University of Wollongong
Research Online

Faculty of Commerce - Papers (Archive)

Faculty of Business

2006

Business Ethics at Macarthur

Ciorstan J. Smark
University of Wollongong, csmark@uow.edu.au

C. Puttee
University of Western Sydney

Business Ethics at Macarthur

Abstract
Business Ethics has been taught at the "Macarthur" (now "Campbelltown" Campus) of University of Western Sydney in many forms over many years. This article outlines some of the forms that Business Ethics has taken at Macarthur and records some of the successes and failures therein. The authors draw on both current business ethics literature and their experiences in teaching Business Ethics in making some suggestions about various techniques available for incorporating ethics into the commerce curricula. Students' survey responses are also included.

Business Ethics at Macarthur

Author details:

Dr. Ciorstan Smark, FCA, FFin, CMA
Senior Lecturer –School of Accounting & Finance
UOW
e-mail: c.smark@uow.edu.au

Ms. Colleen Puttee, ASA
Lecturer –School of Accounting
UWS

ABSTRACT

Business Ethics has been taught at the "Macarthur" (now "Campbelltown" Campus) of University of Western Sydney in many forms over many years. This article outlines some of the forms that Business Ethics has taken at Macarthur and records some of the successes and failures therein.

The authors draw on both current business ethics literature and their experiences in teaching Business Ethics in making some suggestions about various techniques available for incorporating ethics into the commerce curricula. Students' survey responses are also included.

Business Ethics at Macarthur.

It is interesting to observe the responses of students when the subject of business ethics is raised. Many react with a snigger or glib comment whilst others appear stunned and confused. It is generally not long before students mutter about similarities with "military intelligence" or other oxymoron (Desjardins and McCall, 1996, 3). The idea of business ethics is not a new concept. In fact some of the ideas discussed in modern business ethics texts were discussed in the times of Socrates and Aristotle. (Velasquez, 1998, 133). However, the idea of including business ethics as a topic or subject taught in a commerce degree is a relatively new idea. (Ferrell and Fraedrich, 1994, 8). Even as late as 1995, only 15 of 44 universities offering business degrees in Australia offered business ethics subjects. (Leung, 1998, 85).

One of the difficulties of introducing a Business Ethics subject in Australian Universities is this traditional, "innate" view of ethics. Until about the mid-twentieth century, ethics was generally seen as part of one's upbringing, a vague undefined concept associated with the idea of religious belief; of right and wrong; of good and bad. (Ferrell and Fraedrich, 1994, 8). From an educational perspective, ethics was assigned to the areas of theology and philosophy where great minds had the time and opportunity to ponder its meaning. From a generalist perspective, the ethics of business, until the mid-fifties, was centred on the legal requirements of the day or some narrowly defined code of practice specifically designed for a particular profession or workplace. According to Paul (1987) business ethics, as a distinct academic area of study, did not find its roots until the 1950s. Business leaders of the time recognised the importance of a shared set of values in the business community [whilst] social forces have further accentuated the need for business schools to include business ethics in their curriculum.

Why incorporate ethics in a commerce curriculum?

A number of pertinent reasons for incorporating ethics in commerce courses have been posited. Some of the more common themes are discussed in the following paragraphs along with some of the common threats and dangers that arise when not incorporating ethics into the business curricula.

Firstly it is acknowledged that, given the great diversity of society, there is no universally accepted approach for resolving questions of ethics. It is therefore seen as wise to study ethics to 'identify ethical issues and to recognise the approaches available to resolve them' (Ferrell and Fraedrich, 1994, 14). The study of ethics helps people to better understand and analyse their own current values and convictions. "The aim of ethical education is to help those well-intentioned commerce students to manage the strength of their own characters, to deal effectively with predictable ethical challenges in any business career, and in their role as managers, to create a supportive ethical environment for their subordinates." (Hanson, 1987, 11). By stimulating reflection and debate in an open forum students learn to identify and develop their ethical ideals and apply these to their work environment.

The second reason for studying ethics is said to be that it helps people to better understand the effect their decisions have on other people. (Ferrell and Fraedrich, 1994, 5). Given the ever-growing size and importance of business organisations in modern society, it would seem to be vitally important to have the people involved in such businesses being conscious of not only their corporate responsibilities but also the possible impact their actions have on society. (Chryssides and Kaler, 1993, 21-22).

Thirdly, several authors refer to the simple concept of self-interest. Disastrous consequences can follow if companies are seen by the public to be unethical. (Ferrell and Fraedrich, 1994, 12; Grace and Cohen, 1998, 25). There are a plethora of examples quoted of adverse publicity generated by a perception of unethical business conduct have led to serious censure from the public (NestléLtd [Beauchamp and Bowie, 1997, 606]; Exxon Valdez [Chryssides and Kaler, 1993, 23]). Conversely, the benefits of a consumer perception of high ethical standards can be seen in the success of The Body Shop (Chryssides and Kaler, 1993, 503). Cragg (1997, 233) points to an increasing sentiment amongst business leaders for the proposition that 'ethical businesses are more profitable on the whole than unethical businesses'. Once again, companies need graduates who can identify and analyse ethical difficulties, preferably before the companies pursue any questionable or harmful course of action.

There is a high level of media scrutiny and interest of ethical issues relating to business (Ferrell and Fraedrich, 1994, 10) with more companies than ever developing ethical codes of practice for their employees. Thus today ethical issues are more likely to be debated both within and outside the companies that commerce graduates choose to work in than ever before.

Fourth, the move towards professionalisation by many disciplines has been cited as a reason for incorporating ethics into business curricula. The increasing tendency towards, and desire for, the professionalisation of most commerce positions seems to demand that ethical issues be addressed (Chryssides and Kaler 1993,22). The high degree of expertise required and the heavy responsibilities associated with any profession would seem to attest to the need for the inclusion of ethics in any decision process. Professions such as accounting, law, social work and medicine have a strong emphasis on ethics, can any business or burgeoning profession afford to do less? (Grace and Cohen, 1998, x).

As an example the two accrediting bodies for accountants in Australia, the Institute of Chartered Accountants in Australia (ICAA) and the Australian Society of Certified Practicing Accountants (ASCPA), have both recently paid increasing attention to the area of ethics Leung, 1998, 86). Grace and Cohen (1998, 121) suggest that part of the professional bodies' increased concern with ethics is a decline in public perception of accountants' ethics and integrity. The training, effort and sponsorship money put into ethics by these bodies suggest that ethics is not merely an issue in professionalisation, it is considered to be a very serious issue. (Leung, 1998, 86).

How to Incorporate Ethics into Business Curricula?

Business ethics courses are becoming increasingly common in Australia. If the trend in Australia moves to match the trends for teaching of business ethics in the United States of America and Europe, the number of institutions offering business ethics subjects will increase (Leung, 1998,85). The authors of this paper have been teaching business ethics at the University of Western Sydney – Macarthur for a number of years (Smark, 1995, 7). Business ethics has been taught at Macarthur in a number of different subjects as well as in a variety of formats. In deciding how to approach ethics in any commerce course there are a number of decisions to be made and a variety of choices available. The rest of this paper aims to introduce to the reader some of these decisions and possibilities. We will use, as an example, the inclusion of ethics in the bachelor of commerce (accounting) degree.

Issues to be Addressed when Incorporating Ethics into a Commerce Course.

One of the first questions to be addressed when incorporating ethics into the curricula is what formats to use. Decisions about the mixture of theory to practice and how much time can be set aside exclusively for ethical issues, in an already busy timetable must be decided at the outset. Questions such as 'should ethics be incorporated as a small section of several subjects; as a separate subject; or a combination of both' needs to be determined? The aim is to blend ethics into the course structure as part of its innate nature rather than making it appear as an alien aspect of the commerce degree.

Another issue is what sort of presentation is appropriate to the students (in this case the accounting students) - a largely theoretical approach; a largely practical approach; or some combination of both? "Regardless of where taught, ethics courses tend either to be philosophy-or management- oriented. The philosophy-oriented approach tends either to be more rigorous in terms of theory, logical foundations and abstract conceptualisations of business ethics problems. The management-oriented approach has focused on the 'practical aspects of managerial decision-making and the concrete details of the firms and industries being analysed." (Paul, 1987)

The third consideration this article will address is how broad a course in ethics should be presented? Should the ethical issues presented all relate to the discipline being studied (in this case accountancy) or to the wider ethical issues of business? While this article does not aspire to give the definitive answer to any of these questions, the paper will at least attempt to address some of the issues from the authors' viewpoints. It will also allow the reader to draw on some of the experiences- both good and bad- that the authors have experienced in incorporating ethics into the accounting course.

A typical accounting degree is highly structured and restricted in terms of content. The bulk of the subjects taught naturally centre around developing the student's knowledge of accounting and related legal issues. In addition time is allocated for students to learn some of the basic skills of economics and

management leaving very little time and space for the more generic skills such as ethics. In ensuring that students are eligible to join one of the professional accounting bodies on graduation and ensuring that the university's own requirements are met, curricula tend to become crowded. Time is therefore a major issue when it comes to incorporating ethics into the curricula. If there is only time for a small part of a subject to address ethical issues, then one of the "ethics sound bites" approaches should be adopted. One of these approaches might also be taken if the academics involved believe that dealing with the ethics of particular accounting areas is best dealt with at the same time that students are learning about that particular area. Thus students may get a better understanding of the ethical implications of a situation if the ethical thinking were linked with the topic being studied. (Park, 1998, 974) This alleviates one of the major difficulties cited for the study of business ethics as a separate subject, that is that as a separate subject the learning process is often impaired due to the fact that the students fail to see the linkage between ethics and practice. In addition the subject of ethics is often offered as an elective and thus easily avoided by students unless it is included in individual subjects in some way. (Leung, 1998, 85)

The Ethics "Sound Bite".

Three approaches have been tried at University of Western Sydney – Macarthur whereby the subject matter of ethics has been included as part of a broader, more commerce-oriented subject rather than introducing a totally independent subject called business ethics. The first approach is topic specific. That is, the ethical issues raised relate directly to the topic being studied (eg social reporting). The second approach is subject specific. In the later years of the accounting degree some subjects will have specific sections that relate directly to ethical issues. Within these subjects the texts will often have a chapter specifically relating to the broader ethical issues of the area of study (eg the subject of auditing). Thus a whole or part of a lecture and tutorial could be spent on ethical issues. The third approach to the ethics sound bite is a general case-based introduction, not necessarily specifically geared to the topic at hand, but using real cases and providing some ethical frameworks for a number of topics or issues relating to the course.

The First Approach

The first approach is to relate the ethical questions considered to the specific topic at hand. Setting "ethical issues" or "ethical dilemmas" question for tutorial homework several times during the semester can follow this approach. Several first year accounting texts now having small ethical cases or ethical dilemmas at the end of each chapter. Examples of accounting texts with these questions included are Hoggett and Edwards (1996), Gaffikin (1993) and Carnegie at al (1999). The ethics questions generally relate to the subject matter of the chapter and thus have the benefit of immediacy and relevance.

This topic specific approach was used in the introductory accounting A subject at UWS - Macarthur in 1996. This subject is a first year, compulsory subject with a large enrolment of between six and eight hundred students. Teaching ethics using this approach identified a number of benefits. Firstly it allowed ethics to be seen as integral to the study of the subject in question rather than as a loosely integrated addition to the regular curriculum. Secondly, within their limited scope of half a page or less, the ethical cases posited in the texts highlighted the association between business and society. Several of the questions accentuated the relevance of ethics to the particular discipline and level of study involved. Some of the questions also attempted to give guidance to the students in tackling ethical issues. For example, Hoggett and Edwards (1996, 110) introduced students to the idea of various stakeholders being affected in different ways by a given ethical situation. This approach had the benefit of not requiring the lecturer to set aside a lecture or a tutorial exclusively to the study of ethics. In a crowded curriculum, this attribute should not be overlooked.

The disadvantages of using this approach exclusively are that the ethical questions or dilemmas are, by necessity, very short, rather artificial and that commerce students generally lack the background in ethics to effectively approach and discuss ethics problems. UWS – Macarthur students asked for their views on these ethical questions reported little enthusiasm for what they described as brief and somewhat shallow exercises. Although the questions aided students in identifying potential ethical issues, their very brevity and topic–specific nature made them inadequate for a well-rounded ethics education. There was no space to contextualise ethics and or the hermeneutical development of ethics. Nor was there any time to deal with the multitude of ethical outlooks available. Because the questions and cases tended not to be real cases, but rather hypothetical scenarios written by academics, students generally, did not identify with the characters involved. In short, this approach did not seem to engage students' enthusiasm or to give them a useful framework for the evaluation of ethical issues. Where these topic specific questions can be useful is to introduce students to the idea of ethics and then reinforce these ideas later on in the degree.

The Second Approach

The second approach to the ethics sound bite is subject specific. A variety of texts suitable for second and third year subjects devote an entire chapter to ethics. Some examples include Zwass (1998) for Information Systems subjects; Pound et al (1997) for Auditing subjects; Merchant (1998) for Advanced Management Accounting subjects; and Henderson and Pierson (1998) for Advanced Financial Accounting subjects. Such chapters clearly identify and accentuate the ethical issues associated with the subject material as a whole, that is the ethical emphasis is subject wide, rather than topic specific as found in the introductory texts. This thus allows for the opportunity to contextualise and discusses professional ethics in a more holistic manner. As an example of this wider treatment Henderson and Pierson (1998) in their text *Issues in Financial Accounting* present both teleological and deontological theories as background discussion of ethics as well as presenting the applied perspective when discussing the professional codes of conduct for accountants.

The chapters presented in this way should provide students with at least the rudimentary frameworks with which to approach ethical issues. Given that the discussion of one chapter would last a maximum of one lecture and one tutorial, it is unlikely that such treatment would adequately equip students to cope with an ethical dilemma, should they be confronted with one in the workplace. Nor does it sufficiently address the objectives for incorporating ethics into commerce courses as discussed earlier in this paper. The short time frame allocated to discussing ethical issues allows little time for the students to grasp their own understanding of ethics let alone provide a broader framework for decision analysis at a later date. There is insufficient time to cultivate an understanding of the meaning of ethics let alone integrating it with business practices. Again this form of ethics study is useful but only in the form of an introductory measure.

The Third Approach

The third approach to the "ethics sound bites" that has been tried is the non-subject specific approach. This approach has been used at both under graduate and post- graduate level at UWS – Macarthur. As an example, within the MBA program (1997), a post graduate course, the subject of ethics was allocated to two hours of MBA students' time as part of the subject Accounting for Managers. As time was at a premium, it was decided to cover only two aspects of ethical reasoning. Firstly, a very basic introduction to stakeholder analysis was presented followed by the distribution of some (very brief) readings on the utilitarian and rights perspectives of ethics. Secondly, a real ethics case was allocated to students to discuss in small groups. They were to report back to the seminar in forty-five minutes with their perceptions on the major stakeholders and an analysis based on either the utilitarian or rights perspective.

The case chosen in 1997 was 'The New York African Burial Ground' from Barton (1995, 41-43) which dealt with the discovery of African American burials on a site where the construction of an office tower was planned (on other occasions we have also used 'The Ford Motor Car' case from Velasquez [1992, 110-113]). With either of these cases, there was a good deal of interest and debate amongst students. Both cases are 'real' cases with the incidents described within having really happened. As a consequence students could associate with the people affected. Students could also see that there were no trite or easily determinable "solutions" and most definitely no definitive 'right' answer. Schaupp and Lane (1992, 226) emphasise the importance of real cases in order to bring both credibility and relevance to the students' learning experience. Cases, according to Beauchamp and Bowie (1997, 44), have the advantage of presenting students with complex circumstances (often akin to the ethical questions that will confront students in their own life) which require analysis and choice. This method encourages students to develop their problem solving and analytical skills with emphasis being placed on the point that there is no one right or wrong answer. Instead a number of issues arise with various scenario responses.

The use of this technique also provided the students (albeit briefly) with some basic tools to deal with ethical issues. They were able to try out the ethical perspectives discussed earlier on the cases and to debate the various points of view.

On the whole, students seemed to get far more out of this introduction to ethics than with the other approaches discussed earlier. It must be noted, however that approach two requires some time (preferably two hours in a seminar (minimum) or possibly an hour of lecture time plus an hour of tutorial time) to be set aside for a discussion of each of these ethical aspects. Whilst it is acknowledged that MBA students are a different cohort to first year undergraduate students a similar approach has worked well with undergraduate (although not first year) students.

The use of the non-subject specific technique has proved to have some success with undergraduate students as well with some slight modifications. Whilst both techniques start with a general discussion on ethics the undergraduate students are encouraged to talk about their personal views on ethics before getting into the more traditional interpretations.

The first step undertaken using this technique was to identify at the beginning of the first lecture what students perceived ethics to mean. Students were given the opportunity to describe, in their own words, what ethics represented to them. The lecturer then used this brief discussion, as a means of introducing the topic. The lecturer provided a brief history of the development of ethics from the western perspective, which aligned with the students' current socioeconomic background. Students were then introduced to such concepts as teleology, deontology, utilitarianism, and virtue ethics and given some insight into why and how we identify our ethical outlook today. This allows the lecturer to identify the various tenets of ethics and to apply them, in a practical manner, to the discipline, or area of study.

As a derivation of this historical discussion students were able to identify the basic dogma of ethics and discuss the correlation between social mores and business responsibilities. At this point, the lecturer contextualised social ethics in business practice. Illustrations were given as to how our lives and those of the community are impacted upon by the way in which business is transacted in the market place (particularly the global market). Students at this point, hopefully, understood the rationale behind the introduction of an ethical framework (for example, a code of practice or code of conduct) to the business environment.

The third step in cultivating an ethical mind is to apply their newly found ethical identity to real situations. This was done in the two-hour tutorial. Students again were given a range of real cases (for example, the Union Carbide chemical plant disaster in Bhopal India in 1984; the Nestlé issue in the early seventies where they marketed infant formula to third world countries; the Shell Oil situation in Nigeria where they failed to acknowledge the political upheaval and human slaughter for the sake of maintaining their markets). Students are then asked to provide some hypothetical recommendations to the companies concerned. At this point, too, the students are given a broad, easily identifiable structure, to work with so that they have some identifiable tools with which to evaluate the situation. The most generally

accepted technique is to have the students identify the facts of the case and from these, discern the ethical issues at hand. Some possible scenarios are posited to address the issues with students asked to then evaluate each scenario showing its advantages and disadvantages. Students are then asked to recommend a scenario and with their recommendation they must look at the possible consequences of choosing such an action.

The advantage of this approach is that students are not restricted to the use of only one perspective and, in fact, often combine some deontological aspects such as duty with a utilitarian consideration of consequence. At the conclusion of the exercise, students are invited to discuss the situation and whether or not they would follow through with their recommendations. Most students provide high-principled responses to the cases discussed but they do preface their answers with words to the effect that 'whilst in theory we would do this in practice this is just not practical or viable'. It has been our perception over the years of teaching ethics that students are not comfortable with expressing their beliefs in the workplace for fear of the repercussions. By highlighting this 'double standards' problem we find that students will, after having been involved in an ethical debate, often re-assess their self-worth and be more prepared to stand by their convictions.

This approach was adopted with our third year undergraduate students who are generally in their final year of study. As potential graduands it is important to develop an awareness of the role ethics plays in their work environment. We adopted this technique across a number of subjects (for example, Auditing, Accounting Theory, Applied Accounting and Advanced Financial Accounting) over the past five years with varying degrees of success.

Because ethics is a very abstract concept that defies clear definition, students often find that what they say and do in theory does not necessarily hold true for what they do in practice. Using this type of technique to educate students in the ways of ethics is, to a degree, beneficial, but it is restrictive given the time constraints and the ability of students to assimilate the material offered. Ethics is a complex issue and therefore deserves more time to ensure understanding and application. This issue will be addressed in the next section.

The Business Ethics Subject

According to Leung (1989, 85) there has been a marked growth in the number of Australian universities offering business ethics subjects - with RMIT going so far as to make its Ethical Issues in Accountancy subject compulsory. When it was decided to set up a subject devoted to Business ethics at UWS- Macarthur, two basic decisions had to be made. The first of these was whether we should limit ourselves to accounting ethics or teach a more generalised subject suitable for a range of commerce students. The second decision was whether to adopt a theoretical / philosophical approach, an applied / practical approach or some combination of the two.

The advantage of tailoring the course to one group of students (accounting students in particular) would be that students would find it directly relevant to their future studies (eg where accounting students are concerned their future studies with the
Institute of Chartered Accountants or the Australian Society of Certified Practising Accountants). However it was felt that the advantage of doing this was outweighed by three other considerations. The first of these was that limiting the subject to, say, accounting ethics would preclude a huge range of fascinating material. Given that interest is a prime determinant of learning and knowledge development, this would not necessarily provide a positive incentive to students. It was also found that when delivering small servings of business ethics to students using the sound bite approach, student interest was often captured using cases that were not directly related to accounting ethics.

The second disadvantage of limiting the subject to accounting ethics was that it would very much limit the breadth of appeal of the subject. It seemed a great shame to limit our potential intake of students to accounting majors when students in all areas of business are expected to be aware of ethical issues. A related consideration was that a mix of students, some from accounting, some from economics and finance, some management, tourism and computing majors would give a far richer student mix to the subject. We felt that a mix of students from a variety of diverse backgrounds would contribute a more eclectic view of the subject.

The third disadvantage of limiting the subject to accounting ethics was the limited relevance that this would provide. Not all accounting students go on to work in accounting firms for the rest of their careers. Even those that do go on to working in accounting firms will face ethical challenges not directly related to their specific job functions. They will face challenges in their personal life, with clients, with their relationships at work, which a narrow study of accounting-based ethics would not prepare them for. It was thus decided that a broad business ethics rather than a narrow accounting ethics subject should be taught.

The second decision to be made was whether to adopt a theoretical / philosophical approach, an applied / practical approach or some combination of the two. Our previous work with 'sound bite' treatments of ethics had taught us the importance of giving the students a framework to work within to address ethical questions. Authors in ethical thinking (Beauchamp & Bowie, 1997, 44; Schaupp, 1992, 226) combined with our own

experiences have shown us the advantages of the case study approach combined with a sound philosophical background.

Several appropriate resources are available to ethics educators based on a combination of the theoretical and practical approaches. Some excellent examples include Velasquez (1998) and Shaw & Barry (1998). A further difficulty for Australian educators is finding appropriate Australian material in the face of a large selection of US material. Chryssides & Kaler (1996, ix) lament on a similar problem for instructors from the United Kingdom. Fortunately, there are now some Australasian materials being produced that could add relevance when used as a supplementary source. Examples of this are Grace & Cohen (1998) and Woldring (1996). For instructors wishing to bring still more local relevance to the class room, Schaupp & Lane (1992) provides a useful approach for bringing local or national paper clippings into the curriculum as cases.

At the end of the business ethics subject in 1995 and 1997, students were surveyed for their responses to the business ethics subject. An analysis of the results of these responses are discussed in the remaining section of this paper. The instrument used was the Students Evaluation of Educational Quality (SEEQ) questionnaire. This instrument asked students to rate the business ethics subject on a variety of educational factors. They were asked to rate each of the following factors between 1 (strongly disagree) and 9 (strongly agree).

	1995	**1997**
Number of Valid Responses	**40**	**42**

Mean response (/9)

Learning / Value	**1995**	**1997**
Class intellectually challenging / stimulating	6.9	6.7
You learned something valuable	7.3	6.8
Your interest in the subject increased	6.8	6.5
You learned and understood the subject material	7.0	7.2

Breadth of Coverage	**1995**	**1997**
Contrasted implications of various theories	7.3	7.6
Presented background of ideas / concepts	7.3	7.4
Presented points of view other than own	7.1	7.4
Discussed current developments in field	7.2	6.9

Assignments / Readings	**1995**	**1997**
Required readings / texts were valuable	6.9	7.1
Assignments contributed to understanding	7.0	7.3

Overall subject rating	**7.4**	**7.1**

This positive response from students and the generally high level of presentations, preparation and class discussions suggests that the blend of theoretical material and applied case studies was appropriate to the level and interests of the students participating in the subject. Students seemed to find the full business ethics subject interesting and valuable in a way that the ethics sound bites were not. That having been said, the sound bites play a valuable role in introducing ethics and prompting students to think about ethical issues. This is valuable in itself even if it does not meet all of the reasons for teaching business ethics discussed in the first section of this paper.

Conclusion.

The objective of this paper was to discuss the role of ethics in commerce courses and to make some practical suggestions on how to incorporate ethics into a commerce course. A variety of possibilities were raised from the teaching experience of the authors and the advantages and disadvantages of using each approach were discussed.

References.

Adams, Janet S. Harris, Claudia. Carley, Susan S. Challenges in teaching business ethics: Using role set analysis of early career dilemmas. Journal of Business Ethics. 17(12): 1325-1335. 1998 Sep.

Anonymous Teaching professional ethics. Australian Accountant. 63(6): 14-15. 1993 Jul

Barton, L. (1995), *Ethics The Enemy in the Workplace.* Cincinnati. South-Western College Publishing.

Beauchamp, T. L. and N. E. Bowie (1997), *Ethical Theory and Business.* 5th Edition. New Jersey. Prentice-Hall, Inc.

Bishop, Terrence R Integrating Business Ethics into an Undergraduate Curriculum. Journal of Business Ethics. 11(4): 291-299. 1992 Apr.

Carnegie, G; S. Jones; G. Norris; R. Wigg; B. Williams (1999), *Accounting Financial and Organisational Decision Making.* Roseville. McGraw-Hill Book Company Australia Pty Limited.

Chryssides, G. D. and J. H. Kaler (1993), *An Introduction to Business Ethics.* London. Chapman & Hall.

Cowton, Christopher J. Dunfee, Thomas W Internationalizing the business ethics curriculum: A survey. Journal of Business Ethics. 14(5): 331-338. 1995 May.

Cragg, Wesley Teaching business ethics: The role of ethics in business and in business education. Journal of Business Ethics. 16(3): 231-245. 1997 Feb.

Desjardins, J. R. and J. J. McCall (1996), *Contemporary Issues in Business Ethics.* 3rd Edition. Belmont. Wadsworth Publishing Company

Ferrall, O. C. and J. Fraedrich (1994), *Business Ethics Ethical Decision Making and Cases.* 2nd Edition. Boston. Houghton Mifflin Company.

Gaffikin, M. (1993) *Principles of Accounting.* 3rd Edition. Marrickville. Harcourt Brace & Company, Australia.

Gibbons, James J Business Ethics: Why Do Colleges Now Find It Necessary to Teach Ethics? Agency Sales Magazine. 22(6): 21-22. 1992 Jun.

Grace, D and S. Cohen (1998), *Business Ethics. Australian Problems and Cases*. 2nd Edition. Melbourne. Oxford University Press Australia.

Henderson, S and G. Peirson (1998) *Issues in Financial Accounting.* 8th Edition. South Melbourne. Addison Wesley Longman Australia Pty Limited.

Hoggett, J and L. Edwards (1996), *Accounting in Australia.* 3rd Edition. Milton. John Wiley & Sons.

Klein, E R The one necessary condition for a successful business ethics course: The teacher must be a philosopher. Business Ethics Quarterly. 8(3): 561-574. 1998 Jul.

Leung, P. (1998), "Accountancy Ethics In The Classroom: An Australian Case Study", *Asian Review of Accounting*, Volume 6, Number 1, pp. 84-106.

McDonald, Gael M. Donleavy, Gabriel D Objections to the teaching of business ethics. Journal of Business Ethics. 14(10): 839-853. 1995 Oct

Nielsen, Richard P Can ethical character be stimulated and enabled? An action-learning approach to teaching and learning organizational ethics. Business Ethics Quarterly. 8(3): 581-604. 1998 Jul.

Oddo, Alfonso R A framework for teaching business ethics. Journal of Business Ethics. 16(3): 293-297. 1997 Feb.

Park, Hun-Joon Can business ethics be taught?: A new model of business ethics education. Journal of Business Ethics. 17(9/10): 965-977. 1998 Jul.

Pound, G; G. Gay; R. Simnett (1997) *Auditing Concepts and Methods.* 3rd Edition. Roseville. McGraw-Hill Book Company Australia Pty Limited.

Schaupp, Dietrich. Lane, Michael S Teaching Business Ethics: Bringing Reality to the Classroom. Journal of Business Ethics. 11(3): 225-229. 1992 Mar.

Shaw, W.H. and V. Barry (1998). *Moral Issues In Business*. 7th Edition. Belmont. Wadsworth Publishing Company.

Smark, C. (1995) "Setting Up a Business Ethics Subject", *Focus on Ethics,* Issue 3, The Institute of Chartered Accountants in Australia, pp7-8.

Stewart, Karen. Felicetti, Linda. Kuehn, Scott The attitudes of business majors toward the teaching of business ethics. Journal of Business Ethics. 15(8): 913-918. 1996 Aug.

Stiles, Philip. Jameson, Amy. Lord, Alex Teaching business ethics: An open learning approach. Management Education & Development. 24(3): 246-261. 1993 Autumn.

Velasquez, M. (1992) *Business Ethics Concepts and Cases.* 3rd Edition. New Jersey. Prentice-Hall, Inc.

……………(1998) *Business Ethics Concepts and Cases.* 4th Edition. New Jersey. Prentice-Hall, Inc.

Warren, Richard C Practical reason in practice: Reflections on a business ethics course. Education & Training. 37(6): 14-22. 1995

Woldring, K. (1996*). Business Ethics in Australia and New Zealand. Essays and Cases.*South Melbourne, Thomas Nelson Australia.

Zwass, V. (1998) *Foundations of Information Systems.* Singapore. McGraw-Hill Book Companies, Inc.