

Increasing Applied Business Ethics Courses in Business School Curricula

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ABSTRACT. Business schools have a responsibility to incorporate applied business ethics courses as part of their undergraduate and MBA curriculum. The purpose of this article is to take a background and historical look at reasons for the new emphasis on ethical coursework in business schools. The article suggests a prescription for undergraduate and graduate education in applied business ethics and explores in detail the need to increase applied business ethics courses in business schools to enhance the ethical development of students.

Introduction

Fable: The Rabbit and the Goat

A Goat once approached a peanut stand that was kept by a Rabbit, purchased five cents worth of peanuts, laid down a dime, and received a punched nickel in change. In a few days the Goat came back, called for another pint of peanuts, and offered the same nickel in payment; but in the meantime had stopped the hole in it with a peg.

"I can't take that nickel," said the Rabbit,

"This is the very nickel you gave me in change a few days ago," replied the Goat.

"I know it is", continued the Rabbit. "But I made no

attempt to deceive you about it. When you took the coin the hole was wide open, and you could see it for yourself. In working that mutilated coin off on you I simply showed my business sagacity; but now you bring it back with the hole stopped up and try to pass it, with a clear intent to deceive. That is fraud. My dear Goat, I'm afraid the grand jury will get after you if you are not more careful about little things of this sort."

MORAL: This fable teaches that the moral quality of a business often depends upon the view you take of it.

This fable appeared in the October 8, 1885 edition of *Life* magazine and is still an excellent example of the need for the inclusion of ethics teaching in business curricula at colleges and universities. In recent years, however, many advocates of ethics teaching have suggested that ethics courses should not only be included in business curricula but also in other undergraduate and professional curricula at colleges and universities.

Moral failures and illegal activities like E. F. Hutton kiting checks, the Bank of Boston laundering money, GE falsifying time sheets to overcharge the government, Jacob Butcher, former chairman of the United American Bank misusing bank funds that led to the downfall of eight Butcher banks, insider trading on Wall Street, and recent cases of bribery and collusion in Department of Defense contracting are but examples of a disturbing disregard for business ethics that is all too frequent in modern society. University of Washington Professor William G. Scott (1988) attributes some of this disregard to business schools and their failures to sufficiently incorporate moral and ethical issues into university curricula.

Business schools preach an implicit doctrine of corrupt managerialism based on blind faith in mar-

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kets, myths, and pseudo-science, according to Scott (1988). Further, faith in the market derives from the apparently objective and rigorous analysis of competitive forces that in reality are far from objective or clear. Faith in myths derives from the historic emphasis on manipulating employee values for the betterment of senior executives. The values of employees should and can be molded to those desired by senior managers. The pseudo-science of statistically analyzing problems fails to recognize that as power holders, managers should be concerned with what "ought to be" not just what is currently acceptable.

Scott (1988) laments that ethical issues are rarely discussed in business schools; they have failed to establish mechanisms for moral disclosure. By default, business schools have promoted a single-set value system instead of an awareness of moral choices. Moral dilemmas are at the heart of business practice. The market, popular myths, and pseudo-science are not providing insight into what managers should and should not do.

Scott's beliefs suggest that business students may not be generally exposed to ethical questions. If there is any truth to Scott's beliefs, then there may be even more support for the findings in a recent study prepared by Porter and Mckibbin (1988). According to Porter and Mckibbin,

Success has turned the nation's business schools into complacent, self-satisfied institutions that are in danger of becoming ossified and irrelevant. Business schools, rich in resources and flooded with applicants, are doing little planning beyond scheduling their next semesters, and are ignoring important trends that will affect what they teach and how they teach it.

One such trend is an increased emphasis on incorporating moral and ethical issues into business school curricula.

One can readily see the significance of incorporating moral and ethical issues into business curricula when you look at the number of business degrees awarded. Now the most popular major among undergraduates, business accounts for one-quarter of all degrees awarded, according to the Department of Education. In 1985, 250 000 students earned bachelor's degrees in business, up from 50 000 in 1960, while 60 000 earned master's degrees in business administration, up from 5 000 some 25

years earlier (Evangelou, 1988). With this type of growth, business schools interface with a large portion of our future leaders and occupy a strategic position from which to make a contribution to their ethical and moral development. Therefore business schools must accept more responsibility and take more initiative in increasing ethics in their curricula.

It is important to look to our business schools and consider what role they play in addressing current dissatisfaction with moral behavior or ethical dilemmas in the work world. Business educators have a responsibility to contribute in any way they can to the ethical development of their students. Before exploring in more detail the role of business schools in the ethical development of students, it is important to take a brief background and historical look at reasons for this new emphasis on ethical coursework.

Background and history

One reason for this new emphasis on ethical coursework is that many people believe a general moral and ethical decline in society has occurred since the 1960s. It was reported that between 1966 and 1975, the percentage of the public professing confidence in Congress had dropped from 42 to 13 percent; in major corporate presidents from 55 to 19 percent; in doctors from 72 to 43 percent; and in lawyers from 46 to 16 percent (Bok, 1976). To compound this decrease in public confidence of society's leaders, Dr. George Gallup, Jr., in 1979 predicted that Americans will face an enormous moral crisis during the 1980s unless something is done to halt society's moral decline (Hysom and Bolce, 1983). More recently, in his 1988 annual report to Harvard University's board of trustees, Derek Bok said that universities have failed to take seriously their responsibility to instill a sense of ethics in college students. Bok feels that colleges and universities must help students develop moral and ethical standards that they are unlikely to get elsewhere (Bok, 1988).

The need for ethics teaching on the college level has also been voiced by the corporate community. An ethics studies program has been implemented by Arthur Anderson & Company, a major public-accounting firm. Over the next five years, the firm will spend \$5 million dollars to develop case studies on

ethics for business schools. Arthur Anderson & Company of Chicago will also provide free training to college professors who are interested in teaching case studies that deal with ethical dilemmas in the areas of accounting, finance, marketing, and management. In return, the college professors are expected to sponsor a series of conferences on ethics for faculty members, students, business executives, and company clients (Evangelauf, 1988). Sheppard (1988) has also mentioned the recent surge of interest in college courses and executive development programs in the "new" field of business ethics, more properly called "business applied ethics".

In order to better understand the increasing need for ethics in today's undergraduate and graduate business schools, one must be familiar with the history of ethics and value teaching in the American college system. In early American colleges, most college seniors were required to take a course in ethics often taught by the college president. The course primarily focused on the prevailing values of the day and applied them to social problems and personal dilemmas. This culminating experience of moral philosophy in the undergraduate curriculum gave way later during the century to the first signs of increasing specialization of the disciplines. Courses on practical ethics disappeared, leaving classes in theory or metaethics that were consistent with the new belief that learning should be wholly scientific and value-free. By the middle of the twentieth century, instruction in ethics had become confined almost exclusively to the department of philosophy and religion (Bok, 1986; Sloan, 1980).

In the recent past, business schools have been accused of never showing interest in providing lectures and courses on moral conduct or surveys of ethical theory. In a recent study by the Ethics Center reported on CNN News,

In 1988 eighty-nine percent of MBA schools include ethics in their curriculum and twenty-one percent offer separate courses. This is up from sixteen percent in 1978.

Still, too many of them have simply ignored moral education altogether. But others, like the Harvard Business School, have begun to offer classes concerning ethics and personal responsibility. Some business schools have approached the subject by attempting to weave moral issues throughout a variety of courses and problems taught in the case

method format in the regular curriculum. In this approach it is emphasized that ethical questions are not isolated problems but an integral part of the daily life and experience of the business student. Even with this approach business schools can expect only limited success in helping students learn to reason more carefully about moral issues and respond to ethical questions. In most business schools the professors have so much ground to cover in their own fields that they cannot be expected or will rarely take the time to incorporate material on moral or ethical issues into their courses.

In most business schools, the faculties do not have a knowledge of ethics or the writings of moral philosophers that would allow them to teach ethics. Efforts to divide the responsibility for teaching ethics among a large number of faculty members would result in many of them giving minimal attention to the moral problems. The faculty members would in all likelihood concentrate on other aspects of the course materials that they feel more comfortable teaching. In our experience, students without exception feel that moral issues are seldom touched upon in their courses, and when they are, are treated as afterthoughts or digressions. In addition, our colleagues admit that moral issues are included in cases that focus on corporate bribes in the international arena, false advertising and production methods, but not explicitly.

The business classes which include some mention of ethical issues, particularly at the graduate level, generally proceed by case discussion rather than lecturing which is often the case in undergraduate classes. In some instances the professors may present their own views on the ethical issues, if only to demonstrate that it is possible to make carefully reasoned choices about ethical dilemmas. However, they are less concerned with presenting solutions than with carrying on an active discussion in an effort to encourage students to perceive ethical issues, wrestle with the competing arguments, discover weakness in their own position, and ultimately reach thoughtfully reasoned conclusions.

While current attempts to teach ethics in business schools have their virtues, they are still regarded with indifference or outright skepticism by many members of the academic community. Some scientists and scholars believe that their subjects are governed by their own internal laws and values.

Often these individuals see the teaching of ethics in departments other than religion or philosophy as a way of smuggling “external values” and purposes into the autonomous life of their disciplines. Students who would be learning mathematics, physics or business, for example, are side-tracked into archaic and useless discussion of ethical issues (The Hasting Center, 1980).

Outside the philosophy and religion departments, the suspicion that a course in ethics is part of the broad trend toward the softening of academic standards is widespread among college and university teachers. A noted professor, Karl Llewellyn, used to tell his first-year law students:

The hardest job of the first year is to lop off your common sense, to knock your ethics into temporary anesthesia. Your view of social policy, your sense of justice — to knock these out of your system along with woozy thinking, along with ideas all fuzzed along the edges. You are to acquire the ability to think precisely, to analyze coldly, to work within a body of materials that is given . . . (Bok, 1986).

What accounts for these attitudes is that many skeptics question the value of trying to teach students to reason about moral issues. According to these skeptics, courses which teach ethics may bring students to perceive more of the arguments and complexities that arise in moral issues and this newfound sophistication will simply leave them more confused than ever and quite unable to reach any satisfactory moral conclusions.

As early as 1976, Derek Bok pointed out that other skeptics conceded that ethics courses can help students reason more carefully about ethical problems (Bok, 1976). But these critics argued that moral development has less to do with reasoning than with acquiring proper moral values and achieving the strength of character to put these values into practice. Since such matters are not easily taught in a classroom, they questioned whether a course on ethics could accomplish anything of real importance. This point of view comes out clearly in the statement of one business school spokesman in explaining why there were no courses on ethics in the curriculum: “On the subject of ethics, we feel that either you have them or you don’t” (Bok, 1976).

At the time of Bok’s article and today there is clearly some force to this argument. Business profes-

sors who teach ethics as part of their cases in class do not seek to persuade students to accept some preferred moral values. In fact, most of us would be uneasy if they did, since such an effort would have overtones of indoctrination that conflict with our notions of intellectual freedom. As for building character, business schools can only make a limited contribution, and what they accomplish will probably depend more on what goes on outside the classroom than on the curriculum itself. For example, most of the sources that transmit moral standards are churches, families, and local communities and they all have a greater influence on the business student than any ethics course in a business school. However, if a business school expects to impact the moral values of its students, it must first start offering more ethics courses; and demonstrate its own commitment to ethical behavior by making a serious effort to get the university to deal with the ethical aspects of such things as its investment policies, its employment practices, and other moral dilemmas (i.e., pressing claims of many new groups of a distinctly moral nature — racial minorities, women, consumers, environmentalists, patients, etc.) that inevitably confront every educational institution.

Prescription for undergraduate education

But it is one thing to acknowledge the limitations of formal learning in business schools and quite another to deny that courses which emphasize ethical reading and discussion have any effect in developing ethical principles and moral character. Those business courses which emphasize and encourage students to define moral values more carefully and to understand more fully the reasons that underlie and justify different precepts do have their supporters. Douglas Sloan (1980) looked at the history of the teaching of ethics in the American undergraduate curriculum from 1879–1976 and emphasized that for the creation of common social values, Americans have primarily looked to education. In addition, the college was considered to have a special and leading role to perform in the shaping of societal ethics, national goals and values, and therefore, it should be the logical location for ethics and value teaching.

Researchers at the Hasting Center report that the primary purpose of courses in ethics ought to be to

provide students with those concepts and analytical skills that will enable them to grapple with broad ethical theory in attempting to resolve both personal and professional dilemmas, as well as to reflect on the moral issues facing the larger society (1980). In addition, the Hastings Center believes that all students should have the opportunity for a systematic exposure to ethics. Since ethical problems arise in almost all areas and domains of human activity, therefore, in the university they should be dealt with, at least to some extent in all disciplines in the curriculum.

Students should have at least one well-organized, reasonably long course in ethics at the undergraduate level. Otherwise, they will not be able to grasp the seriousness and complexity of the subject or acquire the tools for dealing with ethical problems. Sheppard points out that teaching performs the valuable service of conveying information and while ethics or moral judgment cannot be taught; students can be made sensitive to them (Sheppard, 1988). Business courses in ethics may not only enhance a student's moral awareness but help to achieve a greater common understanding on many everyday questions.

An important aspect of the Hastings report is the special emphases on teaching ethics at different levels of education. The suggestions on reasons (goals) why professional schools introduce ethics courses into their curricula and their distinction between curricula for undergraduate versus graduate levels of education may be of special importance to business schools in increasing applied business ethics courses.

External pressure may be the main motive for introducing ethics courses in some business schools, particularly pressure to introduce ethics in order that graduates might *behave* better in their professional lives. In other business schools, the essential motive may be that of grappling with some very specific moral issues in the professional field (e.g., whistleblowing or insider trading), in order to see if some of them can be resolved. In other business schools, the main motive may be simply that of introducing different disciplinary and methodological perspectives into business schools dominated by heavy technical (quantitative) components. The motives for introducing ethics courses into the undergraduate curriculum are no less varied: "sensitizing" students,

teaching them intellectual skills, and helping them with personal problems. Thus many business schools look to courses in ethics to serve different functions, ranging from character improvement, to the development of skills in problem resolution, to a desire to expand student horizons, through a desire to satisfy external critics (Hastings Center, 1980).

The general purpose of the teaching of ethics ought to be that of stimulating the moral imagination, developing skills in the recognition and analysis of moral issues, eliciting a sense of moral obligation and personal responsibility, and learning both to tolerate — and to resist — moral disagreement and ambiguity. These purposes, as recommended by the Hastings Center, ought to mark all business courses in ethics; they should be supplemented by the examination of those specific topics appropriate to particular areas of personal, social, and functional (e.g., accounting, marketing, etc.) concern. The goal of ethics courses in business ought not explicitly seek behavioral changes in students. They should seek to assist students in the development of those insights, skills, and perspectives that set the stage for a life of personal moral responsibility, manifesting careful and serious moral reflection.

In most instances, undergraduate students enter the business school as sophomores and juniors with practically no exposure to moral or ethical issues in business and society in general. Therefore, business schools must keep squarely in mind the educational situation and background of the undergraduate student and should include in the undergraduate curriculum a variety of experiences which assist in the student's moral development. In addition, every undergraduate student should have systematic exposure to applied ethics and ethical theory. In most business schools, the undergraduate student gets some limited exposure to applied business ethics in courses like Business and Society or Business Policy. In both instances the topic of corporate social responsibility may be briefly covered with no emphasis on ethical theory or personal ethics. While the topic of corporate responsibility is important, reliance should not be placed upon such sporadic encounters as a substitute for the availability of well-organized full courses which emphasize ethical theory and applied business ethics.

Increasing courses in applied business ethics at the undergraduate level should be the business schools'

initial attempt to integrate ethics into undergraduate business courses and provide some introduction to the problems of ethics in the professional or functional (e.g., marketing, accounting, etc.) areas. Another purpose of increasing such courses is to enable students to get a better understanding of the functional areas themselves. Students may envision the kind of career they are projecting for themselves, but in some cases they may judge whether in fact they want to pursue that profession. Additional courses in applied business ethics can often provide an introduction to the business professions themselves, and make use of moral problems in those professions as a way of better understanding the internal dynamics of the profession, as well as its relationship to broader society. Another and more obvious purpose of such courses would be to provide business students with an introductory knowledge of the types of ethical issues they are likely to encounter should they continue with their educational plans. Not only will additional courses provide an introduction to applied business ethics at the undergraduate level, but provide a stronger base later for those students who enter an M.B.A. program.

In summary, the undergraduate teaching of ethics in business schools should:

- (1) assist students in the formation of their personal values and moral ideas,
- (2) introduce them to the broad range of moral problems facing their society and world,
- (3) provide them contact with important ethical theories and moral traditions, and
- (4) give them the opportunity to wrestle with problems of applied business ethics, whether personal or professional.

Prescription for graduate education in ethics

As noted earlier, there has been an increase in the number of M.B.A. schools including ethics in their curriculum. The Hasting Center (1980) has suggested a number of reasons for this development, including concern for the ethics of professionals, the role of the professions in society, the kind of training being provided by professionals; as well as recognition of the emergence of fresh moral dilemmas within the

professions. At the same time, a scholarly interest in the ethical dilemmas of professionals has stimulated a greater interest in the teaching of the subject. Regardless of the reason for this development, graduate business school curricula must increase their emphasis on applied business ethics.

Undergraduate business programs should introduce students to applied ethics. Graduate business curriculums should expose students to the kinds of moral problems they will encounter as professionals in their functional areas. Most M.B.A. curricula include the social dimensions of corporate conduct as commonplace among their meager focus on applied business ethics. More recently, the curricula have stressed the importance of including course work in the environment of business. Nonetheless, as pointed out by the Hasting Center (1980), despite this emphasis — construed to include ethical considerations — there are comparatively few courses that focus exclusively on applied business ethics. On the whole, ethics is part of other courses, with little indication at present that the number of courses will drastically increase. In addition, few business schools have hired someone with training in philosophical or theological ethics; and where that has happened, those teaching have rarely had any formal training in business or economics. Those with such training who do teach applied business ethics have seldom had any training in ethics. In most instances there is a dearth of persons sufficiently experienced in both ethics and business management theory or practice to warrant full faculty status.

To give applied business ethics a more active role in the M.B.A. curriculum business schools must:

- increase the scholarly literature in applied business ethics;
- increase the training on the part of many of those who either are teaching applied business ethics courses or would like to do so;
- increase funds to introduce new courses which focus on applied business ethics;
- confront the traditional ethos of many M.B.A. programs who resist applied business ethics, do not see the subject matter as rigorous, believe it would be more appropriate at the undergraduate level, and that it serves as a distraction from the important business of gaining competence in functional areas.

The teaching of ethics in M.B.A. programs ought to:

- (1) prepare future graduates to understand the kinds of moral issues they are likely to confront in their chosen functional areas,
- (2) introduce them to the moral ideas of their functional areas, and
- (3) assist them in understanding the relationship between their functional work and that of the broader values and needs of the society.

Unless one is prepared to argue that values in business applied ethics have no intellectual basis whatsoever, it seems likely that this process of thought will play a useful role in helping business students develop a clearer, more consistent set of ethical principles that takes more careful account of the needs and interests of others. And it is also probable that business students who fully understand the reasons that support their ethical principles will be more inclined to put their principles into practice and more uncomfortable at the thought of sacrificing principle to serve their own private needs.

Teaching business applied ethics

In talking with our colleagues we must agree that courses in applied business ethics should become an integral part of the business school curriculum. However, concerns arise on who among the business faculty are qualified to teach them, what should be taught in the courses and when the courses should be taught. Experience shows us that poor instruction can harm any class. Sheppard points out that morality appears to be esoteric and qualitative in nature and that it has no substantial relation to objective and quantitative performance. In addition, understanding the meaning of ethics or morality requires the distasteful reworking of long-forgotten classroom studies. What could Socrates, Plato, and Aristotle possibly teach us about the world of business in the twentieth century? (Sheppard, 1988). We are sure that a gap in philosophical knowledge exists between the business school faculty and those in the religion and philosophy departments. However, feel comfortable with it or not, business schools must increase their emphasis upon teaching ethics.

Goals of teaching applied business ethics

What would teaching applied business ethics accomplish in schools of business? First, business schools could help students become more alert in discovering the moral issues that arise in their working lives. By repeatedly asking students to identify moral problems and define the issues at stake, courses in business applied ethics should sharpen and refine the moral perception of students so that they can avoid the following pitfalls: failing to act morally simply because they are unaware of the ethical problems that lie hidden in the work situations they confront and failing to discover a moral problem until they have become too deeply enmeshed to extricate themselves.

A second accomplishment would be helping students develop their capacity for moral reasoning by learning to sort out all of the arguments that bear upon moral problems and apply them to concrete work situations. Well-taught business applied ethics courses can demonstrate that moral issues can be discussed as rigorously as many other problems considered in the classroom.

Finally, teaching applied business ethics will help students grapple with moral issues and clarify their moral aspirations in a setting where no serious personal consequences are at stake. By considering a series of ethical problems, students can be encouraged to define their identity and establish the level of integrity at which they want to lead their professional lives. Students may set higher ethical standards for themselves if they first encounter the moral problems of the working world in the classroom instead of waiting to confront them at a point in their careers when they must take moral risks in their organizations. In reality, teaching applied business ethics to students provides guidance and impetus for future managerial leadership.

Conclusion

It appears that a primary motivation for business schools including business applied ethics as a part of their curriculum could be termed "reactive". A "reactive" type strategy for including business applied ethics as part of the curriculum could be less effective than a "proactive" strategy of helping students

learn to identify and address potential ethics problem areas. A more effective approach for developing a curriculum which includes courses in applied business ethics could be to identify key moral and ethical issues facing individuals and organizations. This could be part of the business schools' overall strategy for undergraduate and graduate curriculum development. Core courses and moral issues could be specified which (1) act on those moral and ethical issues facing individuals and organizations, (2) incorporate the guidance of ethical philosophies such as utilitarianism, and (3) fit or enhance the business schools mission.

A proactive approach to including business applied ethics as an integral part of their curriculum requires business schools to do the following: (1) They must ensure that faculties have an adequate knowledge of moral philosophy so that they can select the most useful readings for their students and bring forth the most illuminating theories and arguments to deal with recurrent ethical dilemmas; (2) Business schools must ensure that faculties have an adequate knowledge of the ethical issues to which their courses address (Otherwise, they will neither be credible to students nor succeed in bringing students to understand all of the practical implications and consequences of choosing one course of action over another); (3) Faculties must know how to conduct a rigorous class discussion that will elicit a full consideration of the issues without degenerating into a misdirected exchange of student opinion; (4) Business schools must be willing to meet the challenge of encouraging moral behavior by contributing in any way they can to the moral development of their students; (5) Courses in business applied ethics should be required and students should be able to understand ethics and moral principles and be able to recognize ethical dilemmas; (6) Business applied ethics courses should not offer answers to important moral dilemmas of the day (indoctrination) but should be used to develop a critical mind, free of dogma but nourished by humane values; and (7) Finally, a code of business ethics should become a part of a business school's culture. The code could have "impact" and be proactive. It should guide the schools' interactions with their students. The document could contain broad values that have been carefully devised to fit the mission of the business school and emphasize the school's commitment to applied business ethics throughout the curriculum.

The importance of teaching ethics in business schools and higher education has been discussed for years. Today, there is still some confusion surrounding the extent to which applied business ethics courses should dominate business school curriculums; however, most educators have accepted the need to develop a sense of moral judgment and obligation in students. More than ever before, business school students are turning towards careers that will almost ensure financial success and added responsibilities. With these added responsibilities and time constraints, these future employees may not have the time to logically develop an ethical norm. One must hope that they will be able to recognize ethical dilemmas and make decisions based upon sound ethical principles.

Moral judgment is action-oriented. Business students should participate in experiential exercises which require them to ask themselves: What is the right thing to do, or what is the wrong thing to do? Experiential exercises which expect students to respond to moral questions that are personal in nature and involve interpersonal relations require normative responses to determine the appropriate course of action. In this age of moral relativism, business school curricula should provide students with continuous experience in examining the underlying moral issues. What are a manager or employees' responsibilities or obligations to an organization, work group, themselves, family, and society? And what will be the possible consequences of a particular action if they make an immoral decision and knowingly harm others?

Increasing business schools' responsibilities to incorporate applied business ethics courses as part of their curriculum will require students to think about the bedrock of moral action: personal values and the meaning of abstract terms such as responsibility, negligence, blame, reward, happiness, respect, truthfulness, moral integrity, honesty, courage, loyalty, disgrace, and consideration of other human beings. Norms of individual conduct are determined by values, which constitute the basic axioms under which individuals live. Values are formed within a framework of human relationships. Basic business values such as treating the customer with respect, manufacturing products which are safe and of high quality constitute an ideology which fortifies personal moral conduct, and is fortified by, personal ethics. On the one hand, there are those who feel

taking required courses in applied business ethics may be extreme, but we strongly feel that our future society leaders should be required to understand and recognize ethical issues. It does seem plausible to suppose that students in business schools who are required to take courses which look at moral behavior will become more alert in perceiving ethical issues, more aware of the reasons underlying moral principles, and more equipped to reason carefully in applying these principles to concrete business situations.

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