A PROPOSAL FOR MOVING ETHICS FORWARD IN HIGHER EDUCATION

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ABSTRACT

There is consensus among business educators that ethics should be part of a business school education. "Ethics" is a core value expressed by AACSB International, the leading accreditation agency for business schools. Ethical behavior is one of the expectations in the operation of an AACSB accredited business school. In addition, ethics is one of the general skills expected to be included in the curriculum of any AACSB business school. It is during the implementation of this commitment that differences occur. Academics cannot agree on a definition of ethical behavior as well as how ethics should be taught or if it can be taught at all. Ethical behavior changes over time. Ethical behavior varies from country to country and from culture to culture. This manuscript suggests a pathway forward for academicians interested in addressing this challenge to ensure today's business school graduates are prepared for an increasingly complex ethical environment. Specifically, we look to the U.S. Service Academies and Senior Military Colleges (SMCs) for guidance and a model of honor and character that has stood the test of time and suggest a return to foundational values coupled with a stronger ethical community. We argue that this is the only approach that will change the behavior of the business graduate.

Specific thanks to Dr. Mark Mitchell for his insights into our work, Mrs. Linda Orwig for her editing expertise, and the unnamed reviewers all of whom added to the usefulness of this research.

INTRODUCTION

Business educators seek to position their students (and eventual graduates) for success in their chosen fields. That includes preparing students to navigate an increasing dynamic and complex ethical environment. Consider the following headlines from the ***New York Times*** in early 2019:

- "College Admissions Scandal: Actresses, Business Leaders and Other Wealthy Parents Charged"
- "Japanese Justice Faces Scrutiny in Case of Nissan Chief and U.S. Board Member"
- "Mitsubishi Accuses Carlos Ghosn of Taking a Secret $9Million Payment"
- "McKinsey & Company Is Again Accused of Misdeeds in Bankruptcy Case"

- "Nissan Faces S.E.C. Inquiry after Executive Pay Scandal"
- "Ethics Inquiry Opened over Justin Trudeau's Actions in Bribery Case"

Against this backdrop, AACSB International has codified the inclusion of "ethical understanding and reasoning" as a general skill area for all AACSB accredited business schools. Specifically, AACSB Accreditation Standard 9 (Curriculum Content) notes students should possess "ethical understanding and reasoning (able to identify ethical issues and address the issues)" (AACSB 2019).

Teaching ethical behavior is not simple. Even AACSB notes they insist that member schools focus on teaching students to "identify ethical issues and address the issues" rather than teaching specific behaviors for students to do or not do. In this way, business educators are put in the position of teaching "ethical sensitivity" or "helping students develop a balanced ethical approach" to guide them when they confront ethical challenges in the future. How should a business school proceed when the desire is not simply to heighten ethical sensitivity, but to ensure graduates are honorable in their ethical responses?

It is suggested here that given today's increasingly complex environment, business schools should move from "working to ensure a high level of ethical sensitivity of our students" to "working to ensure our graduates are persons of high character." Of course, the resultant persons of higher character will be more ethically sensitive. And, they will be more accountable to other members of their community. But the important point for society is; will they be more likely to respond to difficult situations with a level of integrity that inspires trust. The purpose of this manuscript is to propose a model for business schools to consider as part of their continuous improvement processes. Specifically, the model used by the U.S. Service Academies and the six Senior Military Colleges is advanced for consideration. First, the heightened need for a new approach is presented. Second, the challenges of teaching ethics are outlined. Third, the role of the business school accreditation process is addressed. Finally, a call for a commitment to a higher ideal is advanced.

THE NEED FOR ETHICS EDUCATION IN BUSINESS SCHOOL

As previously noted, AACSB business schools must include a focus on ethics in their undergraduate curricula. Yet, even with this inclusion of ethics in the curricula, McCabe et al. (2008) found that more than half of business students admitted to engaging in academically dishonest behaviors as undergraduate students. Students become graduates and business decision-makers. The call for the rethinking of how business ethics should be taught occurs with every new scandal (Carson, 2013). Many suggest that the prospects for meaningful change with regard to business education seems unlikely (Floyd et al., 2013), yet ethical leadership is put forward as the solution for such ethical lapses (Khalid & Bano, 2015). In spite of whether or not meaningful change will happen, business deans have pledged support for ethics education (Bradshaw 2009, Middleton, 2010, Zingales 2012). Wymer and Rundle-Thiele (2017) provide a succinct argument for the inclusion of a strong ethics component in today's curriculum.

The need for ethics education across the business curriculum has been demonstrated by researchers. Cullen (2020) call for a focus on how individuals can "'do' responsible management learning in practice, which is the approach that our research takes. Kehoe (1982) points out that young marketers find it difficult to resist unethical decisions of upper management. Christensen, Cote, and Latham (2018) highlight the need for accountants to be confident when making ethical

choices, demonstrating the need for an ethics education that can be practiced while still a student. With regard to the fourth functional area of business, finance, Cagle and Baucus (2006) note that ethics is nearly always omitted from finance textbooks, necessitating the need for these majors to be trained in ethics elsewhere in the curricula, as we propose.

Other research points out that most business law curricula teach ethical theory, which, on the job, is "indirectly or directly implemented in organizations through codes of conduct" (Bird (2018 p. 301). Our research focuses on pedagogy that teaches a code of conduct, which should make the transition from education to work life more natural and comprehensible to the student. Economics majors, often found in business schools, have been found to "free ride" more on others, compared to students in other majors, who contribute more to communally produced goods, indicating the need for increased ethics training of economics majors (Carter & Irons, 1991).

In recent years, there have been several highly publicized cases in which employers or employees acted in unethical ways. Some of these cases are discussed below to illustrate the operating environment awaiting business school graduates. Unfortunately for educators, some of these examples are from universities themselves which could erode the ethical credibility of the academy over time.

Academic Examples

In 2019, Temple University agreed to pay its current and former business students $5.5 million after admitting that employees of the university inflated admission exam scores of students enrolled in its online MBA program. This falsified data was one factor in its online MBA program being ranked #1 by *U.S. News and World Report* for four consecutive years including 2018. Further investigation revealed that the university had also provided falsified data for six additional graduate programs. *U.S. News and World Report* has since revised the school's MBA program to "unranked" (Gee, 2019).

Presently, there is an ongoing lawsuit alleging parents paid money to consultants who aided applicants seeking admission to prestigious universities, where the merits of their application made admittance unlikely. In some cases, the parents acted without the awareness of the children (Chappel & Kennedy, 2019). The defendant consultants and parents had to find complicit coaches and admission officers to make this fraudulent activity possible. It is reasonable to think this case will further erode trust in members of the academic community.

Corporate Examples

In 2016, Wells Fargo Bank paid a fine of $185 million and set aside an additional $5 million to compensate customers for the unethical practice of employees opening unauthorized accounts. This was part of a market penetration sales goal of achieving at least 8 accounts per customer. Specifically, Wells Fargo employees opened checking and saving accounts, applied for credit cards in customers' names, issued debit cards, enrolled customers in online banking services, etc. It is believed that over 2 million of these accounts were opened and more than $2.6 million in service fees associated with these accounts were collected before the practice was uncovered and stopped. The bank fired over 5,300 employees because of these unethical and illegal actions (Glazer, 2016). By February of 2020, to resolve a civil lawsuit and a Justice Department criminal prosecution concerning the unauthorized accounts scandal, Wells Fargo agreed to pay a three billion dollar fine (Williams, 2020).

In 2017, the Justice Department sued Fiat Chrysler for using illegal software on select vehicles to evade pollution controls. The illegal software program was used to give favorable false test results on emissions tests. Over 100,000 trucks and SUVs passed emissions tests based on these false test results between 2014 and 2016. The Justice Department accused the company of attempting to hide this program in 100 million lines of computer code. Fiat Chrysler denied any wrongdoing for three years. In 2019, the company agreed to settle the charges by paying $800 million and recalling thousands of vehicles. The company still faces possible criminal charges and civil lawsuits from several states (Puko & Colias, 2019).

In a related, but much larger case, Volkswagen pleaded guilty to criminal charges of emissions fraud in 2017. The company installed a piece of illegal software in its diesel cars enabling them to pass U.S. emissions tests. The illegal software was called the 'defeat device'. The company admitted to using this software in nearly 600,000 vehicles sold in the US. This activity took place between 2006 and 2015. In 2015, Volkswagen agreed to pay penalties exceeding $20 billion to settle legal cases in the U.S. against the company. This included $2.8 billion in criminal penalties. Additionally, eight employees have been charged in criminal investigations. Other lawsuits are pending outside of the United States for Volkswagen (Spector & Viswanatha, 2016; Viswanatha & Spector, 2018).

THE CHALLENGE OF TEACHING ETHICS

The above examples of ethical lapses by employees suggest business schools need to review how ethics is taught. However, there are many challenges to the effective teaching of ethics. What is considered ethical and unethical behavior can change over time and can depend, in part, on changes in culture and religious beliefs (Hasnas, 2013). For example, in the past, large parts of the world considered charging interest on loans to be unethical. Even today, Islam views the charging of interest to be evil. In Judaism, it is considered unethical to charge interest to another person of the Jewish faith. Issues like this complicate the teaching of ethics. In these situations, individuals of a specific faith may use religious values to help determine their ethical beliefs.

Significant evidence in the literature suggests that today's college students are different from those of previous years. Studies show that millennials, those born from 1977-1994, feel more entitled and are more narcissistic than previous generations (Gibson et al., 2009; Twenge et al., 2008). College students struggle when balancing their own self-interest with the interest and needs of others. Some students report that they believe a course in ethics would not add value to their degree (Hartman & Hartman, 2004). These factors should be taken into account when determining ethics education curriculum and how to motivate the college student of today (McCabe et al., 2006).

There is some positive news with respect to millennials and ethics. Some studies have shown that students exhibit positive attitudes toward corporate social responsibility (CSR) and a diminished focus on maximizing profit (Christensen et al., 2007). A study also revealed some students were willing to give up a portion of their salary to work for a company with a sense of CSR, and one in five reported that they would give up to 40% of their salary to work for such a company. Some report (McCabe et al., 2006) that peer behavior has the largest effect on cheating. Also, it is reported that over 10,000 students at over 100 schools worldwide are committing to a path of integrity by volunteering to take the MBA oath (MBA Oath, 2012).

Students today are faced with ethical issues that previous generations did not have to address. New technologies and the accompanying ethical questions, including the use of social media, the internet, online privacy issues, hacking, cyber piracy etc. are of particular importance. It is important for ethics education to be relevant to today's students (Bynum, 2011).

There are several major philosophical approaches taught in basic ethics classes. Traditionally they include such topics as utilitarianism, deontology, virtue ethics, social contract theory, etc. Persons involved in the teaching of ethics have argued for the use of stand-alone courses for decades, and some academics have investigated the factors that impact the requirement of a business core course in the undergraduate curriculum (Rutherford et al., 2012). One study shows that almost half of stand-alone courses are taught by those with philosophy training or religious training (46%) while over half are taught outside those departments (McGraw et al., 2012). One of the weaknesses of the stand-alone approach is that it is insufficient to get to the core issue; producing ethical graduates. All too often a stand-alone course does not affect the graduate in a way that would make the graduate more ethical, and Rutherford et al. (2012) points out that more work should be done to evaluate what makes a course in ethics effective in actually changing behavior. Some academics have used the fact that there is little evidence of actual behavior change to argue against the stand-alone course. Others have offered ways of approaching such a course that are not so philosophically theoretical (Hasnas, 2013). The weaknesses of the stand-alone course offset the weaknesses of the alternative method of integration throughout the curriculum. Though careful training of faculty is required with the integration method (Hartman & Hartman, 2004), both should be used (Alsop, 2006).

Just because something is legal does not make it ethical. Moreover, because something is illegal does not make it unethical. Following the law as an ethical standard is simple but it can be misleading. In addition, there are certain ethical issues that are very complex and result in strong opposing views. These include abortion, capital punishment, physician-assisted suicide, mercy killings, etc. While the differences in ethical philosophies are easy to present as an academic exercise, they are often very difficult to implement in an increasingly complex world.

THE IMPACT OF BUSINESS SCHOOL ACCREDITATION

As previously noted, AACSB International requires business schools to include the teaching of ethics in the curriculum in Accreditation Standard nine. Many business schools include ethics as part of their mission statements and/or statement of values. Recall the guidance from AACSB:

- "Ethical understanding and reasoning (able to identify ethical issues and address the issues in a socially responsible manner). (Business standards AACSB, 2018)."

Clearly, ethical awareness and sensitivity has been heightened. It is suggested here that simply "identifying and addressing the issue in a socially responsible manner" is not what most stakeholders want from today's graduates. Rather, they want a person who will act honorably. They want behavior to model integrity in the face of temptation. That's a much higher standard. Not only is it a more difficult ideal to attain, it is also more difficult to measure.

Guidance for documentation of meeting AACSB Standard nine states the ability to "describe learning experiences appropriate to the areas listed in the basis for judgment, including

how the areas are defined and fit into the curriculum." There have been two approaches to meeting this standard: (1) include a stand-alone course in ethics; and (2) integrate ethics throughout courses in the curriculum. Less than one-third of AACSB business schools have a required separate business ethics course at either the undergraduate or graduate levels (Swanson & Fisher, 2008). Therefore, it is assumed most schools have attempted to integrate ethics throughout the curriculum. Research by Mintz (2014) suggests that integration into multiple courses is more likely to illustrate to students that ethics and being ethical is part of everyday life and a behavioral expectation.

THE NEED FOR A NEW ACADEMIC FOCUS TO TEACHING ETHICS

AACSB does not tell member business schools how to teach ethics. Schools have latitude to implement in a way consistent with their mission, students, and operating situation. To date, there has been limited attention given to how undergraduate business schools can create graduates as persons of honor or character. The focus on MBA level (Jorge et al., 2017) creates an opening for the development of a community approach at the undergraduate level. This requires business schools to go well beyond the expectations of the accrediting agency and move to a more defensible position of proactively building a foundation for ethical behavior among their graduates. This can best be done by creating an environment conducive to ethics.

Academic studies of ethics in business schools have historically focused on academic cheating. Such studies tend to document current behaviors and do not focus on how to change the undesirable behaviors. The study of how to deter academic dishonesty such as cheating and the general effectiveness of honor codes has been examined for most of the past century in this country. One early study compared the amount of cheating on an exam among students under an honor system to those taking a proctored exam. The results indicated that students whose classes had an honor system cheated less than students taking a proctored exam (Campbell, 1935).

A related study examined the amount of cheating in five undergraduate sociology classes before and after the introduction of an honor system. Students were allowed to grade their own exams. Cheating was initially reduced after the honor system was in place by a statistically significant amount and further reduced by almost two-thirds after the honor system had been in place for five years (Canning, 1956). The concern shown by academics towards cheating is not mirrored in other ethical areas such as lying and stealing. Historically, honor codes have considered these foundational aspects of ethical behavior particularly appropriate for students training in business.

Another early study on the effectiveness of honor codes in deterring dishonest academic behaviors compared the levels of cheating in universities with and without honor codes. The schools with honor codes had a statistically significant lower level of cheating than schools without an honor code (Bowers, 1964). This study has been supported and in part replicated by the work of McCabe et al. (1993, 2003). It appears that honor codes are effective at schools that fully embed them in the curriculum. However, their adoption is not widespread. The state military academies (The Citadel, Virginia Military Institute), U.S. Service Academies (Army, Navy, Air Force, Coast Guard, and Merchant Marine), schools with large cadet corps (Texas A&M, Virginia Tech, University of North Georgia, Norwich University), and religious institutions (Brigham Young University) all rely on honor codes to buttress the ethical environment they maintain.

Honor Codes of Special Military Colleges

School	Honor Code
University of North Georgia	On my honor, I will not lie, cheat, steal, plagiarize, evade the truth, conspire to deceive, or tolerate those who do.
Texas A&M	An Aggie does not lie, cheat or steal, or tolerate those who do.
The Citadel	A Citadel student "will not lie, cheat or steal, nor tolerate those who do."
Virginia Military Institute	A Cadet will not lie, cheat, steal, nor tolerate those who do.
Norwich University	We are men and women of honor and integrity. We shall not tolerate those who lie, cheat, or steal.
Virginia Tech University	As a Hokie, I will conduct myself with honor and integrity at all times. I will not lie, cheat, or steal, nor will I accept the actions of those who do.

It is suggested here that a focused undergraduate community can be built around honor and ethical behavior by following examples from the U.S. Service Academies. So, the important question is; how should schools teach ethics in such a way that the students apply it throughout their lives? The following sections will describe how the military schools deal with the question of honor, how some AACSB level schools have used honor codes to supplement their ethics education, and finally a modest proposal to move ethics education towards the real goal of having graduates who act ethically.

U.S. Service Academies

Consider the following statement from the Air Force Academy website (2019): "Character is the sum of those qualities of moral excellence which compel a person to do the right thing despite pressure or temptations to the contrary." At the United States Air Force Academy, we'll teach you to evince character in everything you do." The Air Force Academy and her sister academies all believe that they can teach character and that it truly makes a difference. So how do they do that? First, they live by a code. At the Air Force Academy the code is as follows:

- ***Honor Code:*** *We will not lie, steal, or cheat, nor tolerate among us anyone who does.*

In addition, there is an oath and the spirit of the code that help explain more clearly, what honor involves:

- ***Honor Oath:*** *We will not lie, steal, or cheat, nor tolerate among us anyone who does. Furthermore, I resolve to do my duty and to live honorably, (so help me God).*

- ***Spirit of the Code:*** *Do the right thing and live honorably.*

Special Military Colleges

In addition to the major Service Academies, the military system in the United States is further strengthened by a system of 6 Senior Military Colleges (SMCs) designated by the U.S. Army to provide an intense Reserve Officer's Training Corps (ROTC) experience. One of those six, the University of North Georgia (UNG), has a code similar to the Air Force Academy's:

- *On my honor, I will not lie, cheat, steal, plagiarize, evade the truth, conspire to deceive, or tolerate those who do.*

UNG's code differs from other SMC's in that it includes the words "plagiarize, evade the truth, conspire to deceive," which is implicit in the other SMC's codes, since the words of all the SMC's honor codes, "lie, cheat, steal," can easily be interpreted to cover the UNG's additions.

The wording of other SMC's honor codes compares favorably with the Academy honor codes. However, SMCs often add a reference to the school, as in Texas A&M's addition, "an Aggie," or Virginia Tech's addition, "a Hokie." The greatest variant in wording is in Norwich University's code, "We are men and women of honor and integrity. We shall not tolerate those who lie, cheat, or steal," which omits the "I will not" wording. However, that wording is implicit in the pledge not to tolerate the behaviors.

AACSB Peer Institutions

The University of North Georgia's Mike Cottrell College of Business (MCCB) is a part of the six SMCs and is an AACSB accredited business school. It has chosen the five other Senior Military Colleges (SMCs) as peer institutions for purposes of comparison.

1. Texas A&M
2. Virginia Tech
3. The Citadel
4. Virginia Military Institute (VMI)
5. Norwich University

Recall the earlier discussion about schools seeking to heighten a student's ethical sensitivity. Schools focusing on an ethical community go far beyond the sensitivity standard in the attempt to create people of high character. Consider the following mission statement excerpts:

- The Mike Cottrell College of Business educates students to become ethical business professionals and prepares them to serve as leaders in their communities and in the global marketplace (University of North Georgia).
- The mission of The Citadel's Tommy and Victoria Baker School of Business (BSB) is to educate and develop innovative leaders of principle to serve a global community (The Citadel).

CONCLUSION OF OUR REVIEW

Of all the systems investigated, the U.S. Service Academies take the concept of honor to another level, by focusing on foundational values and creating an ethical community. Ethical dilemmas are recognized up front, but the dilemmas are not the focus. Rather, the focus is that honor is built on what makes an honorable person, a person of character. It is recognized that not lying, not stealing and not cheating do not necessarily make one honorable yet it also recognizes that understanding what those three foundational values require is a basis for ethical behavior.

However, the Service Academies discovered in the 1990's that our society had changed. They found that fewer people arrived at the university with an understanding of what constituted

"honor." Past generations witnessed a more clear or well-defined understanding of right and wrong. In general, the ideals of home, church, and school agreed, thus giving children, youth, and college students a common understanding of ethical behavior. By the late 20th century, the lines became blurred. After two decades into the 21st century conflicting voices lead to confusion, questioning, and even anxiety. Young adults are bombarded by dissenting lecturers whose opinions of right and wrong collide daily. The job of finding common ethical standards became much more difficult.

In response to a changing world, Service Academies now provide "Honor Education" that is designed to ensure a base of common knowledge essential for all cadets and future graduates. That knowledge is focused on what the concepts of lying, stealing, cheating and toleration mean. Next, the system provides a process by which "cadets are held accountable to living by the Honor Code." This accountability process is an essential thread throughout the Honor system creating an atmosphere of trust, built on self-reliance that permeates through the student body and through the university itself.

A MODEST PROPOSAL FOR CONSIDERATION

We propose a methodology for incorporating ethical education into the business curriculum that is patterned after the Service Academy model. Our focus is not on the individual pieces, but rather on the building of a suitable and supportive community. The overriding goal is to deliver on the promise of providing ethical graduates who lead as persons of high character. Application of this model requires three key pieces: (1) teaching the basics, (2) emphasizing the development of character and (3) having appropriate accountability measures.

Teaching the Basics

To ensure a common foundation among students, the following steps are recommended:

1. Develop an Honor Code.
2. Provide the equivalent of a one-hour ethics course focused on what is considered lying, what is considered stealing, and what is considered cheating.
3. Integrate ethics training throughout the curriculum.
4. Supply an appropriate level of accountability.
5. Provide a three-hour ethics course taught by a trained faculty in the fields of philosophy or religion.

Academy Definitional Values for Lying, Stealing, Cheating and Tolerating

Definitions of the tenets of the Honor Code

LYING: Cadets violate the Honor Code by lying if they deliberately deceive another by stating an untruth or by any direct form of communication to include the telling of a partial truth and the vague or ambiguous use of information or language with the intent to deceive or mislead.

CHEATING: A violation of cheating would occur if a Cadet fraudulently acted out of self-interest or assisted another to do so with the intent to gain or to give an unfair advantage. Cheating includes such acts as plagiarism (presenting someone else's ideas, words, data, or work as one's own without documentation), misrepresentation (failing to document the assistance of another in the preparation, revision, or proofreading of an assignment), and using unauthorized notes.

> **STEALING:** The wrongful taking, obtaining, or withholding by any means from the possession of the owner or any other person any money, personal property, article, or service of value of any kind, with intent to permanently deprive or defraud another person of the use and benefit of the property, or to appropriate it to either their own use or the use of any person other than the owner.
>
> **TOLERATION:** Cadets violate the Honor Code by tolerating if they fail to report an unresolved incident with honor implications to proper authority within a reasonable length of time. "Proper authority" includes the Commandant, the Assistant Commandant, the Director of Military Training, the Athletic Director, a tactical officer, teacher or coach. A "reasonable length of time" is the time it takes to confront the Cadet candidate suspected of the honor violation and decide whether the incident was a misunderstanding or a possible violation of the Honor Code. A reasonable length of time is usually considered not to exceed 24 hours.

To have violated the honor code, a Cadet must have lied, cheated, stolen, or attempted to do so, or tolerated such action on the part of another Cadet. The procedural element of the Honor System examines the two elements that must be present for a Cadet to have committed an honor violation: the act and the intent to commit that act. The latter does not mean intent to violate the Honor Code, but rather the intent to commit the act itself.

Three Rules of Thumb

1. Does this action attempt to deceive anyone or allow anyone to be deceived?
2. Does this action gain or allow the gain of privilege or advantage to which I or someone else would not otherwise be entitled?
3. Would I be dissatisfied by the outcome if I were on the receiving end of this action? (Academy website)

Emphasizing the Development of Character

The Service Academies use a system of "Honor Education" that focuses on creating a community knowledgeable of the components of honor. This system is multi-layered. Initially, the community of cadets and officers know (and for the most part agree to) the meaning attached to a "person of character." The required education for a university embarking on this journey could be packaged in a one credit hour course on ethics, which relies on the venerable tradition of the honor code of the Military Academies and of the Special Military Colleges. "On my honor, I will not lie, cheat, steal, or tolerate those who do." These lessons should include careful definitions of each value.

In the early 1990s, the Academy had an honor scandal--student cheating. Upon further investigation, it was determined that many of the younger cadets involved had deep definitional misunderstandings about the honor code. They did not know what it meant to cheat, lie or steal. The adjustment to the code due to this investigation yielded the present probation and rehabilitation system designed to provide flexibility in the consequences and hence improved the accountability, thereby also improving due process.

In addition to honor lessons, there should be guest speakers on honor and other various strategies included in the ongoing honor education efforts deepening the established patterns of

ethical behavior. One strategy in addition to honor lessons would be to teach the legal standards and punishments allowed by the Federal government (Pavlo, 2018).

Ensuring Appropriate Accountability Measures

Historically, the honor code has been enforced in a variety of ways. The Academies have, since their inception, considered the accountability aspect of their program essential to its success. The methods used to enforce the code at the Air Force Academy are presented here in chronological order:

- Dismissal (1955-61). Cadets were simply dis-enrolled.
- Discretion (1962-71), which allowed cadets to weigh in on punishment of their peers.
- Mental Health (1971-72). Violators were referred for mental health counseling.
- Legal model (1973-76). Cadets were assigned attorneys to assure their rights to due process were protected.
- Suspension (1976-84). Cadets were sent away for up to a year to ruminate on their offenses before returning to finish their degrees.
- Military justice (1984-86). The honor board procedure was suspended, and cadets faced review under the Uniform Code of Military Justice (UCMJ) overseen by officers.
- Disciplinary phase (1986-91). Violators were "sentenced" to march tours on the Academy's terrazzo to work off punishment.
- Moral rehabilitation and dismissal (1992-present).

The present accountability provisions at the Academy allow for probation and rehabilitation before or instead of dismissal. These accountability standards would be considered drastic and harsh at most secular universities. The appropriate level of accountability required to make this system work is beyond the scope of this work. However, it can be noted that an open question, beyond the scope of this work, remains: how much do the accountability provisions show the seriousness of the issue to those in the system?

IMPLEMENTATION

This commitment to a higher ideal (creating persons of high character versus creating persons of higher levels of ethical sensitivity) should be embraced by business school accrediting agencies and their members. Rather than asking, "Do you have an ethics course, or do you integrate ethics throughout the curriculum?" … the question should be, "How did you enhance the ethical climate of your community and its members?" All universities should start on this path. The strength of this proposal is its universal application. Some with better resources may be able to do all the pieces. Others will prioritize scarce resources based on their own missions. But all should begin the journey and make progress beginning today.

Challenges Ahead

To be clear, we anticipate that implementation will not be easy. There will be resistance from some faculty. Some have argued that their students will not change, that their moral development is over. Close to half of the deans in one survey (Evans & Weiss, 2008) report that faculty lack adequate expertise to teach the nuances of ethical behavior in their disciplines. There will be resistance from some administrators who see the resources required

for this effort as reducing their ability to continue with their more central and traditional objectives. The development of curriculum that supports this journey will require a dedicated faculty with diverse skills. This means that all business schools will need to develop an expertise in this area. An initial consideration will be to have a philosopher or someone similar trained in this area on staff.

Further, because of the general decline of ethics in society (Mintz, 2014) our students are not likely to immediately embrace the idea of an ethical community. Mintz also points out that ethical environments require professors willing to serve as role models for the students themselves. Are faculty ready to embrace this new requirement? The proposed journey will be difficult. This proposal is a paradigm shift requiring time, money, skills, and patience. However, this proposal shows business schools the path to a higher ideal. The authors believe this is a journey worth taking … for our students and for our society.

The Benefits of This Approach

The benefits of this approach are numerous. First, this proposal shows the development of a community that supports ethical behavior as a journey that does not have to be completed instantly. A good place to begin might be with the introduction of an honor code. The code is simple enough to remember such that, with repetition, students can recall it for the rest of their lives. Approaches that rely on learning about philosophers and their theories are more complex and, we assert, are less likely to be retained. Therefore, they should not be the focus, rather the development of the community should be the focus. Additionally, while learning about philosophers might be useful as an additional component, it adds little to the direct problem of graduates who do not act or behave in an honorable manner. A greater sense of community will create this sense of accountability to the group. Each community member becomes an accountability partner.

Second, the honor code is straightforward enough that a short course would provide an opportunity to examine the foundational issues and their implications. Cases focused on defining the basic elements of lying, stealing, and cheating while involving student behavior and business professional behavior could effectively be used to illustrate what is meant by "lying, stealing, and cheating."

Third, there is an immediate positive effect of such education. This is of value in today's culture of instant gratification. Students see benefits now. They participate in a community where ethical behavior is understood and desired. Because it is foundational to ethical behavior, it is immediately applicable to the students' experiences. They need not wait until they are employed by a corporation to benefit from the application of the course's teaching. The code provides an important backdrop to a community where lying, stealing, and cheating are defined carefully and not allowed, as much as is humanly possible.

This approach uses the most important contextual value, that of peer pressure. When peers are seen accepting the ethical foundation, they will be emulated. Previously learned unethical behaviors of incoming college students should be recognized as the serious problem that it is. The number of high school students that report behaving unethically is stunning. Correcting behavior that is so ingrained must be addressed clearly. This course of study provides tools to resist the ongoing opportunities to lie, steal, and cheat.

Fourth, the benefits of both constructing a stand-alone ethics course and integrating ethics throughout the curriculum are realized. This approach ensures that the information will be taught. Business schools that incorporate ethics into multiple courses run the risk that a chapter

on ethics will be moved to the end of the syllabus and not be taught. This is especially pertinent when we reflect on the essence of becoming an expert in your field. When you receive a PhD. in a field, it is likely that you value your particular field of knowledge: accountants value accounting knowledge, lawyers value legal knowledge, marketers value marketing knowledge; ethics is, for most non-philosophers, a secondary concern. When responsibility is shared, frequently no one feels responsible. Therefore, the use of community to support the other aspects of ethical education becomes crucial.

Last, this proposal gives universities a fighting chance to evaluate the progress of actual behavior, not just content learned in a course. Ethical education at its core is much more than knowledge. This teaching of ethics is at a different level of learning than most undergraduate classes. The lofty ideal of ethics education is to affect how graduates behave and how they apply the lessons taught. Schools who have ethics in their AACSB Assurance of Learning goals can more easily test students' knowledge of the honor code and can more easily demonstrate success to themselves, their accreditors, and other stakeholders. These are our reasons for favoring the development of an ethical community grounded in the honor code's simple, straightforward, bounded approach to teaching ethics.

CONCLUDING REMARKS

The U.S. Service Academies seek to produce persons of high character. It has been suggested here that business schools adopt this higher ideal as their goal when integrating ethics into business school education. No claim is made here that such an approach will be sufficient to ensure ethical graduates. Rather, it is a suggestion of a starting point on a journey to produce graduates who are both ethically sensitive and persons of higher character. The examination of current AACSB standards as it relates to the requirements for teaching ethics allows us to conclude that these standards are insufficient to provide member schools with a foundation for teaching ethics in a meaningful and effective manner. Universities, colleges and schools must further this work on their own or risk political intervention from state and federal mandates. They must reach for a loftier goal for their students and their communities.

This paper proposes the creation of a strong ethical community to support and reinforce ethical behavior. Additionally, a crucial part of that community would be a simple, clear-cut honor code which can provide schools with a proper foundation for teaching ethics. A one-hour ethics course based upon such an honor code can greatly improve the effectiveness of teaching this increasingly important topic. Further resources will be needed to provide a faculty that can support both integration of quality throughout the curriculum and the creation of courses dealing with the philosophical underpinnings of ethics. This is a difficult task. Yet we have a grave responsibility to provide our students with the clearest guidelines of honorable business behavior possible. We must take this responsibility very seriously. In doing so, we should be willing to consider implementing the proven practices currently in use by the U.S. Service Academies into the schoolhouse.

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