

Assessing the Impact of Teaching Ethics

Although the inclusion of ethics in the business curriculum is becoming increasingly important, little is known about the impact classroom discussions of ethics has had on student awareness of ethical issues. Using both self-assessment and objective assessment measures, this research found that students who had been exposed to ethics in business classes considered themselves more knowledgeable about ethics and reported a higher confidence in their ability to make ethical decisions than students who had less exposure to ethics in the classroom. In addition, students with increased classroom exposure to ethics were also found to have greater awareness of ethical issues in both business situations and consumer situations: suggesting that including ethics in the business curriculum is having a positive impact. Areas for future research on this topic are suggested.

Teaching ethics is becoming increasingly important in the business curriculum for a variety of reasons. First, ethics are important in business in that they have been found to be essential in maintaining positive public relations (LaFleur and Forrest 1991), creating a positive work environment (Morgan 1993; Dubinsky, et al. 1992; Hunt, Wood, and Chonko 1989), and building long-term customer/supplier relationships (Lagace, Ingram and Boorum 1994). If our students are to remain competitive in the job market, it is essential they graduate with ethical decision-making abilities as well as business knowledge and skills. Second, to maintain AACSB accreditation, business schools in USA must demonstrate that the topic of ethics is integrated in curriculum. In addition, the media and the public have generated tremendous interest in business ethics with businesses that engage in unethical behavior being publicly chastised via negative publicity (Chonko 1995; LaFleur and Forrest 1991). It is no wonder why business schools have placed increased emphasis on incorporating the study of ethics in their curriculum.

Yet, little evidence exists to determine what effect teaching ethics in the college classroom has had on college students' knowledge and awareness of ethical

issues (Carlson and Burke 1998). Indeed, some have questioned if ethics can be taught to adults at all (Wilkes 1989). Consequently, it is important to assess what impact, if any, including ethics in the business curriculum has had on students' awareness of ethical issues.

Challenges of Teaching Business Ethics

Several issues must be considered when including ethics in the business curriculum. First, it must be determined how the ethical issues are to be incorporated in the curriculum. In addition, thought must be given to the particular ethical issues which are relevant to business students and which need to be addressed. Finally, since few hard and fast rules apply to all ethical situations, faculty must consider how they will handle discussions of ethical issues where there is no obvious right or wrong answer. Each of these issues pose challenge to business educators.

There are essentially two methods that can be used to incorporate ethics into a curriculum. A university can offer a separate course in ethics or ethics can be incorporated in classes across the business curriculum. An obvious advantage to offering a separate course on ethics is that the course is taught by an ethics expert. Yet one drawback to a stand alone ethics course is that students may not be able to apply what they have learned about ethics to other business areas (Oddo 1997). In addition, a detached, non-committal stance, which is appropriate in an ethics course may encourage moral skepticism: thus increasing cynicism instead of offering ethical guidance (Cragg 1997).

But incorporating ethics into existing courses poses particular challenges to business faculty who may have little training or expertise in teaching ethics (Grimstad 1964). First, professors must determine what constitutes an ethical dilemma. Identification of potentially troublesome ethical situations is difficult because of the range of varying opinions as to what behavior is deemed unethical as opposed to behav-

iors which are considered acceptable (Carr 1968; Dubinsky 1985). For example, when discussing the use of video-taping shoppers (without their knowledge) as a method of unobtrusive observational marketing research, some students (particularly traditional students who have "grown up" with video cameras on their school buses and school hallways) have no ethical concerns about hidden cameras. Other students, however, are outraged. In particular, older, non-traditional students who are concerned that "Big Brother is watching" consider any type of videotaping (hidden or otherwise) a violation of their privacy rights. Consequently, business situations that are considered innocuous to some individuals may cause great concern for others; thus the business faculty member, who obviously can not cover all possible situations, is left in a quandary as to which situations to use as class examples.

Second, even if the examples used in classes are deemed significant by students, practitioners, or other faculty members, few "bullet proof" ethical standards exist; in fact there will probably always be a "gray" area in terms of defining ethical behavior. One change in the scenario, which could include external environmental factors, individual personality factors, peer pressure, and/or situational opportunities, and a seemingly ethical situation becomes cloudy (Caywood and Lacznik 1986). For example, taking unauthorized time off from the job without telling a supervisor would be considered unethical because the employee is lying to the company and cheating the company out of the work that the employee is getting paid to do. If, however, the employee sneaks off the job to take his/her child to chemotherapy treatments and must lie about working because he/she is afraid of losing the job which provides the sole source of income for the family, the ethics of lying to the company to take time off become murky. While the lack of definitive "answers" adds depth to the decision-making processes and invariably makes class discussions more interesting, it does not help business faculty provide students with an appropriate answer to all situations.

Finally, research suggests that ethical behavior is only influenced when the discussed behavior is relevant to the immediate situation (Houston 1983; Ogilby 1995). Thus, "warning" students about an ethical dilemma they may encounter as future employees may have little impact on their overall knowledge of ethics if the students can not project the relevancy of the classroom discussion on future work-related situations. Together, all these issues pose new teaching challenges for faculty members: most of whom lack training in the ethical decision process themselves.

Measuring the Impact of Teaching Business Ethics

The purpose of this research is to assess the impact of integrating ethics in the business classes of a public institution of higher education. If teaching ethics has had an impact, students should report an increased knowledge of ethics. In addition, students who have had more classroom exposure to ethics should also be more confident in their ability to make ethical decisions. Hence, the following propositions are suggested.

P1: Students with more classroom exposure to ethics should report greater knowledge of ethics than students who have had less exposure to ethics in the classroom.

P2: Students with more classroom exposure to ethics should report an increased ability to make ethical decisions than students who have had less exposure to ethics in the classroom.

In addition to self-assessments of students' knowledge of ethics and confidence in their ability to make ethical decisions, students with more classroom exposure to ethics should be more aware of ethical issues in business situations. For example, a salesperson neglects to tell customers about potential product risks unless they ask for the information. Students lacking business ethics knowledge might consider the sales representative's behavior as a fair business practice: after all, the customer failed to ask about potential danger. But a student exposed to business ethics would be more aware of the unethical implications and long term consequences of such behavior.

P3: Students with more classroom exposure to ethics will be more aware of ethical issues in business situations than students who have had less classroom exposure to ethics.

To further assess the impact of teaching ethics across the business curriculum, it is important to learn if students are aware only of the specific ethical issues presented in class (i.e. memorized) or if the increased ethical exposure actually helps students develop ethical decision-making skills which would allow them to reason through unfamiliar situations.

Business classes tend to focus on managerial ethics. For example, saying untrue things about your competitors or buying drinks for a competitor's sales representative to get confidential information are topics likely to arise in a promotions, management, business law or personal selling class. In contrast, consumer ethics deals with ethical behavior from the consumer perspective. For example, consumers may use a coupon for merchandise not purchased, or receive too much change from a sales clerk and not return it. While these are important issues, the fact that they

are behaviors undertaken by consumers, not business managers, suggest that they are not likely to be discussed in business classes. Yet if students are truly knowledgeable about ethics and have had practice in the process of ethical decision-making, they should be comfortable using an ethical decision-making process to tackle ethical situations not covered in class.

P4. Students with more classroom exposure to business ethical situations will be more aware of consumer ethical situations than students who have had less classroom exposure to ethics.

Research Method

To test the propositions, the variables were operationalized. The independent variable, exposure to ethics in business classes, was measured by students reporting the number of classes in which ethical issues were discussed. Students were categorized into one of three groups: high classroom exposure to ethical issues (topic discussed in five or more classes), medium classroom exposure to ethical issues (topic discussed in two to four classes) and low classroom exposure to ethical issues (topic discussed in one or no classes). While future research might investigate the optimal number of classes needed to impact student awareness of ethical issues, determining the specific amount of exposure is beyond the scope of this study. Dividing students into high, medium, and low exposure groups, allows basic comparisons between exposure rates.

To measure students' knowledge of ethics and ability to make ethical decisions, students rated themselves. A self-rating instrument was chosen for several reasons. Whether or not the students actually have increased knowledge of ethics is not as important as how they perceive their knowledge of ethics and their ability to make ethical decisions. If the students believe that they have a good knowledge of ethics and are comfortable making ethical decisions, they are likely to carry this confidence with them to the work place and evaluate ethical issues confidently. In addition, a generalized objective measure of appropriate ethical knowledge for college students has yet to be developed and it was beyond the scope of this study to do so.

The dependent variable in propositions three and four, awareness of ethical issues, was conceptualized as the ability to recognize a potentially unethical situation. For example, a company may bid for a marketing research contract when already working for a competitor. A student who had less exposure to ethics might view this scenario as simply an aggressive business practice and, therefore, not perceive any un-

ethical behavior. A student with greater exposure to ethics, however, would be aware of the conflict of interest involved when working for two competitors and would therefore, would be aware that the situation is potentially unethical.

To measure the students' awareness of ethical issues, two groups of questions were used. The first set of statements was designed to cover ethical issues discussed in business classes. Nineteen questions were developed on the basis of interviews with business faculty members concerning the ethical topics they discussed in classes. The resulting questions consisted of ethical issues that students have been exposed to in their business classes. Students were instructed to indicate if the behavior was "highly ethical" or "highly unethical." Typical statements included "Telling a customer only the negative aspects about a competitor's product," or "Lying to a prospective car buyer that several other people have test driven and are interested in the car the buyer is considering." A five point scale was used for response categories; anchor points were "This is highly unethical (1)" and "This is highly ethical (5)." Students who are more aware of ethical issues should be more perceptive in identifying potentially unethical situations and therefore, should report more behavior as unethical than students who are less aware of ethical issues.

The second set of questions consisted of twenty-seven previously developed items (Muncy and Vitell 1992) which focused on ethical situations involving consumers. These questions addressed consumer issues not raised in business classes; faculty members were interviewed to verify that consumer ethics were not discussed in classes. Using a five point scale, respondents were asked to indicate to what extent they "Strongly believe the action is wrong (1)" or "Strongly believe the action is not wrong (5)." Typical items included "Changing price tags on merchandise in store," or "Getting too much change and not saying anything about it." Because the situations included in the consumer ethics part of the survey were not reportedly discussed in classes, the consumer ethics questions were used to determine if students could extend the ethical decision-making process across situations. Students with more awareness of ethical issues would be more likely to perceive potentially unethical behavior than students oblivious to ethics; therefore it is expected that students with more awareness of ethical issues would be more likely to find wrong behavior in these scenarios.

The final section of the survey consisted of demographic information about the respondent including their age, class standing, and grade point average. The survey was pre-tested with a student sample population to refine questions and verify length of

processing time. An informed consent was included in each survey so that students were aware their responses were voluntary.

Sample

The sample student population is from a mid-west state university. Of the 189 marketing students surveyed, 96 were juniors or seniors while the remaining 93 were freshmen or sophomores. Historically, the university's homogeneous student population consists of traditional college students from three major mid-west cities; there is nothing to suggest that the backgrounds of the juniors and seniors differ from those of the freshmen and sophomores. Fifty-three percent of the surveyed population were male. Ninety-four percent of the students were from the college of business and ninety-one percent reported a GPA of 3.0 or higher. The majority of students (seventy-seven percent) reported family incomes over US\$50,000. Of the student surveys collected, 171 usable responses were available for analysis.

Results

Proposition 1 was supported by the data in that students' self-reported knowledge of ethics increased as the number of courses which included ethics also in-

creased (Table 1). As predicted, 59% of the students who reported having a "high" knowledge of ethics also reported having ethics discussed in five or more classes. Conversely, 78.3% of the students reporting a "low" knowledge of ethics also reported having discussed ethics in only one class. The differences between all three groups reached statistical significance (Chi-square=50.486, sig.=0.00).

Proposition 2 was also supported by the data (Table 2). Of the students who reported feeling "highly confident" about their ability to make ethical decisions, 58% had discussed ethics in five or more classes. Of the students who reported "little or no confidence" in their ability to make ethical decisions, 89% had discussed ethics in only one class. The differences between all three groups reached statistical significance (Chi-square=43.796, sig.=0.00).

Proposition 3 was generally supported by the data (Table 3). If the proposition that students with more classroom exposure to ethics are more aware of business ethical issues is correct, then the data should show a pattern; students who discussed ethics in five or more classes should report the lowest mean item score, students who discussed ethics in only one class should report the highest mean item score while students who discussed ethics in two to four classes should report a mean item score that falls somewhere between the high and low mean item scores. Twelve of the nineteen survey items were in the direction predicted. For example, when considering the issue

Table 1

Number of Classes Ethics is Covered vs. Students' Self-Reported Knowledge of Ethics

		Knowledge of Ethics			Total
		High	Medium	Low	
# of classes ethics is covered	1 class	2(5%)	22(20%)	18(78%)	42
	2-4 classes	13(35%)	50(45%)	5(22%)	68
	5 or more	22(59%)	39(35%)		61
Total		37(100%)	111(100%)	23(100%)	171

Chi-Square = 50.486 Sig. Level 0.000

Table 2

Number of Classes Ethics is Covered vs. Students' Confidence in Their Abilities to Make Ethical Decisions

		Confidence in the Ability to Make Ethical Decisions			Total
		High	Medium	Low	
# of classes ethics is covered	1 class	11(15%)	23(26%)	8(89%)	42
	2-4 classes	20(27%)	46(52%)	1(11%)	67
	5 or more	42(58%)	19(22%)		61
Total		73(100%)	88(100%)	9(100%)	170

Chi-Square = 43.796 Sig. Level 0.000

Table 3

Perception of Business Ethics Issues

Mean scores on a 5-point scale arranged from most to least un-ethical situations by overall mean

(1 = This is highly unethical, 5 = This is highly ethical)

Number of classes ethical issues were discussed

Situation	Overall Mean	5 or more classes (a)	2-4 classes (b)	Only 1 class (c)	Pairs differ at 0.05 sig.
Billing a client for services not provided	1,35	1,21	1,35	1,52	ac
Changing the data to support management decision	1,49	1,23	1,66	1,60	ab, ac
Putting someone on competitor's payroll	1,58	1,39	1,62	1,81	ac
Changing accounting numbers to make performance look better for promotion	1,60	1,46	1,60	1,81	ac
Saying untrue things about competitors in your ads	1,61	1,51	1,69	1,62	
Failing to tell customers about potential product risks unless he/she asks	1,63	1,46	1,71	1,76	[ab], [ac]
Salesperson over-promising a client to get their business	1,86	1,64	2,03	1,93	ab
Bidding for a marketing research contract when already working with a competitor	1,90	1,67	2,01	2,05	ab, ac
Exaggerating product benefits in ads or product label	2,04	1,98	2,06	2,10	
Buying drinks for a competitor's sales person to get confidential information	2,05	1,79	2,09	2,38	ac, [ab]
Lying to prospective car buyers that several people are interested in the car	2,39	2,20	2,41	2,62	ac
To close a sale, agree to purchase supplies from a customer	2,42	2,08	2,54	2,71	ab, ac
Demanding additional money from manufacturer to provide shelf space to new product	2,56	2,61	2,47	2,62	
Bribing to win a contract in foreign country where it is the way to do business	2,59	2,43	2,68	2,69	
Giving expensive gifts to get future business	2,64	2,16	2,84	3,00	ab, ac
Using firm's economic power to ask concessions from suppliers	2,66	2,39	2,85	2,73	ab, [ac]
Telling customers negative things about a competitor's product	2,67	2,43	2,79	2,83	[ab], [ac]
Hiring a key person from your competitor	3,05	2,90	3,40	2,69	[bc]
Buying ads from newspapers to get positive story about your product	3,42	3,13	3,62	3,52	ab, [ac]

[] diff sig at 0.10

of placing an employee on a competitor's payroll to learn trade secrets, as predicted, students exposed to ethics in five or more classes found the behavior to be more unethical (mean = 1.39) as compared to students exposed to ethics in two to four classes (mean = 1.62) and students who had exposure to ethics in only one class (mean = 1.81). Furthermore, in all but one item, students with exposure to ethics in 5 or more classes reported greater awareness of ethical issues than students with only one class exposure to ethics.

Proposition 4 was somewhat supported by the data (Table 4). If the proposition that students with more classroom exposure to ethics are more aware of

consumer ethical issues is correct, then the data should show a pattern; students who discussed ethics in five or more classes should report the lowest mean item score, students who discussed ethics in only one class should report the highest mean item score while students who discussed ethics in two to four classes should report a mean item score that falls somewhere between the high and low mean item scores. Nine of the twenty-seven survey items were in the direction predicted. For example, students who had discussed ethics in five or more classes expressed stronger disapproval of joining a music club to get free CDs with no intention of making future purchases (mean = 3.39) than students who had been exposed to ethics

Table 4

Perception of Consumer Ethics Issues

(1 = Strongly believe that action is wrong, 5 = Strongly believe that action is NOT wrong)
 Mean scores on a 5-point scale arranged from most to least un-ethical situations as per overall means

Situation	Overall Mean	Number of classes ethical issues were discussed				Pairs differ at 0.05 sig
		5 or more classes (a)	2-4 classes (b)	only 1 class (c)		
Using unauthorized long distance access code	1,41	1,30	1,49	1,45		
Drinking a soft drink in supermarket without paying	1,60	1,50	1,66	1,64		
Reporting a lost item "stolen" to insurance company	1,73	1,61	1,78	1,83		
Changing price tags on merchandise in stores	1,75	1,59	1,81	1,90	[ac]	
Giving wrong price to clerk to save money	1,88	1,72	2,04	1,83	ab	
Removing pollution control device from car to get better mileage	1,99	1,93	2,06	1,95		
Returning damaged product when damage is your fault	2,34	2,20	2,41	2,43		
Stretching the truth on an income tax return	2,39	2,30	2,34	2,62		
Observe someone shoplifting and ignoring it	2,49	2,49	2,53	2,40		
Breaking a bottle of salad dressing in store and doing nothing	2,52	2,34	2,65	2,57	[ab]	
Getting too much change and not saying anything	2,73	2,62	2,79	2,76		
Saying nothing to a bill miscalculated in your favor	2,78	2,77	2,90	2,62		
Lying about child's age to get a lower price	2,81	2,72	2,87	2,83		
Using a coupon for merchandise you did not buy	2,83	2,52	2,95	3,10	ab, ac	
Not telling the truth when negotiating the price of new car	3,14	3,13	3,07	3,26		
Returning merchandise to store claiming it was gift when not	3,18	3,05	3,24	3,29		
Taking a souvenir from hotel or restaurant	3,33	3,08	3,52	3,38	ab	
Using an expired coupon for merchandise	3,34	3,07	3,54	3,43	ab, [ac]	
Tasting grapes in a supermarket and not buying any	3,36	3,33	3,26	3,57		
Using previously installed cable hookup without paying	3,46	3,21	3,59	3,60	ab, ac	
Using computer software you did not buy	3,60	3,43	3,74	3,62	[ab]	
Joining a music club only to get free CDs etc.	3,68	3,39	3,78	3,93	ab, ac	
Returning an item after finding out that it's on sale now	4,20	3,97	4,37	4,26	ab, [ac]	
Copying a tape you did not buy	4,23	4,02	4,35	4,36	ab, ac	
Returning merchandise after trying it and not liking it	4,53	4,41	4,65	4,50	ab	
Spending hours trying dresses and not buying any	4,60	4,67	4,63	4,43		
Taping a movie from television	4,75	4,72	4,82	4,69		

[] cliff sig at 0.10

in two to four classes (mean = 3.78) or students who had only discussed ethics in one class (mean = 3.93; $p = .05$). Furthermore, in all but four items, students with exposure to ethics in five or more classes reported greater awareness of consumer ethical issues,

than students with exposure to ethics in only one class.

These results suggest that including ethics in the business classroom has, in fact, increased students' knowledge of ethics, increased students' confidence

in their ability to make ethical decisions, and increased students' awareness of ethical issues. In general, students who reported having ethical discussions in five or more classes were more aware of ethical issues relating to business. Furthermore, students with more classroom exposure to ethics were more aware of ethical issues relating to consumers suggesting they have the ability to apply ethical decision-making skills to ethical situations not discussed in class. These results suggest that teaching ethics across the business curriculum is increasing student awareness of ethical issues.

Discussion and Future Research

There are several pedagogical and future research implications for this assessment. First, these results suggest that incorporating ethics across the business curriculum is impacting students' perceptions of ethical situations; thus indicating that incorporating ethics modules or discussions into business classes is achieving the goal of making students more aware of potentially unethical situations. Future research might compare these results with an assessment of students who were exposed to ethics via a dedicated "ethics in business class" to verify if an across the curriculum approach to ethics is a better way to incorporate ethics in the business curriculum.

Second, students who have been exposed to ethics reported more knowledge about ethics and more confidence in their ability to make ethical decisions. While an increase in ethical knowledge might initially seem obvious, the potential implications for ethical behavior in the workplace are significant. One of the reasons business people may engage in unethical behavior is because the behavior may be an accepted way of doing business (Blalock 1996). For example, a sales representative may tell a prospective car buyer that several other people are interested in purchasing the car that the buyer is considering with the hopes of expediting the sale. Since the "other people are interested" tactic is commonplace in sales, a sales representative may not even stop to consider the ethics of his/her behavior. On the other hand, students who have been educated in ethics may be more likely to recognize the possibility of unethical behavior in the "other people are interested" sales tactic. Furthermore, because these students have confidence in their knowledge of ethics and their ability to make ethical decisions, they might also have more confidence to try an alternative sales approach rather than mindlessly using an ethically questionable sales tactic. Future research should involve follow-up reports on students as

they work in their careers to determine if their increased knowledge and confidence levels translates to more ethical behavior in the workplace.

In addition, the survey results suggest that additional classroom emphasis on the "gray" areas of business ethics is needed. As noted in Table 3, the items in which the statistical differences between the groups of students did not reach significance are issues which lack an easy answer. For example, telling customers negative things about a competitor's product may not be unethical if the statements are true. On the other hand, most American children grew up learning that "if you can't say anything nice, don't say anything at all." An interesting class discussion could be to determine when, where, and with whom, it would be acceptable to make disparaging comments about a competitor's product. Even if the class does not reach a consensus, raising the issues involved will at least make students more aware of the ethical implications in the situation.

Finally, it would be interesting to learn if different ethical topics have more of an impact on student learning than other topics. For example, sexual harassment might be of particular interest to students because it is something they are likely to encounter and, sadly enough, may have already encountered in their work experience. Other topics such as recruiting a competitor's employee to gain confidential information might be less interesting because students find it less relevant. Because there are so many topics relating to ethics that could be covered, it would be interesting to investigate which topics are particularly intriguing to students; this in turn would help faculty know which ethical topics to include in class discussions.

Limitations

Although it is hoped that awareness of ethics will lead to more ethical behavior, this study did not examine behavior. While students may respond that a behavior is unethical, we can not confirm from this research how they will actually behave. It is possible that even though they perceive a particular behavior as unethical, they could still engage in that behavior. Future studies need to include measures of overt behavior.

Using a self-report measure of number of classes, in which the topic of ethics was discussed, did not control for learning that may have occurred outside the classroom. Type of teaching method, instructor credibility, and other factors unique to each teacher were also not taken into account. Furthermore, the extent of coverage of ethical issues was not measured

in this study; consequently, classes in which ethics were discussed once and classes in which ethics were discussed with every business topic were not differentiated. It would be interesting to take a closer look at the teaching methods used by different instructors to determine if some methods (lecture, class discussion, group assignments etc.) are more effective than others in teaching ethics in marketing classes. Some faculty members prefer to devote a module to the study of ethics whereas others prefer to incorporate it into topics throughout the course. Future research might try to control for out-of-class learning as well as investigate teaching methods. In addition, the extent of ethics coverage might be considered as well. Perhaps there is an optimum exposure level to ethics: too little or too much emphasis on ethics may result in diminishing educational returns.

Conclusion

More studies are needed to accurately assess the impact that incorporating ethics in the business classroom has had on student awareness of ethics. The study presented here merely scratches the surface, yet confirms that in terms of increasing student awareness of ethics, incorporating ethics across the curriculum has been successful enough to merit continuing the ethical education process. Perhaps the next assessment will examine the impact teaching ethics has on actual behavior in the work place; it is hoped that soon we may see the impact of ethical education not just on survey responses, but on increased ethical behavior in the business world.

References

- Blalock, D. 1996. Study Shows Many Execs Are Quick to Write Off Ethics. *Wall Street Journal* 26 March, C1.
- Carlson, Patricia J. and Frances Burke 1998. Lessons Learned from Ethics in the Classroom: Exploring Student Growth in Flexibility, Complexity, and Comprehension. *Journal of Business Ethics*. 17: 1179-1187.
- Carr, A.Z. 1968. Is Business Bluffing Ethical?. *Harvard Business Review*. 46: 143-148.
- Caywood, C. L. and G. R. Laczniak. 1986. Ethics and Personal Selling: *Death of a Salesman* as an Ethical Primer. *Journal of Personal Selling and Sales Management*. 6: 81-88.
- Chonko, L. B. 1995. *Ethical Decision Making In Marketing*. Thousand Oaks, CA: Sage.
- Cragg, Wesley 1997. Teaching Business Ethics: The Role of Ethics in Business and in Business Education. *Journal of Business Ethics*. 16: 231-245.

- Dubinsky, A. J. 1985. Studying Field Salespeople's Ethical Problems: An Approach for Designing Company Policies. In Gene R. Laczniak and Patrick E. Murphy, Eds., *Marketing Ethics: Guidelines for Managers*. Lexington, MA: Lexington Books.
- M. A. Jolson, R. E. Michaels, M. Kotabe, and C. Lim. 1992. Ethical Perceptions of Field Sales Personnel: An Empirical Assessment. *Journal of Personal Selling and Sales Management*. 4: 9-21.
- Grimstead, C.R. 1964. Teaching the Ethics of Accountancy. *The Journal of Accountancy* (July) 84.
- Houston, J. P. 1983. Kohlberg-Type Moral Instruction and Cheating Behavior. *College Student Journal*. 17 (Summer): 196-204.
- Hunt, S. D., V. R. Wood, and L. B. Chonko. 1989. Corporate Ethical Values and Organizational Commitment in Marketing. *Journal of Marketing*. 53 (July): 79-90.
- LaFleur, E. K., and P. Forrest. 1991. A Social Responsibility Framework to Guide Sales Management. *Journal of Selling and Sales Management* 11 (4): 27-38.
- Lagace, R. R., T. N. Ingram, and M. L. Boorum. 1994. An Exploratory Study of Buyers' Perceptions of Salesperson Unethical Behavior: Scale Development and Validation. In Ravi Achrol and Andrew Mitchell, Eds., *AMA Educator's Proceedings*, Vol. 5, Chicago, IL: American Marketing Association.
- Morgan, R. B. 1993. Self- And Co-Worker Perceptions of Ethics and Their Relationship to Leadership and Salary. *Academy of Management Journal*. 36 (1): 200-214.
- Muncy, J. A. and S. J. Vitell. 1992. Consumer Ethics: An Investigation of the Ethical Beliefs of the Final Consumer. *Journal of Business Research*. 24: 297-311.
- Oddo, Alfonso R. 1997. A Framework for Teaching Business Ethics. *Journal of Business Ethics*. 16: 293-297.
- Ogilby, S. M. 1995. The Ethics of Academic Behavior: Will it Affect Professional Behavior? *Journal of Education for Business*. 71 (Nov/Dec): 92-96.
- Wilkes, P. 1989. The Tough Job of Teaching Ethics: Harvard's MBA Students Find Ethics Can get 'Murky.' *The New York Times*, January 22, 1989.

Ms. Sojka is Assistant Professor at Department of Marketing,
Ohio University
Athens, OH 45701-2979
(740)593-9438
sojka@ohio.edu

Mr Gupta is Professor at Department of Marketing
Ohio University
Athens, OH 45701-2979
(740)593-2027
gupta@ohio.edu