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CONTENT & OPINIONS

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FROM THE EDITOR

Teaching Across Generations

When I began my teaching career over 37 years ago at a small Southern high school, my tools for the classroom included a chalk board and a filmstrip slide projector. I made copies on a mimeograph machine, and inhaling the blurred purple “hot-off-the-press” ink was the recreational marijuana equivalent of its day. As I continued to teach secondary and college students for nearly the next four decades, the tools of the trade definitely improved, and I noticed that unsurprisingly how students learned was changing as well. As classroom devices advanced—chalk boards were replaced with smart boards, film projectors were popped in the utility closet to make way for VCR and DVD players—the student learning experience also took on a contemporary expectation.

Today our business law courses are stocked with the latest of gadgets for content delivery—from Elmo Boards to HyFlex integrated systems—and students are simultaneously continuing to change in the way they access and process information. Traditional lectures have taken a back seat to experiential learning, and multimedia components are nearly indispensable to assignments and classroom exercises. With adult student attention spans of about 10 minutes, it is essential for the classroom environment to incorporate active learning, multimodal delivery, and create practical connections with the real world. This combination of technology and understanding of how individuals learn will help us as teachers with the ultimate goal: graduating students not only armed with a cadre of facts and skills, but with a sense of wholeness—a sense of themselves as being fully capable human beings with the ability to have a meaningful impact in the world.

In this issue of the *Journal of Business Law & Ethics Pedagogy*, the featured authors provide—through the use of technology and examination of important concerns—exercises and research we can apply to help our students develop this “sense of themselves” in the world. Volume 4 Issue 1 includes writings that explore business ethics; use social activism to generate student discussions of employment law, racial injustice, and freedom of speech; apply commonly used social media tools in business law teaching; and describe a practice-orientated, innovative new business degree program.

In the first article, *Content and Location of Business Ethics in the Undergraduate Business Curriculum*, Professors Nancy Lasher, Donna Steslow, and Sue Kong discuss how the mission of including ethics within business school curriculums has been contemplated both historically and in the present. Through their research, the authors provide us with an understanding of how educators are incorporating the ever important lessons of business ethics into their respective programs, and add to our students’ ability to make better ethical and legal decisions in the workplace and life.

Author Brian Levey begins a conversation about freedom of speech and employment law through his case *Oh Say Can You Sit? Colin Kaepernick, Freedom of Speech and the Workplace*. Featuring the widely known social activism of sports figure Colin Kaepernick in 2016, Professor Levey provides this ready-to-use exercise to discuss speech rights—or the lack thereof—in your place of employment. Many students will be surprised to learn that most employees do not enjoy the legal right to speak freely at work (think *Dixon v. Coburg Dairy Incorporated*).

In the article *How Twitter (Unintentionally) Saved my Semester*, author William Murphy explores the use of the social media site *Twitter* as a learning tool to increase student engagement. Professor Murphy’s experience with the content delivery changes associated with the pandemic was the impetus to apply this somewhat unorthodox learning platform. See the effectiveness of this clever method in the student responses he gathered, and decide if incorporating these contemporary tools would enhance the learning in your own F2F, Online, or Hybrid classroom.

Professors Spenser Robinson, Jeff Thomas, and Joseph Affholter describe an innovative new graduate degree program in their article *Case Study of the New Entrepreneurial Transactions Master's Degree: Filling a Gap in Business And Legal Education*. The authors explain in their writing that the literature identified a need for more practice-oriented, truly cross-discipline education incorporating legal aspects—and thus the “Entrepreneurial Transactions” master’s degree was born. Read about the development of this unique program which blends both business and law, and provides future business owners with head start toward a successful endeavor.

* * *

Christine Ladwig
EDITOR-IN-CHIEF

Content and Location of Business Ethics in the Undergraduate Business Curriculum

Nancy Lasher,* Donna Steslow,** and Sue Kong***

ABSTRACT

Business schools are viewed as the training ground for future business leaders. As part of this education, accrediting bodies such as the Association to Advance Collegiate Schools of Business International (AACSB) recommend ethics education both as a way to prevent business graduates from making ethical and legal mistakes, and also as a way to respond to public outcry when a major business ethics scandal is uncovered. Although AACSB talks about the importance of and recommends the inclusion of ethics education in business school curricula, AACSB does not mandate how this education is to happen. This article discusses research into common practices on teaching and assessing business ethics, and how ethics is integrated into undergraduate business curricula.

KEY WORDS: BUSINESS ETHICS, UNDERGRADUATE BUSINESS CURRICULUM, AACSB, ETHICS EDUCATION, TEACHING ETHICS

I. Introduction

Business plays a central role in our economy and our society. Business schools are viewed as the training ground for future business leaders. As part of this education, accrediting bodies such as the Association to Advance Collegiate Schools of Business International (AACSB) recommend¹ ethics education both as a way to prevent business graduates from making ethical and legal mistakes and also as a way to respond to public outcry when a major business ethics scandal is uncovered. Although AACSB talks about the importance of and recommends the inclusion of ethics education in business school curricula, AACSB does not mandate how this education is to happen.

In our 2016 article “Closing the Loop or Jumping Through Hoops”,² we looked at the role the legal environment and business law faculty play in the assessment process. One thing that stood out from the results of our study was that these faculty had to adjust the coverage of certain subjects in their courses for the purpose of assessment. One subject that came up repeatedly as being adjusted was ethics. Rather than require a standalone ethics course, most business schools expect ethics to be covered in the introductory law class. While law is a logical home for some coverage of ethics, in an introductory law course ethics is just one topic of many that is covered during a semester. This is certainly not going to provide the in-depth coverage that AACSB talks about in its 2004 task force report on ethics in business education, and at the same time the heightened ethics

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¹ AACSB adopted new Guiding Principles and Standards for Business Accreditation on July 28, 2020. AACSB INTERNATIONAL, 2020 GUIDING PRINCIPLES AND STANDARDS FOR AACSB BUSINESS ACCREDITATION (2020), <https://www.aacsb.edu/-/media/aacsb/docs/accreditation/business/standards-andtables/2020%20business%20accreditation%20standards.ashx?la=en&hash=E4B7D8348A6860B3AA9804567F02C68960281DA2>. Before the new proposed AACSB 2020 Standards were released, ethics education was clearly required. The wording of the new Standards (discussed within) led the authors to use the word “recommend” in lieu of “required.”

² Donna Steslow, Nancy Lasher, & Sue Kong, *Closing the Loop or Jumping through Hoops: The Impact of Assessment on the Legal Studies Curricula*, 33 J. LEGAL STUD. EDUC. 97 (2016).

coverage in the introductory law class takes time away from covering areas of the law that impact business. We decided to look further into the issue of how business schools cover ethics and how this coverage impacts the business school law curricula.

In this article we discuss, analyze, and interpret the results of a survey on the teaching of business ethics distributed to members of the Academy of Legal Studies in Business (ALSB).³ Specifically, we discuss in which course or courses in the members' curriculum ethics is taught, the topics covered, and the length of time ethics is covered in legal studies in business courses. We believe this data is useful to educators and administrators for comparison and assessment purposes. Additionally, this information will assist legal studies professors in having conversations with their non-law faculty colleagues about the tension between available time and the distribution and coverage of topics in the legal studies course.

II. Ethics and the Business Curriculum

A. History of Ethics in the Business Curriculum

The need to teach ethics to future business leaders, and the appropriate way to teach it, has been the subject of debate for years.⁴ Until 1991, AACSB⁵ required business ethics to be taught as a standalone course. Thereafter, it adopted a mission-based approach to the inclusion of ethics. After the corporate scandals of the early 2000's and with the adoption of Sarbanes-Oxley, there was a renewed call by some within AACSB to once again require a standalone ethics course. A task force was formed in 2004 to make recommendations related to the appropriate approaches to content and delivery of ethics education to business students.⁶ The task force did not recommend a specific course or curriculum; rather, it continued to support the mission-based approach while calling for "member schools and their faculties to renew and revitalize their commitment to ethical responsibility at both the individual and organizational levels."⁷

While the task force did not call for a required ethics course, its report specifically mentions four themes which should inform ethics education: responsibility of business in society,⁸ ethical leadership,⁹ ethical decision-making,¹⁰ and corporate governance.¹¹ As professors teaching legal environment and business law courses, we all readily recognize that the above themes could provide material for several hours of class time--not merely a class or two consisting of a cursory introduction to business ethics. In its Summary and Recommendations, the task force calls upon AACSB to "support and encourage a renaissance in ethics education and exercise its leadership role to ensure the commitment of business schools."¹²

The 2013 Business Accreditation Standards required ethics as one of the General Skill Areas for bachelor's degree programs or higher: "Ethical understanding and reasoning (able to identify ethical issues and address the issues

³ "[T]he Academy of Legal Studies in Business (International) [ALSB] is an association of teachers and scholars in the fields of business law, legal environment, and law-related courses outside of professional law schools" consisting of almost 1,000 members. ACADEMY OF LEGAL STUDIES IN BUSINESS, <https://alsb.org/>.

⁴ For an excellent summary of the history of ethics instruction in the business curriculum, see Susan L. Willey, Nancy Reeves Mansfield & Margaret B. Sherman, *Integrating Ethics Across the Curriculum: A Pilot Study to Assess Students' Ethical Reasoning*, 29 J. LEGAL STUD. EDUC. 263, 264-70 (2012).

⁵ We focus upon AACSB in this paper for several reasons. First, most of our survey respondents reported teaching at AACSB-accredited schools. Second, it is known as the longest-standing, most recognized accreditation an institution and its business programs can earn. While we focus upon AACSB and its impact on ethics education in business, we recognize that other business accrediting organizations also maintain standards regarding ethics. See ACCREDITATION COUNCIL FOR BUSINESS SCHOOLS AND PROGRAMS, ACBSP UNIFIED STANDARDS AND CRITERIA FOR DEMONSTRATING EXCELLENCE IN BUSINESS PROGRAMS 46 (2019), https://cdn.vmax.com/acbsp.org/resource/resmgr/docs/Unified_Standards_and_Criter.pdf, ACCREDITATION PROCESS MANUAL 4 (2019), <https://iacbe.org/wp-content/uploads/2019/04/Accred-Process-Manual-Approved-April-2019-1.pdf> ("Faculty members in the academic business unit [must] integrate ethical viewpoints and principles in their teaching activities.").

⁶ *Ethics Education in Business Schools: Report of the Ethics Education Task Force to AACSB International's Board of Directors* 7 (2004), <https://www.aacsb.edu/~media/AACSB/Publications/research-reports/ethics-education.ashx>.

⁷ *Id.* at 14.

⁸ *Id.* at 10-11.

⁹ *Id.* at 11-12.

¹⁰ *Id.* at 12-13.

¹¹ *Id.* at 13-14.

¹² *Id.* at 14.

in a socially responsible manner).¹³ Thus, how and where ethics is taught in the AACSB business curriculum varies. The 2020 Guiding Principles and Standards do not specifically mention ethics education, but do provide in Standard 4.3 that “[p]rogram elements promoting positive societal impact are included within the curriculum.”¹⁴ It could be inferred that ethics education could be a component of “positive societal impact.” Additionally, under Standard 4, Curriculum Content, business undergraduate programs should “address core competencies characteristic of a successful business graduate of an AACSB-accredited school.”¹⁵ The mission-based approach remains in both the 2013 and the 2020 standards.

The 2020 standards appear to subsume the subject of ethics under the new language of “positive societal impact.” It is noteworthy that after almost two decades of emphasizing ethics education for future business students, AACSB now leaves business schools in the position of “having to read between the lines” on such an important piece of the curriculum. While the authors doubt that any mission-based approach education would deliberately exclude ethics, the change in language certainly makes it easier for business schools to miss the importance of a fundamental part of business education.

A comprehensive study examining whether AACSB schools required a standalone course or taught ethics within one or several other courses was conducted by Rutherford et al. and published in 2012.¹⁶ The study involved data collection from 92% of AACSB-accredited business schools in the United States. The researchers were specifically interested in those schools requiring a standalone course in ethics (25% of the schools in the study, which almost exactly matches our survey results).¹⁷ They then hypothesized which factors would impact whether a school required a course in ethics. There were statistically significant correlations between the type of institution (private more likely to require ethics than public), whether the institution has a religious affiliation (religious more likely to require ethics than secular), the functional background of the dean (schools with deans with a background in management more likely to have a required ethics course), and the gender of the dean (schools with female deans more likely to require ethics than schools with male deans). As an area for future research the authors of the study suggest examination of the effectiveness of a standalone ethics course versus ethics which is integrated into the curriculum of several courses.¹⁸

Other scholars and authors have speculated on the most effective way to teach ethics in the business curriculum. Some advocate for requiring a single course, while others favor the integrated approach or an approach somewhere in between (a required ethics course plus ethics coverage within other courses).¹⁹ Schools may also offer extracurricular opportunities related to ethical behavior, such as projects and competitions.²⁰ Each approach has its advantages and disadvantages; however, most authors favor a standalone course or a standalone course with reinforcement of ethics in subsequent courses. A significant advantage of a standalone course is the ability to go in depth into the topic, and to develop analytical and reasoning skills. A course devoted to ethics and designated ethics faculty teaching the course would minimize the variability which might occur when different faculty from different disciplines teach ethics in different courses.²¹ Additionally, courses devoted to covering discipline-related content must devote more time to that and may not have the time required to adequately cover ethics.

As part of our survey, we wished to collect data on how ethics is taught in respondents’ schools (standalone course, integrated over several courses, etc.) and to identify the factors which correlate with the offering of a standalone ethics course (size of school, religious or secular, public or private, accreditation status). While at first glance it may

¹³ AACSB 2013 ELIGIBILITY PROCEDURES AND ACCREDITATION STANDARDS FOR BUSINESS ACCREDITATION, last revised 2018, <https://www.aacsb.edu/-/media/aacsb/docs/accrreditation/business/standards-and-tables/2018-business-standards.ashx?la=en&hash=B9AF18F3FA0DF19B352B605CBCE17959E32445D9>.

¹⁴ AACSB 2020 GUIDING PRINCIPLES AND STANDARDS, *supra* note 1, at 37-38.

¹⁵ *Id.* at 37.

¹⁶ Matthew Rutherford, et al., *Business Ethics as a Required Course: Investigating the Factors Impacting the Decision to Require Ethics in the Undergraduate Business Curriculum*, 11 ACAD. MGMT. LEARNING & EDUC. 174 (2012).

¹⁷ *Id.* at 180.

¹⁸ *Id.* at 184.

¹⁹ Timothy L. Fort, *Adding Ethics to the Classroom*, BIZED, Jan.-Feb. 2016, at 50, <https://bized.aacsb.edu/articles/2016/01/adding-ethics>.

²⁰ In our survey, we included a question on whether respondents’ schools participate in an ethics competition.

²¹ Rutherford, et al., *supra* note 16, at 176.

appear that we repeated the Rutherford²² study, our emphasis in the survey differs to reflect our interest in the relationship between the teaching of ethics and the teaching of legal studies in the business school curriculum.

B. Teaching Ethics in Introductory Law Courses in Business Curriculum

Given the relationship between law and ethics, it is logical that most business law and legal environment courses include a chapter or unit on ethics.²³ “Law and ethics, which some see as distinct fields, are deeply connected and mutually reinforcing.”²⁴ As teachers of the law, inclusion of ethics in our courses poses multiple challenges. First, the time spent covering ethics in a law course may not be adequate to allow students to fully develop an understanding of ethics and its importance to business.²⁵ Next, time spent covering ethics may reduce the time spent covering substantive legal topics. As part of our survey, we wished to collect information on ALSB members who teach ethics in their undergraduate courses, which ethics topics they cover, and the length of time they spend on ethics. This is a follow-up to our research in which we found the topic which increased most in response to assessment was ethics.²⁶ As will be discussed in Part B below, over 80% of survey respondents report coverage of a chapter or unit on ethics as part of their undergraduate business law or legal environment course.

One survey question pertains to the specific areas of ethics which are taught in undergraduate business law and legal environment courses. While there are many subtopics within ethics, we limited the choice of responses to the ones normally covered in a business law text: general definitions and examples of business ethics, ethical theories and approaches, sustainability, and corporate social responsibility. The question also allows a respondent to specify a topic not listed above.

Another survey question related to the teaching of ethics in law courses requested information on the amount of time teaching the ethics chapter or unit. As is illustrated in the graphs below, there was a variation in the length of time spent teaching ethics, but it is noteworthy to mention that the largest response selected was “more than 4 hours.” Based on the survey data, it is evident that most business law and legal environment faculty cover ethics in some manner, and for a significant amount of class time.

III. The Survey and Results

The survey, consisting of twenty questions, was distributed to ALSB listserv members through an emailed link to an online Survey Monkey questionnaire. The listserv is subscribed to by approximately 900 members of ALSB. One hundred and one members of ALSB participated in the survey for a response rate of 11.2% (101/900). The survey questions were presented to conference session attendees for feedback at an ALSB conference as well as at regional conferences. (See Appendix A for Survey Questions).

²² *Id.*

²³ See Carol Miller & Susan Crain, *Legal Environment v. Business Law Courses: A Distinction Without a Difference?*, 28 J. LEGAL STUD. EDUC. 149, 182 (2011) for results of a study which concluded that courses named “Legal Environment of Business” as opposed to “Business Law” were more likely to include the topic of ethics.

²⁴ Robert C. Bird, *On the Future of Business Law*, 35 J. LEGAL STUD. EDUC. 301, 302 (2018).

²⁵ See Lucien Dhooge, *Creating a Course in Global Business Ethics: A Modest Proposal*, 28 J. LEGAL STUD. EDUC. 207, 211-212 (2011), where it is pointed out that most business law texts contain one chapter on ethics and that coverage of ethics in class is limited, which may “marginalize ethical considerations and encourage students to equate legal and ethical compliance without repeated emphasis by the instructor.” *Id.* at 212.

²⁶ ***supra* note 2, at 120-123.

Respondents were asked to indicate the primary focus of the institution where they worked. Sixty-seven percent respondents characterized their institution as “teaching-oriented,” 20% classified their schools as “research-oriented,” 5% classified their school as “both,” while 4% classified their school as “other.” (See Figure 1).

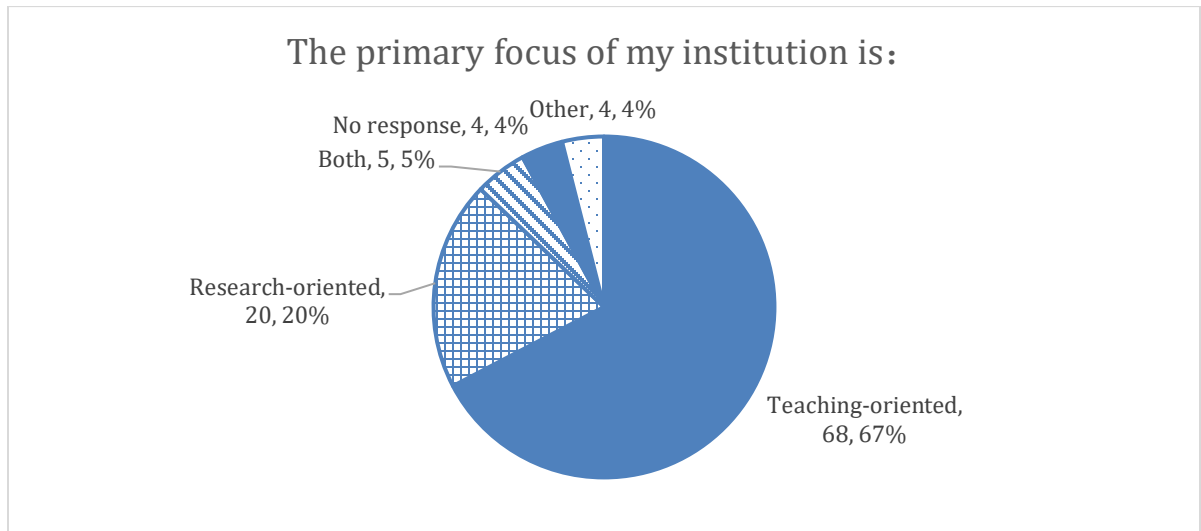


Figure 1. Institutional Primary Focus Question

Fifty-eight percent of respondents classified their schools as a four-year public university, 23% of respondents classified their schools as a four-year private university, secular (non-religious affiliation), 13% of respondents identified their schools as a four-year private university with religious affiliation, and 4% of respondents identified their schools as a community college. (See Figure 2).

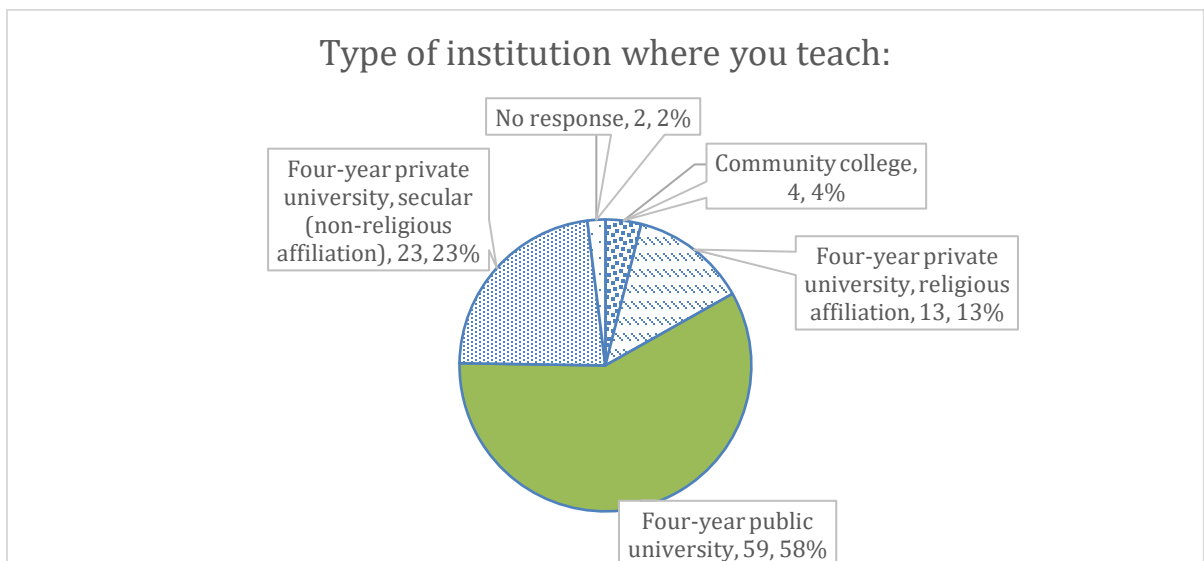


Figure 2. Type of Institution Question

In terms of degrees offered at the respondents' institutions, 51% of respondents worked at institutions offering undergraduate, master's, and doctoral degrees; 35% of respondents worked at institutions offering both undergraduate and master's degrees; 10% of respondents taught at "undergraduate only"; 2% classified their institution as offering both master's and doctoral degrees; and 1% classified their institution as offering master's degrees only. (See Figure 3).

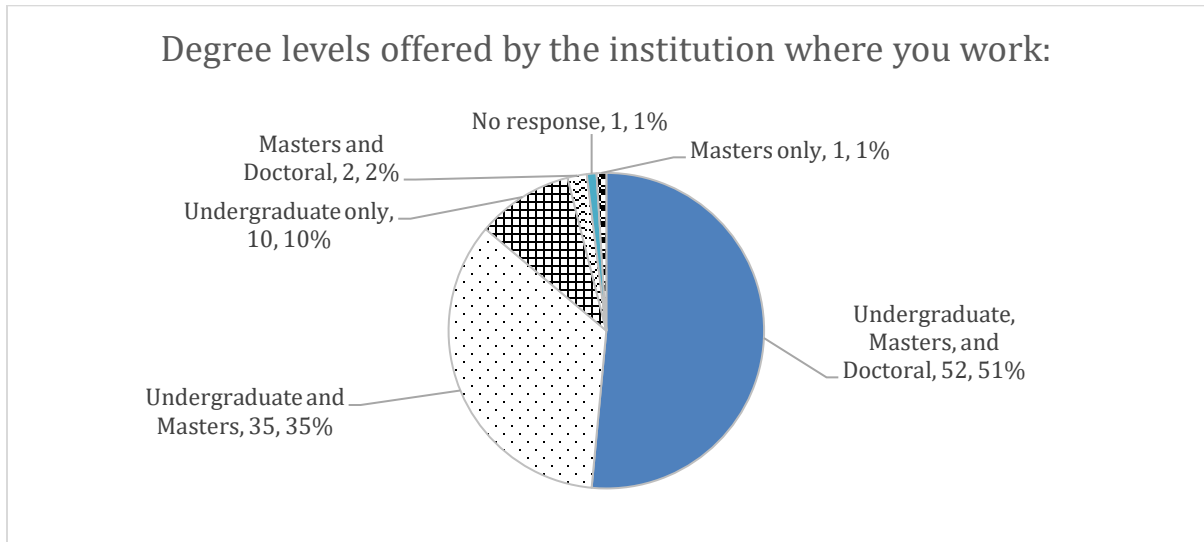


Figure 3. Degree Levels Offered Question

The total number of students in the business programs taught by respondents was fairly evenly distributed: 18% respondents said the number of students in their business program is under 500, 27% of respondents said their business program has 500 to 1000 students, 21% of respondents said their business program has 1000 to 2000 students, while 30% reported having over 2000 business students. (See Figure 4).

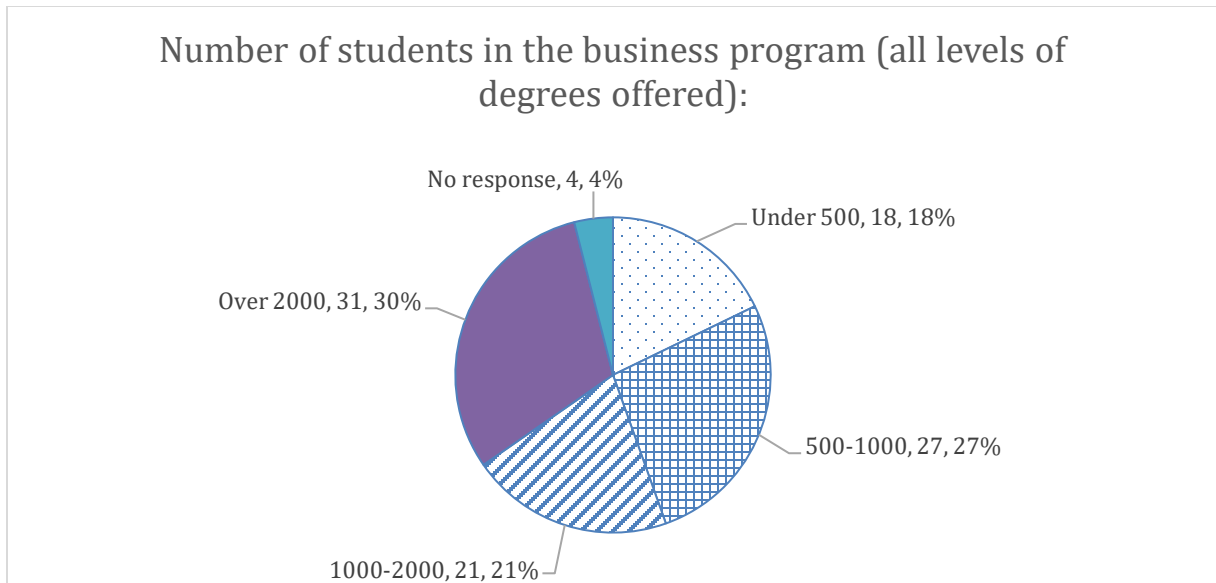


Figure 4. Number of Students Question

As we mentioned earlier, AACSB recommends the inclusion of ethics education in business school curricula, and we wanted to ascertain whether the accreditation status has any impact on the teaching and assessment of ethics coverage. Therefore, we asked the respondents to identify the accreditation status of the institution they work for. Overwhelmingly, 76% of the respondents worked at AACSB-accredited schools; 3% came from institutions pursuing initial AACSB accreditation; 9% were not accredited and not pursuing accreditation; 8% classified their institution as ACBSP-accredited schools; and 1% classified their institution as IACBE-accredited schools. (See Figure 5).

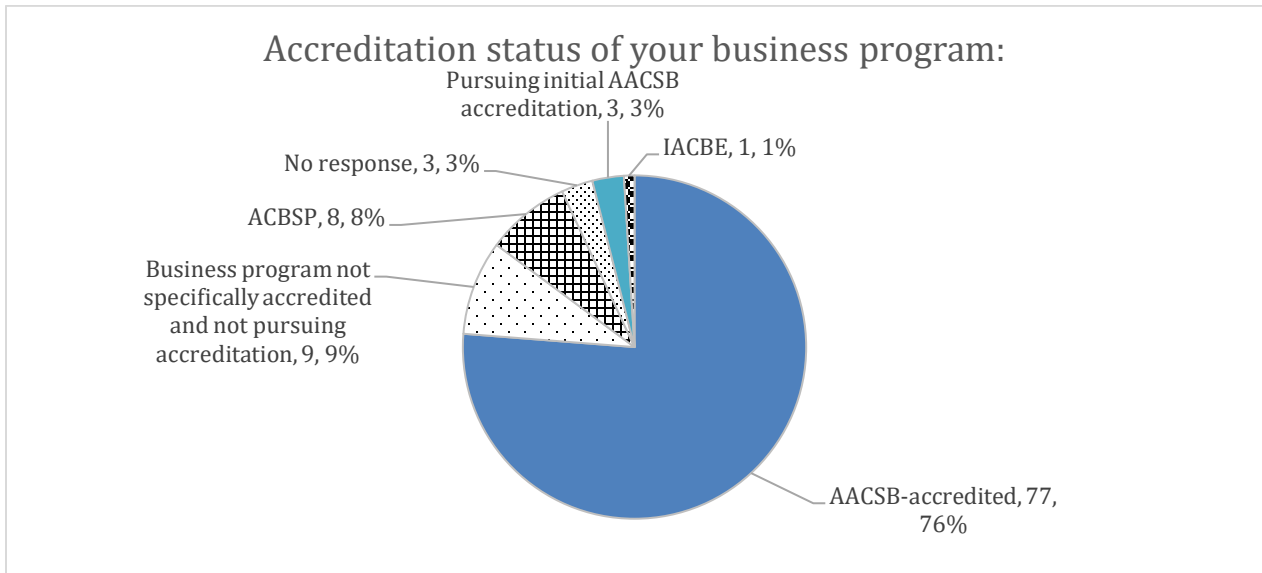


Figure 5. Accreditation Status Question

B. The Survey Results: Preliminary Findings on Common Practices

Analyzing the survey data, we found that it is a common practice of business law professors to cover a unit(s) or chapter(s) on ethics as part of the business law and legal environment course they teach. Specifically, 82% respondents indicated doing so. This finding is consistent with the literature as business law and business ethics are considered closely related academic disciplines by many. (See Figure 6).

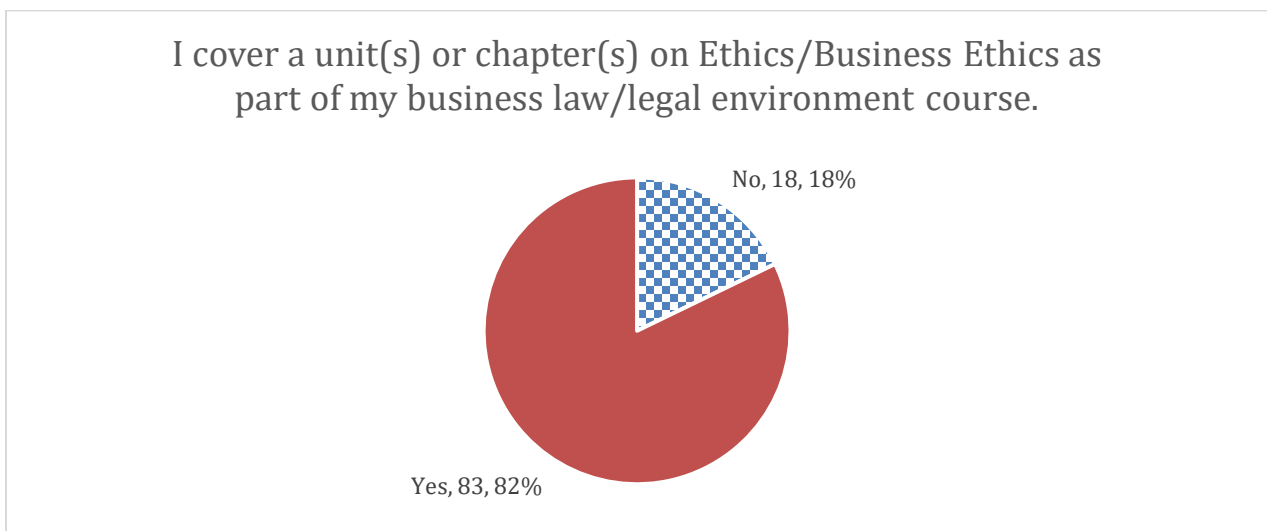


Figure 6. Ethics Coverage Question

Drilling down into the details, we found that business law professors who covered ethics as part of their business law and legal environment course typically spent more than two hours on this subject. As the chart below shows, sixty-two out of 101 (61%) survey respondents spent more than two hours on business ethics. As we cautioned earlier, teaching business ethics in the business law and legal environment course might take time away from teaching business law and legal environment. The survey results confirmed this, as more than two hours of teaching time has been taken away from teaching business law or legal environment to teaching business ethics in most cases. (See Figure 7).

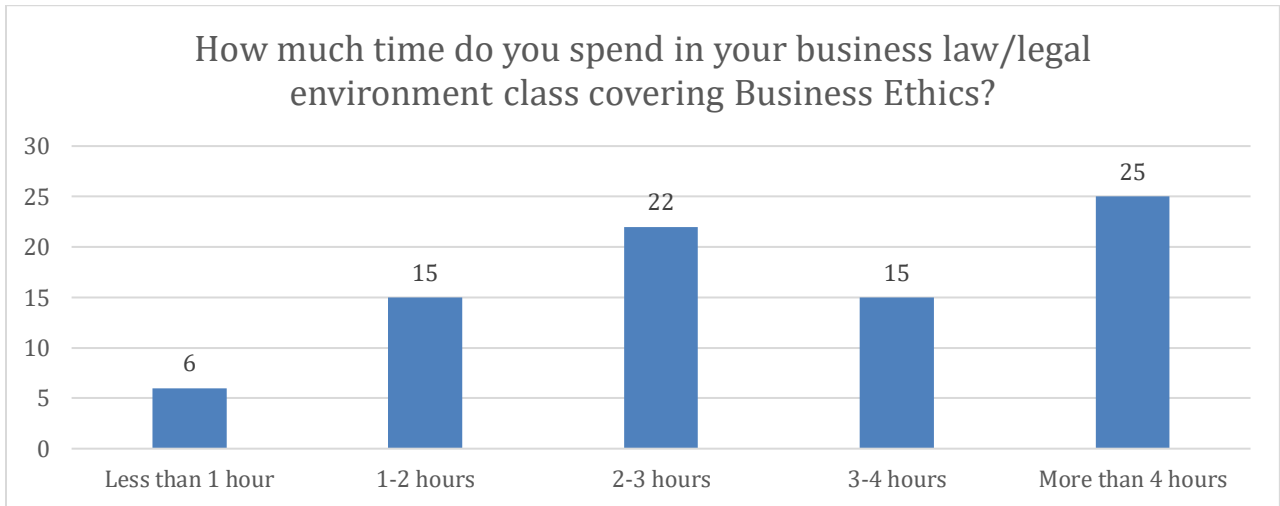


Figure 7. Time Coverage Question

Since 61% of survey respondents were spending more than two hours to cover ethics or business ethics in the business law and legal environment course, we wished to find out what specific aspects of ethics and business ethics are being covered. We asked the survey respondents to indicate all the topics covered on ethics in their business law and legal environment courses. We found that general definition and examples of business ethics, ethical theories and approaches, for example, utilitarianism, duty-based ethics, and corporate social responsibility are the most covered topics. For details, please see the chart below. This finding may help business law professors who want to cover business ethics topics in their business law and legal environment course decide which business ethics topics should be covered, as suggested by the common practice in this area. (See Figure 8).

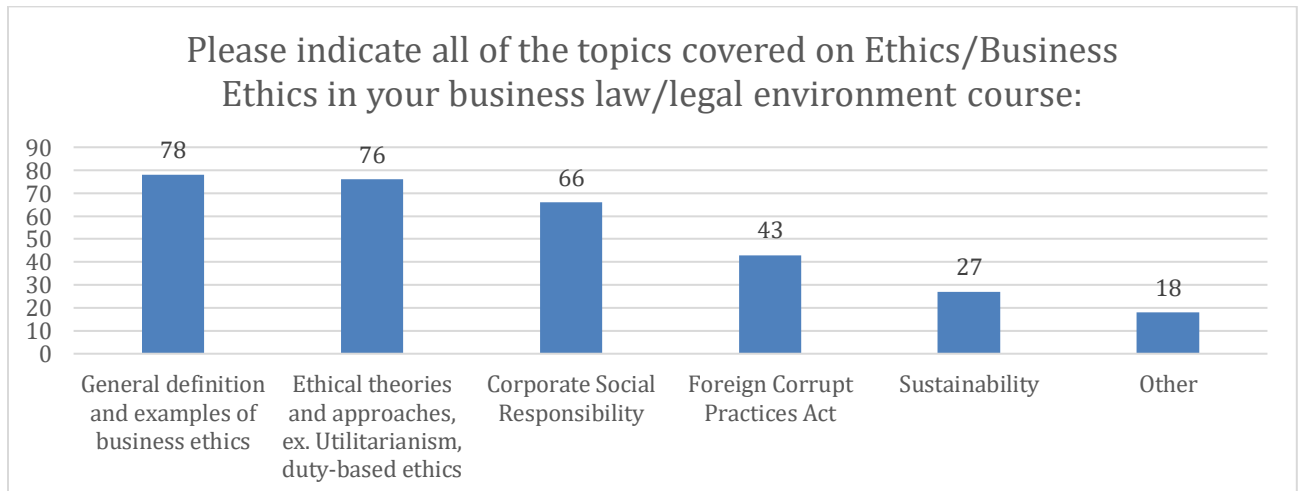


Figure 8. Ethics Topics Coverage Question

Consistent with the Rutherford study, our survey found that it is not a common practice among business schools to require students to take a standalone course in ethics or business ethics. Our survey indicates only 33% of the survey respondents said that their school requires business majors to take a standalone ethics course, while the majority (67%) of survey respondents said there is no such requirement at their schools. (See Figure 9).

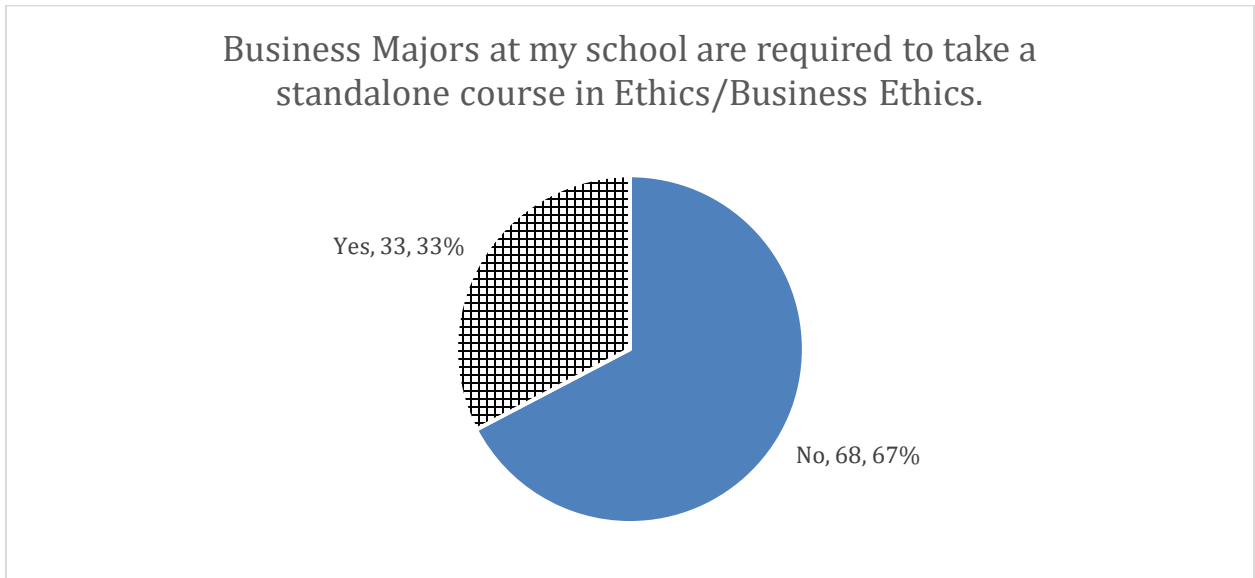


Figure 9. Ethics Standalone Course Question

Digging deeper into the institutions that require their business majors to take a standalone course in ethics or business ethics, we found that the common practice is to offer a single required course, instead of multiple courses, for all business majors.

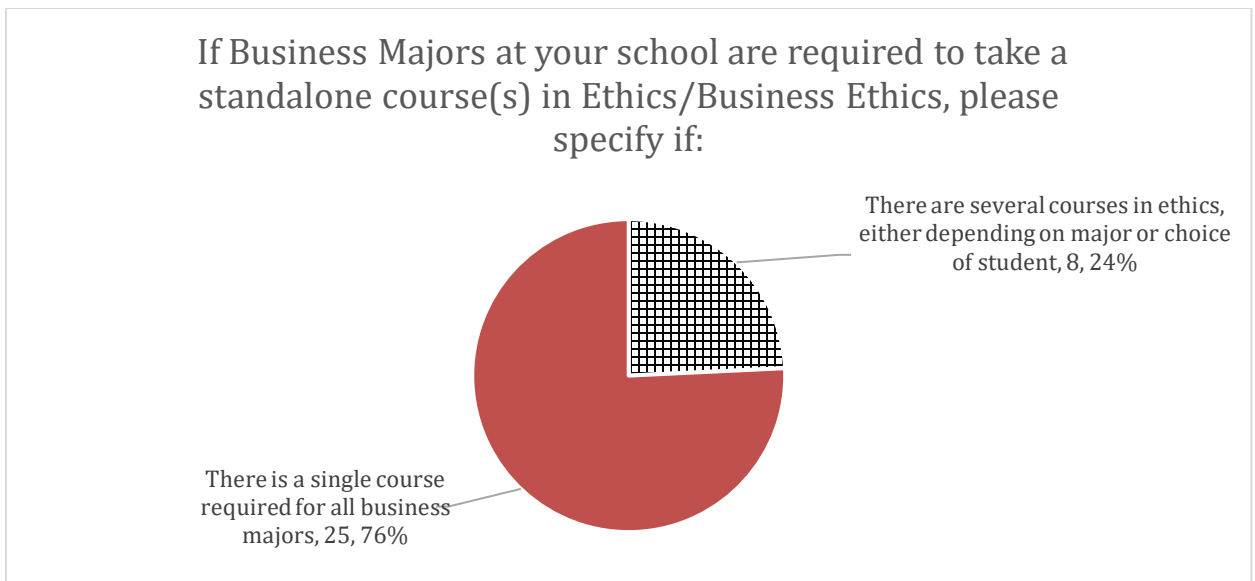


Figure 10. Ethics Course Requirement Question

In addition to investigating the common practices related to the content and location of business ethics education in the business curricula, we examined if and how business ethics are assessed. We found that the common practice is to assess ethics coverage, regardless of the business ethics topics covered in a standalone course or across the curriculum. (See Figure 11).

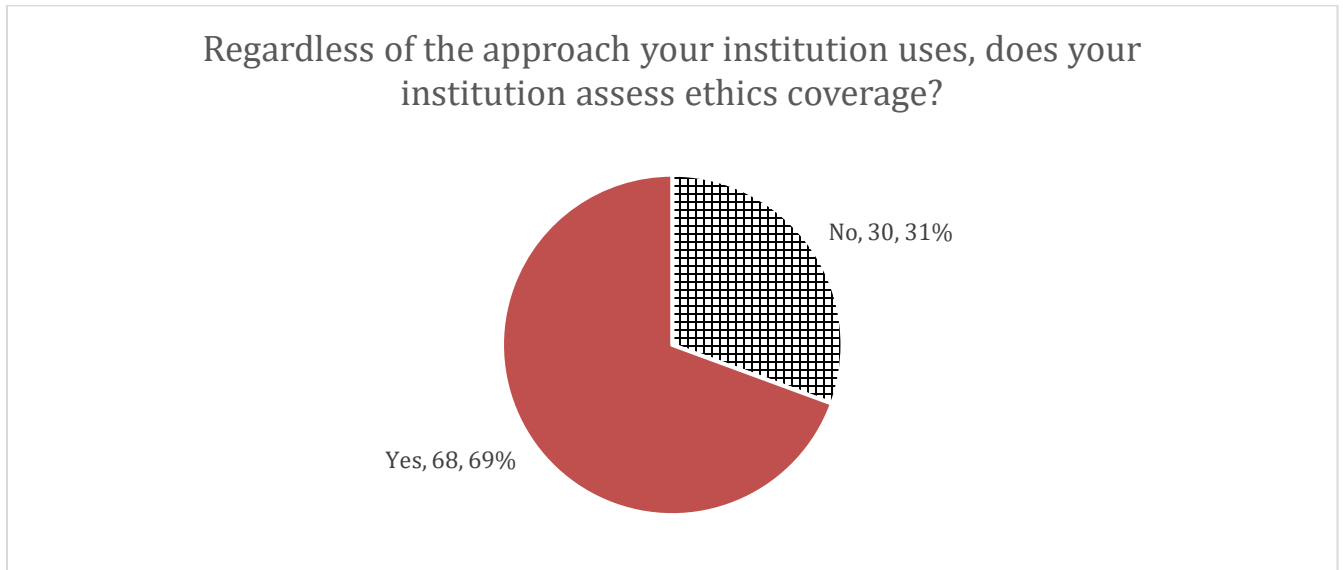


Figure 11. Access Business Ethics Question

We asked two free-response questions. Question number 8 stated “Rather than a standalone course in ethics, my School of Business uses the following approach to meet AACSB or other accrediting agency guidelines [for example, a module or modules inserted into one or more required courses] (please explain below).” We couldn’t really draw any conclusions or find similarities in the responses to question 8. The authors believe this is because many schools don’t have a systematic plan for covering ethics education but instead rely on various courses providing some coverage of ethics in that particular subject area. The authors think of this as a “piecemeal” approach rather than an “integrated” approach.²⁷

Similarly, question 10 asked, “If your institution assesses the student learning outcomes concerning business ethics, please explain how the assessment is carried out.” Unlike the responses to question 8, the following two responses stood out:

“I just assume it does, but I don't know how.”

and

This question has sparked our re-thinking of whether we really assess ethics properly. The students in our BUSI 2300 Critical Thinking course are given writing assignments dealing with ethics, so it was my assumption that there were rubrics on that which were turned over to our Accreditation and Assessment Director. I just learned that the students are putting it all together in BUSI 2300 in their written assignments, but only the instructor knows that. Nothing is forwarded to the A&A Director. In our capstone course, students are given an Exit Survey that contains a question about Ethical Sensitivity. The results of that survey have been very good.

Given that business schools assess business ethics education whether ethics is covered in a standalone course (or in dedicated modules) or as a chapter in a legal environment course, how meaningful can an ethics assessment be? As we

²⁷ The authors discussed using the word “piecemeal” instead of “integrated” to describe this approach. For the purposes of this paper, a piecemeal approach means that the ethics in a certain subject area or discipline are discussed as part of a lecture, for example, about a marketing campaign or how numbers are represented in an Accounting class. An integrated approach means that the business school faculty make a deliberate plan to cover ethics across designated classes in various disciplinary areas and reflect on the level of ethics coverage across the curriculum.

have said, ethics coverage in the introductory legal environment course provides some basic information about a number of topics. Ethics coverage in a stand-alone course or in dedicated ethics modules provides opportunities for in-depth coverage of important topics such as identifying ethical traps in business and discussion of how to avoid falling into those traps, review of case studies involving companies whose decision makers fell into those traps, ethical dilemmas specific to discrete business functions, and how to approach situations where the wrong decision could be catastrophic. The broad difference in coverage between a stand-alone course or series of modules and a two or more hour lecture in a business law class makes clear that while ethics education may fit within a law class, the material covered in a survey law class doesn't provide the depth required for a meaningful assessment.

As legal environment instructors in business schools almost all of us spend time on ethics, but assessing ethical reasoning is not done in a consistent fashion. Other responses reported (for example) using The Ethics Game, the ETS test, an "ad-hoc" approach, and embedded essay questions and papers in certain courses.

In summary, our study found the following common practices on teaching and assessing: First, most business law professors cover a unit(s) or chapter(s) on ethics or business as part of the business law or legal environment course. Second, business law professors typically spent more than two hours on teaching ethics in their business law or legal environment course. Third, general definition and examples of business ethics, ethical theories and approaches, for example, utilitarianism, duty-based ethics, and corporate social responsibility are the most covered topics. Fourth, most business schools do not require their students to take a standalone ethics course. Fifth, most business schools assess business ethics education, regardless of the business ethics topics covered in a standalone course or across the curriculum.

IV. Data Analysis

A. Further Analysis on Hidden Associations

Inspired by the Rutherford²⁸ study on the factors impacting the decision to require ethics in the undergraduate business curriculum, we analyzed our data to see if we have consistent findings. Specifically, we wished to test several hypotheses to see if there were statistically significant associations between the type of institution (private more likely to require ethics than public) and whether the institution has a religious affiliation (religious more likely to require ethics than secular).

First, we proposed the following hypothesis to investigate if private institutions are more likely to require a standalone ethics course than public institutions:

Hypothesis A: Private schools are more likely to require a standalone ethics course in the business curriculum than public schools.

To focus on analyzing the difference between public schools and private schools, we combined community colleges and four-year public universities into one category to represent the public schools, while four-year private universities and secular and four-year private universities with religious affiliation were combined into one category to represent the private schools. We used cross-tabulation to analyze the relationship of these nominal variables. The Pearson chi-square value of 0.046 indicates that the association between the type of institution (private or public) and the requirement of a standalone ethics course is statistically significant. Looking into the cross-tabulation table, we found that eleven out of twenty-seven (40.7%) private schools required a standalone ethics course while eleven out of fifty-five (20%) public schools required a standalone ethics course. Therefore, we concluded that hypothesis A is supported, that is, private schools are more likely to require a standalone ethics course in the curriculum than public schools. This finding is consistent with findings in the Rutherford²⁹ study. (See Table 1).

²⁸ Rutherford, et al., *supra* note 16.

²⁹ *Id.*

Table 1. Pearson Chi-Square Analysis and Cross-Tabulation of Hypothesis A

Type of institution where you teach: * Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.

Cross-tabulation

Count

		Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.		Total
		No	Yes	
Type of institution where you teach:	Private	16	11	27
	Public	44	11	55
Total		60	22	82

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	3.968 ^a	1	.046		
Continuity Correction ^b	2.982	1	.084		
Likelihood Ratio	3.832	1	.050		
Fisher's Exact Test				.064	.044
N of Valid Cases	82				

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 7.24.

b. Computed only for a 2x2 table

Second, we investigated if schools with religious affiliation are more likely to require a standalone ethics course than secular schools. To contrast the secular schools and schools with religious affiliation, we combined the community college, four-year public university, and four-year private university-secular into the same category to represent secular schools, while leaving four-year private university with religious affiliation to represent schools with religious affiliation. Specifically, we proposed the following hypothesis:

Hypothesis B: Schools with religious affiliation are more likely to require a standalone ethics course than secular schools.

Similarly, we conducted cross-tabulation analysis. The Pearson chi-square value of 0.000 (<0.05) indicates that schools with religious affiliation are not equally likely to require a standalone ethics course as secular schools. Looking into the cross-tabulation table, we found that ten out thirteen (76.9%) schools with religious affiliation required a standalone ethics course, while twenty-two out of eighty-six (25.6%) secular schools required a standalone ethics course. Therefore, we drew the conclusion that hypothesis B is supported, that is, schools with religious affiliation are more likely to require a standalone ethics course than secular schools. Once again, this finding agrees with the Rutherford³⁰ study of AACSB-credited schools. (See Table 2).

³⁰ Rutherford, et al., *supra* note 16.

Table 2. Pearson Chi-Square Analysis and Cross-Tabulation of Hypothesis B

Type of institution where you teach: * Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.

Cross-tabulation

Count		Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.		
		No	Yes	Total
Type of institution where you teach:	Religious affiliation	3	10	13
	Secular (Non-religious affiliation)	64	22	86
Total		67	32	99

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	13.608 ^a	1	.000		
Continuity Correction ^b	11.362	1	.001		
Likelihood Ratio	12.748	1	.000		
Fisher's Exact Test				.001	.001
N of Valid Cases	99				

a. 1 cells (25.0%) have expected count less than 5. The minimum expected count is 4.20.

b. Computed only for a 2x2 table

Moving beyond the Rutherford³¹ study, we investigated if the accreditation status of an institution has influence on the requirement of a standalone ethics course in the business curriculum. As AACSB stopped mandating a standalone ethics course in the business curricula in 1991 and has been supporting a mission-based approach ever since, we anticipate that both AACSB-accredited schools and schools that are pursuing initial AACSB accreditation have learned this position well and stopped requiring their business majors to take a standalone ethics course. However, non-AACSB accredited schools may still continue requiring their business majors to take a standalone ethics course. Hence, we proposed the following hypothesis:

Hypothesis C: AACSB-accredited schools and schools pursuing initial AACSB accreditation are less likely to require their business majors to take a standalone ethics course than non-AACSB accredited schools.

In order to focus our analysis on AACSB accreditation status, we combined the AACSB-accredited business programs and business programs pursuing initial AACSB accreditation into one category, while business programs not specifically accredited and ACBSP and IACBE-accredited schools were combined into another category to represent non-AACSB accredited schools. Similarly, we performed cross-tabulation analysis. The Pearson chi-square of 0.022 indicates that the association between accreditation status and the requirement of a standalone business ethics course is statistically significant. Looking into the cross-tabulation table, we found twenty-two out of eighty (27.5%) AACSB-accredited schools and schools pursuing initial AACSB accreditation required a standalone ethics course, while ten out of eighteen (55.6%) non-AACSB accredited schools required a standalone ethics course. Therefore, we concluded that hypothesis C is supported, that is, AACSB-accredited schools and schools pursuing initial AACSB accreditation are less likely to require their business majors to take a standalone ethics course than non-AACSB accredited schools.

³¹ Rutherford, et al., *supra* note 16.

Note that the Rutherford³² study focused on AACSB-accredited schools only, while our study included non-AACSB accredited school. This finding, that is, AACSB-accredited schools are less likely to require a standalone business ethics course than non-AACSB accredited schools, makes a unique contribution to the understanding of the influence of accreditation status on business ethics education. (See Table 3).

Table 3. Pearson Chi-Square Analysis and Cross-Tabulation of Hypothesis C

Business Majors at my school are required to take a standalone course in Ethics/Business Ethics. * Accreditation status of your business program

Cross-tabulation

Count

		Accreditation status of your business program		Total
		AACSB-accredited or pursuing initial AACSB accreditation	Non-AACSB accredited	
Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.	No	58	8	66
	Yes	22	10	32
Total		80	18	98

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	5.259 ^a	1	.022		
Continuity Correction ^b	4.061	1	.044		
Likelihood Ratio	4.974	1	.026		
Fisher's Exact Test				.028	.024
N of Valid Cases	98				

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 5.88.

b. Computed only for a 2x2 table

Intuitively, we supposed that legal studies professors would not cover business ethics topics in business law or legal environment courses if a standalone ethics course is required and offered. Therefore, we proposed the following hypothesis:

Hypothesis D: Business law professors are less likely to cover a unit(s) or chapter(s) on Ethics or Business Ethics as part of the business law or legal environment courses if their school requires a standalone course in Ethics or Business Ethics.

The Pearson chi-square value of 0.022 indicates that the association between the requirement of a standalone business ethics course and the coverage of business ethics in business law or legal environment courses is statistically significant. Among thirty-three schools that require students to take a standalone business ethics course, twenty-three of them (69.7%) cover ethics as part of the business law or legal environment course; in contrast, among sixty-eight schools that don't require students to take a standalone business ethics course, sixty of them (88.2%) cover ethics as part of the business law or legal environment course. Hypothesis D is supported, that is, business law professors are less likely to

³² Rutherford, et al., *supra* note 16.

cover a unit(s) or chapter(s) on ethics or business ethics as part of the business law or legal environment courses if their schools require a standalone course in ethics or business ethics. (See Table 4).

Table 4. Pearson Chi-Square Analysis and Cross-Tabulation of Hypothesis D

Business Majors at my school are required to take a standalone course in Ethics/Business Ethics. * I cover a unit(s) or chapter(s) on Ethics/Business Ethics as part of my business law/legal environment course. Cross-tabulation

Count		I cover a unit(s) or chapter(s) on Ethics/Business Ethics as part of my business law/legal environment course.		Total
		No	Yes	
Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.	No	8	60	68
	Yes	10	23	33
Total		18	83	101

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	5.214 ^a	1	.022		
Continuity Correction ^b	4.025	1	.045		
Likelihood Ratio	4.928	1	.026		
Fisher's Exact Test				.029	.025
N of Valid Cases	101				

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 5.88.

b. Computed only for a 2x2 table

This finding, unseen in other studies, uniquely captures what happens at those institutions which do offer standalone ethics courses — generally these are religiously-affiliated institutions and there may be more agreement that a deep ethical sense must undergird the curriculum. Given this philosophical meeting of the minds, faculty who teach the introductory legal course know that they need not cover ethics as a discrete subject since there is a course in the curriculum dedicated to providing in-depth coverage.

Furthermore, we speculate that business law professors will spend less class time on teaching ethics if a standalone ethics course is required in a school's curriculum. However, this speculation is not supported by the data. The Pearson chi-square value of 0.626 (>0.05) indicates that the association between the requirement of a standalone business ethics course and the hours spent on covering business ethics in a business law or legal environment course is not statistically significant. Looking into the cross-tabulation table, we found that six out of twenty-three (26.1%) business law professors working for schools requiring a standalone ethics course still spent more than four hours to cover ethics in their introductory law class. We think this is because schools that require students to take a standalone ethics course are usually religiously affiliated. This type of school emphasizes ethics education throughout the curriculum, not just in one or two ethics courses. (See Table 5).

Table 5. Pearson Chi-Square Analysis and Cross-Tabulation of Ethics Time Focus

**Business Majors at my school are required to take a standalone course in Ethics/Business Ethics. *
How much time do you spend in your business law/legal environment class covering Business Ethics?
Cross-tabulation**

Count

How much time do you spend in your business law/legal environment class covering Business Ethics?

		Less than 2 hours	2-3 hours	3-4 hours	More than 4 hours	Total
Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.	No	13	16	12	19	60
	Yes	8	6	3	6	23
Total		21	22	15	25	83

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	1.750 ^a	3	.626
Likelihood Ratio	1.715	3	.634
N of Valid Cases	83		

a. 1 cells (12.5%) have expected count less than 5. The minimum expected count is 4.16.

Postulating that teaching-oriented schools are more likely to require a standalone business ethics course than research-oriented schools, we performed cross-tabulation analysis and found that the association between the primary focus of an institution (research-oriented or teaching-oriented) and the requirement of a standalone business ethics course is not statistically significant, as indicated by the Pearson chi-square value of 0.066 (>0.05). In another words, even though teaching-oriented schools (twenty-five out of sixty-eight, 36.8%) seemed to be more likely to require a standalone business ethics course than research-oriented schools (three out of twenty, 15% required a standalone ethics course) at first, this tendency is not statistically significant according to the Pearson chi-square test. Note that our sample size of eighty-eight cases (after removing cases identifying the primary focus of their institution as “both” or “other”) is quite small and the Pearson chi-square value of 0.066 is quite close to 0.05, thus we conjecture that this speculation would be confirmed if the sample size were larger. (See Table 6).

Table 6. Pearson Chi-Square Analysis and Cross-Tabulation of Institution Focus and Standalone Ethics Course

The primary focus of my institution is: * Business Majors at my school are required to take a standalone course in Ethics/Business Ethics. Cross-tabulation

Count

		Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.		Total
		No	Yes	
The primary focus of my institution is:	Research-oriented	17	3	20
	Teaching-oriented	43	25	68
Total		60	28	88

Table 6 (continued)

Chi-Square Tests					
	Value	df	Asymptotic Significance (2- sided)	Exact Sig. (2- sided)	Exact Sig. (1- sided)
Pearson Chi-Square	3.375 ^a	1	.066		
Continuity Correction ^b	2.446	1	.118		
Likelihood Ratio	3.732	1	.053		
Fisher's Exact Test				.100	.055
N of Valid Cases	88				

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 6.36.

b. Computed only for a 2x2 table

Larger schools may be under more resource stress. Although it may seem counter-intuitive, larger business schools may have a more prescribed curriculum with less flexibility for AACSB purposes. This may be the result of resource stress or “turf wars” in which faculty are unwilling to give up a required course that one department teaches in favor of creating room in the curriculum for other options. Hence, we examined if larger business schools are less likely to require a standalone business ethics course than smaller business schools.³³ The Pearson chi-square value of 0.089 (>0.05) indicated that, even though larger business schools with 500 or more students (twenty-three out of seventy-nine, 29.1%) seemed to be less likely to require a standalone business ethics course than smaller business schools with less than 500 students (nine out of eighteen, 50% required a standalone ethics course) at first, this tendency is not statistically significant, as indicated by the Pearson chi-square test. Once again, our sample size is quite small and the Pearson chi-square value of 0.089 is close to 0.05, thus we conjecture that this speculation would be confirmed if the sample size were larger. (See Table 7).

Table 7. Pearson Chi-Square Analysis and Cross-Tabulation of Number of Students and Standalone Ethics Course

Number of students in the business program (all levels of degrees offered): * Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.
Cross-tabulation

Count		Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.		Total
		No	Yes	
Number of students in the business program (all levels of degrees offered):	Over 500	56	23	79
	Under 500	9	9	18
Total		65	32	97

³³ The authors discussed using the word “piecemeal” instead of “integrated” to describe this approach. For the purposes of this paper, a piecemeal approach means that the ethics in a certain subject area or discipline are discussed as part of a lecture, for example, about a marketing campaign or how numbers are represented in an Accounting class. An integrated approach means that the business school faculty make a deliberate plan to cover ethics across designated classes in various disciplinary areas and reflect on the level of ethics coverage across the curriculum.

Table 7 (Continued)

	Chi-Square Tests				
	Value	df	Asymptotic Significance (2- sided)	Exact Sig. (2- sided)	Exact Sig. (1- sided)
Pearson Chi-Square	2.893 ^a	1	.089		
Continuity Correction ^b	2.025	1	.155		
Likelihood Ratio	2.763	1	.096		
Fisher's Exact Test				.102	.079
N of Valid Cases	97				

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 5.94.

b. Computed only for a 2x2 table

In summary, our in-depth analysis confirmed what is suggested in the Rutherford³⁴ study: that private schools are more likely to require a standalone ethics course than public schools and schools with religious affiliation are more likely to require a standalone ethics course than secular schools. Furthermore, we found accreditation status also plays a role in deciding if a standalone business ethics is required; in particular, AACSB-accredited schools and schools pursuing initial AACSB accreditation are less likely to require their business majors to take a standalone ethics course than non-AACSB accredited schools. Finally, we discovered that business law professors are less likely to cover a unit(s) or chapter(s) on Ethics or Business Ethics as part of the business law or legal environment courses if their school requires a standalone course in ethics or business ethics.

B. Areas for Further Study

Now that AACSB is again changing its Standards, one area for further research should look at whether ethics in the curriculum becomes deemphasized. Additionally, as already noted, our results support the suggestion in the Rutherford³⁵ study that another area for further research should be examining the effectiveness of a standalone course compared with the effectiveness of the integrated approach.

Since our study was limited to undergraduate courses, another area for future research would be examining how ethics is taught within the graduate business curriculum. This would be especially interesting given that many well-regarded MBA programs no longer require a law course.³⁶ Finally, future research could focus on schools which teach ethics with the integrated approach and attempt to identify the most common business courses in which ethics is covered.

V. Conclusions

Based on the information collected in our study, it is apparent that most legal studies faculty spend a significant amount of time teaching ethics in undergraduate law courses. Given the relationship between ethics and the law, it is important that we introduce ethics, especially how it relates to and informs the law. Additional areas where ethical implications of the law might be included in our courses would be discussion of corporate codes of conduct and statutes such as Sarbanes-Oxley and the Foreign Corrupt Practices Act.³⁷ However, legal studies in business courses should not be the repository for the entirety of ethics content so that schools can check off a box to report that they teach and assess ethics

³⁴ Rutherford, et al. *supra* note 16.

³⁵ *Id.*

³⁶ Bird, *supra* note 24, at 306-307.

³⁷ Bird, *supra* note 24, at 302-303.

in the business curriculum. Business students need additional time and content within the context of other core courses, or through a standalone ethics course. This will enable them to reflect on their personal values as well as the need for ethical business behavior by managers and business organizations.

APPENDIX A: Survey Questions

1. I cover a unit(s) or chapter(s) on Ethics/Business Ethics as part of my business law/legal environment course.
 - a. Yes
 - b. No

2. How much time do you spend in your business law/legal environment class covering Business Ethics?
 - a. Less than 1 hour
 - b. 1-2 hours
 - c. 2-3 hours
 - d. 3-4 hours
 - e. More than 4 hours

3. Please indicate all of the topics covered on Ethics/Business Ethics in your business law/legal environment course:
 - a. General definition and examples of business ethics
 - b. Ethical theories and approaches, ex. Utilitarianism, duty-based ethics
 - c. Sustainability
 - d. Corporate Social Responsibility
 - e. Foreign Corrupt Practices Act
 - f. Other. Please specify: _____

4. Business Majors at my school are required to take a standalone course in Ethics/Business Ethics.
 - a. Yes
 - b. No

5. If Business Majors at your school are required to take a standalone course(s) in Ethics/Business Ethics, please specify if:
 - a. There is a single course required for all business majors
 - b. There are several courses in ethics, either depending on major or choice of student

6. If a standalone Ethics/Business Ethics course is required for business majors, is it offered and taught:
 - a. Within the College or Department of Business
 - b. Outside the College or Department of Business, for example, in Philosophy Department

7. Rather than a standalone course in Ethics/Business Ethics, my School/Department of Business relies on keeping track of ethics coverage in various courses throughout the curriculum.
 - a. Yes
 - b. No

8. Rather than a standalone course in ethics, my School of Business uses the following approach to meet AACSB or other accrediting agency guidelines [for example, a module or modules inserted into one or more required courses] (please explain below): _____

9. Regardless of the approach your institution uses, does your institution assess ethics coverage?
 - a. Yes
 - b. No

10. If your institution assesses the student learning outcomes concerning business ethics, please explain how the assessment is carried out: _____

11. Type of institution where you teach:
 - a. Four-year private university, secular (non-religious affiliation)
 - b. Four-year private university, religious affiliation
 - c. Four-year public university
 - d. Community college
 - e. Other

12. Degree levels offered by the institution where you work:
 - a. Undergraduate only
 - b. Masters only
 - c. Undergraduate and Masters
 - d. Masters and Doctoral
 - e. Undergraduate, Masters, and Doctoral

13. The primary focus of my institution is:
 - a. Teaching-oriented
 - b. Research-oriented
 - c. Other. Please specify: _____

14. Number of students in the business program (all levels of degrees offered):
 - a. Under 500
 - b. 500-1000
 - c. 1000-2000
 - d. Over 2000

15. Accreditation status of your business program
 - a. AACSB-accredited
 - b. Pursuing initial AACSB accreditation
 - c. Business program not specifically accredited and not pursuing accreditation
 - d. Other. Please specify: _____

16. In which country do you teach?
 - a. USA
 - b. Canada
 - c. Other. Please specify: _____

17. Do you teach online or in person?
 - a. Online
 - b. In person
 - c. A combination of the two

18. Is ethics for accountants taught separately from ethics for other business students?

- a. Yes
- b. No

19. Is the approach to incorporate ethics across the curriculum?

- a. Yes
- b. No

20. Do your students participate in an ethics competition?

- a. Yes
- b. No