All Graduate Projects   Graduate Student Projects

Summer 1997

A Model Business Ethics Curriculum for Changhua Provincial Commercial High School Changhua, Taiwan, R. O. C.

Jane Chuan-Chuan Wu

A MODEL BUSINESS ETHICS CURRICULUM
FOR
CHANGHUA PROVINCIAL COMMERCIAL HIGH SCHOOL
CHANGHUA, TAIWAN, R. O. C.

A Project Report

Presented to

The Graduate Faculty

Central Washington University

In Partial Fulfillment

of the Requirements of the Degree

Master of Education

---

by

Jane Chuan - Chuan Wu

June, 1997

ACKNOWLEDGMENTS

First, I would like to thank my family, especially, my husband, I-Sheng Yen. During the past whole year, they supported me with all their heart, spiritually and financially. My good neighbors, and all my relatives were also helpful to me, and I express my thanks to them.

Thanks go to Mr. Shing- Huan Lin the Dean of students of Changhua Provincial Commercial High School; Ms. Shan Lin, Mr. Jin- Fu Tsai, and My other professional colleagues at school. Because of their encouragement and help, I have been provided the opportunity to come to Central Washington University for my graduate studies.

I owe very special thanks to Dr. Gregory S. Chan and Dr. Jack L. McPherson. Without their great patience, love, and help, I would not have had the confidence to get through the whole process.

In addition, I would like to give special thanks to Dr. Susan Madley for her advice, guidance and encouragement.

Finally, I give heartfelt thanks to Mrs. Sandra Chan, Mrs. Joyce McPherson, Mrs. Mary Aho, and all my Cohort 2 classmates for their support, and for showing me their generosity.

ABSTRACT

A MODEL BUSINESS ETHICS CURRICULUM

FOR

CHANGHUA PROVINCIAL COMMERCIAL HIGH SCHOOL,

CHANGHUA, TAIWAN , R. O. C.

By

Jane Chuan- Chuan Wu

June, 1997

The purpose of this project was to design and develop a model business ethics curriculum for high school students at Changhua Provincial Commercial High School in Changhua, Taiwan, (R.O.C.). To accomplish this purpose, current research and literature related to recent developments in business ethics curriculum and instruction was reviewed. Additionally, related information from selected schools with business ethics programs was obtained and analyzed.

TABLE OF CONTENTS

V   SUMMARY, CONCLUSION, AND RECOMMENDATIONS

CHAPTER 1

BACKGROUND OF THE PROJECT

Introduction

It is important for business schools and students to understand the impact of ethical behavior for several reasons. First, businesses interact with their environments in multifaceted ways because of increased pressure from changing trends. Second, there is a need for sharpened interest in business practices and a sense of responsibility for the kind of society in which we live and work. Finally, students and business must be prepared to deal effectively with predictable ethical challenges in any business career and to create a supportive ethical environment for future generations. (Hatton, 1996, p. 237)

In the above statement, Hatton has supported the importance and need for establishing a well designed business school ethics curriculum that affords students an opportunity to practice principles of ethics they will later encounter in their working careers. Hatton has further contended that a well planned business ethics education program for commercial high school students contributes significantly not only to their moral growth, but to their preparation as responsible members of society.

1

According to Nappi (1990), the overall goal of business ethics education is to provide students not only with knowledge and skills, but also the ability to put ethical beliefs into practices. This implies that business ethics education should be a full participant in a student's total education program. Nappi stated (p.177):

> Business ethics is too important to discard merely because of past neglect. Before leaving high school, students should have acquired not only knowledge and skills to enhance their capacity to perceive and think clearly about moral issues, but also the ability to put ethical beliefs into practice.

Purpose of the Project

The purpose of this project was to design and develop a model business ethics curriculum for high school students at Changhua Provincial Commercial High School in Changhua, Taiwan, (R.O.C.). To accomplish this purpose, current research and literature related to recent developments in business ethics curriculum and instruction was reviewed. Additionally, related information from selected schools with business ethics programs was obtained and analyzed.

Limitations of the Project

For purposes of this project, the following limitations were identified:

2

1. <u>Research</u> : The preponderance of research and literature reviewed for purpose of this project was limited the past ten (10) years.

2. <u>Scope</u> : The model business ethics curriculum was designed for use at 10th grade of the Provincial Commercial High School, Changhua, Taiwan, Republic of China (R.O.C.).

3. <u>Target population</u>: The business ethics curriculum was designed for students enrolled in10th grade at Changhua Provincial Commercial High School,Changhua Taiwan, Republic of China (R.O.C.).

<u>Definition of Terms</u>

Significant terms used in the context of this project have defined as follow:

1. <u>Business ethics</u> : Refers to the practices of moral philosophy and to standards or rules of ethical behavior in business and industry. (Nappi, p. 178)

2. <u>Commercial high school</u> : Refer to a specialized high school that prepares students for careers in e. g., accounting, and business management marketing, and related studies of commercial enterprise. The model business ethics curriculum developed for purposes of this study was intended for use in grade 10 at Changhua Provincial Commercial High School, Changhua, Taiwan, R.O.C..

3. <u>Curriculum</u>: The curriculum is all of the learning of students which is planned by and directed by a school to attain its education goals. (Wiles and Bondi, 1993, p. 257) The

3

curriculum developed for purposes of this project focused on principles and practices specifically related to business ethics.

CHAPTER 2

REVIEW OF RELATED LITERATURE AND INFORMATION
OBTAINED FROM SELECTED SCHOOLS

Introduction

The review of literature and information summarized in
Chapter 2 has been organized to address:

1. Ethics, the business of ethics and business ethics
2. Philosophical and psychological aspects of ethical behavior
3. Business ethics teaching in United States and Taiwan, R. O. C.
4. Information obtained from selected schools with business ethics programs
5. Summary

Research current primary within the past ten (10) years identified
through an Educational Information Center (ERIC) computer search .
Additionally, related information from selected schools with business
ethics programs was obtained and analyzed.

Ethics, the Business of Ethics and Business Ethics

In China, the word "Ethics" means human relationships and truth.
Ethical derives from the Greek word "ethos", means costume, habit, and

character, terms which describe the rules of behavior by which people conduct themselves. (Niu, Ge-Zheng 1991, p.18)

Baumhart (1977, p. 5), asked over a hundred businessmen, "what does ethics mean to you?" Fifty percent of the businessmen defined "Ethical" as "what my feelings tell me is right"; twenty-five percent defined it as "What is in accord with my religious believes"; and eighteen percent defied ethics as "What conforms to the golden rule,".

Webster's Seventh New Collegiate Dictionary (p. 392), defined ethics as "The principles of conduct governing an individual or group." The same authority defines as "personal ethics" to refer to "the rules by which an individual lives his or her personal life."

Patten (1984 p.3) has decried ethics as the "science of human conduct" which dedicates how we should behave as human beings. Ethics serves to guide us what we are to what we should be. Thus, said Patten:

.....Ethics is oriented toward human growth and directs us toward the actualization of our best capacities. For example, if we are rational by nature, then ethics prescribes that we should act reasonably. It dedicates us to excellence.

Patten has further contended that business of ethics is everybody's business because it encompass all people and their actives. Said Patten:

.....The business of ethics includes all managers and their business related and personal decisions. Their managerial actions always have ethical dimension: managers cannot deal with pure

6

economics without touching human lives. Conversely, their ethical judgments have repercussion in business. Business and ethics interpenetrate. Each has abusiveness in other's business.

Benson (1982) in "Business Ethics in America"(p.14) has described:

Business ethics are those principles, or aspirations toward principles, that guide businessmen in their commercial connections with suppliers, customers, workers. or others. Business ethics are normally part of and consistent with general ethics. They may prescribe certain actions, forbid others, or urge one to do jobs such as auditing more carefully or bill collecting more humanely.

Business ethics is not a separate ethics that constrains business in a way that other human and social endeavors are not constrained. De Gorge (1995) in "Business Ethics"(p. 23) has described:

.....Business Ethics as a field is defined by the interaction of ethics and business. Business ethics is an national, international, or global as business itself, and no arbitrary geographical boundaries limit it.

According to Ts'ung-Wun Cheng (1984, p. 20) "Business Ethics" is the ethical standard that any business group must deal with when seeking legitimate profits. It has two parts:

1. Internal business ethics: This principle addresses the needs for establishing healthy ethical relationships between labor and management.

2. External business ethics: This principle reminds those engaged in business to : obey governmental laws; protect the environment;

7

ensure consumer benefits ; and, ensure the continued development of business.

The conclusion reached by these authorities that business organizations have both inherent in the following statement:

What is under the control of the organization is management system, both the formal and informal aspects of it. The corporate culture, the organization's planning processes, the way it implements the plans and controls its actions are all critical factor that will have a significant impact on the probability of its subsequent actions will be judged as ethical or unethical.

Philosophical and Psychological Aspects
of Ethical Behavior

During the last decade, a number of business ethics researches have turned instructs , and measures that could be applied to social scientific research in the business ethics domain. (Trevino, 1992, p. 445)

Forsyth (1992, p. 462) has reminded us that most would morally condemn a company that deliberately violates government regulations designed to protect employees from harm, a business that knowingly sells faulty products that cause severe injury to uninformed consumers, and unscrupulous executives who steal money from the pension found, or who deceive consumers through misleading advertising and illegal price-fixing. Forsyth has argued, however, that because people's appraisals of business ethics practices are, at core. "only a special case of general moral decision

8

making ." Thus, individuals' moral judgments of decisions to engage in those practices are influenced by their personal moral philosophy can influence business decisions:

1. Situationism: This moral philosophy is based on ethical skepticism. Proponents generally fell moral actions depend upon the nature of the situation and the individuals involved, and when judging others they weight the circumstances more than the ethical principle that was violated.

2. Subjectivism: Like situationists, subjectivsts reject moral rules. They are not particularly about the possibility of achieving positive outcomes for everyone concerned, and admit that consequences must be considered when formulating moral judgments.

3. Absolutism: Absolutists believe that one should strive to produce positive consequences but at the same time maintain strict adherence to general moral principles. These individuals condemn certain actions because (a). they harm people and (b). they violate fundamental moral absolutes.

4. Exceptionsim: Exceptionists agree with the absolutist's appreciation of moral absolutes but they are not idealistic. They do not believe that harm can be avoided, that innocent people can always be

9

protected, or that risking others' welfare is always wrong. They prefer to rely on moral principles as guidance for action.

Forsyth has reasoned that because individuals seem to adopt a variety of different personal moral philosophies, perfect consensus regarding any given business practice can never be expected. Given that disagreement is the rule, not the exception. Forsyth then asked this question: "Why both we to search for solutions to ethical dilemmas?" In answering this question, Forsyth stated: (p. 468)

.....The current approach suggests that problems of ethics can be addressed most profitably through open, reasoned discussion of ethical questions from each of four perspectives: situationism, subjectivism, absolutism, and exceptionism. Although a common ground on any given question can not always be located, the discussion itself sparks greater understanding of the problems and is, of itself, progress. Individuals in the business community must operate within the limits that society places upon them; so long as these limits are violated, ethical and value conflicts will continue to disrupt our economic system and endanger both the reputation and the effectiveness of business.

Philosophers have traditionally contrasted moral theories based on principles and models that stressed the consequences of actions. Jean Piaget (1932, p. 446) believes that younger children tend to stress the consequences of an action where as older children are able to take into consideration ethical rules when making judgments. Piaget identified two separate moralities that are characteristics of young children, can be

10

described as a morality of constraint or heteronomy where right is defended as abidance to authority. This morality is gradually replaced by a morality of cooperation or autonomy where children begin to comprehend rules separate from adult authority figures. Through peer interaction and cognitive development, the child eventually begins to see morality as a necessity of the social system, and rules are viewed as mutually beneficial. The child becomes more autonomous and less dependent on externally imposed rule.

Kohlberg (1969, p. 446) built on Piaget's work with his longitudinal research on children and young adults. Kohlberg followed fifty-eight American boys ranging from 10 to 16 years of age, interviewing them every three years over a twelve year period. This research, based upon the boys' open-ended responses to hypothetical moral dilemmas, delineated a structure from middle childhood to adulthood. According to the theory, changes in moral reasoning result from cognitive disequilibrium that occurs when an individual perceives a contradiction between his or her moral reasoning level and next higher one.

Kohlberg invested over twenty years of research in the development of his model of " the six moral stages ", which sought to explain the psychological and motivational factors and reasoning that influence human moral and ethical behavior. The major components of the model were:

1. moral judgment has a cognitive base;
2. stages represent qualitative differences in modes of thinking--or hierarchical integrated systems of thought, each representing a

11

structured whole;

3. individuals develop through an invariant sequence of stages;
4. individuals prefer problem solutions at the highest stage available to them.

Kohlberg's framework provided three board levels of cognitive moral development (CMD), each composed of two stages. Within each level, the second stage is a more advances and organized from of the level's sequence of stages, each representing a qualitatively different mode of thought. The stages are considered to be structured wholes in the sense that an individual's moral reasoning is expected to form a coherent system that can best be described by one stage or by a combination of, at most, two adjacent stages. The stages are also hierarchical interrogations, meaning that people comprehend reasoning at all stages below their own, but not more than one stage above their own. The basic structural element in the development of moral maturity is social perspective - - or the view one has of his or her relationship to society and its moral rules end expectations. Although six stages are identified, few people reach the highest stages. Kohlberg's levels and developmental stages has been detailed bellow:

I. Pre conventional level

Stage 1: Orientation to punishment, obedience, physical and material power. Rules are obeyed to avoid punishment.

Stage 2: Naive instrumental hedonistic orientation. The child conforms to obtain rewards.

II. Conventional Level

12

Stage 3: "Good Boy" orientation designed to win approval and maintain expectations of one's immediate group. The child conforms to avoid disapproval. One earns approval by being "nice".

Stage 4: Orientation to authority, law, and duty, to maintain a fixed order, whether social or religious. Right behavior consists of doing one's duty and abiding by the social order.

III. Post conventional, Autonomous, or Principled Level

Stage 5: Social contract orientation, in which duties are defined in terms contract and the respect and of other's right. Emphasis is upon equality and mutual obligation within a democratic order. There is an awareness of relativism of personal values and use of procedural rules in reaching consensus.

Stage 6: The morality of individual principles of conscience that have logical comprehensives and universality. Rightness of acts is determined by conscience in accord with ethical principles that appeal to comprehensives, universality, and consistency. These principles are not concrete (like the Ten Commandments) but general and abstract (like the Golden Rules, the categorical imperatives).

Research related to the philosophical and psychological aspects of ethical behavior have particular significance to business practices.

However, if the related importance of the many factors that influence moral judgments can enumerated, clarified, and weighed through research and informed discussion, business ethics will be able to deal effectively with problems that convert them. While the concept of individual difference in personal moral philosophy suggests that we will probably never reach the ideal of complete agreement, at least we can aim for a fuller understanding of our own and other's reactions to various type of business practices. (Forsyth 1992)

Business Ethics Teaching in the Untied States and Taiwan

According to De George (1987, p. 201) business ethics in the United States has evolved in five stages as paraphrased below:

1. Prior to 1960 -- The "Ethics in Business" stage: The principal activity during this period was primarily theological and religious. The social encyclicals of the popes, beginning in the 1870s, raised questions about just wages and the morality of capitalism. These texts formed the basis for Catholic social ethics that included concern for moral values as opposed to materialistic ones; and for improving the lot of the poor. There was preaching from the pulpits about morality or ethics in business, as well as in all other areas of -- injunctions against lying, stealing, chasten, and so on -- as well as exhortations to follow and develop what we call the Protestant work ethic. During this period, ethics was applied to business as well as to government, politics, family and perennial life, sex, the professions, and all other aspects of life.

2. The 1960s -- the Rise of Social Issues in Business: The 1960s are known as a period of revolt against authority, of student unrest, and of the emergence of a counter-culture, partly as a result of the Viet Nam War. A strong antibusiness attitude developed many as they attacked the military-industrial establishment. The schools of business responded to the challenges in a variety of ways. Professors of management wrote texts and treatises on cooperate social responsibility. An emphasis on law and what is legal dominated the texts and the courses, with no systematic attention to ethical theory, even when authors raised morel considerations or issued moral imperatives or exhortations.

3. The 1970s --the Rise of Business Ethics as an Emerging Field: The development of the *field* of business ethics began in the 1970s. Theologians and religious thinkers had developed the area of ethics in business and continued develop it. Professors of management continued writing and teaching on corporate social responsibility. The concerns of the 1960s broadened in the 1970s from the student population to the general population. Conferences on the social responsibilities of business and on moral issues in business mushroomed. The activity was frenetic; but the results were far from clear. The moral status of the corporation is one central issues that the literature on ethics in business and on corporate responsibility and not raised. A systematic approach to the study of business ethics led to consideration not only of management's point of view, but also of the people beyond the firm. Those in the area analyzed corporate disobedience on the model of civil disobedience, with a focus on whistle blowing. They analyzed issues in hiring, firing,

15

discrimination and reverse discrimination. But the end of 1970s a number of major issues had emerged and enough work had been done for "business ethics" to have become a common expression.

4. The First Half of the 1980 -- the Period of Initial Consolidation: By 1985, business ethics had become an academic *field* , albeit still in process of definition. It has developed both the trappings of s field and a growing and varied group of institutions with vested interests in its continuance. Perhaps most significant, there are over 500 courses across the country at colleges, universities, and schools of business, with over 4000 students getting academic credit for studying the field. Centers of various types provide publications, course conferences, and seminars. Business has also joined the bandwagon. Allied Enterprises and General Electric have in-house training in business ethics, Chase Manhattan Bank has recently followed suit. General Morters has sponsored conferences and competitions in the area. Atlantic Richfield has been in the forefront of developing a social audit and policy commentates which include concern for ethical issues. This institutionalization is expected to continue for the foreseeable future. There is no doubt that there is an area or field of business ethics.

5. The Second Half of the 1980s and Beyond: The field has become defined by the interaction of ethics and business. From its largest perspective its object is the study of the morality and immorality as well as the possible justification of economic systems. Its focus on the macro- level is the economic system of free enterprise, and possible alternatives to and modifications of free enterprise. Business ethics is

16

today as national, international , or global as business itself, and no arbitrary geographical boundaries limit it. A second level of analysis-- and to date the level of greatest attention-- is the study of business within the free enterprise system, especially in the United States. Since corporations are the dominant feature of this system, they have attracted the most concern. However, unions, small businesses, consumerism, and the great variety of business practices within the system are appropriate objects of moral investigation. Within the corporations and businesses are individuals who invest in, run, worker, and are affected by them. In essence, the morality of individuals in economies and business interactions and transactions has formed a third level of corporate investigation.

Beyond 1985, De George (1987, p. 203) has predicted that the next steps in the development of the *field* of business ethics sent will include the following:

1. The teaching of undergraduate students will remain an important part of business.

2. A major challenge will be the development of programs of business ethics on the Masters of Business Administration (MBA) level.

3. Research will be the key to the development of the field as an academic area.

4. The emphasis in business ethics to a large extent will focus on the negative -- aspects on abuses by business, on lying, false reports, disasters, bribes and payoffs. We will need to

17

Although business ethics courses are now an accepted part of the business school curriculum, little effort has made to measure the impact of these courses on students. (Murphy and Boatright, 1994, p.326) The few studies that have been done show inconclusive results, because of various limitations of these studies and differences among them. This lack of empirical work has been unfortunate for at two reasons as quoted below by Murphy and Boatright:

1. Some critics, have contended that ethics cannot be taught to college students or that, even if the subject can be taught, doing so is not always the best use of an institution's rescuers. Although the arguments of these opponents contain a number of misconceptions, the case for teaching project using ethics would be strengthened by quantitative assessments proving the effectiveness of business ethics course.

2. Assessments of this kind would help to answer crucial questions about what to include in a business ethics course, where such a course ought to be places in the curriculum, how it ough to be taught, and so on.

Murphy and Boatright also presented results from a continuing, multiform designed to assess the effectiveness of interaction in business ethics. Their analysis indicated that student abilities to indicate the presence of ethical issues have been enhanced by instruction in business ethics. This study improved on previous research by:

1. Identifying more clearly the goals of ethics instruction,

2. Focusing on a business ethics course in business and society,

3. Replicating the study across a number of terms.

19

develop a positive side to business ethics.

5. We will need more integrated studies and more philosophers and theologians with better training in and knowledge of business, as well as for more professors of business with better training in ethical theory and moral reasoning.

6. The benefit of having an ethics committee on a corporate board should be demonstrated.

7. Business ethics has beacome an established field. Yet the number of people doing original work in the field is still relatively small. The field will stand or fall on the quality of research done it.

Benson (1982, p. 205), has contended that although British ancestors gave America the important traditions of judicial independence and the beginnings of legislative and executive democracy, they provided Americans little in the area of business ethics. Benson stated:

> American democratic individualism probably helped raise our ethics in treatment of labor and in efforts to avoid monopoly. The spread of carat emptier (i.e. let the buyer beware) in the nineteenth century helps lower American ethical standards in a fundamental respect which carried over into neglect of consumer interests -- a mistake that has now been mostly repaired. New ethics had to be develop in the areas of the commercial cooperation, the problem of large monopolies, conflicts of interest within and outside corporations, and the need for fuller and fairer business records.

Donaldson (1990, p. 13) , described Greek Philosopher Socrates' well known style of teaching as "Never a one-way street with the instructor talking and the student listening, but rather a tow-way exchange in which the student actively participated by questioning, searching, and answering". In his textbook entitled <u>Case Studies in Business Ethics</u>. Donaldson borrowed from Socrates' teaching methodology by teaching students to think well in the presence of new situations and arrive at reasoned courses of action. Donaldson therefore emphasizes *judgment* as much as *understanding* and used case studies to develop skills of judgment that can be applied to situations in real world. The following are suggestions for designing a case discussion process:

1. <u>Lecturing in Conjunction with Case</u>: Depending on the style and preference of a given instructor, a lecture may precede or follow a case discussion. Most instructions in business ethics courses use cases only as one part of their course, with lectures and discussions of theoretical material constituting the remaining parts.

2. <u>Time</u>: A case may occupy a full class period or, in the instance of exceedingly long and complicated case, two or more periods. Two or three short cases can sometimes be discussed in an hour.

3. <u>Call List</u>: Calling on students increases pressure on them to be prepared, although some instructors and students find such pressure uncomfortable and distracting. Of those who do call on students, many use " call lists " contenting the names of participants and their frequency of participation.

4. <u>Assigning Additional Work</u>: The usual assignment for students

is read and study the case carefully with complicated case. instructors sometimes ask for brief written analysis to be submitted on the day of the discussion.

5. Role Playing: Role Playing is a device sometimes used to simulate a living situation. Choosing an opportune moment, the instructor invites a students (or Students) to assume the role of a participant in the case.

6. Concluding Evaluation: At the end of a discussion, some instructors will ask for a vote among various options that have been explored in the discussion.

7. Grading: The method of grading, of course, is the prerogative of the instructor. Students may also be given exams that ask them to analyze case in a written essay. In ethics courses where theoretical material is being covered in addition to case, it is common to ask students to analyzed a case by using concepts drawn form the theoretical reading.

Pfeiffer and Forsberg in Ethics on the Job (Case and Strategies) (1993, p. 35), has introduced "The RESOLVED(D) Strategy of Ethical Decision Making ". Said Pfeiffer and Frosberg :

> The RESOLVED(D) strategy is a way of thinking through a personal ethical conflict in order to arrive at the best decision you can. Ethical decisions are usually decisions in which you can take pride. Knowing that you have tried in earnest to apply your ethical principles honestly, you believe you have done your best to be a good person in the situation at hand.

The RESOLVED(D) strategy includes the following steps:

Step 1. R <u>REVIEW</u> the history, background, and details of the case.

Step 2. E <u>ESTIMATE</u> the conflict or problem present in the case.

Step 3. S List the main possible <u>SOLUTIONS</u> to the case.

Step 4. O State the important and probable <u>OUTCOMES</u> or consequences of each main solution.

Step 5. L Describe the <u>LIKELY IMPACT</u> of each main solution on people's lives.

Step 6. v Explain the <u>VALUES</u> uphold and those violated by each main solution.

Step 7. E <u>EVALUATE</u> each main solution and its outcomes, likely impact, and the values upheld and violated by it.

Step 8. D1 <u>DECIDE</u> which solution is the best; state it, clarify its details, and justify it.

Step 9. D2 <u>DEFEND</u> the decision against objections to its main weakness.

The RESOLVED(D) strategy is not entirely accurate. Although you may carry out each part of the strategy in the order just presented , you need not always do so. Some of the steps can be mixed in with the others appropriately. Thus, you may do some evaluations immediately after listing some outcomes or likely impacts of main solutions and after clarifying the values upheld and violated by main solutions.

According to Jan-Huai Cho (1985, p. 6) the first business school in Taiwan, Republic of China (R. O. C.), Fugen Ship Business School was founded in 1886. Before this time, all learning related to business practices was passes from generation to generation or from master to

22

apprentice. After Chinese independence in 1921, the government established schools for business, engineering, and agriculture. In 1932, the government's educational policy helped to establish a national system of business education, In 1986, by government mandate, free public education for all children was extended from grade six through grade nine thought Taiwan, but did not include business education.

In 1976, R.O.C. educational policy promulgated the "Business School Law" which in turn determined that the purpose of the business school was to provide students with business knowledge and skills, while whose cultivating the field of "business ethics" as essential learning for a healthy businessman. This law encouraged educators in both public and private commercial business schools to focus attention on the improvement of students' business ethics as the main arm of business education.

In recent years, those teaching business education in Taiwan have devoted to the development of more attention to skills and knowledge while neglecting instruction in business ethics. As a result, in 1986, R.O.C. educational policy was amended to enhance instruction in business ethics . The idea was to encourage all business schools to incorporate business ethics into all schools to incorporate business ethics into all business subjects and related activities. In a 1995 publication, Fung-Bee Din, Principal of Changhua Commercial Provincial High School of Changhua, Taiwan, R.O.C., stated:

"Business ethics teaching" is long term and continuous work. We can't see the effects at once. We must continue to emphasize

the importance of business ethics, to place schools in a leadership role in society, and to use society's resource to promote the practice of business ethics in earl-life situations. Educators, businessmen, and business school teachers must work together to improve instruction in business ethics. Let our business schools' graduate students who truly understand and practice the right business ethics.

Information Obtained from Selected Schools with Business Ethics Programs

Eighteen (18) selected secondary schools with student enrollments of 1000 or more, (see pages 37, 38) were contacted and invited to submit information descriptive of their Business Ethics curriculum. Specifically, Information detailing the following items was requested:

1. Your " Business Ethics " curriculum
2. Any special instructional materials you have developed related to " Business Ethics "
3. Any related lesson plans and/or special learning activities
4. Names and authors of useful textbooks
5. Names and addresses of other schools with strong "Business Ethics" programs that I should contact

Information obtained from schools contacted produced the following source documents and information:

1. Austin, Nancy k. "Ethics: Personal vs. Professional," Working Woman, September, 1992. This publication examines a difficult question: When corporate conduct conflicts with your own sense of right and wrong, do you blow the whistle or keep quite to protect your job?

2. Hennies, Ruth E. Ethics in the Classroom. This Business Office Education Curriculum Guide has been used at Commerce Curriculum Lab School at East Taxes State University, to teach business ethics as a unit offering numerous ways to incorporate communications studies into the classroom. The guide focuses on speaking, logic and listening. Learning objectives included:

    a. Correctly identify reasons ethical business procedure are important.

    b. Correctly identify and practice the traits which portray ethical business procedures.

    c. Know the characteristics of loyalty, dependability and honesty as they apply to business.

    d. Give examples of loyalty, dependability, and honesty at home and in a business situation.

    e. Establish an ethical working environment for classroom. Evolve and follow a credo, code of conduct and code procedures.

Instructor objectives are:

    a. The student will be able to identify reasoned why ethical business procedures are important.

    b. The student will be able to identify three traits necessary to

portray ethical business procedures.

  c. The student will be able to identify characteristics of loyalty, dependability, and honesty as they apply to business and business ethics.

  d. The student will be able to give examples of loyalty, dependability, and honesty in a business situation.

  e. The students will be able to write and abide by a code of ethics established by peers.

3. Kentrige Senior High School, Kent, Washington. Selected materials from the Business Education / Business Ethics instructional program focused on :

  a. "Solving Ethical Problems", Students read and salve case - studies concerned with making ethical choices.

  b. Business Ethics " Teacher Package ", Students make ethical choice relate to " Good human relatives skills on the job," and " Work habits "

  c. Ethics: Standards of Right and Wrong, Students consider generally accepted business ethics of fairness and honesty, when applied the actions of persons in purchasing and receiving departments and vendors

  d. " Ethics Quiz ", Students make choices related to honesty in the workplace.

  e. " Is It any of My Business? " Students read and salve an office-politics / ethical problem encountered by Blake William Office supervisor.

26

f. "Professional Etiquette", Role-planing as office workers, students demonstrate courtesy, consideration, tact, discretion, and respect with other employees and customers.

Summary

The review of literature and research summarized in Chapter 2 supported the following themes:

1. " Business Ethics " is the application of our understanding of what is good and right to that assortment of institutions, technologies, activities, and pursuits which we call " Business ".

2. Research related to the philosophical aspects of ethical behavior has particular significance to business practices.

3. Recently business ethics teaching has establishes essential goals and implementation plans in the Untied and Taiwan,. .

4. Related information concerning business ethics obtained from selected secondary schools with Business Ethics programs focused on making choices related to honesty in the workplace.

CHAPTER 3

PROCEDURES OF THE PROJECT

The purpose of this project was to design and develop a model business ethics curriculum for students at Changhua Provincial High Commercial School in Changhua, Taiwan, Republic Of China (R. O .C.). To accomplish this purpose, current research and literature related to recent developments in business ethics curriculum and instruction was reviewed. Additionally, related information from selected schools with business programs was also obtained and analyzed.

Chapter three contains background information describing:

1. Need for the project
2. Development of support for this project
3. Procedures
4. Planned implementation and assessment of the project

Need for the Project

The need for the project was influenced by the following considerations:

1. The writer (Chuan-Chuan Wu), a vocational guidance counselor and teacher at Changhua Provincial Commercial High School, Changhua, Taiwan, Republic of China, since 1990, has become increasingly aware of the need to emphasize instruction in business ethics at this school.

When counseling students seeking vocational guidance, the writer observed they were more interested in obtaining employment and a paycheck than in exercising sound moral judgment. The writer therefore concluded, a model curriculum in business ethics was essential for both teachers and students.

2. The education afforded students at Changhua Provincial Commercial High School prepares them for more intensive study at college and for entry into the job market. The study of ethical behavior, especially by commercial high school students, helps to sharpen their sense of responsibility for the kind of society in which they will live and work, while preparing them to deal effectively with the ethical challenges of a business career.

3. Taiwan's recent history has been characterized by economic revolution. This has been clearly evidenced by the country's change from an agricultural to an industrial economy. Today's complex, business-oriented society demands that commercial high school students be provided not only job-skill training, but an education in business ethics that will contribute to their moral growth essential to their preparation as responsible members of society.

4. Undertaking this project also coincided with the writer's graduate studies at Central Washington University.

Development of Support for the Project

Following admittance to the M. Ed. program at Central Washington

University in 1996, the writer was encouraged by the Dean of the Guidance Department (Shing- Huan Lin), at Changhua Provincial Commercial High School, to design a model business ethics education curriculum for that school. It was agreed that the model business ethics education program should be implemented from 1997 through 2000. The writer would be responsible for:

1. Designing the program
2. Selecting the participating students
3. Providing guidance and counseling
4. Providing instruction and student assessment

Further support and encouragement for developing a model business ethics curriculum was also provided by the other vocational guidance counselors and teachers at Changhua Provincial Commercial High School Mr. Shing- Huan Lin, Ms. Shan Lin, and Mr. Jin- Fu Tsai.

Procedures

To obtain background information essential for developing a model business ethics curriculum for commercial high school students, an Educational Resources Information Center (ERIC) computer search was undertaken. Additionally, a hand-search of related information from selected schools with business ethics programs was conducted.

Planned Implementation and Assessment of the Project

Implementation of the business ethics curriculum at Changhua Provincial High School, for selected tenth grade students, has been scheduled for fall, 1997. Approximately 100 tenth graders will receive one-two hours of business ethics education instruction each week, for three school years (1997-2000). During this three year period, the writer will periodically conduct program implementation presentations, planning conferences, and progress reports, for Business Education faculty members. At the end of the third year, if the program has proven successful, a similar program will be initiated for all high school students.

After each year of the three-year pilot, an assessment of progress will be undertaken. A questionnaire will be designed and administered to participating students and teachers. Analysis of data collected will be conducted by the writer who will report this information to the Director of Instruction and the Principal of Changhua Provincial High School. If results are not satisfactory, problems will be addressed and program modifications of the high school business ethics education curriculum will be considered.

CHAPTER 4

The Project

The model business ethics curriculum designed for students at Changhua Provincial Commercial High School in Taiwan, Republic of China, which was the subject of this project, has been presented in Chapter Four, in eight (8) units, including:

Unit One:	Introduction-- RESOLVED(D) Strategies to Make Ethical Decisions
Unit Two:	Case Study-- Communication in Business
Unit Three:	Case Study--Pollution and Environment
Unit Four:	Case Study--Business and Government
Unit Five:	Case Study--Employee-Employer Relations
Unit Six:	Case Study--Obligations to Stockholders
Unit Seven:	Case Study--Multinationals
Unit Eight:	Case Study--Whistle blowing and Working Conditions

CHAPTER 5

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Summary

The purpose of this project was to design and develop a model business ethics curriculum for students at Changhua Provincial High School in Changhua, Taiwan, Republic Of China (R. O .C.). To accomplish this purpose, current research and literature related to recent developments in business ethics curriculum and instruction was reviewed. Additionally, related information from selected schools with business programs was also obtained and analyzed.

Conclusions

Conclusions reached as a result of this project were:

1. Business ethics education should be an integral part of the total educational program for commercial high schools' students.

2. A well-developed business ethics curriculum can help students make better moral judgments and ethical decisions, while preparing them to deal with the ethical realities of a business career.

3. A model business ethics education curriculum for students at

33

Changhua Provincial Commercial High School, Taiwan, Republic of China, should include such elements as business communications, employee-employer relations, problem-solving strategies, decision-making, and appropriate case studies.

Recommendations

As a result of this project, the following recommendations have been suggested:

1. Students enrolled in commercial high schools should have an opportunity to receive instruction in business ethics education.

2. Students should participate in a well-developed business ethics curriculum to help students make better judgments and ethical decisions and to prepare them to deal with the ethical realities of a business career.

3. Students enrolled at Changhua Provincial Commercial High School, Taiwan, Republic of China, should receive instruction in business ethics, including business communications, employee-employer relations, problem-solving strategies, decision-making, and appropriate case studies.

4. Other schools seeking to develop a model business ethics curriculum the one developed for proposes of this project could use this program or undertake further research on the subject to meet their individual need.

34

REFERENCES

Albert & Morehead L. Editors. : (1981). "The New American Webster Dictionary". Penguin Books USA Inc.

Bowie N. : (1982). "Business Ethics." Prentice-Hall Inc. N.J.

Behrman J. N. : (1981). "Discourses on Ethics and Business". Oelgeschlager, Gunn & Hain, Inc. MA.

Brady F. N.& Wheeler G. E. :(1996). "An Empirical Study of Ethical Predisposition's". Journal of Business Ethics 15, pp. 927-940.

Berman J. N. : (1988). "Essays on Ethics in Business and the Professions". Prentice Hall, Englewood Cliffs. N.J.

Carruth P.J.& Carruth A. K. : (1991) "Education in Ethics : The Role of Higher Education". Journal of Education for Business . Jan./Feb., pp. 168-171.

De George. R.T. : (1995). "Business Ethics" 4th Ed. Prentice Hall, Englewood Cliffs. N.J.

De George. R.T. : (1987). "The Status of Business Ethics: Past and Future". Journal of Business Ethics 6, pp. 201-211.

Donaldson T. & Gini A.R. : (1990). "Case Studies in Business Ethics" 2th Ed. Prentice Hall, Englewood Cliffs. N.J.

Forsyth D.R. : (1992). "Judging the Morality of Business Practices: The Influence of Personal Moral Philosophies". Journal of Business Ethics 11, pp. 661-470.

Fraedrich J.P. & Guerts M.D. : (1990). "Ethical Awareness for the Classroom: A Framework" Journal of Education for Business Nov./Dec. , pp. 88-93.

Garrett T.G. & Bauyhart B.C. : (1968). " Case in Business Ethics". Mereith Cor.

Hatton L. : (1996). "Integrating Ethical Awareness into the Curriculum" .Journal of Education for Business. Mar./Apr. , pp.237-240.

Murphy P.R. & Boatright J.R. : (1994)."Assessing the Effectiveness of Instruction in Business Ethics" A Longitudinal analysis". Journal of Education for Business" July/ Aug., pp. 326-331.

Nappi.A. T. : (1990). "Teaching Business Ethics-- A Conceptual Approach" Journal of Education for Business. Jun. pp.177-180.

PfeifferR. S. & Forsberg R. P. : (1993). "Ethics on the Job". Wasdsworth Publishing Co. Belmont, CA.

Schaupp D.L. & Lane M. S. : (1992). " Teaching Business Ethics : Bringing Reality to the Classroom" Journal of Business 11: pp. 225-229.

Shaw W.H. : (1996). "business Ethics Today: A Survey". Journal of Business Ethics 15, 489-500.

Chen, Tsung-Wen. : (1993). "Teaching Business Ethics in the College". Taiwan, International Political Unversity PhD. Thesies.

Trevino L.K. : (1992). "Moral Reasoning and Business Ethics: Implications for Research, Education, and Management ."Journal of Business Ethics 11, pp. 445-459

Velasquez M.G. : (1988). "Business Ethics :Concepts and Cases" 2th Ed. Prentice Hall, Englewood Cliffs. N.J.

Selected Schools List

PRINCIPAL RICH KENNETH,   KENTWOOD SENIOR HIGH SCHOOL
                                    25800 16TH S. E.
                                    KENT WA 98042-8248
PRINCIPAL PAUL APOSTLE, WILSON HIGH SCHOOL
                                    1202N. ORCHARD,
                                    TACOMA WA 98406
PRINCIPAL MARYA CANO-HEINZ, RAINIER BEACH HIGH SCHOOL
                                    8815 SEAWARD PARK AVE. S.
                                    SEATTLE WA 98118
PRINCIPAL ROBERT C. DAVIDSON, TENT RIDGE SENIOR HIGH SCHOOL
                                    12430 S.E. 208TH
                                    KENT WA 98031-2299
PRINCIPAL CHUCK CHINN, BALLAD HIGH SCHOOL
                                    1418 N.W. 65TH ST.
                                    SEATTLE WA 98117
PRINCIPAL JONATHAN BENTZ, JOEL E. FERRIS HIGH SCHOOL
                                    3020 E. 37TH AVE.
                                    SPOKEN WA 99223-4598
PRINCIPAL AMMON MCWASHINHTON, GRAVELED HIGH SCHOOL
                                    400 23RD AVE
                                    SEATTLE WA 98122
PRINCIPAL JIM MCCONNELL, WEST SEATTLE HIGH SCHOOL
                                    4075 S. W. STEVEN'S.
                                    SEATTLE WA 98116
PRINCIPAL MICHAEL DUNN, SHADE PARK HIGH SCHOOL
                                    4327 N. ASH ST.,
                                    SPOKANE WA 99205-1498
PRINCIPAL SHARON, FRANKLIN HIGH SCHOOL
                                    3013 S. MT. BAKER BLVD.
                                    SEATTLE WA 98144
PRINCIPAL TOM DUELED, HUDSON'S BAY HIGH SCHOOL
                                    1206 E. RESERVE ST.
                                    VANCOUVER WA 98696

PRINCIPAL BEN DULLARD, KENT- MERIDIAN SENIOR HIGH SCHOOL
10020 S.E. 256TH ST.
KENT WA 98031-6408
PRINCIPAL MARVIN L. SHAIN, STADIUM HIGH SCHOOL
111 N. "E" ST.
TACOMA WA 98403
PRINCIPAL ERIC BENSON, NATHAN HALE HIGH SCHOOL
10750 30TH AVE N.E.
SEATTLE WA 98125
PRINCIPAL TED HOWARD, CLEVELAND HIGH SCHOOL
5511 15TH AVE. S.
SEATTLE WA 98108
PRINCIPAL PORTICO FRIAUF, COLUMBIA RIVER HIGH SCHOOL
800 N.W. 99TH ST.
VANCOUVER WA 98665
PRINCIPAL RALPH H. RIDDEN, FORT VANCOUVER HIGH SCHOOL
5700 E. 18TH ST.
VANCOUVER WA 98661
PRINCIPAL H. SANDRA FINK, NORTH CENTRAL HIGH SCHOOL
1600 N. HOWARD ST.
SPOKANE WA 99205-4798

A MODEL BUSINESS ETHICS CURRICULUM
FOR
CHANGHUA PROVINCIAL COMMERCIAL HIGH SCHOOL
CHANGHUA, TAIWAN, R. O. C.

A

PROGRAM FOR TENTH GRADE

COMMERCIAL HIGH SCHOOL STUDENTS

CHANGHUA PROVINCIAL COMMERCIAL HIGH SCHOOL

CHANGHUA, TAIWAN, R.O.C.

JANE CHUAN-CHUAN WU

TABLE OF CONTENTS

TABLE OF CONTENTS

UNIT ONE :   PAGE

UNIT ONE

INTRODUCTION

Unit Overview

The introduction unit introduces the student to ethics and
business ethics. In this unit students will learn more about business
ethics, the useful ethical principles, and how to use resolved strategies
to make ethical decisions in case studies.

Student Learning Objectives

Student will be able to...
   -Understand the importance of Ethics and Business Ethics
   -Explain what is meant by the responsibility of Business Ethics
   -Describe the purpose and a code of Business Ethics
   -Develop a portfolio of ethical principles and apply Pfeiffer
      Frosberg's RESOLVED(D) Strategies(1993, P.35) to individual
      case studies

Performance Criteria

Students will complete each assignment with 80 percent or better
accuracy and will progress through their individualized contract.

p6

At the end of each unit the student will complete a report. At the end of the program each student will have a portfolio which will be assessed for 80 percent or better accuracy.

Learning   Activities

Activities will be consistent with unit student learning objectives. Activities include:

- Establishing personal ethical principles and social responsibility
- Conducting a RESOLVED(D) strategies search
- Completing a RESOLVED(D) strategies report
- Developing a RESOLVED(D) strategies for portfolio

Teaching Strategies

Strategies include:
- Cooperative learning groups
- Independent study
- Individualized contracting
- Student centered instruction (Peer tutoring, presentations, oral reports, etc.)
- Teacher centered instruction (lecture)
- Role playing
- Concluding Evaluation
- Grading

- Call List

- Assigning Additional Work

Unit Performance Assessment

- Write a brief report on useful ethical principles and
   RESOLVED(D) strategies in decision making.
- Give an oral report about what one's has learned in this unit,
   (call list).

Instructional Materials

Resources Include:

Raymond S. Pfeiffer & Ralph P. Forsberg (1993). <u>Ethics on the Job</u>
   Wadsworth Publishing Company, Belmont, CA.

Thomas Donaldson & A.R. Gini (1990). <u>Case Studies in Business</u>
   <u>Ethics</u> (2nd ed.) Prentice Hall, Englewood Cliffs, NJ.

Changhua Provincial Commercial High School Guidance Center
   Resources

China Student Post for Case Study

Time Express

The RESOLVED(D) Strategies

Pfeiffer and Forsberg in <u>Ethics on the Job</u> (Case and Strategies)
(1993, p. 35) has introduced "The RESOLVED(D) Strategy of Ethical Decision
Making ". Said Pfeiffer and Frosberg :

> The RESOLVED(D) strategy is a way of thinking through a
> personal ethical conflict in order to arrive at the best decision you
> can. Ethical decisions are usually decisions in which you can take
> pride. Knowing that you have tried in earnest to apply your
> ethical principles honestly, you believe you have done your best to
> be a good person in the situation at hand.

The RESOLVED(D) strategy includes the following steps:

Step 1. R- <u>REVIEW</u> the history, background, and details of the case.

Step 2. E- <u>ESTIMATE</u> the conflict or problem present in the case.

Step 3. S- List the main possible <u>SOLUTIONS</u> to the case.

Step 4. O- State the important and probable <u>OUTCOMES</u> or
consequences of each main solution.

Step 5. L - Describe the <u>LIKELY IMPACT</u> of each main solution on
people's lives.

Step 6. V- Explain the <u>VALUES</u> upheld and those violated by each
main solution.

Step 7. E- <u>EVALUATE</u> each main solution and its outcomes, the
impact, and the values upheld and violated by it.

Step 8. D1- <u>DECIDE</u> which solution is the best; state it, clarify its

details, and justify it.

Step 9. D2- <u>DEFEND</u> the decision against objections to its main weakness.

The RESOLVED(D) strategy is not entirely accurate. Although you may carry out each part of the strategy in the order just presented, you need not always do so. Some of the steps can be mixed in with the others appropriately. Thus, you may do some evaluations immediately after listing some outcomes or likely impacts of main solutions and after clarifying the values upheld and violated by main solutions.

TABLE OF CONTENTS

UNIT TWO

CASE STUDY #1 - COMMUNICATION IN BUSINESS

Unit Overview

The case study in the communication in business unit introduces the student to the hard choices that are made in business and complicated by the fact that they revolve around questions of communication and honesty. In this unit students will learn that telling the truth is far more complicated than lying to the boss about one's expense account.

Student Learning Objectives

Student will be able to...

-Identify the reasons about telling the truth in business communication

-Explain the importance about telling the truth in business communication

-Role-Play in groups the communication contents of business case studies

-Write a report for his/her portfolio regarding the communication strategies in the case studies

Performance Criteria

Students will complete each assignment with 80 percent or better accuracy and will progress through their individualized contract. At the end of each unit, the student will complete a report. At the end of the program, each student will have a portfolio which will be assessed for 80 percent or better accuracy.

Learning Activities

Activities will be consistent with student learning objectives. Activities include:

- Establishing personal ethical principles and social responsibility in communication for a particular case study
- Conducting a group role-play about telling the truth
- Completing a RESOLVED(D) strategies report about regarding communication strategies in business case studies

Teaching Strategies

Strategies include:

- Cooperative learning groups
- Independent study
- Individualized contracting system

p13

- Student centered instruction (Peer tutoring, presentations, oral reports, etc.)
- Teacher Centered Instruction (lecture)
- Role playing
- Concluding Evaluation
- Grading
- Call List
- Assigning Additional Work

Unit Performance Assessment

- Write a report on the use of ethical principles and RESOLVED(D) strategies in decision making.
- Give an oral report about what one's has learned in this unit (call list)

Instructional Materials

Resources Include:

Raymond S. Pfeiffer & Ralph P. Forsberg (1993). Ethics on the Job Wadsworth Publishing Company, Belmont, CA.

Thomas Donaldson & A.R. Gini (1990). Case Studies in Business Ethics (2nd ed.) Prentice Hall, Englewood Cliffs, NJ.

Changhua Provincial Commercial High School Guidance Center Resources

Sample Case Study 1 : Pick A Bid

New Town Hospital, a private, nonprofit corporation run by a religious group, is in the process of acquiring some new equipment. specifications are drawn up and released for competitive bids. Five companies respond, but when their bids are opened, it turns out that they have all submitted identical bids of $39,000. this is about ten present higher than the hospital board had estimated.

The identical bids strike the board members as suspicious, so they delegate a director to talk to Maynard Noble, one of the bidders, who has also been a large contributor to the hospital. Noble explains that the identical figure in the bids is the result of a standard mark-up over cost. He points out that the specifications laid down by the hospital were so detailed that only one manufacturer could supply the equipment, with the result that the costs were the same for all the distributors who submitted a bid. During the course of the conversation, Noble drops a hint that were he to get the contract he would probably be able to make another contribution to the hospital.

The director is not happy with the result of this conversation and feels there is nothing he can do but recommend to the board that all bids be rejected and new bids requested from suppliers outside the area. The other board members, however, argue that they need the

equipment soon and another round of bidding would delay the process too long. Also they feel the contract should go to a local firm. Since all bids were identical, it rests with the board to make the award to whom they please. The final decision is to give the job to Noble.

Cases in Business Ethics: Thomas m. Garrett ,et. Business Series. Appleton-century-crogts. P.136

TABLE OF CONTENTS

UNIT THREE

Case Study #2-- Pollution and the Environment

Unit Overview

The case study in the pollution and the environment unit introduces the student to pollution issues and the laws in regard to environmental use. In this Unit students will learn about pollution and environment managerial responsibility.

Student Learning Objectives

Student will be able to...
- Identify the reasons why pollution and the environment
  are impotent issues
- Explain the impact of pollution and the environment
  on business
- Role-Play in groups the pollution and the environmental
  issues in the case study
- Write a report for his/her portfolio regarding pollution and
  the environmental issues in this business case study

p18

Performance Criteria

Students will complete each assignment with 80 percent or better accuracy and will progress through their individualized contract. At the end of each unit, the student will complete a report. At the end of the program, each student will have a portfolio which will be assessed for 80 percent or better accuracy.

Learning Activities

Activities will be consistent with student learning objectives. Activities include:

- Establishing personal ethical principles and social responsibility for pollution and the environment in a particular case study
- Conducting a group role-play about pollution and the environment
- Completing a RESOLVED(D) strategies report regarding pollution and the environment case study

Teaching Strategies

Strategies include:
- Cooperative learning groups
- Independent study

p19

- Individualized contracting system

- Student centered instruction (Peer tutoring,

  presentations, oral reports, etc.)

- Teacher Centered Instruction (lecture)

- Role playing

- Concluding Evaluation

- Grading

- Call List

- Assigning Additional Work

Unit Performance Assessment

- Write a brief report on the use of ethical principles and
  RESOLVED(D) strategies in decision making.
- Give an oral report about what one's has learned in this unit
  (call list)

Instructional Materials

Resources Include:

Raymond S. Pfeiffer & Ralph P. Forsberg (1993). Ethics on the Job
Wadsworth Publishing Company, Belmont, CA.

Thomas Donaldson & A.R. Gini (1990). Case Studies in Business
Ethics (2nd ed.) Prentice Hall, Englewood Cliffs, NJ.

Changhua Provincial Commercial High School Guidance Center
Resources

Sample Case study 2 -- Hooker Chemical and Plastics

Hooker Chemical and Plastics Corp. found itself in the middle of complex legal maneuverings involving 2.3 billion dollars worth of filed intents-to- sue in 1979 as a result of dumping chemical wastes sealed in steel drums near the Love Canal during the period of 1942 to 1953. In 1978, New York state declared a health emergency when 82 chemicals, eleven of them suspected carcinogens, were identified on the surface near the Love Canal. Abnormally high rates of birth defects, miscarriages, and liver disorders have been reported by Love Canal residents. Hooker officials deny any legal liability.

Case Studies in Business Ethics, Thomas Donaldson, A. R. Gini, P. 60

TABLE OF CONTENTS

UNIT FOUR

CASE STUDY #3 - BUSINESS AND GOVERNMENT

Unit Overview

The case study in the business and government unit introduces the student to the relationship between business and government. It focus as on the line that separates justified consumer and producer freedom and justified public involvement in the welfare of the consumer. The unit focuses on how managers should respond to government policy.

Student Learning Objectives

Student will be able to...
- Identify the relationship between business and government
- Describe the importance of the relationship between business and government
- Explain how managers should respond to government policy
- Write a report for his/her portfolio regarding business and Government and RESOLVED(D) strategies in case study

Performance Criteria

Students will complete each assignment with 80 percent or better accuracy and will progress through their individualized contract. At the end of each unit, the student will complete a report. At the end of the program, each student will have a portfolio which will be assessed for 80 percent or better accuracy.

Learning Activities

Activities will be consistent with student learning objectives. Activities include:

- Establishing personal ethical principles and social responsibility for business and government in a particular case study
- Conducting a group role-play about business and government
- Completing RESOLVED(D) strategies report regarding business and government in the case study.

Teaching Strategies

Strategies include:

- Cooperative learning groups
- Independent study
- Individualized contracting system

p24

-Student centered instruction (Peer tutoring, presentations,

  oral reports, etc.)

- Teacher centered instruction (lecture)

- Role playing

- Concluding Evaluation

- Grading

- Call List

- Assigning Additional Work

Unit Performance Assessment

- Write a brief report on the use of business and government

  use RESOLVED(D) strategies in decision making.

- Give an oral report about what one's has learned in this unit on

  (call list)

Instructional Materials

Resources Include:

Raymond S. Pfeiffer & Ralph P. Forsberg (1993). Ethics on the Job

  Wadsworth Publishing Company, Belmont, CA.

Thomas Donaldson & A.R. Gini (1990). Case Studies in Business

Ethics (2nd ed.) Prentice Hall, Englewood Cliffs, NJ.

Changhua Provincial Commercial High School Guidance Center

  Resources

China Post for Case Study

Deal Firmly With Unlicensed Vending Stands

Mobile vending stands, commonly found on the sides of streets, in night markets and in underpasses are the source of a multitude of social, economic, and environmental problems. The government has done little over the years to carry out effective control over these small businesses.

It is estimated that there are more than 80,000 mobile vending stands in Taiwan. Only one- tenth of them are licensed. The vendors are a source of traffic congestion. Their stands when set up on the two sides of a street or on the fringes of a market, tend to impede the traffic besides producing garbage that pollutes the environment.

In addition, the stands tend to disrupt normal business activities because they pay no taxes and make large profits. They often do better business than stores and shops that sell the same products. The large profits that some make is why the business often attracts college students.

The vending stands are how many people make a livelihood, but their existence is   unfair to the businessmen who operate honestly and in accordance with the law.

Although the unlicensed vendor stands are strictly illegal, the are not effectively dealt with by the authorities for several reasons. One is that police who are given the duty of cracking down on the vendors,

often find the job hard to implement. The vendors are harmless, and in most cases their wares are of good quality and inexpensive. Doing their job makes the policemen appear heartless. Many people, in fact, sympathize with the stand keepers and blame the police for dealing strictly with them.

Another reason is that the number of the vendors dose not decrease is police stations often lack the manpower to deal with them. The fact that the vendors are mobile and can move and hide away at the sight of police makes the task of getting rid of them still harder.

To solve the problems caused by unlicensed vending stands, the authorities should work along tow lines.

The authorities should try to help the unlicensed stands become legal by setting up business zones in which they can operate their business in accordance with government- established regulations.

Meanwhile, the authorities should act firmly and remove the stands whose keepers persistently refuse to obey the law.

A firm crackdown many deprive many people of their livelihoods, but allowing the unlicensed stands to continue to exist is a mockery of the law.

The Student Post Sunday, August 21, 1994 Commentary

TABLE OF CONTENTS

UNIT FIVE

CASE STUDY #4- EMPLOYEE-EMPLOYER RELATIONS

Unit Overview

The case study in the employee - employer relations unit introduces the student to the relationship between employees and employers that undergoes constant evolution. Today, we see employers modifying their attitudes toward employees and showing a willingness to grant an expanding and increasingly well-defined set of "employee rights".

Student Learning Objectives

Student will be able to...
- Identify the importance of the relationship between employee and employer
- Explain why employers modify their attitude toward Employees
- Describe employees' and employers' rights
- Write a report for his/her portfolio about the employee-employer relations and RESOLVED(D) strategies in case study

Performance Criteria

Students will complete each assignment with 80 percent or better accuracy and will progress through their individualized contract. At the end of each unit, the student will complete a report. At the end of the program, each student will have a portfolio which will be assessed for 80 percent or better accuracy.

Learning Activities

Activities will be consistent with student learning objectives. Activities include:

- Establishing personal ethical principles and social responsibility for employee- employer Relations in a particular case study
- Conducting a group role-play about employee- employer relations
- Completing RESOLVED(D) strategies report about employee- employer relations in a case study

Teaching Strategies

Strategies include:

Cooperative learning groups
- Independent study

p30

- Individualized contracting system
- Student centered instruction (Peer tutoring, presentations oral reports, etc.)
- Teacher centered instruction (lecture)
- Role playing
- Concluding Evaluation
- Grading
-Call List
- Assigning Additional Work

Unit Performance Assessment

-Write a brief report on employee- employer relations use RESOLVED(D) strategies in decision making.
- Give an oral report about what one's has learned in this unit (call list)

Instructional Materials
Resources Include:

Raymond S. Pfeiffer & Ralph P. Forsberg (1993). Ethics on the Job Wadsworth Publishing Company, Belmont, CA.

Thomas Donaldson & A.R. Gini (1990). Case Studies in Business Ethics (2nd ed.) Prentice Hall, Englewood Cliffs, NJ.

Changhua Provincial Commercial High School Guidance Center Resources

China Post for Case Study

Sample Case Study 4 : The Double Expense Account

PART A

John is a senior in the school of Business at a college. Although he has had many job offers, he continues to go through interviews arranged by the college placement service. He reasons that the interview experience will be valuable and may even turn up a better offer. In fact, John has discovered a way to make money from job interviews.

On one occasion, two firms invited him to New York for a tour of the home office. He managed to schedule both firms on the same day, and then billed each of them for his full travel expenses. In this way he was able to pocket about $100. When a friend objected that this was dishonest, John replied that each firm had told him to submit an expense account so that he was not doing anything wrong. One firm had not even asked for bills, which he interpreted as meaning that they really intended to make him a gift of the money.

PART B

Thirty-nine Chicago businessmen read of the action of John. Then they were asked to answer the following question: If you were personnel manager of one of these tow firms and discovered what John had done, would you hire him or would you hire another student who

had the same talents, grades, and ;personality as John, but who had split the total expenses for his trip between your company and the other company? (Please check only one.)

    (a) I would hire John.--4 chose

    (b) I would hire the other student. -- 28 chose

    (c) I see no reason for preferring one student over the other.--7 chose

Case in Business Ethics, Thomas M. Garrett, P. 11

TABLE OF CONTENTS

CASE STUDY #5--OBLIGATIONS TO STOCKHOLDERS

Unit Overview

The case study in the obligations to stockholders unit introduces the student to the obligations of stockholders in business.

Student Learning Objectives

Student will be able to...
- Identify obligations to stockholders
- Explain the obligations to stockholders
- Describe the obligations of the retails to point out the flaws or defect of a product they wish to sell
- Write a report for his/her portfolio about the obligations of the stockholder and RESOLVED(D) strategies for this particular case Study

Performance Criteria

Students will complete each assignment with 80 percent or better accuracy and will progress through their individualized contract. At the end of each unit, the student will complete a report. At the end of the program, each student will have a portfolio which will be assessed for 80 percent or better accuracy.

Learning Activities

Activities will be consistent with student learning objectives. Activities include:

- Establishing personal ethical principles and social responsibility in the obligations to stockholders
- Conducting a group role-play about the obligations to stockholders in the case study
- Completing RESOLVED(D) strategies report about the obligations to stockholders in case study

Teaching Strategies

Strategies include:

- Cooperative learning groups
- Independent study
- Individualized contracting system
- Student centered instruction (Peer tutoring, presentations, oral reports, etc.)
- Teacher centered instruction (lecture)
- Role playing
- Concluding Evaluation
- Grading
- Call List
- Assigning Additional Work

p36

Unit Performance Assessment

- Write a report on the obligations to stockholders in case study using RESOLVED(D) strategies in decision making.
- Give an oral report about what one's has learned in this unit (call list)

Instructional Materials

Resources Include:

Raymond S. Pfeiffer & Ralph P. Forsberg (1993). <u>Ethics on the Job</u> Wadsworth Publishing Company, Belmont, CA.

Thomas Donaldson & A.R. Gini (1990). <u>Case Studies in Business Ethics</u> (2nd ed.) Prentice Hall, Englewood Cliffs, NJ.

Changhua Provincial Commercial High School Guidance Center Resources

China Student Post

Sample Case Study 5 : How Much Is a Good Man Worth?

Peter, a retired banker, has just been elected an outside director of Worldwide Broadcasting. Studying company papers in preparation for his first board meeting, he has come to realize that the executives of Worldwide are-by banking standards- overpaid. Since Peter views himself as the representative of the stockholders, he wonders if he should take a stand on executive pay.

Lauter, the president of Worldwide, is paid a salary of $125,000. In 1965 he also received $12,000 from the company's profit sharing plan. During that year Lauter exercised his option to buy 40,000 shares of stock at the price of $8 per share. At the time of the purchase these shares, which had cost the company $16 to buy, were selling in the market at $50. Peter figured the Lauter had received an additional $1,680,000. Moreover, Lauter held options on an additional 20,000 shares, which he had purchased at $25 each.

He also owned $200,000 worth of the company's six percent subordinated convertible debentures. These could be turned into shares of common stock at a rate of one share for each $20 worth of debentures Thus Lauter could obtain another 10,000 shares and make an additional profit of $300,000.

Finally, his contract called for him to be employed as a consultant at $50,000 a year when he retires in another two years at the age of 65 Peter feels that these rewards are excessive for the president of a

company which, in 1965, earned $6,000,000 on revenues of $100,000,000, and decides to investigate the situation. He learns that Lauter was responsible for bring Worldwide back from losses in 1956 to its present healthy condition. Shares have gone from being worth nothing to $3.02. People in the broadcasting business say that Lauter is now really Worldwide. Further probing indicates that Lauter bought his debentures when the company's credit was overextend and the need for cash critical.

Peter still wonders. The Chairman of AT&T received $304,600 in salary with no additional compensation in either 1965 or 1964. William, Chairman of CBS, received $150,000 in salary and $175,750 in supplementary compensation. Frank, President of CBS, received the same sums in 1965. These companies are considerably larger than Worldwide.

Peter recognizes the significance of all these facts, but is uneasy. He wonders whether or not to bring up the matter of Lauter's compensation at the board meeting. How much is a good man really Worth?

Case in Business Ethics, Thomas M. Garrett, P. 229

TABLE OF CONTENTS

UNIT SEVEN

CASE STUDY #6 - MULTINATIONALS

Unit Overview

The case study of the multinationals unit introduces the student to the ethics of multinationals in business. In this unit students will learn more about business ethics and multinationals, and how to use RESOLVED(D) strategies to make ethical decisions in a particular case study.

Student Learning Objectives

Student will be able to...
- Identify the importance of ethics and business in work-up with multinationals
- Explain what is meat by the ethical responsibility of business in work-up with multinationals
- Describe the purpose of a code of business ethics for work-up with multinationals
- Write a report for his/her portfolio on the ethical principles and business ethics in work-up with multinationals using RESOLVED(D) strategies for the case study

Performance Criteria

Students will complete each assignment with 80 percent or better accuracy and will progress through their individualized contract. At the end of each unit, the student will complete a report. At the end of the program, each student will have a portfolio which will be assessed for 80 percent or better accuracy.

Learning Activities

Activities will be consistent with unit student learning objectives. Activities include:

- Establishing personal ethical principles and social responsibility for multinationals
- Conducting a RESOLVED(D) strategies search on a particular case study
- Completing a RESOLVED(D) strategies report on a particular case study
- For placement on a portfolio

Teaching Strategies

Strategies include:
- Cooperative learning groups
- Independent study

- Individualized contracting system
- Student centered instruction (Peer tutoring, presentations, oral reports, etc.)
- Teacher centered instruction (lecture)
- Role playing
- Concluding Evaluation
- Grading
- Call List
- Assigning Additional Work

Unit Performance Assessment

- Write a brief report on the use of ethical principles and RESOLVE(D) strategies in decision making.
- Give an oral report about what one's has learned in this unit(call list)

Instructional Materials

Resources Include:

Raymond S. Pfeiffer & Ralph P. Forsberg (1993). Ethics on the Job Wadsworth Publishing Company, Belmont, CA.

Thomas Donaldson & A.R. Gini (1990). Case Studies in Business Ethics (2nd ed.) Prentice Hall, Englewood Cliffs, NJ.

Changhua Provincial Commercial High School Guidance Center Resources

China Post for Case Study

Sample Case Study 6 : A Japanese Businessman Speaks

Takeno is a 30-year-old Japanese sales representative of Fujimura Trading Co. Ltd. of Osaka. Fujimura, is estimated with $20 million and employs 6,000 people, and is one of the largest export-import firms in Japan. Takeno studied the English language and literature at a private university in Tokyo but was obliged to seek employment in his third year of college, when his father's printing shop went. He was hired by Fujimura and worked in the Tokyo branch for four years as a translator and interpreter for visiting foreign businessmen. In 1996, he was assigned to the New York office where he directed a six-man sales force. He was looking forward eagerly to three months from now when his wife and two sons would join him. It was the companies policy not to pay family travel expenses until the employee had been in US for fifteen months.

In an interview with a university professor who was investigating businessmen's attitudes about ethics, Takeno expressed these thoughts:

" I have regularly inquired of American businessmen regarding their notions of ethics. Last week I talked to the president of an engineering company from Standard. He said that if he had to do unethical deeds to stay in business, he would quit. I asked him what he would do if a robber came into his house and threatened his family. He

said he would fight, even killing the robber if necessary. I asked, " If a businessman is willing to fight to the death to save his family, why not the same for his business? His answer did not satisfy me.

He was typical of most American businessmen in saying that he would quit rather than be forced to deal unethically on a regular basses. This is probably realistic in the United states, and I think they would quit. But if they were living in Japan, they might not. There is a big difference between the two countries. In Japan there are no resources, no cushion, no money in the bank, nothing to fall bacon. Many Japanese have no savings; many business decisions are matters of financial life or death. Many people in Japan are critically poor, and business decisions often mean food for the baby's mouth. Always in Japan, and sometimes in US., businessmen walk on the edge of ethics because of the pensive of too much competition."

Case in Business Ethics, Thomas M. Garrett, p.355

TABLE OF CONTENTS

UNIT EIGHT

CASE STUDY #7- WISTLEBLOWING, WORKING CONDITIONS

Unit Overview

The case study in the wistleblowing, working conditions unit introduces the student to the hard choices in having the right to complain about dangerous or immoral practices without being penalized. In this Unit students will learn about health and safety issues and disabled workers.

Student Learning Objectives

Student will be able to...
- Identify the reasons for wistleblowing in business
- Explain the importance about wistleblowing in business
- Role-Play in groups to wistleblowing in contents of case study regarding business wistleblowing for the case study

Performance Criteria

Students will complete each assignment with 80 percent or better accuracy and will progress through their individualized contract. At the end of each unit, the student will complete a report. At the end of the program, each student will have a portfolio which well be assessed for 80 percent or better accuracy.

Learning Activities

Activities will be consistent with student learning objectives. Activities include:

- Establishing personal ethical principles and social responsibility in wistleblowing
- Conducting a group role-play about wistleblowing
- Completing the RESOLVED(D) strategies report about wistleblowing in the business case study

Teaching Strategies

Strategies include:

- Cooperative learning groups
- Independent study
- Individualized contracting system
- Student centered instruction (Peer tutoring, presentations,

oral reports, etc.)

- Teacher centered instruction (lecture)

- Role playing

- Concluding Evaluation

- Grading

- Call List

- Assigning Additional Work

Unit Performance Assessment

- Write a report on about the use of ethical principles and RESOLVED(D) strategies in decision making
- Give an oral report about what one's has learned in this unit (call list)

Instructional Materials

Resources Include:

Raymond S. Pfeiffer & Ralph P. Forsberg (1993). Ethics on the Job Wadsworth Publishing Company, Belmont, CA.

Thomas Donaldson & A.R. Gini (1990). Case Studies in Business Ethics (2nd ed.) Prentice Hall, Englewood Cliffs, NJ.

Provincial Commercial High School Guidance Center

Resources

China Post for Case Study

Step Up Fire Precautions in Clubs and Restaurants

The fire disaster that resulted in 13 deaths in a Taipei KTV club on Tuesday evening is a tragic reminder of the urgent necessity of improving fire protection in the city's public buildings, especially KTV/MTV clubs and large restaurants.

The blaze that gutted the Superstar Diamond KTV Club started out as a small flame according a witness. When the signboard of club caught fire, a passerby notified the club's employees. The employees were unable to put out the fire and had to call the fire department. When the firemen arrived the fire had already spread and was engulfing the building.

According to city government officials, the KTV club had been cited many time by inspectors for fire violations. Each time this was discovered the club was fined but nothing was done to the situation.

What happened to this KTV club could happen to many similar commercial establishments in Taipei and other crowded cities.

These places may be unsafe due to lack of adequate fire precautions. Personnel in the establishments are not trained in fire fighting and do not have enough fire-prevention equipment.

The lack of necessary training and equipment is compounded by the fact that furnishings and partitions in these places are often highly flammable. In the Superstar Diamond MTV Club, For example,

the counters on the second floor of the building were made of flammable materials. When they caught fire, heavy, suffocating smoke was produced according to news reports.

The owners of many of these businesses tend to overlook the danger of fire even though they know this endangers their customers and it is against the law. They continue that way even after being found out and fined.

The reason for this tendency is not hard to understand. The penalties for the violations are too light and therefore not a deterrent. The penalties in most cases are fines, which are extremely small compared with the profits the business make.

In the past three years, seven major fire disasters have occurred in Taipei, resulting in more 100 deaths. Most of these tragic accidents took place in restaurants and KTV centers. Addressing the safety of these places is a task that should not be delayed.

The Student Post Sunday, November 6, 1994

Appendix   A

STRATEGIES   FOR   ASSESSMENT

Most teachers and school districts desire to expand their evaluation of student progress beyond traditional grading. While grades are likely to remain an important evaluation component, other assessment tools are being used to measure a student's ability to be successful in real-world situations. The resources and teaching suggetions for this Business Ethics Curriculum make it possible to go beyond traditional evaluation methods.

Portfolio   Assessment

A portfolio is a collection of personal records, career-related documents, awards, achievements, and samples of skills performance. The records, documents and samples should be neatly organized in a binder or effective presentation. By requiring students to prepare portfolios, you will provide them with a useful resolute for their career development.

Portfolio Components

The most effective portfolios are organized across the curriculum. Each discipline making a contribution. A complete portfolio should include:

1. A resume

2. Copies of a birth certificate, a social security card, and a driver's licensee.

3. Sample job applications to use as guides for completing actual job applications after graduation.

4. Copies of awards, achievements, and records of community service.

5. Samples of cover letters to attach with a resume, and of thank-you letters for interviews.

6. Reference letters.

7. Samples of performance in skills, communications, and any other evaluations that would contribute to success in a job.

8. Background information for successful interviewing, including company profiles, answers to expected interview questions, and lists of potential career contacts.

The materials in a portfolio may be in a variety of forms including writing, visual computer disks, and notes or tapes from oral presentation. The unit plans in this project provide suggestions for elements that may be included in a student's portfolio. However, students should also be given some responsibility for selecting the items to be included in their portfolio.

Portfolio Evaluation

A student's portfolio may be assessed on the basis of categories such as organization, accuracy and clarity of content, creativity of presentation, and relevance to the workplace. Suggestions for criteria may be obtained from local business people or former students.

Each document added to the portfolio should be accompanied by an evaluation sheet. The student might describe instructions that took less time or more time to complete than anticipated, accessibility to equipment, student time management and organization skills that enable the project to flow smoothly, and how things could have been done differently. The Portfolio Work Sample sheet should be attached to each work sample submitted by a student. The teacher should then evaluate the student's effort and performance on the project.

A person's ability to objectively view her or his strengths and weaknesses is an indication of maturity and potential for career success. When selecting materials for a portfolio, students should decide what criteria to use for assessing their work. In additional, students should point out strengths, weaknesses, and improvements in the materials in their portfolio.

Working in small groups provides the opportunity for students to assess the contribution of others. By establishing criteria for evaluation, students should be able to assess the work of others. Commonly considered factors include cooperation, contributions to compilations of task, and creativity.

You many also consider creating "accountability partners" in which students are teamed with another person. The pairs meet and talk on a regular basis to monitor the work of and accomplishment of goals by the other reason.

On-the-job performance appraisals commonly involve conferences between workers and their supervisors. In a similar manner, a meeting between student and teacher can provide a time to set goals, evaluate performance, and suggest methods for an improved learning environment.

Source:

Ristau, England et. 3d. Edition, South- Western -- "Interdiction to Business" P. T-16,17

Appendix   B

Personal Ethical Conflicts Analysis

Suggested Contents

I. Communication in business

1. The Price of Honesty: Using Your Position to fire

   Employees

2. A Spy in the House: The Leaking of Trade Secrets

3." But I Need This Job. . . And That One": Looking for a New Job

   on Company Time

II. Pollution and Environment

1. Is the customer Always Right?: Reaction to a Customer's

   Request to Remove Pollution Controls

2. Profit or Loss?" Installing Pollution Controls that Are Not

   Legally Required

3. Hooker Chemical and Plastics disposal issues

III. Business and Government

1. Is this the norm?: Government Affirmative Action Policy

   and the Right to Know

2. Is This Doctor Healthy?: AIDS Testing for Doctors, Honesty, and

   Personal Integrity

3. Job Insulation: Health and Safety on the Job

IV. Employee-Employer Relation

1. Management Dilemma

2. It's Your Choice: Forcing Employees to Leave Company

V. Obligation to Stockholders

1. Take Over

2. Personal or Business?: Is It Ethical to Put Personal Trips on Your Expense Account?

3. Is This a Trade Secret?: Contractual Obligations, Trade Secrets, and a New Job

VI. Multinationals

1. Selling unsafe toys to a foreign country

2. Foreign trade/political and cultural ethical implications

VII. Whistleblowing, Working Conditions

1. So, What Are the Standards?: Hidden Promotion Requirement and unfair practices

2. An Ethical Survey: Should You Follow the Law Even if It Harms Some people

3. Hire to Suit: Can You Afford and should You Hire a Disabled Worker?

Source:

Pfeiffer & Forsberg. Ethics on the Job: Case and Strategies

Appendix C

Business Ethics Curriculum

Pre-Test / Post Test

Code:_____ Date:_____ Pre-Test ▢ or Post- Test ▢ (check one)

Below are several vignettes representing common ethical dilemmas or issues. Following each vignette is a set if four statements, each of which represents a different way of thinking about the situation. Please rate each statement on a scale of 1 to 5 indicating the extent to which it would fit your way of thinking about the situation.

Strongly Disagree	Disagree	Don't Care	Agree	Strongly Agree
1	2	3	4	5

1. In front of the cafeteria on a major university campus is a busy tw0-lane road with a cross walk and a traffic light. There is no intersection, but the light can be controlled by a pedestrian button on each sidewalk.

_____a) No harm is done just to go ahead; It's inconvenient to wait when there is little or no traffic.

_____b) In these matters one ought to be reasonable, not extreme; one ought to obey the spirit rather than the letter of the law.

_____c) It's better to be safe than sorry.

_____d) One should obey all traffic laws.

2. You are the instructor of an evening class which meets every Wednesday night. One part of the course is a library tour, in which you acquaint the students with various materials and sources for study. Unfortunately, you have just received a memo from the library director which notifies you that the tour must be conducted on the following Thursday night. When you take the proposed change to the students, all are still every interested in going on the new date except for two students who are unable to attend. Both have previous commitments, but it would be valuable for all to attend. The tour has always been part of the course.....

_____a) The class would be better off if the majority went on the tour than if none did.

_____b) The tour is in the course syllabus; you should do all you can to fulfill listed course assignments.

_____c) You can probably find other ways to help the students learn about the library.

_____d) Not even one student should be treated unfairly.

3. Many people think that abortions should be allowed; others think they should largely be prohibited.....

_____a) Thousands of children are born into homes where they are unwanted and where they add to existing

financial and emotional problems.

_____b) It's the right of a woman to choose what she will do
with her own body.

_____c) Often, women who have abortions feel guilt and remorse;
it's better to bear the child and allow for its adoption.

_____d) Aborting a fetus is equivalent to the taking of a human life.

4. You are a sales representative for an electronics manufacturing firm. You have scheduled dinner with an important client for tomorrow and would very much like to impress him. A good friend of yours is a member of an exclusive country club near town. You could really impress your client if you took him to dinner at the club. Your consider asking your friend to loan you his membership card.....

_____a) The product you are selling is good, and everyone would
win if the deal goes through.

_____b) Friends ought to help each other.

_____c) You might be discovered and lose the client.

_____d) People should never ask their friends to be dishonest.

5. One of your employees has accidentally come across a copy of your chief competitor's product price changes for next month. The booklet is on your desk in a manila envelop.....

_____a) The price guide will give you a temporary advantage
over your competitor.

_____b) You owe it to your company and employees to use all
legally obtained information to its best advantage.

_____c) You may need your competitor's cooperation on a couple
of joint projects in the future. You should not jeopardize
that relationship now.

_____d) Using the information would be basically unfair and
dishonest.

6. You are middle aged and have been out of work for nearly two
months. You need a job to support your family, and you have just been
notified that you have a promising interview in three days with a
company for which you would very much like to work. Unfortunately,
you are well aware that youth is favored in today's job market and you
are afraid that your age might work against you. So, you are thinking
of dying your hair to get rid of some of the gray and temporarily
reporting your age as several years younger than your true age. After
all you are vigorous, healthy, and highly competent, and you have
often been told you look younger then your age.....

_____a) You need the job to support your family, and you would
be good for the company.

_____b) Employers should be concerned only with how well an
employee can do the job.

_____c) Deception is risky; you can get into serious trouble if it is
discovered.

_____d) One should always honest.

7. You work for a state auditor's office which has a policy against accepting gifts form anyone with whom the state may have business. Your birthday is in one week, and a very good friend of your father's has just dropped by with a pair of fine leather gloves and a birthday card. This person also works for a construction firm which has built city facilities in the past.....

_____a) Both the person and your father might be upset if you do not accept the gift.

_____b) One should respect anther's good intentions.

_____c) The general welfare of the public is best served if you band other state employees remain independent of outside influence.

_____d) Employees have an obligation to follow state policy.

8. Some people believe in capital punishment; others do not.....

_____a) There is always the possibility that a mistake was made in convicting him/her.

_____b) Capital punishment may be approved by the state, but it is still killing; two wrongs don't make a right.

_____c) Capital Punishment is a significant deterrent; furthermore, imprisonment is expensive.

_____d) Justice requires the death of a murderer; anything less is unfair to the victim and the victim's family.

Source:

Journal of Business Ethics 15: p. 938-939, 1996. F. Neil Brady & Gloria E. Wheeler, An Empirical Study of Ethical Predispositions