IMPLEMENTATION OF BUSINESS ETHICS IN HIGHER EDUCATION CURRICULA IN SLOVENIA

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Abstract

A number of recent trends are influencing business schools towards better teaching and accounting for the role of "business in society". The survey found, among other things, that there is a clear demand from business and students for research, education and training on business ethics issues; that teaching on the role of business responsibility is far from being "main-stream" to the economics/business curriculum of (state and private) faculties in Slovenia. Improving accreditation processes will play an important part in speeding the business (business ethics, CSR, TRM, sustainability) education community with the new roles and responsibilities they are asked to fulfil by a wide range of stakeholders (students, society, business and government). Faculties are increasingly made accountable for their own social and environmental impact.

Simultaneously, this paper seeks to report on research undertaken to assess the extent to which Slovenian economics/business faculties were engaged in professional development activities focusing on the development of education for sustainability (including business ethics) for their students. Majority of universities had information about curriculum available on web sites. Furthermore, this research indicates that there is only very limited professional development activity; this fact provides one explanation for the limited extent to which education for sustainability is evident in faculties.

Finally, research provides a base for the exploration of professional development programs that will be the most effective and efficient in facilitating education for e.g. sustainability where (business) ethics plays very important role. Ethics of interdependence and corporate social responsibility is shown as a new development phase in a welfare society.

Keywords: *business ethics, education, curriculum, sustainability, Slovenia.*

Povzetek

Dandanes številni trendi vplivajo na poslovne šole v smeri boljšega poučevanja in odgovornosti za vlogo "poslovanja v družbi". Z raziskavo smo ugotovili, da med drugim, obstajajo jasne potrebe podjetij in študentov po raziskavah, izobraževanju in usposabljanju na področju poslovne etike. Poučevanje o pomenu odgovornosti podjetij še zdaleč ni "main stream" ekonomskih/poslovnih kurikulumov (državnih in zasebnih) fakultet v Sloveniji. Izboljšanje akreditacijskih procesov ima pomembno vlogo pri hitrejšem uveljavljanju poslovnega (poslovne etike, družbene odgovornosti podjetij, popolnoma odgovornega upravljanja, trajnosti), izobraževanja v družbi/skupnosti, nova vloga in odgovornost izobraževalne institucije poziva, da izpolnijo pričakovanja številnih interesnih skupin (študenti, družba, podjetja in vlade). Fakultete so vedno bolj odgovorne za svoj socialni in okoljski vpliv.

Hkrati je ta dokument poročilo o raziskavi, da bi ocenili, v kolikšni meri se slovenske ekonomske/poslovne fakultete vključujejo v profesionalni razvoj in aktivnosti s poudarkom na razvoju izobraževanja svojih študentov za trajnostni razvoj (vključno s poslovno etiko). Večina univerz je imela informacije o učnem načrtu na voljo na spletnih straneh. Poleg tega ta raziskava kaže, da obstajajo zelo omejene aktivnosti za profesionalni razvoj; to dejstvo evidentno utemeljuje razlago za omejen obseg izobraževanja na fakultetah za trajnostni razvoj.

Nazadnje, raziskava zagotavlja podlago za raziskovanje programov profesionalnega razvoja, ki bo najbolj uspešen in učinkovit ob spodbujanju izobraževanja za primer trajnostnega razvoja, kjer igra (poslovna) etika zelo pomembno vlogo. Etika soodvisnosti in družbene odgovornosti podjetij je prikazana kot nova razvojna faza v družbi blaginje.

Ključne besede: *poslovna etika, izobraževanje, kurikulum, trajnost, Slovenija.*

1 Introduction

Organizations and society at large recognize that ethically and socially responsible behaviour plays a crucial role in good business practices. This realization has led employers to expect and demand that business schools facilitate the training of students in ethics and social responsibility.

The current social development is changing the European higher education scene through increased international student and faculty mobility, internationalization of study programs and schools, and the opening of local higher-education markets to international competition. These processes make new pressures on management of higher-education institutions and expose them to new challenges in term of schools' adaptation to changes in their educational and others environments. An important part of innovation of this changing is also how to transmit appropriate knowledge, skills and values from society to people, i.e. in our case the prevailing values-culture-ethics-norms (VCEN) of business schools to students in their education process. But it also opens many questions from the conceptual, through methodological, to implementation viewpoints. From the viewpoint of realization of the education process values/VCEN make important building blocks for student working and behaviour (See: Schwartz, 1990; Potočan, 2008; etc.). From the viewpoint of BSs, the education system is primarily oriented on knowledge, experiences, competences, but on the other hand BSs also try to improve their basic blocks of education (e.g. values of students) (Potočan and Mulej, 2010).

Recent organizational history is replete with examples of bad things happening. For a society, ethics and ethical organizations are important. Unethical organizations can hurt society. Today, we also know that exploiting workers, deceiving customers and suppliers, and polluting the environment are bad for business. Business ethics has become an increasingly important part of this global conscience (Freyne, 2009; Gilmartin, 2008). Some businesses now recognize that damage can be done by unethical behaviour: 'leading businesses no longer debate the legitimacy of the role and importance of ethics; rather, they are forging ahead, finding new ways to put ethics into practice' (Krehmeyer, 2007). Some even state that sustainable business success can be achieved only through ethical behaviour (Veiga, 2004). The interest in ethics opens questions: who is to be blamed, the individual, the business, or the society? Can problems of ethics be prevented? How? Many explanations have been offered, such as corporate culture, business leadership, corporate governance structures, and business schools (Henle, 2006). Henle suggests leaders are ultimately responsible for building value-based cultures within organizations. In order to nurture ethical leaders, business educators should take the lead. One step toward making organizations behave more ethically would be to teach future managers business ethics. As Wright says: 'Education is the best means to develop good ethical behaviour in the modern business environment' (1995). Giacalone (2008) suggests that business schools need to ensure that students are equipped with ethical integrity to meet challenges in the real business world. Those who support teaching business ethics suggest ethics education will help students acquire the knowledge and skills to make proper judgments about the ethical dimensions of economic activity. The emphasis is on building competences to help students identify, analyze, judge, and evaluate ethical matters in business, to apply ethics to real-life business decisions (Rossouw, 2002; Sims, 2002; Lau, 2009; Potočan and Mulej, 2010).

Our aim is to discover ethics or business ethics implemented into higher education (business, economics, management) programs or subjects in the Slovenian state and private educational institutions.

2 Previous studies on ethics education

A literature review was conducted on the impact of ethics education on students' ethical awareness and decision-making abilities. The list of the main ethics education research on business ethics education conducted over the last three decades (Key question: Does ethics education have an impact on students?): Boyd (1982) – positive impact - Ethical awareness; Martin (1982) – no impact - Ethical reasoning; Arlow and Ulrich (1980, 1985) – Mixed. Positive impact initially, but no change 4 years later – Ethics awareness; Stead and Miller (1988) Positive impact – Social awareness; Wynd and Mager (1989) – no impact – Ethical attitudes; Weber and Green (1991) – Positive impact – Moral reasoning; Glenn, Jr. (1992) – Positive impact – Ethical judgment; Carlson and Burke (1998) – Positive impact – Moral reasoning; Gautschi and Jones (1998) – Positive impact – Ethical sensitivity; Weber and Glyptis (2000) – Positive impact – Sensitivity and reasoning skills; Ritter (2006) – No impact – Moral awareness and moral reasoning.

This list only includes studies assessing the impact of teaching an ethics or business and society class upon students, aiming to show a more targeted and updated list on business ethics education studies over the last three decades, where the undergraduates were the majority of samples. All studies were conducted in the US and finally, most studies focused on ethics awareness and moral reasoning. The list is revised and expanded from Glenn, Jr. (1992), who built on previous work by Weber (1990). This is not an exhaustive list and omits studies whose focus was not directly on impact of business ethics education (e.g., Bodkin and Stevenson, 2007; Cohen and Cornwell, 1989; Harris and Guffey, 1991; Lowry, 2003; MacFarlane, 2001; Ruegger and King, 1992; Surlin, 1987; Wittmer, 1992), (adopted Lau, 2010).

Ethics education studies in recent years have used different constructs such as attitudes, awareness, sensitivity, moral reasoning, cognition, and behaviour. Which construct should one choose? What is the appropriate operational definition for each? There is no consensus on definitions. Rossouw (2002) suggests that one can look at the fundamental question ''what do you want to achieve by teaching business ethics?'' He proposed the use of cognitive competence as a measurement. Cognitive competence refers to the acquisition of the intellectual knowledge and skills to make an ethical decision. It includes five core elements: moral awareness, moral understanding, moral reasoning, moral decision making, and moral tolerance. Rest (1986) and Rest et al. (1999, 2000) proposes that individuals facing ethically questionable situations will respond according to their person's stage of moral development. Those who have progressed to higher stages due to maturation and/or moral education will act more ethically. This suggests that business ethics education, especially during formative years, may help individuals go through the steps of moral decision making: Recognition, Moral Judgment, Moral Intent, and Moral Behaviour. First, it is necessary to recognize the moral issue, then make a moral judgment, next, establish moral intent, and, at last, engage in moral behaviour (Gautschi and Jones, 1998). This study followed the assumption that moral judgment will be followed by moral action. In other words, how people think is related to what they do. The two major dependent variables are defined as follows (Lau, 2010).

3 Preparation in Ethics Teaching

A number of researchers seem to recognize the importance of preparing faculty to teach ethics in their courses by suggesting various ways to develop faculty in this area. In developing an effective approach to ethics education, it is important to consider the training and preparation that faculty members have received to teach this subject matter. Spain et al. (2005) speculated that business faculty often fail to include ethics topics in their courses because they are often frustrated in their attempts to motivate student interest in ethics and in discussing pressing ethical concerns of business. Simms and Brinkmann (2003) suggest methods by which faculty could share knowledge and experiences in teaching business ethics: attending business ethics conferences; writing journal articles; taking part in an email list-server or website dedicated to business ethics; participating in a business ethics network; subscribing to and academic journal where one on could publish, share, and examine teaching experiences; and engaging in informal group discussions on individuals' successes and failures in teaching ethics.

Crane (2004) highlights that in recent years the ethical content in business school subjects has also been diminishing to the minimum content required by ranking agencies such as the Association to Advance Collegiate Schools of Business and AMBA. This suggests that graduates may act unethically because they were neither exposed to the ethical dilemmas nor to strategies for resolving such dilemmas that are frequently part of business decision making. As identified above the inclusion of ethics subjects and more recently the concept of Corporate Social Responsibility in MBA programs is seen as a way of broadening outlook and increasing the capabilities of future managers to make more responsible decisions. Dunfee and Robertson (1988: 847-59) support the inclusion of such subjects in business school programs and put forward several reasons why they should be featured:

- To convince students that ethical issues are an important part of the key business functions of finance, marketing, and management.
- To provide systematic coverage of a wide range of ethical issues to all students.
- To imbue all MBA students with a perspective of what ethics means in business practice.
- To provide students with a set of analytical tools applicable to ethical problems in all aspects of their business education, as well as their future jobs.

Limits on Impact of Instruction in Ethics - While Kohlberg's (1981, 1984) model has been widely applied in studies of development of accounting ethics, it has inherent limitations. Kohlberg concluded that most individuals never move beyond the law and order stage (Reinstein et al., 2006), and this supposition has been validated in numerous studies (Dellaportas, 2006). Despite this somewhat disheartening situation, those same studies have indicated that education is to be a force for development of higher levels of moral reasoning. Mintz (2006) addressed this responsibility in his discussion of reflective learning as an approach for developing moral reasoning ability. He proposed a course designed to use reflexive learning to develop virtue ethics-a mindset in which students do the right things for the right reasons. Although commendable, the course is unlikely to be included in accounting curriculums because of time limitations. However, accounting professors, who default on ethics content do a disservice to their students, and may actually fall short of their students' expectations. Recently, Adkins and Radke (2004) studied the importance perceptions of accounting ethics and ethics education held by accounting students and faculty members. They found that students placed higher import on both than did faculty members.

Scepticism about business ethics education - Hooker (2004) indicates in 'The Case Against Business Ethics Education: a Study in Bad Arguments', several popular arguments against business ethics instruction might be organized as follows:

- The Milton Friedman argument: The ethical duty of business people is to maximize profit. This means they should study marketing, finance, and operations and should not waste time studying ethics.
- The argument from incentives: Even if there are duties beyond profit maximization, the only practical way to encourage ethical behaviour is to install financial and legal incentives. Business people respond to these, not ethics lectures.
- The gut feeling argument. One cannot study ethics in any meaningful sense anyway, since it is something you feel, not something you think about.
- The moral development argument. Moral character is formed in early childhood, not while sitting in ethics class. By the time students enter business school, it is too late to change.
- The motivational argument. Even if there is reason to study ethics, business students see no motivation to study it and do not take the subject seriously.

This sort of scepticism is far from universal, as many acknowledge the relevance of ethics instruction and call on business schools to do a better job about it. He had detected such arguments lurking behind views expressed by students, colleagues, business people, and media commentators.

4 Ethical awareness

Moral awareness, or recognizing the moral nature of a situation, is considered to be the first step in ethical decision making (Lowry, 2003). This is the number one goal of business ethics education, to help students to be more aware and sensitive to the ethical consequences of their actions (Williams and Dewett, 2005). Moral awareness is recognition of an ethical issue, integrity, work ethics, and/or responsibility (Felton and Sims, 2005), and can be defined as ‘‘a person's recognition that his/her potential decision or action could affect the interests, welfare, or expectations of the self or others in a fashion that may conflict with one or more ethical standards'' (Butterfield et al., 2000). Similar to Butterfield et al., Rossouw (2002) reported that moral awareness was an understanding of the moral obligations and responsibilities associated with economic activity as well as an awareness of the moral issues and dilemmas that one is likely to encounter. Synthesizing from these definitions, in this study, ethical awareness is regarded as one's recognition of an ethical issue or dilemma that may lead to a conflict with ethical standards and/or negative impact on others (Lau, 2010). 'Attitudes towards Business Ethics Questionnaire' was used to measure ethical awareness. ATBEQ is a 30-item scale originally developed by Preble and Reichel in 1988. It has been used widely (e.g. Moore and Radloff, 1996; Phau and Kea, 2007; Preble and Reichel, 1988; Sims, 2006; Sims and Gegez, 2004; Small, 1992) allowing longitudinal studies or cross-cultural comparisons (Trevino, 1992).

Religion has played an important role in the development of our society, and is a strong determinant of one's values. Many studies have shown a strong relationship between religion and attitudes toward business ethics. For example, Albaum and Peterson (2006) demonstrated that students who were more religious tended to have more ethical attitudes (Clark and Dawson, 1996; Hunt and Vitell, 2006; Phau and Kea, 2007: Lau et al., 2007; Donovan, 2009).

Education and values - The higher education schools that are supposed to provide society with experts of the highest ranking and intellectual capacity and influence, may not forget about inclusion of values/VCEN in their explicit focus, about permanent innovation of their values (VCEN), and about the danger that students might otherwise receive obsolete values and use them later one in their practice as influential professionals. In literature on education the questions about VCEN belong in the educational area of values education. We understand values education as an entity of two educational processes, i.e. the process by which educators transmit values to students (when we speak about different education systems), and/or the process by which organizations transmit organizational values to organizational stakeholders. Some researches use the concept values education as an umbrella of concepts that includes moral education and citizenship education (adopted, Potočan and Mulej, 2010).

Putting the **Total Responsibility Management (TRM)** in educational institutions starts with inspiration. TRM means that the company has articulated a values-driven vision to which top management is committed. TRM in brief means (Waddock & Bodwell, 2007): inspiration, integration, innovation, and plus indicators. Employees in quality-oriented culture instinctively act as a team. Organizations and educational institutions (universities, faculties…) where focuses on customers (students and other customers), continuous improvement, and teamwork are taken for granted have a good chance of attaining the total quality. Their criteria are built upon a set of "core values and concepts" (Evans, 2007): visionary leadership, customer-driven excellence, organizational and personal learning, valuing employees and partners, agility, focus on the future, managing for innovation, management by facts, CSR, focus on results and creating value and systems perspective.

Adopting a Total Responsibility Management approach means systematic changing of the entire company, ensuring that vision and values are integrated into all company's strategies and operating practices; it also requires the top management involvement. Leaders, wherever they are in the organization, but particularly in the top management, need to take a long-term perspective, make a public commitment, communicate the commitment, to be a role model for the company's values, to integrate vision and values into strategies and practices, and to support change (Waddock & Bodwell, 2007). Integrating responsibility management into the organization is contingent on many factors unique to each situation. What is clear is that responsibility management approaches must be systemic, i.e. requisitely holistic, if they are to be effective. The improvement and innovation elements of TRM create a significant demand for companies and educational institutions to broaden how they measure performance. One of the most notable approaches is that of the Global Reporting Initiative (GRI), a multi-stakeholder initiative that aims to devise and implement globally accepted responsibility and sustainability reporting guidelines that are comparable across companies including educational institutions (universities, faculties, etc.) operating in different industries, much as generally accepted accounting principles are standardized. In addition to GRI, the International Organization for Standardisation (ISO), which promulgates quality and environmental standards that are widely used in businesses announced in 2004 that is it is developing voluntary standards for corporate responsibility by 2008 and in 2010 ISO 26000 standard is published.

5 Implementation of ethics in educational process in Slovenia

Problem definition – Many educational institutions abroad have successfully implemented ethics into higher education curriculum. Researchers, mentioned before, indicate that business ethics implementation into business education has many positive effects on students and their behaviour as manager and leaders in business practice. The main researches on ethics have not included synergies between corporate social responsibility, total quality management, total responsibility management into corporation strategies. Ethics and corporate governance help responsible companies and educational institutions to built good relations with all stakeholders and support the well-being strategies, which have to be holistic and constantly measured.

Hypothesis: Educational institutions (business and economics institutions – state and private) have implemented ethics or business ethics curriculums (higher education programs).

Methodology: Web pages of faculties of economics and management, members of three main universities as well as web pages of private business faculties have been investigated with the aim to indicate if any ethics or business ethics subjects are included into curriculums of various higher education programs/modules or are these topics included just as chapters included in other subjects. Unfortunately some pedagogical institutions do not offer holistic information about their programs, detail descriptions of subjects are mostly not available, especially the elective topics and their descriptions are not available. Additionally, we had to clear some details about this subject by phone.

Research questions: Is ethics or business ethics implemented as separate subject into curriculum? Is ethics or business ethics implemented just as a chapter by other subjects like Entrepreneurship, Marketing…; etc.)?

5.1. Research findings in general

Three state universities/faculties and two private faculties and their accredited programmes (business, economics and business management) in Slovenia have been included in this research.

The biggest state university - faculty has not implemented ethics into its curricula for three years. But additionally we have to indicate that these topics were accredited (Bologna process) some years ago. Two state universities have implemented ethics or business ethics as separate subject into curricula mostly as an elective subject (all levels):

- Subject Organizational culture and ethics is accredited and included into curriculum since Bologna programme accreditation and its implementation.
- Organizational culture and business ethics, Ethics and culture in human leadership; World religions and business and Environmental ethics and sustainable development are the subjects which are accredited and involved into curriculum (all programmes).

On the other hand it is significant that private faculties do not pay enough attention to ethics or business ethics; on the other hand they should be more proactive and flexible. But differences between faculties are significant:

- One of the two biggest (number of students) private faculties included ethics and business ethics as well as state and society ethics into its programmes/modules. Judge and ethics and State, society and ethics are the subjects which are accredited and involved into curriculum only in some programmes. Chapters about ethics or business ethics are still involved in other subjects like Marketing, Entrepreneurship etc.
- On the other hand the second private faculty's subject on ethics or business ethics is not accredited. Ethics is just partly included into just one subject, i.e. Entrepreneurship; other levels of education do not include these topics.

It is significant that some state universities/faculties pay much more attention to business ethics than private faculties. Also other topics like Corporate Social Responsibility, Environmental Management, Sustainability and Corporate citizenship should be included into curricula. Very often we discuss about corporate responsibility but very seldom about responsibility of universities/faculties and what part of their responsibility is oriented to the curricula and quality of their programmes. Why we still cannot discuss about holistic implementation of total responsibility management at the universities/faculties and the indicators of its measurement? Where it should start? The top management should be the motivator and beginner but all other stakeholders must be involved into this process.

Matten and Moon (2004) identified that the term Ethics or Business Ethics is interpreted in a number of ways; in fact they proposed that CSR is used synonymously with terms such as Corporate Social Responsibility, Corporate Citizenship, Sustainability, Corporate Environmental Management, Business and Society, Business and Governance, Business and Globalization, Stakeholder Management, Governance. In addition greater attention to global warming and the importance of sustainability as an issue, suggests that it is becoming a far more important issue to the business community, yet the apparent lack of demand for the subjects suggests that this attention has not translated to meaningful options for students in relation to career decisions (Segon and Booth, 2009). There is clear support for the inclusion for Business Ethics or Corporate Social Responsibility as part of the curricula within both academic and business circles. It would seem that more information about its importance as a management competency to aid business decisions would increase its attractiveness to students. Business leaders need to be more vocal in their support for the inclusion of such important content. Simultaneously, we must not forget that leadership, professors and lecturers at the universities and faculties (where ever they are) play very important and responsible role by the implementation of such subjects into higher education as well as into other types of educational programmes for transformational leaders and other stakeholders.

6 Conclusions and future research

Four broad themes that should inform ethics education are addressed: responsibility of business in society, ethical decision-making, ethical leadership and corporate governance. These four areas are widely viewed as cornerstones of a comprehensive and viable education curriculum in business schools. While many schools are already deeply involved in renewing and reinvigorating their commitment to ethics in business education, assessment and continuous improvement are as important in this field as in any other. "Making the world a better place" isn't the exclusive province of business schools; but business schools can – and want to – equip their students to be ethical and successful managers and leaders.

The faculties do not offer enough information about their curriculum at their web pages. More over, the descriptions about subjects are very short or even not presented (Elective subjects). For future research about ethics (and other similar topics) one would be recommended to use the 'suggested questions' (AACSB – www.aacsb.edu) for more detailed research about Ethics Education for Business School Leaders in Slovenia.

Future research might also examine those factors that might help faculties incorporate ethics in their courses and identify the kinds of training and preparation faculty need to do this more effectively. In addition, it would be highly useful for business schools to find out if student exposure to ethics in their college courses actually increases the propensity that they will behave with integrity and honesty in their professional careers. The set of integrated values form the basis that links business ethics and concepts of well-being.

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