

Suggested Questions About Ethics Education for Business School Leaders

The following sample questions may be helpful to business schools seeking to evaluate and confirm their commitment and support of ethical conduct and curricular content. The questions, which are related to specific AACSB International accreditation standards, may help schools to prepare for their work with accreditation peer review teams. Although the suggestions are intended to encourage thought and discussion about ethics education, they do not create new accreditation standards or supercede current standards. Both the questions and the responses that follow them are intended as general guidance that can be tailored to the specific needs of all schools, including those not currently engaged in accreditation.

Schools and accreditation peer review teams are encouraged to consult the white paper Ethics Education in Business Schools issued by the Ethics Education Task Force (EETF) of AACSB International for additional background. They may also find the Ethics Education Resource Center (EERC) on the AACSB Web site useful for identifying current benchmarks and best practices (<http://www.aacsb.edu/eerc>).

The AACSB Business Standards specify that "...ethical behavior is paramount to the delivery of quality business education," and the report of the EETF observes that "...the assumption of many faculty and program leaders that the majority of students are being adequately prepared in [the ethics] domain is highly questionable." It is essential for schools and peer review teams to be fully aware of these statements and their implications.

1. Is there any reference to ethical orientation, aspirations, or commitment in the school's mission statement? (Standard 1)

While explicit or implicit inclusion in the mission statement is not required for accreditation, schools should examine any relationship between their mission statement and the institutional commitment to ethics education and ethical conduct. Schools should consider how effectively their leadership communicates the ethical orientation, aspirations, or commitment to community participants. Explicit mention of ethics in the mission statement should lead peer review teams to craft their reviews to ensure that this portion of the mission is appropriately addressed. While some schools may have explicit wording in their mission statements relating to ethical concerns, many will not. Some may have implicit connections through the discussion of cultural, religious, or other social references.

2. Are there any criteria or procedures used in the selection and continuance of participants (students, faculty, and administrators) that emphasize ethical conduct or that would de-select individuals with a demonstrated propensity to act unethically? (Standards 6 through 11)

While it is rare to find a selection criterion focused solely on ethical conduct, many commonly used criteria may give some assurance. Among the indicators are:

- Examination of records from previous institutions, along with a requirement for graduation or good standing.
- Careful use of personal references.

- Procedures for handling identified instances of academic dishonesty.
- Inclusion of ethical behavior as an evaluated dimension of internships.
- Requirement for concurrent employment by, practice with, or membership in an organization known for maintaining ethical standards.

3. Is there any guidance describing appropriate conduct for faculty, students, and administrators? (See item E under Preconditions in the Business Standards.)

Because of the flexibility inherent in an academic environment, the prevalence of authority relationships, and the need to provide performance expectations for less experienced members, schools should have some means of communicating norms for behavior. In some societies, the cultural environment may contain significant direction; but for most environments some school-specific, explicit guidance, such as rules, codes of conduct, or honor codes is needed. It is possible that the institution of which the business school is a part may have policy statements that apply to the unit in question and should be considered.

4. Is there a process for identifying and managing deviations from appropriate ethical conduct? If so, is there evidence that it works? (Standards 13 and 14)

Even in those rare instances where appropriate ethical conduct has not and will not likely be challenged, a process should exist to identify and manage deviations. It is unwise to wait for an egregious example or external pressure to determine how to respond.

Where a process does exist, schools should be able to demonstrate that it is used and works effectively to manage inappropriate ethical conduct. The nature of the process and examples of its use may provide substantial evidence about the ethical climate of the school.

The following questions relate to the ethical provision of Standard 15. Questions five through nine should be addressed for each reviewed degree program. The goal is to ensure that no pool of students lacks adequate coverage. Care should be taken to gain assurance about both the intended coverage and the school's operational processes for monitoring each area to see that the curricular design is carried out.

5. Where do students learn about the responsibility of business in society? What assurance is there that these learning opportunities are effective?

The EETF observes that “It is essential for business in general—and management education students in particular—to understand the symbiotic relationship between business and society, especially in terms of the moral dimensions of the power placed in the hands of owners and managers.” Business schools address this need in many ways and at many points in their curricula. Schools and review teams should confirm that the coverage is adequate to ensure that all students understand this important relationship.

6. Where do students learn and practice ethical decision making? Do any of the examples involve ethical issues from the students' own experience? What assurance is there that these learning opportunities are effective?

Providing students the opportunity to learn and practice multiple models for ethical decision making is an important step in supporting their ability to make good personal choices and business decisions in the future. To ensure that they internalize the application of the model when they are close to the choices, it is helpful to utilize some examples from their own sphere of experience. Schools and review teams should consider whether there is assurance that the opportunities for learning and practicing ethical decision making are adequate for all students.

7. Where do students learn about their responsibilities for ethical leadership in organizations? What assurance is there that these learning opportunities are effective?

While most students will not proceed to leadership positions immediately upon graduation, they still must develop a basic understanding of ethical leadership. With luck they will move quickly to supervisory positions where their abilities in this important area will first be tested. Regardless of their progression, it is important to note that all group and organizational members are in a position to exercise informal leadership at selected times and on selected issues. Schools and review teams should consider whether or not there is assurance that the opportunities for learning about ethical leadership are adequate and effective for all students.

8. Where do students learn about corporate governance? What assurance is there that these learning opportunities are effective?

The EETF observes that "Knowing the principles and practices of sound, responsible corporate governance can also be an important deterrent to unethical behavior." To help reduce the probability of corruption, students should encounter the principles of and practice compliance with good governance in their coursework. Schools and review teams should consider whether there is assurance that the opportunities for learning about corporate governance are adequate and effective for all students.

9. Where do students learn about specific ethical issues and guidelines relating to other content areas? What assurance is there that these learning opportunities are effective?

There is a danger that implicit ethical issues will be ignored in the coverage of disciplinary content. While general ethical education is important, ignoring ethical implications during the discussion of detailed subjects sends a message that ethical conduct may be relegated to certain areas and ignored in others. This encourages students to disregard the ethical implications of some decisions and assume there will be no consequences. A short list of examples of ethical components is shown below to stimulate thinking on the part of schools and review teams. They should be concerned that there is assurance of coverage of ethical issues in the disciplinary content.

Specific Area	Sample Ethical Component
Market research	Use of human subjects
Human resource management	Fairness in selection and promotion procedures
Corporate Strategy	Personal consequences of relocation/closing decisions
Finance	Fiduciary responsibilities
Auditing	Independence
Information technology	Censorship and privacy
Manufacturing management	Environmental impact
Organizational behavior	Privacy management

10. What proportion of the business school faculty are involved in the activities covered by questions five through nine?

Faculty involvement is an important indicator of the salience of issues in academic environments. Relegation of ethical issues to a small fraction of the faculty or to those perceived as having low status vitiates the power of the educational experience. Also, in an environment where concern over ethical issues has risen sharply, lack of business school faculty involvement may indicate a disconnection between the academic experience and the real world. If ethics content is taught primarily by faculty from outside the business school, questions should be raised as to what is done to convey the relevance of ethics in business practice.

11. Overall, does the culture, climate, and curriculum of the school support an ongoing commitment to ethical conduct by all participants and effective delivery of ethics content in curricula?

Given the answers to questions one through 10, as well as any other evidence, the school and the review team must determine whether or not the school demonstrates its commitment to ethics as an essential element in the delivery of quality business education. Failure in this area should be a significant concern to the school and a significant finding in the team's report. Where a team finds successes that can be used by other schools, it would be helpful to provide a reference to the ERC so that best practices may be shared.