A New Context for Ethics Education Objectives in a College of Business: Ethical Decision-Making Models

Neil C. Herndon, Jr.

ABSTRACT. Objectives for ethics education in business school courses generally appear to be based on custom, intuition, and judgment rather than on a more unified theoretical/empirical base. These objectives may be more clearly implemented and their effects studied more rigorously if they could be rooted in the components of ethical decision-making models shown to be influential in ethical decision making. This paper shows how several widely used ethics education objectives can be placed in the context of current models of ethical decision making.

Introduction

Both the practitioner press (c.f., Brophy, 1987; Byrne, 1993; Levin, 1989; Luoma, 1989; Murray, 1987; Noah, 1987; Thurow, 1987) and the academic press (c.f., Bok, 1988; Craig, 1983; David et al., 1990) have for some years continued to question and debate if business school courses can improve ethical decision making by practitioners in view of the ethical failures that continue to be highlighted in the news media. A number of approaches have been suggested (c.f., Baxter and Rarick, 1987; Clarkson, 1991; Craig, 1983; Dunfee and Robertson, 1988; Gaidis and Andrews, 1990; Krohn, 1985; Maclagan, 1992; Nelson and Obremski, 1990;

Neil Herndon is University Lecturer in the Department of Business and Management at the City University of Hong Kong. His major research interest involves the influences of the ethical content of corporate cultures on the people within an organization. His work in this area has been published in the Journal of International Consumer Marketing *and the* Proceedings of the Academy of Marketing Science.

Reeves, 1990; Schaupp et al., 1992; Sims and Sims, 1991; Smith and VanDoren, 1989; Trevino, 1992; Wortuba, 1993). They generally involve either a normative approach rooted in philosophy or a descriptive/predictive approach rooted in the social sciences (Kahn, 1990; Trevino, 1992). These approaches generally have objectives such as those developed by Dr. Daniel Callahan of The Hastings Center (Callahan, 1980): stimulating the moral imagination, developing the ability to recognize ethical issues, eliciting a sense of moral obligation, developing analytical skills, and promoting a tolerance of ambiguity and disagreement (c.f., Bishop, 1992; Castro, 1989; Dunfee and Robertson, 1988; Ghorpade, 1991; Hiltebeitel and Jones, 1992; Sims and Sims, 1991; Wotruba, 1993).

While intuitively important, these objectives may be more clearly implemented and their effects studied more rigorously if they could be rooted in the components of ethical decision-making models shown to be influential in ethical decision making. The use of explanatory models of this type is thought to lead to better explanations and to more understanding of phenomena (Zaltman et al., 1982) as well as to help generate new ideas and new perspectives useful in theory construction (Lazer, 1962). This paper examines some previous studies that consider the effects of various classroom methods aimed at improving ethical behavior, discusses several models of ethical decision making, shows how current ethics education objectives can be placed in the context of current models of ethical decision making, and makes some suggestions for further research.

Empirical evidence of change produced by ethics related education

Improving ethics education for business students does appear to be a worthwhile goal from at least two perspectives. Mortensen *et al.* (1989) found that practicing managers consider ethics-related behaviors to be important aspects of their job. And the majority of Canadian (Singh, 1989) and U.S. (George, 1987; Schoenfeldt *et al.*, 1991) business schools surveyed do include ethics in their curriculum. However, the recent empirical evidence for the effectiveness of this instruction is mixed.

Feldman and Thompson (1990) did not find significant differences in student attitudes toward corporate social responsibility over a semester in which a business and society course was taken. Similarly, Wynd and Mager (1989) found no significant difference in the attitudes of students toward corporate social responsibility situations having ethical content and student personal business ethics before and after taking a business and society course. However, Glenn (1992) does report statistically more ethical responses to 13 of 53 questions administered to students completing a business and society course.

In a longitudinal study that assessed the personal business ethics of undergraduate business students before, immediately after, and four years after completing a business and society course, Arlow and Ulrich (1985) found no significant difference in mean scores over that time period. However, the immediate post-course scores for accounting majors declined while those of management and marketing majors increased, suggesting that the academic discipline of the group itself may influence the effectiveness of instruction.

Harris and Guffey (1991), using an ethics module within a capstone course for marketing majors, found significant differences at alpha = 0.05 in student attitudes about coercive power, influence dealing, and self-interest, but not about fraud and deceit. Similarly, after integrating a business ethics module into accounting classes, students in another study were found to consider taking advantage of all legal opportunities and widespread customs, doing only that which could

be explained before a peer committee, and considering the views of the other party to be more appropriate for resolving moral choices in business. While these accounting students were also found to consider determining whether the harm in an action outweighed the good to be significantly less appropriate for resolving moral choices in business, ten additional principles remained statistically unchanged (Hiltebeitel and Jones, 1992).

One study was found which assessed the change in the moral development of law students using Kohlberg's model following exposure to normative ethical theory. The overall gain on the Defining Issues Test averaged 5.6 points, with a range of −13.3 to +21.7 points (Nelson and Obremski, 1990), where a higher score indicates the student to be more principled (Trevino, 1992). However, these results are somewhat tentative due to a small sample size ($N = 24$).

Merritt (1991) has examined some relationships between the educational background and the ethical standards of professional marketers. Business degrees are associated with lower ethical standards, but are not associated with lower ethical behavior; those with business degrees and those with nonbusiness degrees report similar behaviors. Merritt did not find a significant relationship between level of education and either ethical standards or ethical behavior. However, the study does not report if classes containing ethical content were included in all of the subjects' curriculum.

These studies suggest that there are difficulties inherent in teaching business courses having ethical content where the goal is to promote desirable long-term changes in students' ethics-related constructs. Weber (1990) summarized his review of studies assessing the result of teaching ethics by noting that students' ethical awareness or reasoning skills seem to improve, but the improvement appears to be a short-term effect. He goes on to point out that inconsistencies in research design, measures, and statistical methods make explanations of inconsistent results more difficult. Weber's observations also generally apply to the studies reviewed here as well (and summarized in Table I much as Weber (1990) has done, but with the addition of the educational

TABLE I
Review of Recent Studies

Author(s)	Feldman and Thompson (1990)	Wynd and Mager (1989)	Glenn (1992)	Arlow and Ulrich (1985)	Harris and Guffey (1991)	Hiltebeitel and Jones (1992)	Nelson and Obremski (1990)
Sample	Undergraduates (Business and Society Course)	Undergraduates (Business and Society Course)	Undergraduates and Graduates Across Schools (Business and Society Course)	Undergraduates (Business and Society Course)	Senior Undergraduates (Marketing) (Legal and Social Environment Course)	Undergraduates (Accounting) (Different accounting classes with ethics module)	Graduates (Legal and Regulatory Environment of Business Course)
Sample Size	245/217	345/205	460	110	40/27	345	24
Educational Method	Computerized Simulation Game	Not Reported	Not Reported	Lecture – Discussion, Readings, and Group Debates	Case Study with Video	Readings, Discussion, and Watched Video or Wrote Paper	Lectures on Normative Ethical Theory followed by Peer-led Discussion in Groups
Data Collection	In-Class Survey	In-Class Survey	In-Class Survey	In Class Survey; mail follow-up	In-Class Survey	In-Class Survey	In-Class Survey
Instrument	15-item Questionnaire	Clark's Questionnaire	53-item Questionnaire	Clark's Questionnaire	15 Scenario Questionnaire	14-item Questionnaire	Defining Issues Test
Measures	Allocation of Points to Statements	18 Situations; response on 4-point scale (approve–disapprove)	5-point scale (ethical–unethical)	18 Situations; response on 5-point scale (approve–disapprove)	Allocation of Points (most approving–most disapproving)	3-point scale (yes, no, ?)	P-Scores
Analysis Design	Pre/Post Course Comparison of Responses	Pre/Post Course Comparison of Responses	Pre/Post Course Comparison of Responses	Pre/Post Course/ plus 4 years Comparison of Responses	Pre/Post Course Comparison of Responses	Pre/Post Course Comparison of Responses	Pre/Post Course Comparison of Responses
Research Focus	Corporate Social Responsibility	Corporate Social Responsibility and Personal Business Ethics	Ethical Judgment	Corporate Social Responsibility and Personal Business Ethics	Ethical Values	Ethical Conduct	Moral Growth
Influence on Students	No Significant Difference	No Significant Difference in Either Construct	13 of 53 Items Significantly Higher	Short term negative change for accounting majors; Positive change for management and marketing majors; No significant difference in long run (Constructs not reported separately)	Significant Difference in 3 Constructs at alpha = 0.05	Some Positive Changes	Positive for those not group leaders

methods used in the studies). To further complicate the integration of research findings in this area, especially in longitudinal studies such as those of Arlow and Ulrich (1985), there appear to be differences in personal ethical standards and the actual ethical behaviors they produce, in part because of the influences of the corporate culture in which former business students are now working (Ferrell and Gresham, 1985; Ferrell *et al.*, 1989; Zey-Ferrell *et al.*, 1979).

Contradictory information from multiple studies can be thought of as an essential element in increasing understanding about phenomena because of the additional thinking and research they often engender as their results are investigated further (Moschis, 1992). Consequently, this paper does not enter the debate about whether or not ethics can be effectively taught or learned in favor of considering how ethics education objectives may be placed in the context of ethical decision-making models, an approach similar to that which Kernaghan and Mancino (1991) have taken in their work.

Models of ethical decision making

There are several positive models of ethical decision making that consider how a number of factors interact to produce ethical or unethical behaviors. They are based on theory gleaned from several disciplines and on the findings from a number of empirical studies. The more widely used models are the Ferrell and Gresham (1985) contingency model of ethical decision making in a marketing organization, the Hunt and Vitell (1986) general theory of marketing ethics, the Trevino (1986) person-situation interactionist model of ethical decision making in organizations, the Ferrell *et al.* (1989) synthesis integrated model of ethical decision making in business, the Wotruba (1990) framework for the analysis of ethical behavior with a focus on sales organizations, and the Jones (1991) issue-contingent model of ethical decision making in organizations.
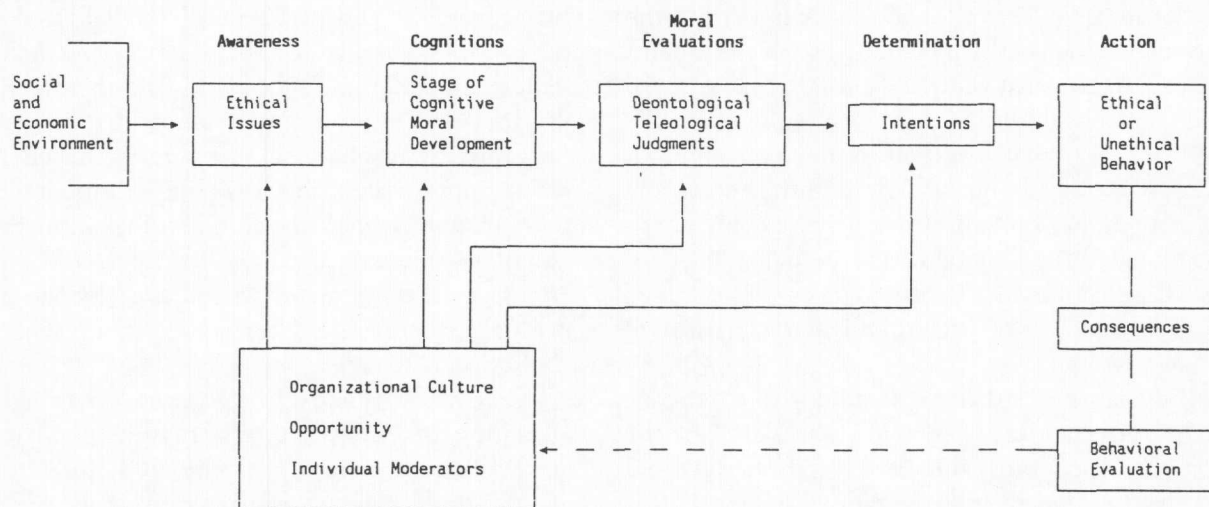
The synthesis integrated model (Ferrell *et al.*, 1989) specifically includes the content of models developed by Ferrell and Gresham (1985), Hunt

and Vitell (1986), and Trevino (1986). Wotruba (1990) places the same components contained in the synthesis integrated model into a sales management context, while Jones (1991) adds the concept of moral intensity which is the degree of "badness" of an act; it can be placed in the consequences and behavioral evaluation portions of the synthesis integrated model. Therefore, the synthesis integrated model [hereafter the FGF model] (Fig. 1) will be used in this paper because it contains the state-of-the-art components in use today.

The FGF model follows the problem recognition, search, evaluation, choice, and outcome sequence of the basic process-oriented decision-making paradigm (Ferrell *et al.*, 1989). It indicates that once a problem is identified as having ethical content internalized individual ethical frameworks and other available information will be used to generate acceptable alternatives, which are then considered in terms of their likely consequences. These consequences yield a cluster of intentions from which the individual chooses a behavior. The consequences of the actual behavior feeds back into the model to modify future ethical decisions through learning. The model further suggests that individual factors interact with organizational factors to influence individual decision making (Ferrell and Gresham, 1985; Ferrell *et al.*, 1989).

The FGF model has at its roots the theory of reasoned action derived from social psychology (Ajzen and Fishbein, 1980; Dubinsky and Loken, 1989; Fishbein and Ajzen, 1975). The theory assumes the rationality of individuals who are utilizing available information when selecting a behavior that is under their volitional control. The moral development portion of the model is rooted in the work of Kohlberg (1976).

The components of the FGF model suggest two general categories of factors where attention would tend to influence ethical behavior: individual factors and organizational factors. Individual factors include moral philosophies, intentions, attitudes, values, and knowledge. While the research results are mixed about the effects of teaching and learning on these factors as detailed earlier, they do suggest a basis to unite current objectives for business school ethics

Fig. 1. A Synthesis Integrated Model of Ethical Decision Making in Business.

education in a way that would allow them to be more clearly implemented and their effects studied more rigorously. The key idea here is that changes in these individual factors, according to the FGF model, would tend to influence an individual's ethical decision making.

Organizational factors are placed within the organizational culture construct in the FGF model. They include the normative structure describing how things are done within the organization and what behaviors are expected, referent others such as subordinates, peers, and superiors, obedience to authority, and responsibility for consequences; they are sometimes summarized by the terms "opportunity" and "significant others". While these models share the view that ethical decision making in organizations involves both individual and organizational factors (Akaah and Riordan, 1989), there is some empirical data that suggest that the content of the organizational culture may be a better prediction of ethical behavior than individual factors in these settings (Zey-Ferrell *et al.*, 1979). As with individual factors, these organizational factors also suggest a more rigorous approach to unite current objectives for business school ethics education within the unified theoretical/empirical framework found in the FGF model.

Placing some objectives for ethics education in business schools within the context of the FGF model

Callahan (1980) has proposed several goals important for all ethics courses in American higher education following a systematic two-year study that sought, in part, to identify the goals guiding ethics education across disciplines (Callahan and Bok, 1980). A team of professors first surveyed different types of institutions of higher learning seeking to understand what ethics education was actually trying to accomplish. Ethical problems presented themselves differently in different fields: in a macro sense military and business higher education focused on preventing "bad behavior", medical schools focused on the "right" thing to do for patients, and philosophy programs emphasized developing analytical skills. Detailed discussions then revealed underlying positive program goals common across disciplines (Callahan, 1993). These goals have been frequently cited in other work as appropriate for business schools (c.f., Ghorpade, 1991; Hiltebeitel and Jones, 1992; Sims and Sims, 1991); consequently they are adopted here post hoc and tied to ethical decision-making models to provide them with a more unified theoretical/empirical base.

Callahan's (1980) first goal is "stimulating the moral imagination" (p. 64). It involves students understanding that there is a moral point of view and that moral choices have consequences. The FGF model treats student understanding that there is a moral point of view within the context of recognizing that an ethical issue exists; recognition also involves an individual's level of moral development. Consequences are included in a feedback loop that involves evaluation of behavior.

Callahan notes that his second goal – "recognizing ethical issues" (p. 65) – is related to the first. He also points out that recognition would involve being able to ". . . rationally articulate a felt response of injustice . . ." (p. 65). This would involve some understanding of prescriptive moral statements and/or ethical principles and rules. The FGF model also places this within the context of moral development in that the individual uses deontological and teleological theories to arrive at judgments about issues or dilemmas having ethical content.

Callahan's third goal is "eliciting a sense of moral obligation" (p. 66). This involves a desire or an intention ". . . to act benevolently or with justice toward others . . ." (p. 66). The FGF model indicates that once moral evaluations are made the individual develops an intention to behave in a particular fashion which is shaped by the individual's moral evaluation of the situation, by perceived alternatives, and by perceived consequences.

The fourth goal, "developing analytical skills" (Callahan, 1980, p. 67), involves the development of coherence and consistency in the analysis and in the justification of ethical propositions. It includes concept definitions, the meanings of general ethical principles, and the consequences associated with the application of moral rules. Callahan suggests this can be thought of mainly in terms of the development of logical skills. The FGF model follows the problem recognition, search, evaluation, choice, and outcome sequence of the basic decision-making paradigm. It recognizes that individual moderators, including knowledge, influence the ethical decision-making process.

The fifth goal is "tolerating – and reducing –

disagreement and ambiguity" (Callahan, 1980, p. 67) in the study of ethics. It involves helping students handle the uncertainty and the divergent views that Callahan sees as inherent in the study of ethics by teaching them to argue and disagree in an appropriate fashion. The FGF model would also treat this goal under individual moderators such as knowledge, values, attitudes, and intentions, with these factors being used by the individual to generate alternatives from which a behavior is selected.

Callahan's (1980) "important goals in the teaching of ethics" (p. 64) mainly involve the individual moderators of the FGF model. He does, however, recognize the importance of social and psychological factors in teaching ethics. These include cultural, social, and political contexts of ethical reasoning, and familiarity with the findings of moral philosophy, sociology, and anthropology relevant to ethics. He also recognizes the importance of students knowing about relevant codes of ethics, the norms of a profession, and typical ethical problems they may face in their career. These latter goals are encompassed in the organizational culture portion of the FGF model and, because of their importance to ethical decision making, probably receive far less emphasis from Callahan (1980) than they deserve. However, it should be noted in Callahan's defense that his conceptual work on goals in ethics education precedes current models of ethical decision making by at least five years.

It does appear, however, that Callahan's (1980) work has been able to encompass new research findings over time as has the FGF model. Cutting-edge research in ethical decision making has added several recent perspectives that could be fitted both within the context of Callahan's (1980) goals and within the context of the FGF model. For example, Fraedrich and Ferrell (1992) have shown that perceived risk influences ethical decision making; this suggests another individual moderator to be included within this category in the FGF model. Payne and Giacalone (1990) suggest that impression management should be considered from a social psychological perspective as influencing ethical decision making; this approach involves both individual moderators and portions of the organizational culture in the FGF

model. Both of these findings could be placed within Callahan's (1980) recognition of the importance of social and psychological factors in the teaching of business ethics.

Suggestions for further research

While much of Callahan's (1980) work is at a macro level, it appears that his goals for teaching business ethics could be reduced to a number of subgoals in order to provide more specific guidance for those teaching in this area. The subgoals probably should vary by disciplines found within a business school (c.f., Arlow and Ulrich, 1985). For example, accounting students may focus on following generally accepted principles of accounting and auditing and relevant legal principles, as well as completing certain duties to their clients (c.f., Davis, 1989; DeGeorge, 1990; Grollman and Van Hise, 1992), computer science students may focus on protecting company and client information from unauthorized disclosure, as well as on privacy issues and intellectual property rights (c.f., Bickel, 1992; DeGeorge, 1990), finance students may focus on avoiding conflicts of interest and supporting proper reporting by financial analysts, as well as on ethical investing (c.f., Benson, 1992; Davis, 1989; DeGeorge, 1990; Grollman and Van Hise, 1992; McGee, 1992), management students may focus on being both ethical and socially responsible as seen from the perspectives of diverse internal and external stakeholders (c.f., Benson, 1992; Davis, 1989), and marketing students may focus on the conflicts associated with spanning the corporate boundary(s) between their own company and the customer (c.f., Corey, 1993; Lysonski and Johnson, 1983).

The roles these different disciplines play in the corporate structure, the differing purposes and duties they have in interacting with internal and external customers, and the differing responsibilities they have for the ethical content of the corporate culture, all suggest the need for subgoals which may vary to some degree in content and importance. It would be useful to better understand how these subgoals should differ in content and importance across disci-

plines, and also how they should differ across industries and organizational types; Grollman and Van Hise (1992) and Mortensen *et al.* (1989) have made good starts in that direction within their specific disciplines.

There appear to be a number of assumptions about how these goals may be accomplished. For example, it is often assumed that business education increases sensitivity to ethical issues; sometimes this assumption is extended to corporate training programs (c.f., Dabholkar and Kellaris, 1992). However, no empirical evidence was located which directly supports this assumption. Despite the fact that Callahan's (1980) goals have been published and cited for over ten years, there does not seem to be empirical confirmation of how to achieve these goals. It would be useful to move in the direction of testing various educational methods for efficiency and effectiveness in accomplishing these goals or, more specifically, subgoals, since this increased specificity would tend to facilitate hypotheses testing. Subgoals could be stated as testable hypotheses to provide more specific guidance for researchers; placing these subgoals within the context of ethical decision-making models should aid in the hypothesis development and testing process.

As Weber (1990) has noted, it is extremely difficult to compare results from studies about the influence of ethics education on students in business schools because of inconsistencies in research design, measures, and statistical methods all of which complicates the comparison of educational methods, which also seem to vary somewhat across studies as indicated in Table I, as well. It would be useful to look at these past studies and build on what was done well and what was done not so well in order to formulate a research agenda that will focus on how this project can be systematically tackled. While this task has been left to other researchers, the development of subgoals by discipline would appear to be a reasonable place to begin since these could be prepared as testable hypotheses and thus could provide more focus than merely testing for changes in larger constructs such as corporate social responsibility or personal business ethics (as shown in Table I) which may mask the effects of underlying constructs.

In this same vein, business ethics courses frequently focus on ethical awareness (i.e., sensitivity to ethical issues) or ethical reasoning (i.e., assisting students in making "correct" business choices) (Weber, 1990). While this focus on macro outcomes seems to be the current practice, the work of Mowen and Gaeth (1992) points out the need for attention to the *process* of decision making as well. Placing subgoals for ethics education within a process-oriented model of ethical decision making such as the FGF model should add to our understanding about the process of ethical decision making as well. Taken together, an understanding of how subgoals should vary by discipline, how various educational methods can be used to accomplish these subgoals, and how these subgoals operate within the process of ethical decision making should not only increase the ability of educators to develop inventories of ethical skills within business students, but should also help academicians and practitioners to better understand how ethical decisions are actually made.

Conclusion

Models of ethical decision making generally begin with the assumption that the problem recognition, search, evaluation, choice, and outcome sequence of the basic decision-making paradigm is influenced in a business ethics context by both individual and organizational factors. Consequently, if it is important to attempt to improve ethical decision making in business, then it seems reasonable to place the goals of ethics education in a business school within the context of models of ethical decision making. Callahan's (1980) goals have been placed in this context using the synthesis integrated model of ethical decision making in business (Ferrell *et al.*, 1989). By tying Callahan's goals to a widely respected and unified theoretical/empirical base it should be possible to more clearly implement those goals and more rigorously study their effects on students in business schools and on practitioners in organizational settings.

References

Ajen, I. and M. Fishbein: 1980, *Understanding Attitudes and Predicting Social Behavior* (Prentice-Hall, Inc., Englewood Cliffs, NJ), pp. 5–9.

Akaah, I. P. and E. A. Riordan: 1989, 'Judgments of Marketing Professionals About Ethical Issues in Marketing Research: A Replication and Extension', *Journal of Marketing Research* **26** (Feb.), 112–120.

Arlow, P. and T. A. Ulrich: 1985, 'Business Ethics and Business School Graduates: A Longitudinal Study', *Akron Business and Economic Review* **16** (Spring), 13–17.

Baxter, G. D. and C. A. Rarick: 1987, 'Education for the Moral Development of Managers: Kohlberg's Stages of Moral Development and Integrative Education', *Journal of Business Ethics* **6** (April), 243–248.

Benson, G. C. S.: 1992, 'To Whom Does the Corporation Owe a Duty?', in R. W. McGee (ed.), *Business Ethics & Common Sense* (Quorum Books, Westport, CT), pp. 115–136.

Bickel, R. W.: 1992, 'The Ethics of Computer Activities', in R. W. McGee (ed.), *Business Ethics & Common Sense* (Quorum Books, Westport, CT), pp. 271–282.

Bishop, T. R.: 1992, 'Integrating Business Ethics Into An Undergraduate Curriculum', *Journal of Business Ethics* **11** (April), 291–299.

Bok, D.: 1988, 'Can Higher Education Foster Higher Morals?', *Business and Society Review* **66** (Summer), 4–12.

Brophy, B.: 1987, 'Ethics 101: Can the good guys win?', *U.S. News & World Report* April 13, p. 54.

Byrne, J. A.: 1993, 'Harvard B-School: An American Institution in Need of Reform', *Business Week* July 19, 58–65.

Callahan, D.: 1980, 'Goals in the Teaching of Ethics', in Daniel Callahan and Sissela Bok (eds.), *Ethics Teaching in Higher Education* (Plenum Press, New York, NY), pp. 61–80.

Callahan, D. and S. Bok: 1980, 'Introduction', in Daniel Callahan and Sissela Bok (eds.), *Ethics Teaching in Higher Education* (Plenum Press, New York, NY), pp. xiii–xvi.

Callahan, D.: 1993, Director, The Hastings Center, personal communication with the author, November 5.

Castro, B.: 1989, 'Business Ethics and Business Education: A Report from a Regional State University', *Journal of Business Ethics* **8** (June), 479–486.

Clarkson, M. B. E.: 1991, 'Ethics Education: How To Do It', *Canadian Public Administration* 34 (Spring), 192–195.

Corey, E. R.: 1993, 'Marketing Managers: Caught in the Middle', in N. C. Smith and J. A. Quelch (eds.), *Ethics in Marketing* (Richard D. Irwin, Inc., Homewood, IL), pp. 37–45.

Craig, D. W.: 1983, 'Teaching Ethics: Not An Impossible Dream', *The Humanist* 43 (May/June), 24–25, 36.

Dabholkar, P. A. and J. J. Kellaris: 1992, 'Toward Understanding Marketing Students' Ethical Judgment of Controversial Personal Selling Practices', *Journal of Business Research* 24 (June), 313–329.

David, F. R., L. M. Anderson and K. W. Lawrimore: 1990, 'Perspectives on Business Ethics in Management Education', *SAM Advanced Management Journal* 55 (Autumn), 26–32.

Davis, J. R.: 1989, 'Ambiguity, Ethics, and the Bottom Line', *Business Horizons* 32 (May/June), 65–70.

DeGeorge, R. T.: 1990, *Business Ethics*, 3rd edition (Macmillan Publishing Company, New York, NY), pp. 173–180, 265–267, 288–299, 303–306.

Dubinsky, A. J. and B. Loken: 1989, 'Analyzing Ethical Decision Making in Marketing', *Journal of Business Research* 19 (Sept.), 83–107.

Dunfee, T. W. and D. C. Robertson: 1988, 'Integrating Ethics into the Business School Curriculum', *Journal of Business Ethics* 7 (Nov.), 847–859.

Feldman, H. D. and R. C. Thompson: 1990, 'Teaching Business Ethics: A Challenge for Business Educators in the 1990s', *Journal of Marketing Education* 12 (Summer), 10–22.

Ferrell, O. C. and L. G. Gresham: 1985, 'A Contingency Framework for Understanding Ethical Decision Making in Marketing', *Journal of Marketing* 49 (Summer), 87–96.

Ferrell, O. C., L. G. Gresham and J. Fraedrich: 1989, 'A Synthesis of Ethical Decision Models for Marketing', *Journal of Macromarketing* 9 (Fall), 55–64.

Fishbein, M. and I. Ajzen: 1975, *Belief, Attitude, Intention and Behavior: An Introduction to Theory and Research* (Addison-Wesley Publishing Company, Reading, MA), pp. 59–61.

Fraedrich, J. P. and O. C. Ferrell: 1992, 'The Impact of Perceived Risk and Moral Philosophy Type on Ethical Decision Making in Business Organizations', *Journal of Business Research* 24 (June), 283–295.

Gaidis, W. C. and J. C. Andrews: 1990, 'An Experiential Approach for Integrating Ethical Analysis into Marketing Coursework', *Journal of Marketing Education* 12 (Summer), 3–9.

George, R. J.: 1987, 'Teaching Business Ethics: Is There a Gap Between Rhetoric and Reality?', *Journal of Business Ethics* 6 (Oct.), 513–518.

Ghorpade, J.: 1991, 'Ethics in MBA Programs: The Rhetoric, The Reality, and a Plan of Action', *Journal of Business Ethics* 10 (Dec.), 891–905.

Glenn, J. R., Jr.: 1992, 'Can a Business and Society Course Affect the Ethical Judgment of Future Managers?', *Journal of Business Ethics* 11 (March), 217–223.

Grollman, W. K. and J. L. Van Hise: 1992, 'Ethical Dilemmas of Management Accountants', in R. W. McGee (ed.), *Business Ethics & Common Sense* (Quorum Books, Westport, CT), pp. 251–270.

Harris, J. R. and H. J. Guffey, Jr.: 1991, 'A Measure of the Short-term Effects of Ethical Instruction', *Journal of Marketing Education* 13 (Spring), 64–68.

Hiltebeitel, K. M. and S. K. Jones: 1992, 'An Assessment of Ethics Instruction in Accounting Education', *Journal of Business Ethics* 11 (Jan.), 37–46.

Hunt, S. D. and S. Vitell: 1986, 'A General Theory of Marketing Ethics', *Journal of Macromarketing* 6 (Spring), 5–16.

Jones, T. M.: 1991, 'Ethical Decision Making by Individuals in Organizations: An Issue-Contingent Model', *Academy of Management Review* 16 (April), 366–395.

Kahn, W. A.: 1990, 'Toward an Agenda for Business Ethics Research', *Academy of Management Review* 15 (April), 311–328.

Kernaghan, K. and S. Mancino: 1991, 'Approaches to Ethics Education', *Canadian Public Administration* 34 (Spring), 184–191.

Kohlberg, L.: 1976, 'Moral Stages and Moralization: The Cognitive-Developmental Approach', in T. Lickona (ed.), *Moral Development and Behavior: Theory, Research, and Social Issues* (Holt, Rinehart, and Winston, New York, NY), pp. 31–53.

Krohn, F. B.: 1985, 'A General Semantics Approach to Teaching Business Ethics', *Journal of Business Communication* 22 (Summer), 59–66.

Lazer, W.: 1962, 'The Role of Models in Marketing', *Journal of Marketing* 26 (April), 9–14.

Levin, M.: 1989, 'Ethics Courses: Useless', *New York Times* November 25, Section I, p. 1.

Luoma, G. A.: 1989, 'Can 'Ethics' Be Taught?', *Management Accounting* 71 (Nov.), 14–16.

Lysonski, S. J. and E. M. Johnson: 1983, 'The Sales Manager As a Boundary Spanner: A Role Theory Analysis', *Journal of Personal Selling and Sales Management* **3** (Nov.), 8–21.

Maclagan, P.: 1992, 'Management Development and Business Ethics: A View From the U.K.', *Journal of Business Ethics* **11** (April), 321–328.

McGee, R. W.: 1992, 'Ethical Issues in Acquisitions and Mergers', in R. W. McGee (ed.), *Business Ethics & Common Sense* (Quorum Books, Westport, CT), pp. 167–185.

Merritt, S.: 1991, 'Marketing Ethics and Education: Some Empirical Findings', *Journal of Business Ethics* **10** (Aug.), 625–632.

Mortensen, R. A., J. E. Smith and G. F. Cavanagh: 1989, 'The Importance of Ethics to Job Performance: An Empirical Investigation of Managers' Perceptions', *Journal of Business Ethics* **8** (April), 253–260.

Moschis, G. P.: 1992, *Marketing to Older Consumers* (Quorum Books, Westport, CT), pp. 9–10.

Mowen, J. C. and G. J. Gaeth: 1992, 'The Evaluation Stage in Marketing Decision Making', *Journal of the Academy of Marketing Science* **20** (Spring), 177–187.

Murray, T. J.: 1987, 'Can Business Schools Teach Ethics?', *Business Month* **129** (April), 24–26.

Nelson, D. R. and T. E. Obremski: 1990, 'Promoting Moral Growth Through Intra Group Participation', *Journal of Business Ethics* **9** (Sept.), 731–739.

Noah, T.: 1987, 'The Business Ethics Debate: Do B-school courses alter executive behavior?', *Newsweek* May 25, p. 36.

Payne, S. L. and R. A. Giacalone: 1990, 'Social Psychological Approaches to the Perception of Ethical Dilemmas', *Human Relations* **43**(7), 649–665.

Reeves, M. F.: 1990, 'An Application of Bloom's Taxonomy to the Teaching of Business Ethics', *Journal of Business Ethics* **9** (July), 609–616.

Schaupp, D. L., T. G. Ponzurick and F. W. Schaupp: 1992, 'The Right Choice: A Case Method for Teaching Ethics in Marketing', *Journal of Marketing Education* **14** (Spring), 1–11.

Schoenfeldt, L. F., D. M. McDonald and S. A. Youngblood: 1991, 'The Teaching of Business Ethics: A Survey of AACSB Member Schools', *Journal of Business Ethics* **10** (March), 237–241).

Sims, R. R. and S. J. Sims: 1991, 'Increasing Applied Business Ethics Courses in Business School Curricula', *Journal of Business Ethics* **10** (March), 211–219.

Singh, J. B.: 1989, 'The Teaching of Ethics in Canadian Schools of Management and Administrative Studies', *Journal of Business Ethics* **8** (Jan.), 51–56.

Smith, L. W. and D. C. VanDoren: 1989, 'Teaching Marketing Ethics: A Personal Approach', *Journal of Marketing Education* **11** (Summer), 3–9.

Thurow, L. C.: 1987, 'Ethics Doesn't Start in Business Schools', *New York Times* June 14, Section 4, p. 25.

Trevino, L. K.: 1986, 'Ethical Decision-Making in Organizations: A Person-Situation Interactionist Model', *Academy of Management Review* **11**(3), 601–617.

Trevino, L. K.: 1992, 'Moral Reasoning and Business Ethics: Implications for Research, Education, and Management', *Journal of Business Ethics* **11** (May), 445–459.

Weber, J.: 1990, 'Measuring the Impact of Teaching Ethics to Future Managers: A Review, Assessment, and Recommendations', *Journal of Business Ethics* **9** (March), 183–190.

Wotruba, T. R.: 1990, 'A Comprehensive Framework for the Analysis of Ethical Behavior, with a Focus on Sales Organizations', *Journal of Personal Selling and Sales Management* **10** (Spring), 29–42.

Wotruba, T. R: 1993, 'A Framework for Teaching Ethical Decision Making in Marketing', *Marketing Education Review* **3** (Summer), 2–8.

Wynd, W. R. and J. Mager: 1989, 'The Business and Society Course: Does It Change Student Attitudes?', *Journal of Business Ethics* **8** (June) 487–491.

Zaltman, G., K. LeMasters and M. Heffring: 1982, *Theory Construction in Marketing* (John Wiley & Sons, Inc., New York, NY), pp. 95–96.

Zey-Ferrell, M., K. M. Weaver and O. C. Ferrell: 1979, 'Predicting Unethical Behavior Among Marketing Practitioners', *Human Relations* **32**(7), 557–569.

Department of Business and Management,
The City University of Hong Kong,
Tat Chee Avenue,
Kowloon, Hong Kong