Teaching Ethics in Schools of Business in Oklahoma Colleges and Universities

Shelsea Ellis

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"Teaching Ethics in Schools of Business in Oklahoma Colleges and Universities"

Shelsea Ellis

May 1995

Langston University
Langston, Oklahoma
TEACHING ETHICS IN SCHOOLS OF BUSINESS
IN OKLAHOMA COLLEGES AND UNIVERSITIES

By

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Submitted in partial fulfillment
of the requirements of the
E. P. McCabe Honors Program
May 1995

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TEACHING ETHICS IN SCHOOLS OF BUSINESS
IN OKLAHOMA COLLEGES AND UNIVERSITIES

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# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Chapters</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>I. INTRODUCTION</strong></td>
<td></td>
</tr>
<tr>
<td>Statement of the Problem</td>
<td>2</td>
</tr>
<tr>
<td>Rationale for the Study</td>
<td>3</td>
</tr>
<tr>
<td>Purpose of the Study</td>
<td>4</td>
</tr>
<tr>
<td>Limitations</td>
<td>4</td>
</tr>
<tr>
<td>Organization of the Study</td>
<td>5</td>
</tr>
<tr>
<td><strong>II. REVIEW OF THE LITERATURE</strong></td>
<td>6</td>
</tr>
<tr>
<td><strong>III. METHODOLOGY</strong></td>
<td></td>
</tr>
<tr>
<td>Introduction</td>
<td>14</td>
</tr>
<tr>
<td>Population</td>
<td>14</td>
</tr>
<tr>
<td>Questionnaire Design</td>
<td>15</td>
</tr>
<tr>
<td>Administration of the Instrument</td>
<td>16</td>
</tr>
<tr>
<td><strong>IV. PRESENTATION OF FINDINGS</strong></td>
<td></td>
</tr>
<tr>
<td>Philosophy Courses</td>
<td>17</td>
</tr>
<tr>
<td>Ethics Taught as a Separate Course</td>
<td>18</td>
</tr>
<tr>
<td>Methodology Used in Ethics Courses</td>
<td>18</td>
</tr>
<tr>
<td>Ethics Included as a Part of Several Courses</td>
<td>20</td>
</tr>
<tr>
<td>Time Devoted to Ethics Teaching</td>
<td>22</td>
</tr>
<tr>
<td>Time Devoted-Is it Appropriate?</td>
<td>24</td>
</tr>
<tr>
<td>Percentage of Time Devoted</td>
<td>24</td>
</tr>
<tr>
<td><strong>V. SUMMARY AND CONCLUSIONS</strong></td>
<td>27</td>
</tr>
<tr>
<td><strong>APPENDICES</strong></td>
<td></td>
</tr>
<tr>
<td>Appendix A. Cover Letter and Questionnaire</td>
<td>32</td>
</tr>
<tr>
<td>Appendix B. Colleges and Universities Included in Survey</td>
<td>35</td>
</tr>
<tr>
<td><strong>BIBLIOGRAPHY</strong></td>
<td>37</td>
</tr>
</tbody>
</table>
Table of Contents for Graph Listings

<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Philosophy Course Required</td>
<td>19</td>
</tr>
<tr>
<td>Ethics Taught as a Separate Course</td>
<td>19</td>
</tr>
<tr>
<td>Methodology Used</td>
<td>21</td>
</tr>
<tr>
<td>Ethics Taught as a Part of Several Courses</td>
<td>21</td>
</tr>
<tr>
<td>Percentage of Time Devoted to Ethics</td>
<td>23</td>
</tr>
<tr>
<td>Is Time Allotted Appropriate?</td>
<td>23</td>
</tr>
<tr>
<td>How Much Time Should Be Devoted to Ethics?</td>
<td>25</td>
</tr>
</tbody>
</table>
CHAPTER I

INTRODUCTION

Background of Study

Many professionals find themselves in ethical or moral dilemmas that result in difficulties such as whether or not to withhold valuable information in order to make a profit. For example, during a finance class at Harvard, students were discussing a scenario concerning the food industry. A student defended his view by stating, "Look, this company isn't in the business of ethics, it's in the food business!" Many of the other students appeared to agree with the finance student (Ewing 237). Because of such situations, ethics has become an uncomfortable subject for many business people. Nevertheless, in order for ethical standards to be carried into the business sector, it has been suggested by some professionals that ethics should be emphasized in the college classroom.

In 1987, John Shed, former chairman of the Securities and Exchange Commission (SEC), became concerned about the teaching of ethics in universities and decided to pledge $20 million to Harvard Business School to "advance the cause of ethics." Other alumni gave a total of $10 million. These pledges caused much controversy among deans who argued that a subject such as ethics cannot be taught in the classroom. Some
of Harvard's own professors said that this topic is not one that can be taught; nevertheless, administrators came to view the contributions as a "mixed blessing" (Byrne 34).

Bob Coles, a colleague of Thomas Piper, senior associate dean for educational programs at Harvard and child psychiatrist, once said that there is no such thing as education without values. Piper added that if educators cease to talk about "ethics, responsibility, and leadership" it would be implied that these subjects are not a primary concern (Ewing 234). A review of the literature reveals that a number of professionals in business believe that if students are exposed to a study of ethics, unethical practices will decrease.

Statement of the Problem

The research in this study seeks to establish the degree to which ethics is included in the business curriculum of four-year colleges and universities in Oklahoma. If ethics is taught as a separate course, the study inquires about the methodology used in that course. If there is not a separate ethics course, the study determines if ethics is included in several courses of the business curriculum. Clarification is also determined as to the percentage of time dedicated to the teaching of ethics and whether or not the dean of the School of Business believes this percentage to be appropriate.

Questions asked the deans of the Schools of Business of the four-year colleges and universities included in the final population of this study follow:

1. Are majors in the School of Business required to take a course in philosophy?
2. Is ethics currently taught as a separate course in the business curriculum?
3. If yes, what methodology is used in the ethics course?
4. Is ethics currently taught as a part of several courses in the business curriculum?
5. Estimate the percentage of time devoted to the teaching of ethics.
6. Is the amount of time estimated an appropriate percentage of time?
7. If no, in your opinion what would be an appropriate percentage of time?

Rationale for the Study

Many universities are implementing ethics into their curriculum. Some professors, however, believe that ethics cannot be taught in the classroom but that ethical standards are the result of values either having been taught or not taught in the early years. Many students at Harvard favor the implementation of a course on ethics; however, they do not believe that the nine-course session will significantly alter the values of the students (Byrne 34).

Many skeptics question whether or not an emphasis on the teaching of ethics can help eliminate such happenings as the scandals on Wall Street. In defense, Dean John McArthur points out that the new program implemented at Harvard was not designed to "save souls" but to help those who want to do the right thing to gain more knowledge on how to work through these dilemmas (Ewing 237).

Student surveys were given to assess the significance of the new ethics course implemented at Harvard. According to Ewing, "Focus group interviews and other forms of feedback are being used to evaluate what is being done, and as usual, the faculty will soul-search itself over and over—ethically, no doubt, but relentlessly" (238). To further
expand on this idea, Inside the Harvard Business School: Strategies and Lessons of America's Leading School of Business quotes Kenneth Goodpastor, an associate professor at Harvard, as saying,

Looking at an ethical problem is a lot like looking at an Escher print. If you approach it thinking that there is only one image, you’re probably not looking at it right. Likewise, if you just look at the individual and his or her ethical dilemma, you’re likely to miss the organizational environment around the individual; and if you look at the organization character or ethic, you’ll probably miss seeing the larger "system ethic" that’s pressuring the organization to act in a certain way. (Ewing 246)

**Purpose of the Study**

Research in this study was formulated to determine the following about Schools of Business in Oklahoma colleges and universities:

1. Is ethics currently taught as a separate course in the business curriculum?
2. If so, what methodology is used in the ethics course?
3. Is ethics currently taught as a part of several courses in the curriculum?
4. If so, what percentage of time is devoted to the teaching of ethics?

**Limitations**

This research is limited to four-year institutions of higher learning in the state of Oklahoma. Twenty-two (22) of the four-year colleges and universities in Oklahoma were researched for this study and nineteen (19) universities were surveyed. Information was secured from sixteen (16). Parameters of this research include sending surveys through
the mail, getting a response of eighty-four percent (84%), doing a literature review from the period 1970-1993, using the methodology previously cited, and using and analyzing information made available by the deans of the Schools of Business.

Organization of the Study

The introduction of the research, which contains a background of the study, statement of the problem, rationale, purpose, and limitations associated with the research, is presented in Chapter I. The literature relating the importance of teaching ethics at the undergraduate and graduate levels is discussed in Chapter II. The methodology is presented in Chapter III. The information collected through the survey is analyzed and presented in Chapter IV. The last chapter, Chapter V, contains the summary and conclusion.
CHAPTER II

REVIEW OF THE LITERATURE

Ethics has become an important issue. It has been said that ethical behavior can be influenced by many factors. One opinion is that age plays a major role in the perception of ethics (Ruegger 179). Some people believe that the older one becomes, the more aware he or she is of the way society operates; however, a study cited in the 1991 July issue of the Journal of Business Ethics indicates that the gender can affect one’s ethical standards (Burton 507). For many people, ethical behavior means doing what is right. The problem arises, however, when what is viewed as right for one is not viewed as right for others. Charles Rudder, author of the article "Ethics and Educational Administration: Are Ethical Policies 'Ethical'?" states,

Practical ethical problems...arise under...two conditions: (a) where an activity which an individual claims is morally and practically sound is publicly offensive, illegal, or prohibited by an institutional policy, and (b) where [an] activity which the public sees as morally and practically unsound is legally or institutionally permissible. (77-78)

For this and many other reasons, ethics can be defined in numerous ways. Webster's New World Dictionary defines ethics as "the system or code of morals of a particular
person, religion, group, profession, etc." (Guralnik 481). For this research, ethics will be defined as the moral standards or conduct of an individual. Because of individual sets of values, everyone is at liberty to make his or her own choices. These choices, however, are often turned into ethical dilemmas in corporate America (Petty 11).

Many professionals in business believe that more emphasis should be placed on the teaching of ethics in universities than is presently done. In order for ethical beliefs to be carried into the business sector, however, one must first understand how businesses view ethics. Belverd Needles, Jr., one of the authors of Principles of Accounting, defines professional ethics as the appliance of a code of conduct or behavior to the customs of a profession. He states that the ethical standards of a profession are merely an accumulation of individual performances. Needles believes that each person has a responsibility to his or her own profession when it comes to ethics (28).

Being ethically responsible to one's profession has proved to be challenging for many. A survey in the Dallas Times Herald states that sixty-eight percent (68%) of business people say they are often confronted with ethical dilemmas in their places of business. Seventy-five percent (75%) of those who responded believe that success is attainable only if the rules are flexible (Needles 23).

With the high number of unethical situations becoming more prevalent in today's society, several business professionals have now begun to focus on how business schools educate their students when it comes to ethics. In the April 1992 edition of the Journal of Business Ethics, author Terrence Bishop points out that the implementation of business ethics into an undergraduate curriculum at the Northern Illinois University
College of Business proved helpful in setting guidelines for the development of teaching ethics. This action also served as a foundation for an ethics education program being considered at the university in 1992 (291).

Another university that has taken ethics to a higher level is Harvard University. In 1987 when John Shed and several others made contributions to upgrading the teaching of ethics at Harvard, more than one hundred cases pertaining to ethics and the corporate obligation were cited in the current case catalogs. At that time, twenty-four courses on ethics and corporate responsibility had been implemented into the MBA program since the inception of the school. Although Harvard offered numerous courses on ethics, there were still questionable ethical situations in the Business School's own history. An example of an ethical dilemma that had occurred was quoted by David Ewing, author of *Inside the Harvard Business School: Strategies and Lessons of America's Leading School of Business*. He states,

> In 1986, a second-year student was indicted for filing false federal tax returns related to securities trading while employed in a prominent New York investment firm.... When the wayward student pleaded guilty, the administration threw him out of the school. (239)

Another situation discussed by Ewing also occurred in 1986 with first-year students. These students participated in the writing and distributing of the university newsletter, *Skydeck News*, which had released an edition containing "racist, homophobic humor."

After this incident, an investigation was conducted and the student authors were placed on probation (240).
Situations like those mentioned above aided in the quest for the implementation of a new ethics program in the Harvard School of Business. The new program was introduced to business students in the fall of 1988. These students began the seven-class module devoted to ethical problems during the first month of the first semester of their first year. They were given a variety of cases to discuss. These cases ranged from general management, organizational behavior, marketing, and production to finance and control. The course was taught by senior professors. Although an ethics course was not always offered during the second year at Harvard, it was guaranteed that every first-year student would take the ethics module (Ewing 238).

This module caused controversy among faculty. One feature of the program that caused a large amount of controversy was the fact that the course was not going to be graded. This decision was made by the faculty of the Harvard Business School because they wanted ethical thinking to become a part of the student's approach to management in general rather than separating it into finance and marketing (Ewing 238).

Nevertheless, some critics feel that ethics should be treated like a regular subject, a one-semester graded course. This idea was adopted by the University of Virginia's School of Business. Harvard disagrees with this approach. Thomas Piper, a senior associate dean at Harvard, states, "We're not converting sinners... but we're taking young people who have a sense of integrity and trying to get them to connect ethics with business decisions" (Byrne 34). Mark Pastin, director of the Lincoln Center for Ethics in Tempe, Arizona, says that Harvard is offering a "politically correct, cram-down program" (Byrne 34).
John Byrne, author of the *Business Week* article "Can Ethics Be Taught? Harvard Gives it the Old College Try," briefly describes the measures taken to integrate ethics into the Harvard business curriculum. Byrne states, "Harvard has recruited a core of four (4) ethics teachers, added courses, and beefed up its research on the [ethics] topic" (34). Other steps taken to aid in the implementation of the ethics program at Harvard include

1. Requesting applicants to write an essay on how they manage and resolve an ethical dilemma;
2. Requiring all MBAs to take an ungraded, nine-session course on ethics;
3. Working with faculty to integrate ethics into the core courses (Harvard has introduced thirty-five (35) case studies on ethics; fifteen (15) of these cases were written by professors in such areas as accounting and marketing);
4. Encouraging mainstream faculty to do case studies on ethical questions; and
5. Offering three (3) ethics electives. (Byrne 34)

The first class offered at Harvard after one gains admissions into the MBA program is "Decision Making and Ethical Values" (Byrne 34). The success of the implementation of ethics courses according to author John Byrne, is cited as follows: "Nearly 30% of the 806 members of Harvard's class of 1992 have enrolled in one of three key ethics electives." He also reveals that approximately one hundred and fifty (150) students were taking an elective called "Moral Dilemmas of Management." This number is up from 1991 when one hundred (100) students were taking the course and 1990 when fifty (50) students were enrolled in the course (34).
Due to the success of the three (3) ethics electives offered at Harvard, in 1993 the School of Business had plans of adding a fourth elective in ethics for the second-year students. This course would involve performing more research on how ethics affects international competition, beginning an ethics program for executives, and sponsoring joint efforts with other Schools of Business (Byrne 34).

Although several Schools of Business have begun implementing ethics into their curriculum, not everyone believes that ethical behavior is left solely up to the business programs. David Ewing states that management should also be responsible for the ethical or unethical behavior of its subordinates. He writes,

As many professors and cases make clear, ethics is partly a management responsibility. Top executives can’t wash their hands of ethical lapses by employees, saying that they’re the fault of the educational system, the media, or some other force in society. It may well be that non-management forces are partly to blame for the sins of commission and omission, but that does not relieve leaders of their responsibility. If anything, it increases it. By their personal example as well as by policies and regulations, managers can influence the tone and standards of employee behavior. (249)

Not only does management’s behavior affect the output of subordinates, but it also affects the entire business industry. Ewing reveals his thoughts on this issue:

The answer is basic: rightly or wrongly, ethical behavior and misbehavior is a decisive issue in American management. The stance taken by top executives not only influences morale down the line but also colors what U.S. business stands for
Mark McCormack, author of *What They Don't Teach You at Harvard Business School: Notes From a Street-Smart Executive*, says one of the reasons for the abundance of ethical problems in corporate America today is that "people don't know the difference between honesty and tact." He also states,

Everyone's heard the twist on the cliche, "Honesty is not always the best policy."

This statement is misleading, implying that sometimes in business it's okay to lie.

It is more appropriate, and more accurate to say, "Honesty can be mitigated."

The truth can be couched in such a way that it is neither insulting nor self-destructive. (48)

McCormack also lists four (4) rules to help people fine-tune their sense of right and wrong:

1. Let people off the hook--People often agree to do things and then for reasons beyond their control are unable to do them. It is good practice to let people off the hook if you intend to do business with them again. . . .

2. Don't abuse the power of omission--Omission is a legitimate tool in business. . . . The best salespeople seem to include all the information they need to close the sale and leave out anything that might jeopardize it. . . . This is part of the gamesmanship of business--and is subject to abuse.

3. Tell people when the meter is running--What is considered to be "irritating and less than ethical" is when someone meets with you for dinner and does not tell you that he is working and is charging you for the time spent.
4. Establish your ground rules and don’t waver—Being ethical doesn’t always mean giving in to the other guy’s point of view. Statements can be interpreted in different ways by different people and sometimes sticking to your guns is the only proper decision. (191-193)

Much research has been done in the area of ethics in business. Mark Pastin says, "There is a chance to close the gap between business as it is and business as it reasonably might be. And ethics is one way of seeing where that chance is" (Hoffman 625). In order for the gap to be closed, parents, educators, and professionals must come together to teach future leaders what it means to be ethical. They must also lead by example by being good role models and practicing ethical behavior. Not everyone has the opportunity to attend a four-year college or university, but that should not hinder anyone from understanding what it means to be ethical in all walks of life.
CHAPTER III

METHODOLOGY

Introduction

This research was formulated and conducted to learn whether or not Schools of Business in four-year colleges and universities in the state of Oklahoma include ethics as a part of their curriculum. The extent of ethics teaching was determined by primary data collected through the questionnaire. Surveys were mailed to the deans of the Schools of Business of nineteen (19) four-year colleges and universities to secure information on the extent of ethics teaching in the business curriculum. Information was secured from sixteen (16) Schools of Business.

Population

The survey includes twenty-two (22) four-year colleges and universities. Three (3) of these colleges do not have Schools of Business, which limits the population to nineteen (19) four-year colleges and universities. Three (3) colleges did not respond to the questionnaire, therefore limiting the final population to sixteen (16) four-year colleges and universities. Because the surveys are to remain confidential, the responses of the respective deans of the Schools of Business will remain anonymous. Listed below are the four-year colleges and universities to which surveys were mailed:
1. Bartlesville Wesleyan College
2. Cameron University
3. East Central University
4. Northeastern Oklahoma State University
5. Northwestern Oklahoma State University
6. Oklahoma Baptist University
7. Oklahoma Christian University of Science & Arts
8. Oklahoma City University
9. Oklahoma Panhandle State University
10. Oklahoma State University
11. Oral Roberts University
12. Phillips University
13. Southeastern Oklahoma State University
14. Southern Nazarene University
15. Southwestern Oklahoma State University
16. University of Central Oklahoma
17. University of Oklahoma
18. University of Science & Arts of Oklahoma
19. University of Tulsa

**Questionnaire Design**

The questionnaire was designed to bring out pertinent data relating to the teaching of ethics in Schools of Business in four-year colleges and universities in the state
of Oklahoma. The first question asks if majors in the School of Business are required to take a course in philosophy. Questions two (2) and three (3) ask if ethics is currently taught as a separate course and, if so, the methodology used to teach this course: case study; speaker/seminar; lecture by instructor; and/or role playing. Question four (4) consists of one (1) main question and three (3) sub-questions. The primary question asks if ethics is currently taught as a part of several courses in the business curriculum. The sub-questions ask for an estimation of the amount of time devoted to the teaching of ethics, whether this amount of time is appropriate, and if not, an opinion about the appropriate percentage of time that should be given to the teaching of ethics.

**Administration of the Instrument**

A list of all four-year colleges and universities was obtained from *The 1994 HEP Higher Education Directory* (282-287). The survey was completed by securing information through the mailing of the questionnaire to the deans of the Schools of Business of the nineteen (19) colleges and universities included in the survey.
CHAPTER IV

PRESENTATION OF FINDINGS

This study seeks to establish whether or not ethics is included in the curriculum of Schools of Business in Oklahoma colleges and universities. The background study shows that many colleges and universities have seen the basic need for the implementation of ethics into the business program. This chapter discusses the findings of a survey that was mailed to the deans of nineteen (19) four-year colleges and universities in Oklahoma. Of the nineteen (19) surveys mailed, responses were secured from sixteen (16) schools. The survey was conducted in the spring of 1995.

Philosophy Courses

The survey reveals that over half of the Schools of Business do not require students to take a course in philosophy. Of the sixteen (16) schools that responded to the survey, five (5) of the universities offer philosophy as a required course. Eleven (11) of the universities do not require students to take a philosophy course. Therefore, thirty-one percent (31%) of the responding institutions do require a philosophy course, whereas sixty-nine percent (69%) do not require business students to take philosophy (see Graph One). Of the five (5) schools that require philosophy to be taken, one (1) university requires either a philosophy or an ethics course. Of the eleven (11) universities that do
not require students to take a philosophy course, one (1) university has plans soon to require business students to take a course in philosophy.

**Ethics Taught as a Separate Course**

According to the results recorded in the survey, many institutions do not teach ethics as a separate course. Of the sixteen (16) schools that responded to the survey, ten (10) universities do not teach ethics as a separate course, while only six (6) currently teach ethics as a regular business course. Sixty-two and one-half percent (62.5%) of the Schools of Business do not include ethics in their curriculum as a separate business course. Thirty-seven and one-half percent (37.5%) of the business programs do teach a separate course in ethics (see Graph Two). Of the responding institutions, one (1) currently teaches ethics as a philosophy course, while another requires either an ethics or philosophy course. One (1) university states that the business ethics courses is a requirement for all of the B.B.A. students. Another college reveals that it is currently taught as a seminar but will be required after revisions have been made to the current requirement listings. Colleges were also asked to include a catalog description of their ethics course if it is currently taught as a separate course. Of the reporting universities, two (2) schools included a copy of their course description. Although ethics is taught as a separate course for one (1) university, the ethics course is listed as a Special Topics class in the catalog description.

**Methodology Used in Ethics Courses**

Many universities do not teach ethics as a separate course. However, institutions that include ethics in the business curriculum use various ways to show the necessity for
Philosophy Course Required in Schools of Business

Graph One

- Required: 31.0%
- Not Required: 69.0%

Percentages derived from the sixteen responding universities.

Ethics Taught as a Separate Course in the Business Curriculum

Graph Two

- Currently Taught: 37.5%
- Not Currently Taught: 62.5%

Percentages derived from the sixteen responding universities.
ethical behavior in today's society: case study, speaker/seminar, lecture by instructor, and role-playing. The thirty-seven and one-half percent (37.5%) of the Schools of Business that teach ethics as a separate course was recalculated to equal one hundred percent (100%). This was done to aid in the understanding of the percentages calculated for the different methods used in the ethics course. Out of the one hundred percent (100%), twelve and one-half percent (12.5%) of the schools use speakers and/or seminars in teaching their ethics course. Eighteen and eight-tenths percent (18.8%) use role-playing, while thirty-one and two-tenths percent (31.2%) use case study as a method of instruction. Thirty-seven and one-half percent (37.5%) use lecture by instructor (see Graph Three). One (1) college uses lecture by instructor only. One (1) college teaches by using both case study and lecture by instructor. Two (2) of the colleges use a combination of case study, lecture by instructor, and role-playing, while one (1) college uses a combination of case study, speaker/seminar, and lecture by instructor. Only one (1) college uses a combination of all of the methods: case study, speaker/seminar, lecture by instructor, and role-playing.

Ethics Included as a Part of Several Courses

A number of universities include ethics in several courses in the business curriculum. Of the sixteen (16) universities that responded to the survey, fourteen (14) schools currently teach ethics as a part of several courses. Only two (2) schools that currently teach ethics as a separate course do not include ethics in other courses in the business program. Eighty-seven and one-half percent (87.5%) of the Schools of Business include ethics as a part of several courses. Only twelve and one-half percent (12.5%) do
Methodology Used in Ethics Courses

Graph Three

Speaker/Seminar 12.5%
Lecture 37.5%
Case Study 31.2%
Role Playing 18.8%

Percentages derived from the 37.5% that responded yes to question #2.

Ethics Taught as a Part of Several Courses in the Business Curriculum

Graph Four

Currently a Part 87.5%
Not a Part 12.5%

Percentages derived from the sixteen responding universities.
not include ethics throughout the business courses (see Graph Four). Of the sixteen (16) universities, one (1) school states that it attempts to teach ethics in all of the business courses. Another university states that ethics is required for Business Administration majors and Management majors. Other universities say that ethics is included in management, finance, marketing, accounting, and legal environment courses. One (1) of the deans of the university that does not include ethics in other business related courses reveals that he wishes it were taught throughout the business program.

**Time Devoted to Ethics Teaching**

The deans of the Schools of Business were asked to estimate the percentage of time devoted to the teaching of ethics. Of the universities that participated in the survey, twelve and one-half percent (12.5%) say that no time is devoted to ethics teaching in the business program. Twenty-five percent (25%) say less than five percent (5%) of the class time is devoted to the teaching of ethics. Thirty-seven and one-half percent (37.5%) say that between five (5) and nine (9) percent of the class time is devoted to ethics teaching. Nineteen percent (19%) say between ten (10) and fourteen (14) percent of class time is devoted to ethics teaching, while only six percent (6%) say that fifteen percent (15%) of the class time is devoted to the teaching of ethics (see Graph Five). One (1) university reveals that although five (5%) of their class time is devoted to the teaching of ethics, the coverage is not uniform across disciplines. Another university reveals that ethics is taught indirectly moreso than directly such as using case studies and discussion. One (1) dean states that ethics cannot be taught to a significant extent because it is more of a learned behavior. One (1) university is unaware of the percentage of class time devoted to the
Percentage of Time Devoted to Ethics Teaching

Graph Five

Percentages derived from the sixteen responding schools.

Time Allotted for Ethics Teaching—Is it Appropriate?

Graph Six

Percentages derived from the sixteen responding schools.
teaching of ethics.

**Time Devoted--Is it Appropriate?**

Over half of the universities who participated in the survey feel that the amount of time that they devote to the teaching of ethics is an appropriate amount of time. Fifty-six percent (56%) of the schools say the amount of time they devote to ethics is an appropriate amount of time. Only twenty-five percent (25%) of the universities say they do not devote enough time to the teaching of ethics. Nineteen percent (19%) of the schools gave no response as to whether the amount of time they devote to ethics is appropriate or not (see Graph Six). One (1) university that devotes ten percent (10%) of class time to the teaching of ethics states that this amount of time is not enough and that more time should be considered for ethics teaching.

**Percentage of Time Devoted**

What would be considered an appropriate amount of time to devote to the teaching of ethics. Of the participating universities, eighty-one and one-quarter percent (81.25%) say that less than five (5%) of class time should be devoted to the teaching of ethics. Six and one-quarter percent (6.25%) of the schools say that between five (5) and nine (9) percent of the class time should be devoted to ethics teaching. Another six and one-quarter percent (6.25%) say that between ten (10) and fourteen (14) percent of time should be devoted to the teaching of ethics. Still, only six and one-quarter percent (6.25%) say that at least fifteen percent (15%) of the class time should be devoted to the teaching of ethics (see Graph Seven). The results indicate that ethics in not considered to be an important topic in universities. One (1) university feels that ethics has been
How Much Time Should Be Devoted To Ethics Teaching?

Graph Seven

Less Than 5% - 82.0%
15% or More - 6.0%
Between 10% & 14% - 6.0%
Between 5% & 9% - 6.0%

Percentages are approximations derived from the 16 responding schools.
integrated into all of the appropriate courses. Another university states, however, that it will probably be making a three (3) hour course in ethics mandatory for all business majors.
CHAPTER V

SUMMARY AND CONCLUSIONS

Background information for this study on teaching ethics in Schools of Business in Oklahoma colleges and universities was presented in Chapter One. This chapter also contains questions which determine the purpose for which this study was conducted. Included in Chapter Two is a discussion of the literature which relates to the importance of teaching ethics at the undergraduate as well as the graduate level. Chapter Three presents the methodology used to conduct this study. As part of the study, a questionnaire was designed to elicit pertinent data. Colleges and universities included in the survey are also listed in Chapter Three of this study. After the survey was completed, a presentation of the findings on the importance of teaching ethics in Schools of Business was outlined in Chapter Four. Data for the study was obtained from sixteen (16) four-year colleges and universities in the state of Oklahoma.

Is ethics currently taught as a separate course in the business curriculum? Ethics is not currently taught as a separate course in the business curriculum in the majority of the universities that responded to the survey. An ethics course, however, is required for some of the universities. Ethics is also taught as a special topics course in the business curriculum.
If ethics is taught as a separate course, what methodology is used? Out of sixteen (16) universities, six (6) teach ethics as a separate course. Of these six (6), all include lecture by instructor as a method of teaching in the ethics course. Of the same six (6) institutions, five (5) use case study as a method of instruction. This research finds case study to be the second most popular method used in ethics courses. Ewing states,

...the [Harvard] faculty believes in teaching ethics by the case method. Cases range from Dow Corning Corporation's lusty effort to enforce a global code of conduct prohibiting the giving of bribes...to H. J. Heinz's confrontation with an accounting practice of over-reporting earnings. (244)

Three (3) of the six (6) institutions include role-playing in their ethics course, while only two (2) of the reporting schools use a speaker and/or seminar as a method of instruction.

Is ethics currently taught as a part of several courses? Many of the colleges participating in the survey state that ethics is currently included in several courses in the business curriculum in such courses as management, finance, marketing, accounting, and legal environment. Although a few institutions try to teach ethics in all business courses, the coverage is not uniform for all classes.

If ethics is taught as a part of several courses, estimate the percentage of time devoted to ethics teaching. Three-fourths (3/4) of the reporting colleges state that less than nine percent (9%) of their class time is devoted to ethics teaching. The remaining schools report that at least ten percent (10%) but not more than fifteen percent (15%) of the class time is devoted to the teaching of ethics.

The results of the questionnaire reflect the belief that ethics cannot be taught.
Many people feel as though a person should have had ethical values instilled early in life. According to Mark McCormack, "Everyone has, or should have, certain principles by which he or she lives and conducts business" (47). This same idea holds true for many people in business. In 1988, Mark Contreras of The Harbus News quoted a student as saying, "If your mother hasn’t taught you what’s right and what’s wrong by the time you get here [college], it’s too late" (Ewing 237). One Harvard faculty member was also quoted as saying that the teaching of ethics is "garbage" (Ewing 237).

Although many people believe that ethics cannot be taught, there are guidelines that can be followed to help one avoid or overcome ethical dilemmas. Ewing lists these guidelines:

1. Have "walking dollars" and low fixed cost relative to your income so that you feel free to leave a job rather than compromise your standards. (This is necessary because, as Forest Reinhardt, a Harvard doctoral student, states, in "...any genuine ethical dilemma, being ethical is going to cost you money.");

2. Avoid giving the impression that your ethical standard can be compromised, therefore, not allowing others to get the wrong idea; and

3. Choose your acquaintances well, as "it is impossible to walk through a swamp without getting mud on your clothes." (245-246)

These guidelines may prove helpful for many people, especially for those who have no real thought concerning ethics. The New York Times quotes Harvard professor Michael Beer as saying,

I calculate that 25 percent of the students already agree with the ethics
consideration [posed in the HBS’s new ethics course] and another 25 percent disagree and won’t change. We’re aiming for the middle 50 percent who could go either way. (Ewing 249)

The teaching of ethics is said to be crucial during the college years because of that middle fifty percent (50%). This is true not only from the standpoint of the actual teaching of ethics for academe but also from the standpoint of the business community (Ewing 238).

Ethics is now considered an important issue in business. Many companies have already or are in the process of implementing codes of conduct. For example, the American Institute of Certified Public Accountants (AICPA) follows what is known as the Code of Professional Conduct. The Principles and Rules outlined in this code set forth guidelines to be strictly followed by public accountants. As Article I of this code points out, members, being professional, should not only practice professional judgment but also include some ethical or moral insight in conducting all of their activities (14). To further emphasize this idea, Rule 102, Integrity and Objectivity, states,

In the performance of any professional service, a member shall maintain objectivity and integrity, shall be free of conflict of interest, and shall not knowingly misrepresent facts or subordinate his or her judgement to others. (13)

Everyone has the responsibility to carry out the standards that are generally set forth in businesses by the top executives. It is up to those executives, however, to be certain that management leads by example. Michael Rion, former corporate responsibility director for Cummins Engine Company, discusses management’s roles in
ensuring ethics in business:

Some years ago a *New Yorker* cartoon featured several somber businessmen clustered around the chief executive’s desk, [dismay] reflected on their faces. The executive presses the intercom to say, "Miss Dugan, will you send someone in here who can distinguish right from wrong." Too frequently, this [portrait] symbolizes the perception of managers that ethics is someone else’s business, not necessarily irrelevant to management decisions but certainly not part of a manager’s competence. But ethics cannot be integrated effectively into management decisions unless line managers accept responsibility for the moral dimension of their decisions as well as economic features. . . . To that end, in-house training in ethics and management is an important strategy. (Hoffman 109)

The teaching of ethics in four-year colleges and universities has become a growing concern for many professionals. More ethical behavior in the business sector is what professionals are looking for today. If more emphasis is placed on the teaching of ethics in the curriculum of business schools, then the outcome may result in higher moral standards.

Schools of Business can use the results from the survey completed for this study to compare with other business programs. Also, Schools of Business planning to implement ethics into their business curriculum may want to focus on the need of ethics teaching and base their method of teaching ethics on the trend set by the majority of the four-year colleges and universities in Oklahoma that are currently including ethics in their programs.
APPENDIX A

Cover Letter & Questionnaire
Dear Mr. Mabry:

I am a senior at Langston University with a major in Accounting. I need your assistance in securing information for my Honors Program thesis: "Teaching Ethics in Schools of Business in Oklahoma Colleges and Universities."

I am conducting a survey to learn whether or not schools of business in four-year colleges and universities in the state of Oklahoma include ethics as a part of their curriculum. Please answer the questions enclosed and return the form to me in the enclosed self-addressed envelope no later than March 14, 1995. If you have any questions, feel free to contact me at (405) 466-2006 (school) or (405) 424-1995 (home).

Thank you for your time and assistance. I look forward to hearing from you in March and will share the results of my survey with you if you so desire.

Sincerely,

Shelsea S. Ellis

Enclosure
Teaching Ethics in Schools of Business in Oklahoma Colleges and Universities

**DEFINITION:** This researcher defines ethics as the moral standards or conduct of an individual.

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Are majors in the School of Business required to take a course in philosophy?</td>
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<tr>
<td>2. Is ethics currently taught as a separate course in the business curriculum? (If so, please attach copy of catalog description.)</td>
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<tr>
<td>3. If yes, what methodology is used in the ethics course? Check all that apply:</td>
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<tr>
<td>a. Case Study</td>
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<tr>
<td>b. Speaker/Seminars</td>
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<tr>
<td>c. Lecture by Instructor</td>
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<tr>
<td>d. Role Playing</td>
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<tr>
<td>4. Is ethics currently taught as a part of several courses in the business curriculum?</td>
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<tr>
<td>a. Estimate the percentage of time in the business curriculum devoted to the teaching of ethics.</td>
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<tr>
<td>b. Is this amount of time appropriate?</td>
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<tr>
<td>c. If no, what, in your opinion, would be an appropriate percentage of time given to the teaching of ethics?</td>
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Comments
APPENDIX B

Colleges and Universities Included in Survey
COLLEGES AND UNIVERSITIES INCLUDED IN SURVEY

Bartlesville Wesleyan College
Dean: Dr. Terry Arnholt
2201 Silver-Lake Road
Bartlesville, OK 74006
(918) 333-6151

Cameron University
Dean: Dr. J. McClung
2800 Gore Boulevard
Lawton, OK 73505
(405) 581-2000

East Central University
Dean: Dr. William Brown
Ada, OK 74820
(405) 332-8000

Northeastern Oklahoma State University
Dean: Dr. Earl R. Williams
Tahlequah, OK 74464
(918) 456-5511

Northwestern Oklahoma State University
Dean: Dr. Jerry Brownrigg
709 Oklahoma Boulevard
Alva, OK 73717
(405) 327-1700

Oklahoma Baptist University
Dean: Dr. Robert Babb
500 W. University
Shawnee, OK 74801
(405) 275-2850

Oklahoma Christian University
Dean: Dr. Thomas Brown
N.W. 23rd And Blackwelder
Oklahoma City, OK 73106
(405) 521-5000

Oklahoma Christian University
Dean: Dr. W. Jack Skaggs
P.O. Box 11000
Oklahoma City, OK 73136
(405) 425-5000

Oklahoma Panhandle State University
Dean: Dr. Russell Edenborough
Box 430
Goodwell, OK 73939
(405) 349-2611

Oklahoma State University
Dean: Dr. Robert Sandmeyer
Stillwater, OK 74078
(405) 744-5000

Oral Roberts University
Dean: Dr. Eugene Swearingen
7777 South Lewis
Tulsa, OK 74171
(918) 495-6161

Phillips University
Dean: Dr. Burrell Richardson
100 S. University Avenue
Enid, OK 73701
(405) 237-4433

Southeastern Oklahoma State University
Dean: Dr. Richard Buckles
Durant, OK 74701
(405) 924-0121

Southern Nazarene University
Dean: Larry W. Mills
6729 N.W. 39 Expressway
Bethany, OK 73008
(405) 789-6400

Southwestern Oklahoma State University
Dean: Dr. Jerry Kaufman
Weatherford, OK 73096
(405) 772-6611

University of Central Oklahoma
Dean: Dr. Frank Wert
100 N. University Drive
Edmond, OK 73034
(405) 341-2980

University of Oklahoma (Norman)
Dean: Dr. Richard Cosier
660 Parrington Oval
Norman, OK 73019
(405) 325-0311

University of Science & Arts of Oklahoma
Dean: Dr. John Miller
Box 82345
Chickasha, OK 73018
(405) 224-3140

University of Tulsa
Dean: Rodney H. Mabry
600 South College
Tulsa, OK 74104
(918) 631-2000
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Guralnik, David B. Webster's New World Dictionary of the American Language. New


VITA

Shelsea S. Ellis

Candidate for the Degree of

Bachelor of Business Administration

and

Completion of

E. P. McCabe Honors Program

Thesis: TEACHING ETHICS IN SCHOOLS OF BUSINESS IN OKLAHOMA COLLEGES AND UNIVERSITIES

Major: Accounting

Biographical Information:

Personal Data: Born in San Angelo, Texas, March 8, 1973, to Coleman and Christine Ellis, Jr.

Education: Graduated from Capitol Hill High School, Oklahoma City, Oklahoma, in May 1991 as the Valedictorian; will complete requirements for Bachelor of Business Administration at Langston University in May 1995 as the highest ranking accounting student. Also, requirements for the E. P. McCabe Honors Program will have been completed.

Honors and Activities: Edwin P. McCabe Honors Program; E. P. McCabe Scholarship; Alpha Chi National College Honor Scholarship Society; Scholars Club (Secretary-two years, Chaplain); President's List-one year; Dean's List-three years; Who's Who Among Students in American Universities and Colleges-four years; National Association of Black Accountants (President, Vice President, Director of Professional Programs); Zeta Phi Beta Sorority, Inc. (President, Treasurer-two years); Pan Hellenic Council (Treasurer, Parliamentarian); American Institute of Certified Public Accountants (AICPA) Scholarship-two years; National Association of Black Accountants Local and National Scholarship; Oklahoma Eagle Scholarship.