

# The Evaluation of "Outcomes" of Accounting Ethics Education

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**ABSTRACT.** This article explores five important issues relating to the evaluation of ethics education in accounting. The issues that are considered include: (a) reasons for evaluating accounting ethics education (see Caplan, 1980, pp. 133–35); (b) goal setting as a prerequisite to evaluating the outcomes of accounting ethics education (see Caplan, 1980, pp. 135–37); (c) possible broad levels of outcomes of accounting ethics education that can be evaluated; (d) matters relating to accounting ethics education that are in need of evaluation (see Caplan, 1980, p. 136); and (e) possible techniques for measuring outcomes of accounting ethics education (see Caplan, 1980, pp. 144–49). The paper concludes with a discussion of the issues under consideration.

It is important to evaluate "outcomes" of all aspects of education.<sup>1</sup> This is true for the education process in colleges and for universities in general and accounting education in particular.<sup>2</sup> Caplan (1980, p. 134) suggests that pressure for such evaluation comes both internally from college and university administrations and externally from public policy makers and outside groups that provide funds to academic programs.<sup>3</sup> Thus, if new or innovative programs are proposed for accounting education, consideration should also be given as to how the results of these new or innovative programs are to be evaluated.<sup>4</sup>

Loeb (1988) and Langenderfer and Rockness (1989)

among others discuss encouragement for including ethics as part of the accounting curriculum in higher education (for example, especially see the recent encouragement of the teaching of accounting ethics in AAA, 1986, p. 179; also Treadway Commission, 1987, pp. 16, 82–3). Such recent encouragement may, in part, be responsible for both the development of educational materials relating to accounting ethics and for the conferences for accounting faculty in the area of accounting ethics that are occurring (see Langenderfer and Rockness, 1989, p. 59). The American Accounting Association has established a "Project on Professionalism and Ethics" which, as part of that project's activities, has and is developing educational materials on accounting ethics and is holding conferences on ethics education in accounting (see, for example, Langenderfer and Rockness, 1989, p. 59). Additionally, Arthur Andersen & Co. has developed educational materials relating to accounting ethics and is holding conferences that include matters relating to accounting ethics education (see AA, 1988, p. 8; Langenderfer and Rockness, 1989, p. 59).<sup>5</sup>

Since so much effort seems to be occurring to facilitate the inclusion of ethics in accounting education, it would not seem unreasonable to consider whether and/or how to evaluate the outcomes of these efforts. This paper explores five important issues relating to the evaluation of ethics education in accounting. The issues considered include: (a) reasons for evaluating accounting ethics education (see Caplan, 1980, pp. 133–35); (b) goal setting as a prerequisite to evaluating the outcomes of accounting ethics education (see Caplan, 1980, pp. 135–37); (c) possible broad levels of outcomes of accounting ethics education that can be evaluated; (d) matters relating to accounting ethics education that are in need of evaluation (see Caplan, 1980, p.

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136); and (e) possible techniques for measuring outcomes of accounting ethics education (see Caplan, 1980, pp. 144–49). The paper concludes with a discussion of the issues under consideration.

### Why evaluate accounting ethics education?

As was suggested earlier, accounting programs are being encouraged to consider the inclusion of ethics in their curriculum. Responding to such encouragement will require faculty members to spend much time on the issue and in preparation of course materials and lectures on accounting ethics. Since curriculum time in accounting programs tends to be a scarce resource (see, for example, the discussion in Loeb, 1988, p. 326; also Langenderfer and Rockness, 1989, pp. 64–5), the allocation of space in the curriculum is not without programmatic opportunity costs. Also, as was previously suggested, the American Accounting Association and at least one international public accounting firm are spending both time and money on conferences on accounting ethics education and the development of accounting ethics materials that may be useful for classroom instruction. Thus, these costs suggest that at some point in what appears to be a “movement” towards including ethics as part of the accounting curriculums in colleges and universities consideration should be given to evaluating the relative value and success of ethics education in accounting (see Caplan, 1980, pp. 133–35).<sup>6</sup> As a result of such evaluations, appropriate changes or modifications, if needed, can be made.<sup>7</sup>

Additionally, the teaching of accounting ethics should be congruent with the curriculum goals of an accounting program and not be an attempt at indoctrinating students in a particular type of morality.<sup>8</sup> Program and/or course assessments can serve as a check to see that indoctrination is not occurring or being attempted (see the discussion in R. H. C., 1980, p. 66). Rosen and Caplan (1980, p. 21) suggest that “. . . indoctrination occurs when someone tries to inculcate a view without the intended learner exercising his or her own reasoning ability.” Macklin (1980, p. 82) notes that “the teaching of ethics is a pedagogical activity that involves critical skills, analytical tools, and techniques of careful reasoning.” Alternatively, Macklin (1980, p. 84) notes that “. . . the process of indoctrination tends to avoid critical

analysis and the use of rational methods.” Macklin (1980, p. 84) goes on to indicate that “attempts to define the concept of indoctrination . . . have been fraught with difficulty.” A full discussion of indoctrination in the teaching of ethics is beyond the scope of this current paper. However, outcomes assessment can be used to see that, in accounting ethics education, indoctrination is kept at a minimum (see the discussion in R. H. C., 1980, p. 66).

### Goal setting – a prerequisite for evaluation

One line of thought argues that a prerequisite to any evaluation of educational outcomes is the existence of goals by which such outcomes can be measured (Caplan, 1980, pp. 135–36). The development of a consensus as to what the goals of accounting ethics education should be would facilitate the evaluation of ethics education in accounting. Agreement on educational goals in general is not an easy task (see the discussion in Pace, 1984, pp. 12–14, 17). In discussing college and university educational goals in general, Turnbull (1985, p. 24) notes that:

beyond the area of basic skills there lies an immense realm of disagreement about collegiate goals. . . . it is essential to realize that the purposes of higher education are a matter of fundamental debate.

The disagreement about ends is reflected in the remarkable diversity of our higher institutions. . . .

To date no apparent agreement seems to exist as to the goals of accounting ethics education. Loeb (1988) has proposed seven goals for ethics education in accounting that he (1988, p. 322) notes were “adapted from Callahan [1980, pp. 64–74].”<sup>9</sup> The goals proposed by Loeb (1988, p. 322) are as follows:

1. Relate accounting education to moral issues.
2. Recognize issues in accounting that have ethical implications.
3. Develop “a sense of moral obligation” or responsibility.
4. Develop the abilities needed to deal with ethical conflicts or dilemmas.
5. Learn to deal with the uncertainties of the accounting profession.
6. “Set the stage for” a change in ethical behavior.
7. Appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics.

These seven goals proposed by Loeb (1988) are used in a later section of this paper to facilitate the discussion of the measurement of outcomes of accounting ethics education.

Loeb (1988, p. 322) notes that in operationalizing these seven goals the following two issues need to be considered: "(1) whether accounting ethics should be taught throughout the accounting curriculum or in one course . . . and (2) what teaching techniques should be used. . . ." In addition to addressing the issue of the overall effectiveness of accounting ethics education, outcome assessment could be used to consider specific issues such as where accounting ethics education should be taught; what techniques to use in teaching accounting ethics; what is the best background (training) to teach accounting ethics (see Loeb, 1988, pp. 322–26); and, as noted earlier, whether the instructor is doing more indoctrination than the teaching of accounting ethics.

### **Broad levels of outcomes that can be evaluated**

An important issue is on what level or levels should or could ethics education in accounting be evaluated? Ethics education in accounting can be potentially evaluated on at least two broad general levels – (1) profession-wide outcomes, and (2) accounting program outcomes. In the remainder of this section these two broad general levels of outcomes are considered.

#### *Profession-wide outcomes*

The encouragement of accounting ethics education by AAA (1986) and Treadway Commission (1987) probably were made in part with the goal of raising the general level of ethical behavior and professionalism in the accounting profession. Objectively measuring the general level of ethics and professionalism in accounting at any one moment of time or at two or more different times would be extremely difficult even in the unlikely event that techniques for operationalizing such measurements could be agreed upon (see the discussion in Caplan, 1980, pp. 139–40). Proxy measurements could perhaps be devised and operationalized. For example, compari-

sons of (a) the number of lawsuits filed against public accounting firms during two or more particular periods of time,<sup>10</sup> (b) the number of lawsuits lost or settled by public accounting firms during two or more particular periods of time, and/or (c) the number of ethics cases filed with the American Institute of Certified Public Accountants (AICPA) resulting in a finding against AICPA members during two or more particular periods of time might be used as proxy measurements of differences in the levels of ethics and professionalism. However, there are likely to be too many variables affecting such proxies over time to permit valid comparisons. For example, the general conditions of the economy of the periods studied (see Palmrose, 1987, pp. 95–6), the general tenor of or status of the legal traditions relating accountants legal liability during the periods of time considered, possible differences in the AICPA code of ethics over time, and/or possible differential efforts at or mechanisms for enforcing the code of ethics by the AICPA could affect such comparisons.<sup>11</sup>

Alternatively, some time after a number of accounting programs have introduced ethics into the curriculum, survey(s) could be taken of individuals practicing accounting to assess their perceptions as to the effectiveness and usefulness of their collegiate accounting ethics education. For example, in medicine Pellegrino *et al.* (1985) report a study that was in part a survey of the perceptions of a particular sample of physicians as to how effective was the teaching of ethics in medical education (Pellegrino *et al.*, 1985, p. 49). The study reported on by Pellegrino *et al.* was conducted after ethics instruction had been introduced into some of the medical schools that potential respondents could have attended (Pellegrino *et al.*, 1985, pp. 49, 52). At an appropriate time a similar study could be carried out in terms of accounting ethics education. Such a study would be feasible and might provide reasonable information to accounting educators and leaders of the practicing segment of the accounting profession.

#### *Accounting program outcomes*

An evaluation of the effectiveness of an accounting program in teaching ethics to its students could be accomplished on at least two levels: (a) an entire

program level, or (b) on a course by course level. In either event, as noted above, Caplan (1980, pp. 135–36) indicates that one line of thought suggests that before educational outcomes can be considered, there should be agreement on educational goals. This suggests that ideally the goals of accounting ethics education (program-wise or course-by-course) should be agreed upon before a major effort is taken to add ethics education to an accounting curriculum.<sup>12</sup> Techniques for assessing course or program outcomes of accounting ethics education are discussed later in this paper.

### **Matters that need evaluation**

Earlier the difficulty of the operationalization of a profession-wide evaluation of the effect of accounting ethics education was discussed. The operationalization of an evaluation of ethics education outcomes in an accounting program or course seems more feasible once a consensus exists as to what the program or course goals should be for such education. However, as pointed out earlier, given the ongoing efforts relating to accounting ethics education the measurement of outcomes of such efforts should be considered.<sup>13</sup>

In discussing the measurement of outcomes, faculty should attempt to reach a consensus on those matters that need evaluation (see Caplan, 1980, p. 136). For example, Caplan (1980, p. 136), in discussing the evaluation of any course, notes that a number of factors could be the subject of evaluation, such as “student course performance, course content, course organization, teacher skills, student comprehension, the retention of course information, behavioral performance subsequent to instruction, student attitudes, . . . student development and growth. . . .”

This list of factors suggested by Caplan (1980) can be applied to the teaching of accounting ethics and perhaps in such a context be divided into three principal themes — (1) the evaluation of student performance; (2) the evaluation of instructor performance; and (3) the evaluation as to whether ethics instruction is meeting course or programmatic goals for accounting ethics instruction. The first two themes are common to most college and university courses (including accounting). The evaluation as to whether accounting ethics instruction is meeting course or programmatic goals however may poten-

tially be especially difficult. This might be particularly true if the goals include an effort to change student behavior. The measurement of a change in student behavior is likely to be much more difficult and much more controversial. Further, it is not clear if behavior change should be a goal of accounting ethics education (see Callahan, 1980, pp. 69–70; Caplan, 1980, pp. 137–40; and Loeb, 1988, p. 321). In the next section these three principal evaluation themes are considered in more detail in terms of evaluative techniques.

### **Possible techniques for measuring outcomes**

#### *Evaluation of student performance*

The faculty in most educational settings have traditionally evaluated student performance. In evaluating a student’s progress in relation to accounting ethics, faculty can use a number of familiar techniques (e.g., examinations, quizzes, papers, written case discussions, an individual’s class participation (see Caplan, 1980, p. 145)) in assessing a student’s development in relation to Loeb’s (1988) proposed goals no. 1 (“relate accounting education to moral issues”), no. 2 (“recognize issues in accounting that have ethical implications”) and no. 7 (“appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics”). However, a student’s progress in terms of Loeb’s proposed goals no. 3 (“develop ‘a sense of moral obligation’ or responsibility”), no. 4 (“develop the abilities needed to deal with ethical conflicts or dilemmas”), no. 5 (“learn to deal with the uncertainties of accounting profession”), and no. 6 (“‘set the stage for’ a change in ethical behavior”) is more difficult to evaluate in terms of the more familiar evaluation techniques. It might be possible to assess a student’s development in terms of goals 3, 4, and 5 by the use of some form of written or oral case analysis. Goal 6 would, however, almost be impossible for an instructor to assess by techniques with which accounting faculty are currently familiar.

Additional techniques of student evaluation are possible. Caplan (1980, pp. 147–48), in discussing the evaluation of the teaching of ethics in general, suggests techniques such as observing students in class, interviewing faculty, observing students who are in essence role-playing, interviewing individuals

who are acquainted with the students to obtain the views of the former as to whether the students' moral reasoning had improved over a particular period of time, and administering to students tests that measure moral reasoning (i.e., "Rest's DIT" (Caplan, 1980, p. 148)). Some of these additional techniques might be useful in assessing a student's development in terms of Loeb's goals (especially goal no. 6).

#### *Evaluation of instructor performance*

Faculty teaching performance is frequently evaluated by students as well as by others (e.g., faculty colleagues, administrators). Student evaluations of faculty performance in the teaching of accounting ethics would have to be carefully done. Traditionally, most such evaluations are accomplished by written student evaluations (see Nehari and Bender, 1978, p. 2). Clouser (1980, p. 32) suggests that such evaluations are important in teaching medical ethics. New evaluation questions would need to be developed to assess student perceptions of a faculty member's teaching performance in relation to the teaching of accounting ethics (for example, in terms of the seven goals proposed by Loeb). Questions should also be included in the evaluation to learn student perceptions of the written materials used (books, cases, and so on). Such questions would assist in the development and refinement of written material on accounting ethics.

Faculty teaching of accounting ethics could also be evaluated by some additional techniques suggested by Caplan (1980, pp. 147–48). For example, evaluations could be accomplished by observing a class, interviewing students and acquaintances of students, and observing students outside of class (Caplan, 1980, p. 147). Certainly the evaluation of faculty members and the evaluation of students is interrelated. A faculty member's success in instruction of accounting ethics is to a great degree a function of students meeting course or program goals.

#### *Course or program assessment*

The assessment of the success of a particular accounting course, series of accounting courses or of

an accounting program in meeting its goals in terms of accounting ethics education is not without difficulties. However, the education literature suggests that such assessment may be possible. Pace (1979) cites a number of studies that measure outcomes of education by studying undergraduate students while they are in college and studying alumni of colleges after graduation. Austin (1977, pp. 2–3) suggests that a number of studies exist concerning the "impact" of college on students.<sup>14</sup>

In assessing the outcome of course or program efforts to teach accounting ethics, techniques similar to those relating to the evaluation of student and instructor performance suggested earlier could be employed. For example, students, faculty, alumni, and employers could be interviewed on topics, such as how successful a course, series of courses, and/or program is or was in educating students in accounting ethics. Testing of the moral reasoning of accounting students could be done at various times (see Caplan, 1980, pp. 147–48). Also, alumni, accounting practitioners, or faculty from other colleges or universities could be asked to observe and assess ongoing efforts in accounting ethics education. Clouser (1980, p. 33) supports the use of this last technique in medical ethics education evaluation (especially for programs). More specifically, Clouser (1980, p. 33) notes:

a valuable means of evaluation is the site-visit review team. Some years it could be a team made up of persons from within the institution; and at other times from outside the institution. This team would study syllabi, interview faculty, students, staff, and generally prowl into any areas and by any means it thought helpful and appropriate. . . .

Finally, depending on the circumstances, various or perhaps all aspects of existing evaluations of student performance and/or instructor performance as to accounting ethics could be used in or made part of course or program assessment of accounting ethics education.

#### **Discussion of goals, outcome assessment, and accounting ethics education**

A number of studies (e.g., Wyer, 1987, p. 108; Cohen and Pant, 1989) have suggested that ethics is not receiving a good deal of coverage in accounting programs. Further, as noted earlier in this paper,

efforts are currently ongoing that are designed to facilitate ethics education in accounting. These efforts include conferences relating to accounting ethics education and the development of materials that can be used in teaching accounting ethics. Without a doubt the movement toward the teaching of accounting ethics is in its infancy. Not enough is currently occurring to provide any kind of assessment of the effect of teaching of ethics on accounting students or the accounting profession. However, given the cost of the efforts that are currently in process and will likely continue into the near future, attempts at reaching consensus as to educational goals and assessing outcomes based on these goals would have merit.

Efforts should be made to reach some kind of overall consensus as to what the goals of ethics education in accounting are. Such an effort might be made, for example, through the American Accounting Association. It is unlikely that there would be unanimity as to the goals. However, once a set of goals was recommended — perhaps by an American Accounting Association committee — accounting programs could adopt, modify, or establish others in developing their own efforts in relation to ethics education.

Evaluation of the outcomes of accounting ethics education could and probably should lead to change. For example, as a result of such evaluation, goals for accounting ethics education might be changed or modified (see the discussion in Caplan, 1980, pp. 136–37), teaching techniques might be changed or modified, course material might be changed, the placement of accounting ethics in the curriculum might be changed, and the type of faculty members used to teach accounting ethics (e.g., accountant *v.* ethicist (see, for example, Loeb, 1988, pp. 324–26)) might be changed. If possible, the assessment process should be continuous (ongoing) and should provide information frequently enough so that an accounting program or instructor can implement changes on a timely basis (see the discussion in Ewell, 1985, p. 33).

In a section on the evaluation of ethics teaching, R. H. C. (1980, p. 66) notes that “the subject of evaluation is a frustrating and irritating one. . . .” However, R. H. C. (1980, p. 81) seems to favor the more familiar methods by which faculty evaluate student performance in an ethics course. Use of

familiar evaluation methods would probably be the best strategy for accounting ethics education — at least initially.

The development of techniques for evaluating the outcomes of accounting ethics education seems justified. Initially, as suggested above, reliance probably should be placed on the more familiar evaluation techniques (e.g., tests, papers, student evaluations of faculty, and so on). However, as accounting faculty members become comfortable in (or with) the teaching of ethics, more innovative evaluation techniques might be considered. In any event, serious attention should be given to the evaluation of efforts to introduce ethics into the accounting curriculum. Without such assessments, accounting educators will have difficulty assessing the success of the current movement to include greater coverage of ethics in the accounting curriculum.

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### Notes

<sup>1</sup> See Caplan (1980, pp. 133–34).

<sup>2</sup> See Caplan (1980, pp. 134–35). Also see the discussion in AAA (1986, pp. 186, 194–95).

<sup>3</sup> A number of the ideas and concepts in this paper are based on Caplan (1980). This is noted by the various references to Caplan (1980) throughout the paper.

<sup>4</sup> The Accounting Education Change Commission (AECC) seems to have recognized the importance of evaluating the outcomes of educational innovations or changes by including measurement of outcomes as one of its goals (“AECC Task Forces,” p. 12).

<sup>5</sup> The ethics education efforts of Arthur Andersen & Co. include areas of business other than accounting (see AA, 1988, p. 8).

<sup>6</sup> During the preparation of this paper a partner of Arthur Andersen & Co. indicated to me that his firm is going to evaluate the results of its ethics education efforts.

<sup>7</sup> Suggestions that evaluation results can be used to advance the education process appears elsewhere (see, for example, Strickland *et al.*, 1987, p. 164; Turnbull, 1985, p. 25; Ewell, 1985, p. 33; Study Group on the Conditions of Excellence in American Higher Education, 1984, p. 53).

<sup>8</sup> Langenderfer and Rockness (1989, pp. 62, 65) briefly allude to indoctrination in the teaching of accounting ethics.

<sup>9</sup> Daniel Callahan is a noted ethicist who in Callahan (1980) considered the goals of ethics education in general.

<sup>10</sup> For example, Palmrose (1988), as part of a study of selected litigation and external auditors, compares litigation during two time periods. Her study was restricted to “the (approximately) 15 largest audit firms” (Palmrose, 1988, p. 60).

<sup>11</sup> Also, public accounting is only one segment of accounting. See Loeb (1988, p. 319) and Loeb and Cory (1989, p. 904).

<sup>12</sup> Caplan (1980, p. 136) also briefly mentions and provides citations (Caplan, 1980, p. 136, n. 2) to another line of thought in the literature that seems to put emphasis on ability to measure educational outcomes as a prerequisite to the implementation of an educational innovation.

<sup>13</sup> Further, the line of reasoning mentioned in note 12 also supports early consideration of the evaluation of outcomes of accounting ethics education.

<sup>14</sup> Weber (1990) reviews four papers “in business journals” that consider “the impact of courses in ethics or business and society upon the students. . . .” (p. 183). He (1990, p. 187) notes that the “. . . prior research assessing the effectiveness of [such] courses lacks consistent research focus and the disparate use of various measurement techniques.” Weber (1990, p. 187) further suggests that “given the anticipated increase in the development of courses in the business and society and business ethics areas, it may be helpful to *a priori* develop a methodology to assess the effectiveness of these courses.” He (1990, pp. 187–88) suggests research on this question consider, among other matters, a course’s “pedagogical approach,” “the intent or focus of the course,” and “a longitudinal analysis.” Some of Weber’s research suggestions might be considered in relation to future accounting ethics education outcomes research.

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