more local relevance to the classroom, Schaupp & Lane (1992) provides a useful approach for bringing local or national newspaper chippings into the curriculum as cases.

At the end of the business ethics subject in 1995 and 1997, students were surveyed for their responses to the subject. An analysis of these responses is shown below in Table 1. The instrument used was the Students Evaluation of Educational Quality (SEEQ) questionnaire. This instrument asked students to rate the business ethics subject on a variety of educational factors. They were asked to rate each of the following factors between 1 (strongly disagree) and 9 (strongly agree).

Table 1- Analysis of SEEQ Responses

	1995	1997
Number of Valid Responses	40	42
	Mean response	**(/9)**
Learning / Value	1995	1997
Class was intellectually challenging / stimulating	6.9	6.7
You learned something valuable	7.3	6.8
Your interest in the subject increased (over the semester	6.8	6.5
You learned and understood the subject material	7.0	7.2

Breadth of Coverage	1995	1997
Contrasted implications of various theories	7.3	7.6
Presented background of ideas / concepts	7.3	7.4
Presented points of view other than own	7.1	7.4
Discussed current development in field	7.2	6.9
Assignment / Readings	1995	1997
Required reading / texts were valuable	6.9	7.1
Assignments contributed to understanding	7.0	7.3
Overall Subject rating	**7.4**	**7.1**

This possitive response from students and the generally high of presentations, preparation and class discussions suggests that the blend of theoretical material and applied case studies was appropriate the level and interests of the students participating in the subject. Students seemed to find the full business ethics subject interesting and valuable role in ia way that the ethics "sound bites" were not. That having been said, the "sound bites" play a valuable role in introducing ethics and prompting students to think about ethical issues. This is valuable in it self even if it does not meet all of the reasons for teaching business ethics which were discussed in the first section of this paper.

Conclusion

The objective of this paper was to discuss the role of ethics in commerce courses and to make some practical suggestions on how to incorporate ethics into commerce course. A variety of possibilities were raised from the teaching experience of the authors and the benefits and disadvantages of using each were discussed.

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