Teaching And Assessing Ethics As A Learning Objective: One School's Journey

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ABSTRACT

This paper reports the results of a ten-year effort to establish ethics as a learning objective for all business students, to assess the effectiveness in achieving that learning objective and to incorporate ethical conduct as a part of the school's organizational culture. First, it addresses the importance of ethics instruction for all business students. Then curricular concerns are addressed, specifically the establishment of ethics as an overarching learning objective and ensuring adequate coverage of ethics throughout the curriculum. Next, assessment mechanisms are described to demonstrate improvement in student's moral judgment and moral courage, in achieving the ethics learning objective using pre-tests and post-tests. These tests validated the use of ethical vignettes/cases to improve ethical awareness and exposure and writing about moral exemplars to increase student resolve to have moral courage. Finally, the paper addresses ways to measure and improve the ethical climate of the organization (faculty and students)

Keywords: business ethics, cognitive moral development, academic integrity

INTRODUCTION

*E*ffectively incorporating and assessing ethical instruction into business curricula are crucial for preparing students for careers in all business disciplines, especially given the ethical challenges that past corporate scandals have created for current and future business leaders. Wei (2002) found that such scandals as those involving Enron, WorldCom, Adelphia, Tyco, HealthSouth, and Global Crossing tarnished the reputation of business management and accounting professions. The Sarbanes-Oxley Act of 2002, mandated ethical changes pertaining to auditor independence (Title II), a code of ethics for financial officers (Title IV), and higher standards of responsibility and liability for corporate officers and board members. The rapid demise of Arthur Andersen with over 85,000 employees was certainly a dramatic wake-up call as to the importance of ethical behavior for business professionals.

Seeking to determine the cause of the recent corporate scandals, a consortium of corporate and academic institutions in 2005 identified three causes. First, organizational culture either serves as a strong deterrent to unethical misconduct or tolerates it.   Second, organizational instability caused by mergers, acquisitions, downsizings, etc. combined with decentralized organizational structures make it more difficult to prevent, detect and punish ethical misconduct. Finally, traditional safeguards tend to become eclipsed by the very conditions they were designed to guard against (Soule, 2005, p. 5). The consortium issued a call for a shift in strategy, from focusing on deviant ethical performance to an environmental/cultural focus, specifically improving and assessing organizational ethical culture and holding managers responsible for maintaining or improving that ethical culture. It also issued a call for higher education to (1) apply the strategy for managing ethical performance to high-risk areas of their organizations, (2) express moral development goals and manage them systematically, including empirical bases for judging effectiveness of existing programs and targeting resources, establishing accountability and guiding remedial actions and (3) develop a strategy for improving ethical awareness and behavior using past initiatives aimed at improving respect for diversity as a model (p. 10).

In addition to meeting the demands of our business stakeholders to produce students well-grounded in ethics and integrity, both major business accrediting bodies require an ethics component in the curriculum. The

Association of Collegiate Business Schools and Programs (ACBSP) requires business ethics and the legal environment of business as components of its common professional component (ACBSP, p. 40). The Association for the Advancement of Collegiate Schools of Business (AACSB-International) required curricular coverage of ethics as far back as 1991. Its current standards reaffirm the importance of ethics education and require undergraduate degree programs to have learning experiences in "ethical understanding and reasoning abilities" and both undergraduate and graduate programs must have learning experiences in "ethical and legal responsibilities in organizations and society" (standard 15). It also addresses ethics in its standards for faculty and student educational responsibilities (standards 13 and 15) (AACSB, 2005). The AACSB-International Ethics Education Task Force found:

From the undergraduate to the master's and doctoral levels, business schools must encourage students to develop a deep understanding of the myriad challenges surrounding corporate responsibility and corporate governance; provide them with tools for recognizing and responding to ethical issues, both personally and organizationally; and engage them at an individual level through analyses of both positive and negative examples of everyday conduct in business. All of us involved in business education need to think more deeply and creatively about how to advance ethical awareness, ethical reasoning skills, and core ethical principles that will help to guide business leaders as they respond to a changing legal and compliance environment as well as complex, conflicting, and sometimes highly problematic interests and opportunities. We must socialize students in the obligations and rewards of stewardship, including the concerns of multiple stakeholders and the responsible use of power. Such efforts may require different approaches for undergraduate, masters, and doctoral students. (AACSB, 2004)

This paper describes the ten-year journey of one school of business to better meet the demands of both society and accrediting organizations to improve ethics instruction and the organizational ethical culture. The journey starts with the establishing of an ethical learning objective and incorporating ethics into the business curriculum. The next step was to incorporate assessment mechanisms into the curriculum to ensure that it actually resulted in an increase in student awareness of ethical issues and moral courage to act on that knowledge. Organizational and process tools were also put in place to encourage ethical conduct and support faculty in dealing with problems of academic integrity. Currently, we are taking steps to baseline and improve the ethical culture of the School of Business, including the establishment of core values and a student-developed honor code. As each part of the journey is discussed, a review of the applicable literature used to guide our efforts will be presented.

IMBEDDING ETHICS INTO THE CURRICULUM

Effectively incorporating ethics into the business curriculum is a daunting task. While a student's ethics and integrity are developed long before a student enters college, the development of professional ethics and integrity is an important part of preparing students to become business professionals. Disciplines within business also have specific codes of conduct and ethics, such as the Institute for Supply Management's Principles and Standards of Ethical Supply Management Conduct (ISM 2005) and the American Institute of Certified Public Accountants Code of Professional Conduct (AICPA, 2005). It is clear that our business curricula must cover general principles of ethics and integrity in core business courses as well as discipline-specific standards in our major-specific courses. The question is, can business schools teach ethics? This section explores literature dealing with the best ways to teach ethics. Then it addresses what we did to ensure the adequacy of coverage in the core business curriculum.

Kohlberg (1979, 1984) postulated that individuals progress through six consecutive levels of cognitive moral development, which can be collapsed into the following three phases:

- **Pre-conventional:** moral decisions are based on rewards and punishments.
- **Conventional:** moral decisions are based on society's expectations and the respect for rules and laws.
- **Post-conventional:** moral decisions are based on a logical application of universal moral principles despite legal or social implications.

Rest (1979) developed the Defining Issues Test (DIT) to measure moral judgment and to categorize respondents into one of Kohlberg's three levels of moral development.   Over 500 published articles reviewed by

Bebeau and Thoma (2003) confirm that ethics can be taught to college students. For example, Rest and Thoma (1985) tracked the moral development of students from the end of high school to six years beyond high school. DIT scores increased for those attending college but were stable for those who did not. As shown in Table 1, studies have concluded that the following factors influence a student's development of moral judgment:

Table 1. Factors That Influence Moral Development

Factor	Finding	Sources
Type of Institution	Liberal arts colleges more conducive to fostering development of moral judgment	Pascarella and Terenzini, 1991, McNeel, 1994; Good and Cartwright, 1998
Academic Discipline	Mixed: Business students show lower levels of moral judgment than psychology, math or social work; accounting students are higher than others; No difference between business and other students.	St. Pierre *et al.* (1990); Jeffrey (1993); Behling (1996)
Time Factors	Three to twelve week interventions most effective; repeated exposure in sequential course superior to one-time exposure.	Rest (1986); Armstrong (1993)
External Factors	Higher frequency of church attendance correlated with higher levels of moral judgment; community service learning experiences improve moral judgment.	Conry and Emerson (2004); Siu *et al.* (2000); Smith and Oakley (1996); Miesing and Preble (1985); Weber and Glyptis (2000)

Of course, awareness of ethical issues is not sufficient to ensure ethical behavior. James Rest proposed a "Four Component Model" (FCM) consisting of (1) Ethical Sensitivity, (2) Moral Reasoning/Judgment (3) Moral Motivation/Identity Formation and (4) Ethical Implementation (in Bebeau, 2002). Bebeau suggests that Moral Motivation/Identity Formation can be promoted by helping students identify themselves as a professional (i.e. write an essay on what it means to be a professional) and suggests that progress should be measured with context-specific vignettes, similar to what Linda Thorne (2000) advocated in her accounting-specific DIT-like evaluation tool. Both suggest that DIT vignettes are too general for measuring progress for Component 3, where identity formation is important. Bebeau further observes:

...the fourth component in the FCM attends to the importance of character to effective and reasonably practice. A practitioner may be ethically sensitive, may make good ethical judgments and place high priority on professional values; but if the practitioner wilts under pressure, is easily distracted or discouraged, or is weak-willed, then moral failure occurs because of a deficiency in character and competence. (p. 287).

She recommends (1) using context-specific vignettes, (2) having students describe normative characteristics of professionalism, and (3) exposing students to stories of moral exemplars to help "develop and assess ethical sensitivity, identity formation, and abilities related to ethical implementation" (Bebau, 2002, p. 291). R. Kidder (2005) recommends a similar approach, listing three "common methodologies for attaining moral courage: 1. Discourse and discussion, 2. modeling and mentoring (e.g. moral exemplars), and 3. practice and persistence (e.g. "we become brave by doing brave acts." (p. 243).

The School of Business faculty established ethics as a mandatory learning objective for all business undergraduate in 2001. The specific learning objective is "Understand the ethical roles of business within society." To achieve this learning objective, ethics education was embedded throughout each curriculum. We track coverage by content hours devoted to ethics. It is included in our assessment program (alumni surveys, employer surveys, student focus groups, and exit interviews) which will be discussed in the next section. As Table 2 shows, we achieve nearly a 11 percent coverage of ethics in the core curriculum with the coverage in each major ranging from a high of 8.19 percent (Accounting) and a low of 5.16 percent (management).

In order to improve student awareness of ethical issues, we use a combination of lecture, cases, and course-specific vignettes to generate discussion. We also have used self-reflective essays and stories of moral exemplars to help our students increase their resolve to have moral courage to make ethical choices. These have all been found to be effective means of increasing moral judgment and courage. Of course coverage alone does not guarantee that

students are expanding their understanding of ethics nor their willingness to behave ethically. Our next focus was to find ways to assess the effectiveness of our ethics instruction.

Table 2. Ethics Coverage In Curricula

Foundation Courses Course number, Title	Credit Hours	Contact Hours	Ethics	%	2007 Assessment*
ACCT 2010, Accounting Principles	3	45	5.3	11.78%	3.77
ACCT 2020, Managerial Accounting	3	45	1.4	3.11%	3.97
ACCT 2360, Business Law	3	45	10.3	22.89%	4.53
ECON 2010, Principles of Microeconomics	3	45	3.5	7.78%	
ECON 2020, Principles of Macroeconomics	3	45	2.0	4.44%	
ECON 3010, Managerial Economics	3	45	2.0	4.44%	
FIN 3250, Financial Management I	3	45	6.8	15.11%	
MGMT 3100, Production and Operations Mgt.*	3	45	0.5	1.11%	3.2
MGMT 3180, Management and Organizations*	3	45	3.8	8.44%	3.7
MGMT 4200, Government, Business, & Ethics	3	45	19.5	43.33%	5.0
MGMT 4950, Strategic Management	3	45	3.5	7.78%	4.1
MKTG 3010, Marketing Principles*	3	45	3.7	8.22%	3.4
Total Pre-Core and Business Core	**36**	**540**	**62.2**	11.52%	
Accounting					
ACCT 3010, Financial Accounting I	3	45	3.5	7.78%	4.28
ACCT 3020, Financial Accounting II	3	45	1.5	3.33%	4.28
ACCT 3100, Accounting Information Systems	3	45	2.0	4.44%	4.00
ACCT 3200, Tax I	3	45	6.0	13.33%	4.16
ACCT 3300, Cost Accounting	3	45	6.5	14.44%	4.30
ACCT 3400, Auditing	3	45	2.0	4.44%	4.34
ACCT 4030, Advanced Financial	3	45	2.0	4.44%	3.85
ACCT 4200, Tax II	3	45	6.0	13.33%	4.30
Total Major	**24**	**360**	**29.5**	8.19%	4.3
Management					
MGMT 3050, International Management	3	45	5.0	11.11%	4.0
MGMT 3240, Human Resource Management	3	45	1.0	2.22%	3.8
MGMT 4100, Org. Behavior & Leadership	3	45	2.0	4.44%	4.0
MKTG 4100, Marketing Research	3	45	2.0	4.44%	2.9
Total Major (four electives excluded)	**12**	**180**	**10.0**	5.56%	3.8
Marketing					
MKTG 3030, Consumer Behavior	3	45	0.6	1.33%	3.4
MKTG 3400, International Marketing	3	45	4.3	9.56%	4.0
MKTG 3900, Retail Management	3	45		0.00%	3.4
MKTG 3930, Advertising	3	45		0.00%	3.5
MKTG 4030, Marketing Management	3	45	4.6	10.22%	3.4
MKTG 4100, Marketing Research	3	45	2.0	4.44%	2.9
MKTG 4930, Sales Management	3	45	7.0	15.56%	3.3
Total Major (one elective excluded)	**21**	**315**	**18.5**	5.87%	3.4
Finance					
ECON 3170, Decision Modeling	3	45	1.6	3.56%	
FIN 3260, Managerial Finance II	3	45	3.4	7.56%	
FIN 3750, Investments I	3	45	3.4	7.56%	
FIN 4250, Advanced Managerial Finance	3	45	5.0	11.11%	
Total Major (four electives excluded)	**12**	**180**	**13.4**	7.44%	4.5

*Using a 5-point scale with 1=strongly disagree and 5 =strongly agree that the ethics learning objective was achieved.

ASSESSMENT

Initially, we assessed our ethics learning objective (Understand the ethical roles of business within society) through exit interviews with our graduating seniors. Department chairs asked students to rate how well the learning objective was covered in their respective curriculum. The Department of Accounting has students assess each major course and accounting activity (Professional Accountancy Club and Voluntary Income Tax Assistance) in both the undergraduate and graduate programs using a five-point scale (1=strongly disagree, 5=strongly agree). The Department of Management and Marketing does the same for its major courses and student activities. The Department of Economics and Finance does the assessment for each program as a whole, rather than for each individual major course. The 2007 scores by course are provided in Table 3. The Pearson Correlation between average student ratings and the percentage of ethics content covered in the course (or program) was .556 (p<0.001) indicating that the evaluations at least have a moderately strong correlation with course content. An aggregate average score above 3.0 is considered as achieving the learning objective. Aggregate data for the past three years are summarized in Table 3:

Table 3. Student Assessment Of Learning Objectives*

Program	2005	2006	2007
BA/BS Accounting	4.0	4.1	4.3
Masters of Accountancy	3.9	4.3	3.9
Economics		4	3.75
Finance		5	4.5
Management	4.0	4.1	3.8
Marketing	3.53	3.23	3.40
*The learning objective was achieved (1=strongly disagree, 2=disagree, 3=neutral, 4=agree, 5= strongly agree)			

This is an indirect approach, assessing the students' own perceptions of the course of study in meeting the ethics learning objective. However, Wortham and Harper report on research conducted by McCroskey that found that such student perceptions are accurate (85% to 93%) measurements of actual cognitive learning (Richmond, Gorham and McCroskey, 1897) and that there is a moderately strong correlation between student perception and actual cognitive measures (Chesebro and McKroskey, 2000). Every program scored at least 3.0 in the assessment measure and only one course scored below 3.0 (Marketing Research), which we take as an indicator that we are achieving our ethics learning objective across the curricula. Our accounting faculty took the lead in the ethics initiatives, and that seems to be reflected in the assessment scores. Accounting and Finance students rate their overall program quite high in achieving the ethics learning objectives. Management also scores fairly high in terms of its aggregate measure. The Business, Government and Ethics course actually scored a perfect 5.0 rating in the most current round of assessment and, of course, it has the highest ethics course content. That course impacts all undergraduate programs with the exception of Economics.

Of course, we would prefer having more direct measures of our ethics learning objective, as we do for most of our other learning objectives (we use the ETS Major Field Exam in Business to assess student knowledge of accounting, economics, management, quantitative tools, finance, marketing, business law and international). However, there is no ethics component in that exam.

We searched for ways to measure our students' awareness of ethical issues and their attitude toward ethics and integrity. We discovered the Defining Issues Test version 2 (DIT-2), introduced previously, that measures an individual's level of moral judgment. It consists of five short ethical dilemmas with 16 questions after each one. Students rate the ethical appropriateness of each vignette using a five point scale. Based on the answers, a respondent is categorized into one of Kohlberg's three levels of moral development using a N2 (formerly P) score. Students in four different accounting classes were given a pretest at the beginning of class and then a post-test after receiving an interjection of ethics treatment consisting of financial accounting vignettes (18 students), cost accounting vignettes (26 students), advanced cost accounting vignettes (15 students) and an audit ethics lecture (22 students).

The difference between pretest and post-tests were tested using the paired t-test and the Wilcoxon signed-rank test at an alpha of 0.05, to protect against violations of normality and equal variance and to strengthen our conclusions (Sheskin 2000). The formal hypotheses and interpretations are as follows:

Hypotheses	Interpretations
Ho: Mean DIT-2 difference ≤ 0	The moral judgment of the students did not improve
Ha: Mean DIT-2 difference > 0	The moral judgment of the students improved

The DIT-2 pretest and posttest results are shown in Table 4. All treatments using a lecture followed by course-related ethical vignettes throughout the term (15 weeks) showed statistically significant increases ranging from 5.34 to 6.26. The lecture-only treatment (at the beginning of the course) did not have a significant increase. As supported by the literature, longer-term treatments were effective in increasing moral awareness of the students, ranging from an increase of 5.34 to 6.26 in the N2 scores. The improvement was most pronounced for sophomores and juniors, who had an average increase of 10.46. Seniors did not experience a statistically significant increase (1.69).

Table 4. Moral Judgment Pretest And Posttest Scores

		Pretest	Posttest	Difference		
Category	**N**	**μ**	**μ**	**μ**	**p**	
All treatments	81	33.51	38.27	4.76	0.000	*
Financial Accounting Vignettes	18	32.91	39.16	6.26	0.015	*
Cost Accounting Vignettes	26	32.72	38.46	5.74	0.009	*
Advanced Cost Accounting Vignettes	15	36.36	41.70	5.34	0.042	*
Audit Ethics Lecture Without Vignettes	22	32.98	34.97	2.00	0.132	
Ed. Level (Sophomores & Juniors)	22	28.70	39.16	10.46	0.000	*
Ed. Level (Seniors)	44	34.88	36.56	1.69	0.145	
Ed. Level (Masters)	15	36.34	41.32	4.98	0.034	*

*Significant at α < .05 (one-tailed t)

We are now exploring ways of incorporating the DIT2 test earlier in the curriculum to baseline our students' scores with a post-test during the capstone course to determine if there is an overall improvement versus the semester long improvement demonstrated in Table 4.

In order to better assess the resolve to have moral courage, we use the Moral Competency Inventory (MCI) developed by Lennick and Kiel (2005). We used it to assess the effectiveness of the following treatments to increasing student resolve to have moral courage using pre- and post-tests:

- Written analyses of ethical vignettes (one paragraph)
- Exhortation (lecture and written analyses of moral courage journal articles)
- Reflection essays identifying personal and professional values
- Moral exemplar case studies with written essays

The results of this assessment are found in Table 5.

Table 5. Differences In Mci Scores Within Treatments

Method	N	Post Test		Pretest		Paired T-test					
		mean	Sd	mean	sd	gain	se	t	df	p	Sig
Vignettes	55	31.5	3.39	30.9	3.44	0.6	0.29	1.99	87	0.025	*
Exhortation	33	32.4	3.77	32.0	3.33	0.4	0.50	0.85	32	0.200	
Reflection	20	33.0	2.89	31.0	3.93	2.0	0.54	3.61	19	0.001	*
Exemplars	70	33.8	3.47	31.4	3.51	2.5	0.37	6.67	69	0.000	*

*Significant at α < .05 (one-tailed t)

Clearly the most effective treatments were the use of moral exemplars and reflection essays, which had the greatest gains and significance levels. Further study regarding the effectiveness of using moral exemplars against a control group attempted to determine which areas of moral competency were most affected. The results of this experiment are summarized in Table 6.

Table 6. Differences In MCI Scores By MCI Item

	Control			Exemplar			Difference				
MCI Item	**N**	**Mean**	**SD**	**n**	**Mean**	**SD**	**Mean**	**SE**	**T**	**p**	**Sig**
Acting consistent with values	42	16.1	2.2	91	17.4	1.8	1.3	0.4	3.34	.001	*
Telling truth	42	16.8	1.7	91	17.1	1.5	0.3	0.3	0.96	.170	
Standing up for right	42	13.4	2.3	91	14.5	2.5	1.2	0.4	2.63	.005	*
Keeping promises	42	17.1	1.8	91	17.7	1.7	0.5	0.3	1.75	.043	*
Taking resp. for personal choices	42	16.5	1.8	91	16.8	2.0	0.3	0.4	0.99	.163	
Admitting mistakes & failures	42	16.0	1.7	91	16.7	1.9	0.7	0.3	2.45	.008	*
Embracing responsibility for serving others	42	13.2	2.2	91	14.4	2.5	1.2	0.4	2.81	.003	*
Actively caring about others	42	14.4	2.2	91	15.6	2.5	1.2	0.4	2.73	.004	*
Ability to let go of own mistakes	42	15.2	1.8	91	15.4	2.4	0.2	0.4	0.49	.314	
Ability to let go of others' mistakes	42	15.5	1.8	91	16.5	1.9	1.0	0.3	.3.01	.002	*
MCI	42	77.4	6.6	91	81.3	7.3	3.9	1.3	3.07	.002	*

*Significant at $\alpha < .05$ (one-tailed t)

This suggests the use of moral exemplars is effective in improving students' overall resolve to have moral courage (MCI) and is especially useful in increasing resolve to act consistent with their values, standing up for what is right, keeping promises, admitting mistakes, embracing responsibility for serving others, actively caring about others and the ability to let go of others' mistakes.

Our assessment mechanisms show that our coverage of ethics across the curriculum has been effective in achieving our learning objective, at least in terms of our graduating students' assessments during exit interviews. We have also found that we can increase our students' moral awareness and judgment through the use of ethical vignettes and that the use of reflective essays and exposing students to moral exemplars are effective in improving resolve to have moral courage, at least in the short run.

ORGANIZATIONAL AND PROCESS CONSIDERATIONS

Ensuring that students have an appropriate appreciation and understanding of the importance of ethics in the academic and professional environment does not guarantee that students will behave in an ethical manner. In an effort to stress the importance of ethics, we have taken several additional steps, in addition to curricular issues and assessment, to strengthen the ethical culture within the School of Business.

First, in 2004, the faculty developed and approved a statement of academic policy that is placed prominently in every syllabus and discussed on the first day of class. That statement reads as follows:

Academic Integrity: Scholastic dishonesty will not be tolerated and will be prosecuted to the fullest extent. You are expected to have read and understood the current issue of the student handbook (published by Student Services) regarding student responsibilities and rights, and the intellectual property policy, for information about procedures and about what constitutes acceptable on-campus behavior.

The faculty also developed an academic integrity policy for the School of Business and formed an Academic Integrity Committee to deal with infractions. Previous to this, each infraction was handled independently by each faculty member. That meant that there could sometimes be multiple issues of academic dishonesty, but each was often handled as if it were an isolated case. The policy is presented below:

As expressed in University policy and stated in the General Catalog, academic dishonesty, including cheating, forgery, plagiarism, and the use of work belonging to another person, will not be tolerated in the School of Business. Professors within the School will respond to a student's academic dishonesty as follows:

All incidents of academic dishonesty will be written up by the appropriate instructor and included in the student's file. The student may also write up his or her version of the event, and have that included in the file.

All incidents of academic dishonesty will be brought before the School of Business Academic Integrity Committee for consideration. This committee will be comprised of the School of Business Department Chairs, the Dean and at least one student representative. For first offenses, the instructor in whose class the infraction occurred may present the case before the committee, and recommend appropriate action. The student may also attend, and present his or her case. The committee will have the final responsibility to determine the punishment assessed, which may include failure of the course and/or expulsion from the Business program. Further offenses may result in the student being expelled by the committee from the program.

The committee also interfaces with the Vice President of Student Services to determine if the student has had any prior infractions in the University and also to report all infractions that occurred in the School of Business. This policy was put into place in January 2006. In that semester we had over 20 cases of violations of academic integrity. The following year, the number dropped to less than ten. In academic year 2007/2008 we have had only two cases.

At the same time, the faculty also voted to use turnitin.com to check student written work for plagiarism. That is announced to the students in each syllabus in such as statement as follows:

*The School of Business uses **Turnitin.com** to screen written work for plagiarism and other violations of SUU policy. The journals and research paper will be submitted to **Turnitin.com**. To create an account for this class: 1) go to www.turnitin.com and 2) enroll using the **Class ID (xxxxx)** and Class Enrollment **Password (abdcd).***

Initially, the use of turnitin.com increased the number of plagiarism cases we had to deal with. However, the number dropped off significantly in the following semesters.

WHERE DO WE GO FROM HERE?

Research suggests that a values approach to developing an ethical culture is superior to a compliance approach, but both components should be used (Trevino and Nelson 2007:347-348, The Center for Academic Integrity 1999: 4). A values approach is proactive and aspirational, with a focus on values considered essential for good conduct. A compliance approach focuses on rules and disciplinary procedures. By themselves, value statements can appear too abstract with no specific guidance for ethical conduct. Likewise, a system of rules without values is overly punitive and lacks underlying rationale.

Academic integrity means more than honesty. Academic integrity is "a commitment, even in the face of adversity, to five fundamental values: honesty, trust, fairness, respect, and responsibility" (The Center for Academic Integrity 1999: 4). The Center for Academic Integrity reports that hundreds of colleges and universities have adopted these values as a foundation to academic integrity.

The School of Business is taking steps to adopt these values and an honor pledge. Student senators along with the School of Business Student Advisory Board have approved the following honor pledge for faculty and students: "I will not lie, cheat, steal, or tolerate those who do." Military academies and many universities and colleges have similar honor codes or pledges. Our pledge has been accepted by the School of Business faculty and student senators. We hope to implement the pledge in the spring of 2009. In order to achieve "advanced standing," students will participate in a training session regarding the School of Business values and the honor pledge, which they must sign before they can take upper-division coursework. Our students will have the major role in developing the core values, the honor pledge, and the procedures for its implementation.

To help us understand the existing culture of academic integrity at SUU, we invited Dr. Donald McCabe to survey students and faculty at SUU regarding the level and kinds of cheating on campus in the fall 2008. Dr. McCabe has surveyed over 80,000 students at more 170 colleges and universities in the United States. As shown below, the results of his survey of SUU students showed that the level of self-reported cheating at SUU was not significantly different than cheating on other campuses. We were encouraged, however, to learn that the kinds of cheating at SUU, and especially in the School of Business, were less serious than the kinds of cheating occurring at other campuses. Dr. McCabe suggested that our emphasis on academic integrity was having a positive effect.

Table 7. Self-Reported Cheating - U.S. Versus Suu

Types of Cheating	United States		SUU	
	Undergraduate	**Graduate**	**Undergraduate**	**Graduate**
Tests	21%	10%	20%	8%
Writing	48%	31%	46%	30%
n	68,243	14,480	322	54

This year we will continue our work on establishing a baseline of our culture of academic integrity by having the students take the DIT2 and MCI tests at progressive points in the curricula. We hope to build additional assessment tools that can measure identity formulation and ethics implementation for our own business students, as a first step in establishing a base for their professional lives. This needs to be done in core business courses that all majors take as well as in major specific courses, such as those preparing students for careers in supply chain management. The major specific courses should provide vignettes and moral exemplars that familiarize the students with and underscore the importance of relevant professional codes of conduct. Our aim is to develop a culture that values integrity and encourages it so that it becomes part of the character of our school, our faculty, and our students.

AUTHOR INFORMATION

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