

# Theories on Teaching & Training in Ethics

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## Abstract

The paper examines the education and training of adults in ethics. It applies to courses at universities and colleges as well as in the work place. The paper explores the evidence on our ability to strengthen moral behaviour through courses on ethics, finds it to be weak, so starts with the assumption that we cannot teach people to be ethical. The paper asks therefore what the objectives of a course could be and how best to achieve them. It examines the different theories in the literature, eventually settling on four objectives: increasing moral cognition; teaching a widening and strengthening of ethical practices; adopting teaching approaches that maximise learning impact, and developing the personal skills of individuals in negotiation and persuasion. All four objectives are of value to people who seek an ethical work environment. The paper then explores the theories and differing approaches used for achieving each objective, including among others, public interest disclosures, structuring and using codes of ethics, case problems and other experiential learning techniques, organisational and institutional approaches to ensuring ethical behaviour, classroom interaction, the role of theory, team teaching and tailoring the courses to meet an ethical needs analysis for that discipline, profession or organisation.

## Keywords

Teaching ethics, organisational development, moral philosophy, whistleblowing, public interest disclosures, ethical behaviour.

## Introduction

At the time of the Enron and World Com collapses, the expectation that ethical behaviour can be “taught”, and that university and college ethics teachers had “failed” was widespread. Evidence of this expectation was also seen within the US military who, following the revelations of torture at Abu Ghraib, instituted ethics training for all servicemen in Iraq. Civil sector research (Dean and Beggs, 2000) into the question of whether ethical behaviour can be taught concludes that most tertiary ethics teachers do not believe that they can teach ethical behaviour. In a comprehensive examination of the literature, they document the differing views on this issue and the overriding belief that no course will change ethical practices.

Their conclusions seem axiomatic - that we cannot build stronger ethical behaviour through exhorting people to be ethical - nor for that matter by coaching them in the multitude of ethical theories that exist. Sims claims, however (2002), that teaching ethics “can be effective in developing students’ moral reasoning skills, ethical sensitivity and ethical behaviours. See for example (Weber and Glyptis, 2000).” That research does show a positive correlation between a course and the ethical values and opinions of students - an issue with which we agree and which is discussed further below. Nevertheless, although a course may bring about a desirable increase in intellectual awareness of the rights and wrongs of moral issues, such an increase does not necessarily ensure that people with strengthened moral reasoning will then act ethically. Interviews with an ethics trainer for a number of Fortune 500 companies, and with the President of the Academy of Management, also affirm this view (Thompson, 2006, 2007).

## Objectives of a course

If we cannot teach people to be ethical, then what can we achieve with an ethics course and what should such a course include? The answers vary (see Wines, 2007). In an earlier co-authorship with Brinkmann, Sims (2001) set out seven

goals for a business ethics course:

1. Know thyself, your own moral values and thresholds.
2. Learning to see moral issues, conflicts and responsibilities.
3. Learning to identify the specific moral aspects of a situation.
4. Learning to share moral understanding.
5. Learning how to handle moral issues and conflicts.
6. Acquiring moral courage.
7. Acquiring a critical attitude towards the business school curriculum and its disciplines.

They do not set strengthening moral behaviour as an objective.

Corey, Corey and & Callanan (2005) set nine course goals:

1. Ensure students recognise and appreciate the unavoidable ambiguity in ethics, i.e. of multiple points of view or contradictory possibilities.
2. Instil in students the idea that there are multiple pathways to addressing a single ethical dilemma.
3. Improve students’ self-knowledge.
4. Improve ethical sensitivity.
5. Improve moral cognition.
6. Instil determination to act ethically.
7. Teach students the profession’s established code of ethics.
8. Teach students their legal, ethical and professional responsibilities.
9. Teach questioning of the ethical dimensions of their workplace.

In their paper they ascribe students’ determination to act ethically as a result of their courses. But again, this result - which the authors say they achieve - is based on students’ self-reporting of changes in their values; not on an empirical measure of changed behaviour.

Webber (2007) says ethics courses in industry should build ethical awareness and promote the company’s moral values in order to broaden the criteria used by managers when making decisions with moral implications. He advocates stimulating managers to become more ‘other-oriented’ by exercises in which all stakeholders are treated as equal in contrast to their level of influence on corporate performance. Other aims that Webber espouses are:

1. To engender trust and confi-

dence among stakeholders.

2. To stimulate mutual moral development through self-discovery in peer group discussions of real ethical dilemmas.

3. To develop a concrete plan for a career-long, ongoing moral enhancement of individual attitudes and planned business behaviour.

Webber acknowledges research (Ferrell et al., 2002) that shows how the ethical culture of an organisation has a strong influence on ethical business judgements. Therefore ethics training should also make employees overtly aware of the ethical culture and values of the organisation and wherever possible leverage the collective pressure of teaching in groups to affect learners' and employees' ethical decision making (Weber, 2007).

We agree with most of these objectives, but believe that some are subsets of broader objectives; others are a natural outcome of an ethics course. We propose four principal objectives for a course:

1. Building ethical sensitivity and moral cognition.
2. Providing a widened applied teaching content that covers all ethical practices.
3. Adopting teaching methods that maximise learning impact in relation to ethical knowledge and behaviour.
4. Developing negotiating and persuasive capabilities (oral and written skills for use in assessing and advocating an ethical position).

Objective 1 is a commonly agreed objective, and one that is readily achievable.

Objective 2, enrichment of the teaching content, is our main departure from our interpretation of the content generally evidenced in the literature. We suggest expanding the content of a course in four broad areas: (a) building-in the ethical issues that are known to the discipline or organisation as a significant part of the course; (b) developing and using codes of ethics based on those issues; (c) teaching the management of public interest disclosures to all concerned parties – the organisation, the legislator and the whistleblower - in sufficient detail to ensure an effective impact ; and (d) providing an organisational structure that can manage each of these functions.

Objective 3 provides our interpretation, and teaching objectives, of five issues discussed widely in the literature: (a) skills required of trainers/teachers, (b) optimum class sizes, (c) teaching across the curriculum, (d) experiential learning and (e) the role of ethical theory in a course.

Objective 4 simply states that we need to build the skills and capabilities of both students and members of the workforce sufficient to effectively manage ethical situations that are at issue.

### **Building ethical sensitivity and moral cognition [Objective 1]**

Courses in ethics with case problems and lectures on ethical theory do increase students' ability to reason through moral issues. The following examples of the impact of ethics courses on ethical sensitivity and cognition are drawn from engineering.

Self and Ellison (1998) used Rest's Defining Issues Test (DIT) to assess if there was an increase in moral reasoning from students who took an ethics course. The researchers applied the test before and after the course and found a significant increase in reasoning capabilities.

Drake et al. (2005), using the DIT on assessing capabilities in moral reasoning, also found a significant increase between the beginning of a course and its end. The class size was 164 students, employing 6 teaching assistants.

Such findings are widespread and well accepted - that dis-

cussions on moral practices and the teaching of ethical theory increase capabilities in moral reasoning.

Whether this reasoning translates into higher levels of moral practice is a separate concern. Such an assessment is difficult to measure, as the Centre for Vocational Assessment and Research concluded after their study into the assessment of attitudes, ethics and behaviour at work (Mossop, 1997). Blasi (1980) reviewed 75 studies that assessed the relationship between moral judgment and behaviour. This classic meta-study found a positive, but strongly qualified relationship in a number of the studies. The research, however, is almost 30 years old, with some of the original studies now almost eighty years old. We have not found recent studies that correlated courses on ethics with improved ethical behaviour. The most we can be confident about is that courses do increase ethical sensitivity - a strengthened ability to tell right from wrong. This ability in itself, may lead to improved practices but such improvements have not, for the most part, been verified.

### **Extending the teaching of ethical practices [Objective 2]**

The second objective, widening content, consists of four areas that extend existing content or add new content over that suggested by the objectives and content discussed in the references for this paper.

(a) Building the course on the ethical issues within the discipline, profession or organisation.

Two arguments can be developed that support a course being built around the ethical issues in that profession, discipline or organisation. Firstly, a new graduate entering a profession or organisation may encounter entrenched unethical practices that will be near to impossible for a new entrant, without basic knowledge and skills, to tackle alone. Continued acceptance of a practice where "everybody does it" can condition the new recruit to accept the behaviour. Prior classroom encounters with the issues they are most likely to face, however, will at least have helped clarify the new entrant's ethical assessment and may even provide a core of new graduates with the motivation and skills to resist entrenched unethical practices.

The second argument is that the ethical acceptability or unacceptability of some issues within a discipline can be unclear. A study by Bowden (2006) in the engineering profession identified a number of practices on which opinions were divided - reverse auctions being perhaps the most obvious, but bid-peddling and front-end loading were among other of the more contentious ethical issues. Every profession and industry has similar examples. There are many disputed ethical decisions in the medical field, for example. Examination of the issues within a class room environment will do much to clarify industry or professional ethical issues and establish conventions and build skills that will help rectify any sense of inadequacy that the newcomer might otherwise feel on entering the workplace. The lecturer or teacher therefore needs to undertake research sufficient to identify the issues in the profession and to translate them into teaching vehicles for the classroom. Tackling these issues within the course will also provide participants with insights into their own ethical positions and those of their work colleagues, as well as possible approaches to their resolution.

The adoption of this teaching practice can be extended into training courses within industry. The ethical issues within an organisation can be identified prior to the ethics course, either from semi-structured in-depth interviews, or from early work-

shops (or both). As discussed below, the themes identified for an ethics course also provide a strong underpinning to a code of ethics for the organisation.

#### (b) Teaching Codes of Ethics

The belief that a code of ethics is sufficient to control ethical behaviour is widely held. Betsy Stevens, for example, in a review of eight studies, concludes that "codes can be effective instruments for shaping ethical behaviour and guiding employee decision making" (Stevens, 2008). This viewpoint, however, - that codes are effective documents in their own right - can be disputed.

For instance, in contrast to Stevens' finding, Muel Kaptein and Mark Schwartz (2008) examined 79 empirical studies into code effectiveness and conclude that "the results are clearly mixed" (Kaptein and Schwartz, 2008).

Sven Helin and Johan Sandstrom (2007) analysed 38 empirical studies, drawing similar conclusions: that studies present a mixed image of the effectiveness of corporate codes of ethics. These results are determined primarily by interviews of users on the effectiveness of codes, and do tend to conclude that there is uncertainty about whether codes lead to more ethical behaviour.

Another problem is that codes are widely perceived as window-dressing (McKendall et al., 2002, Brytting, 1997, Emmelhainze and Adams, 1999, van Tulder and Kolk, 2001, Pagnattaro and Peirce, 2007, Weaver et al., 1999, Jovanovic and Wood, 2007, Collen, 2002, Stansbury and Barry, 2007). Research into the codes used by Australian companies, for instance, in comparison with international codes, finds that most corporate codes are directed towards internal, rather than external issues and are designed to stop wrongdoing by staff that is detrimental to the organisation (Wood, 2000). In short, codes designed to stop theft or misuse of the organisation's assets, or to reduce the incidences of interpersonal or inter-group conflict are more intended to benefit the company than to stop the company's wrongs. These multiple and at times dubious uses of codes can be examined on the Illinois Institute of Technology's (2008) web site, with an on-line collection of over 850 codes of ethics of professional societies, corporations, government, and academic institutions gathered over twenty years. The website describes codes as "controversial documents".

The process of developing a code is crucial to the sense of ownership and observance of the code by staff. Higher levels of staff ownership and contribution toward a code provide a more effective code. This issue is repeatedly acknowledged in code studies (Kaptein and Wempe, 1998, Stevens, 2008, Trevino and Weaver, 2003, Seshadri et al., 2007, Harned et al., 2003, Pagnattaro and Peirce, 2007). A participative approach to code development is the essence of our approach to teaching codes of ethics. We also agree with Kaptein and Wempe that a good code reflects the moral dilemmas that employees experience, and provides assistance in their resolution. This endorsement extends to codes developed by a profession or industry association.

We draw on institutional sustainability theory to further support this approach. This theory argues that placing responsibility for the development of any work change in the hands of staff or recipients rather than solely with management or other implementing agency is a powerful means of ensuring acceptance and adoption. Development agencies in particular use this approach (the involvement of participants in the decision process) to ensure commitment by recipient groups to sustain economic or social inputs (see Lewis, 2003).

Despite a reasonably widespread advocacy of a participative approach, little research has been conducted into the impact

that the processes of adoption and implementation have on the effectiveness of codes of ethics (Helin and Sandstrom, 2007). More concisely: "To date, here is no empirical study which relates the impact of the code to the process in which the code has been developed and/or updated (Kaptein and Schwartz, 2008). Despite this gap in the empirical evidence, however, the participative approach is proposed as an answer to the assertion that codes are ineffective when written by management and passed down to employees as mandate (Stevens, 2008, Stohs and Brannick, 1999). Trevino and Weaver also support the claim that such management designed codes are not widely accepted by staff when put forward as instruments of control or for legal compliance (2003).

Generally, codes aim either to promote aspirations in terms of values, or to control certain kinds of behaviour. Based on the arguments above, our answer for

strengthening codes is to make them less of a tool of management, written by management for their own purposes, but a document developed by staff or members of the profession to identify and clarify their ethical problems and to provide guidelines for possible responses. This belief leads us to the concept that ethics training programs must also incorporate the development of a code that responds to the ethical issues faced by the organisation or profession. Classroom teaching of existing professional codes of ethics should note those that do not reflect the findings of research into the ethical issues of the profession. We also believe that the sanctions that are attached to the breaking of the provisions of a code should be also developed by the members of the organisation or profession.

#### (c) Public Interest Disclosures

There are strong supporting arguments behind the assertion that the most effective way to stop wrongdoing in any organisation is to create a more open, stress free method of exposing wrongdoing in the workplace. Any wrongdoing in an organisation is usually known to several people, any one of whom could bring the problems into the open. We believe that such disclosures (usually referred to as whistleblowing) are a very effective way to ensure honesty and ethical behaviour. Therefore, we would suggest that management of public interest disclosures must be an obligatory component of any ethics course. Topics would include the legislative protection available to whistleblowers, the limitations of that protection, as well as approaches that help ensure success without incurring the wrath that usually descends on whistleblowers.

The motivation for exposing wrongdoing has several interconnected sources. One is that it is engendered by peoples' preference to work in an ethical organisation. MacLagan (1998) for instance, in a treatise on the application of Piaget and Kohlberg to ethical reasoning stated his belief that most people in organisations are essentially well intentioned. Other support for employees' preferences to work ethically can be found in Valentine and Fleischman's survey of over 300 business professionals (2004). They reach the conclusion that people subject to formal ethical training have positive perceptions of their company's ethical position, as well as higher job satisfaction. Delany and Sockell had earlier (1992) obtained similar results from over a 1000 respondents. There is also strong support in the evolutionary biology literature to the effect that we are intrinsically cooperative, and to some extent, altruistic (Ridley, 1997; Winston, 2002; Levy, 2004; Joyce, 2006).

Employees, however, are subject to the prevailing culture and thought processes within the organisation. John Adams (2008) points out the problem of groupthink in an issue of the Journal

of the Australian Institute of Company Directors - a phenomenon where people tend to think the same on issues where diversity of thought needs to be encouraged. The term, first developed by a social psychologist Irving Janis, included a tendency not to question moral issues.

Bringing unethical actions into public view is likely to bring retribution on the person who revealed the unethical or illegal action. Jubb (1999) gives many instances of whistleblowers victimised for revealing wrongdoing. Micali and Near, two of the more respected researchers in this field, have also pointed out the difficulties that whistleblowers face (1992). 'They pay a terrible price' is another treatise on the difficulties whistleblowers face (Alford, 2001). 'Career suicide' was the term that the news media reported a senior officer in the Australian Wheat Board used when questioned why nobody in the organisation spoke openly against the bribes paid to the Saddam Hussein regime (Sydney Morning Herald, 7 February, 2006). These statements in various forms also explain why so few have spoken out in the spate of scandals that erupted in the State of NSW in 2007 and 2008 - the Wollongong Council and real estate developer bribes, the cover-ups in several hospitals, the minister accused of paedophilia (whose electoral secretary was the only person to speak out and who was immediately dismissed).

To minimise retribution, governments in the industrialised world have established legislation designed to protect people who reveal wrongdoing. Teaching the processes of stopping wrongdoing in organisations needs to include approaches to working with the legislation, and with its particular characteristics (the legislation varies widely from country to country). The course also would provide knowledge and skills in using the legislation so that success would be maximised, as well as approaches for the whistleblower to adopt to minimise the possibility of retribution. Whistleblower support websites are available in most western countries that could provide teaching information (for example, Whistleblowing Ethics; Government Accountability Project; Public Concern at Work). Training programs within industry need, of course, to raise the issue of the whistleblowing systems that are used internally by the industry or organisation.

#### (d) Organising for ethical behaviour

If the organisation (or industry association, professional body, etc.) is to develop a code of ethics, and manage that code, or operate an internal whistleblowing system, and decide sanctions for ethical transgressions, then it needs to assign people for these activities within the organisation. The teaching of this requirement and of the possible organisational approaches is an obvious component of an ethics course.

No organisational formulae for managing these functions appear as yet to have emerged. It is reasonably evident that the Chief Executive be involved in the more contentious decisions in the development of a code and internal whistleblowing system, or in other ways by which an organisation assures its staff that it is behaving ethically. But there are other tasks. If we take the practices outlined in this paper as a guide, an organisation obviously needs one or more staff members who:

- + manage an internal whistleblowing system. If the organisation relies on a commercial external whistleblowing channel, it still needs somebody to organise and liaise with that group,
- + teach or coordinate the ethics course. Again, if contracted out that contract still has to be developed and managed,
- + identify the ethical issues in the organisation, for use in the training courses and code of ethics. We believe, however,

that increased objectivity would result if this function was contracted independently, as staff are more likely to talk to an independent outsider rather than to an internal inquirer,

- + take contentious ethical issues to senior management for resolution,
- + recommend what sanctions are placed on staff who contravene the code of ethics.

We propose no universal template. Organisations have hugely different objectives, staff sizes, ownership patterns and geographical locations. Each will need to address these issues in ways that suit their own needs. We do suggest, however, that the issue of responsibilities has to be included in a course. The above list of tasks could be used as an initial template.

### Teaching methods (Objective 3)

This section examines pedagogical issues particular to the teaching of ethics. There are five that we believe warrant emphasis:

- (a) Teacher skills and team teaching.
- (b) Class sizes.
- (c) Teaching across the curriculum.
- (d) The use of experiential learning techniques.
- (e) The teaching of ethical theory.

The same concerns are relevant whether the ethics course is taught within an organisation, be it public sector or private, or an industry association, or when taught at college or university classes.

#### (a) Skills of the teacher(s)

The question of whether a course should be taught by a specialist in ethics or a specialist in the discipline or profession is a long standing one. We dismiss the arguments found in a number of journals that philosophy needs to be the dominant discipline. e.g. Klein (1998): *The Necessary Condition for a Successful Business Ethics Course: The Teacher Must be a Philosopher*. Her argument is that philosophers are the subject matter experts in ethics and that they therefore must teach ethics courses.

Frederick (1998) disputes this assertion. He believes Klein's arguments are largely irrelevant, noting that if she is correct then in practice, two disciplines are needed to teach a course - a specialist in philosophical ethics and a second in the subject matter. We join with Frederick and others who dispute the philosophy argument. We base our beliefs, however, on the theories presented in this paper. We have argued that three necessary elements of any training course must be (a) workable codes of ethics, (b) managing public interest disclosures and (c) structuring an organisation to handle its ethical issues. These are not skills usually possessed by philosophers. The lack of concern for these areas is evident in the articles that philosophical ethicists write. For example, a search of the *Journal of Moral Education* that spans close to 40 years contains no article with titles on codes of ethics. Additionally, we found no article on 'whistleblowing' or 'public interest disclosures' in the *Journal*. The search for a discussion on the organisational structures and approaches that might be used to strengthen ethical practices, such as ethics committees or internal hotlines was equally unrewarding.

Another indication of the desirable skill base for ethics teaching was evidenced in our search for articles on codes on ethics and public interest disclosures over the last decade. It located 26 articles in discipline-based journals ranging from forestry to journalism to social work. None are in the *Australasian Journal of Philosophy*. There is only one in the *Australian Journal of Professional and Applied Ethics*. It has to be assumed therefore that the efforts of people in the philosophy disciplines are

not placed on empirical research into the range of institutional changes taking place in ethical practices.

We put these findings together with the belief, argued in earlier paragraphs, that a primary teaching content of any ethics course must be the ethical issues faced by the discipline or organisation. This content demands that the basic skills of the ethics educator must be in the discipline itself, not in moral philosophy. We further argue that a low level of importance be given to teaching moral or ethical theories (see below), and in fact, such theory that is needed is easily acquired by a discipline based ethics teacher.

#### (b) Class sizes

We believe that ethics can only be taught in small classes. The issue is as important as any of the other teaching approaches, for effective teaching will likely have as strong an impact on class learning and subsequent practice as will any of the other approaches suggested in this paper.

One argument behind small classes is that they encourage teacher/student or student/student interaction, where students learn from each other and from the lecturer. In these interactions, they come to understand their own ethical viewpoints and those of others more clearly. This way of learning is akin to the dialogical pedagogy of Paulo Freire (1996).

A second reason is that one important objective of an ethics course outlined in this paper is building personal abilities in communication and persuasion. An increased ability to present to and convince others is an asset in persuading colleagues to adopt an ethical position. Such workplace skills can only be developed, in practice, in moderately small groups. Large undergraduate classes of 150 to 200 people are not conducive to this type of learning.

In our experience, for interactive presentations and discussions to work well, class sizes should not exceed about 30 people. Ethics training in the workplace are also handled more effectively with this class size (Ponemon 1996) Large academic classes will need to be taught sequentially in smaller groups, or rely on teaching assistants or tutors - a requirement that will increase the number of support teachers required by a course. The engineering ethics classes mentioned above have six teaching assistants. The undergraduate ethics class of one of the authors of this article has 170 students and five tutors.

#### (c) Teaching across the curriculum

An issue that comes up in an academic environment is whether ethics should be taught as one separate subject, or incorporated in each of the principal units that comprise the academic qualification. Sims (2000) argues that it should be across the entire qualification, providing an example from his undergraduate business program. However, he also cites the arguments the other way - that ethics can be taught as a discrete unit.

Business is multi-disciplinary, comprising several sub-disciplines (marketing, accounting, finance, human relations, strategic planning, etc.). In that context, the concept of incorporating ethical issues within the teaching of each sub-discipline is supportable. The marketing lecturers would cover the ethical issues in marketing, finance lecturers for their discipline, and so on. Even then however, there needs to be a separate core common to all sub-disciplines. This core would include ethical theory, public interest disclosures, the underpinnings to a code of ethics (but not all content), and the common elements of the program intended to build personal and professional capabilities.

#### (d) Experiential learning techniques

There is substantial support for the use of experience based learning techniques in teaching ethics. The most common approach is the long established case problem developed by the Harvard Business School. But there are other approaches. Live cases (McWilliams and Nahavandi, 2006), using Bulletin Boards for class interaction (Spence and Wadsworth, 2002), role playing (Sanyal, 2000), even Socratic dialogue (Morrell, 2000). Sims (2004) outlines a 'conversational learning' approach in which students in small groups - about 5 - discuss their personal attitudes and approaches to ethical issues which they raise themselves or are suggested by the lecturer. The advantage claimed is the further building of a trusting environment in which students can discuss personal viewpoints. This approach would also be of considerable benefit in workplace ethical training.

Hemmasi and Graf (1992) argue that experiential exercises have several positive attributes: students retain material longer over time, are actively involved in the learning process, actual work environments are simulated, and students enjoy and engage more.

Case problems, as well as many other experiential techniques which are used in small groups face the problem of the free-loader - students who do not prepare, leave the talking to others, etc. Litz (2003), however, offers some well tried approaches for overcoming some of these problems.

#### (e) Role of Theory

We believe that some teaching of ethical theory - the teaching of the ways we can distinguish right from wrong, good from bad - is necessary in ethics courses, but we suggest a modest, not a major role for theory.

We have several reasons for de-emphasising theory. Foremost is that most unethical behaviour in an organisation is clearly identifiable. As much of it is self evident, the student or staff member can often assess the rightness or wrongness of an action on intuition. Also, much wrongdoing is captured by legislation, where the issue comes down to knowing those aspects of the legislation that apply to the profession.

There are, nevertheless, ethical issues which are complex and difficult to resolve, cases where the student or the member of the work force is uncertain of the best way to resolve issue. In such instances students, or staff in organisations, need knowledge of ethical theory. An example might be a whistleblowing decision where the whistleblower will suffer, along with perhaps his or her family, and even other staff, on account of their actions. The whistleblower has to choose between damage to themselves and associates and revealing a wrong. Distinguishing between bribery and extortion or, again, culturally acceptable gift-giving can be complex, as are the frequent conflicts between management objectives, owners' desires, workforce needs, and the wishes of customers. In business also there is always the constant battle between minimising costs and issues about safety and concern for the environment. Capabilities in ethical reasoning are required not only for these many current issues, but also for those that may arise in the future.

According to Peter Singer's Companion to Ethics (1993) the various ethical theories that have come down to us over the centuries number about fifteen. Three major ethical theories - consequentialism, Kant's categorical imperatives and virtue ethics dominate. The problem with using any of these three is that they can give either conflicting or inadequate answers. Conse-

quentialism or utilitarianism for example, has the overriding problem that it is frequently accused of supporting a greater wrong in order to justify an acceptable outcome. Kant's first Categorical Imperative has similar problems. It requires us not to lie, for instance, when in fact there are a number of occasions when lying is the preferred moral action. The conflict between these two theories has been described as "internecine warfare" by Pence (1993) who then advocated the adoption of virtue ethics. Virtue ethics, however, is possibly the least precise of all guidelines. It in fact creates conflicts – for example, the virtue of loyalty to one's organisation or colleagues conflicts with that of honesty when a potential informant is considering revealing the organisation's misbehaviour.

These conflicts between theories have resulted teachers advocating the minimal teaching of ethical theory. For students in a highly applied course, for instance, such as engineering, the teaching of the theory sufficient to give the student the capability to develop his/her own ethical decision-making approaches would be time consuming. In most cases, extensive moral theory with all its contradictions would put students off the ethics course altogether. Haws, in an analysis of 42 papers on education in engineering ethics (2001) found that most had no reference to ethical theory. Heckert (2000) in an examination of the content of engineering ethics courses in the US confirms the existence of a "debate on the proper role of moral theory". He concludes however, that in general a "theory modest" rather than "theory free" approach seems to be emerging.

We advocate minimal theory, but sufficient for the student or employee in the workplace to reach most ethical decisions. Our approach adopts some of the simplified ethical decision making methods developed over recent years. Most combine elements of Utilitarianism and Kant's Categorical Imperatives. We suggest Cohen's Moral Reasoning, a short book which outlines the three principal theories and then advocates a top-down, bottoms-up approach to thinking through the options and issues until reaching a point of moral equilibrium. Other approaches are Beauchamp and Childress' four principles: (i) Respect for the autonomy of others (ii) Non-maleficence (Do no harm), (iii) Beneficence (prevent the occasion for harm) and (iv) Ensure justice (fair treatment for all). Or William Frankena's listing, in priority order, to: (i) not inflict evil or harm; (ii) prevent evil or harm; (iii) remove evil or harm; and finally (iv) promote good. The harm could be assessed in all its variations, including the potential for harm, or even the requirement to balance one harm against a lesser harm.

We can sum-up in a simple rule "Be good when you can, but above all do no harm". Whether that harm is direct or indirect, against us as individuals or as a society, either now or as a possibility into the future.

### Building personal capabilities (Objective 4)

Advocating change in ethical practices will need communication skills and a persuasive ability of a high order. But there are other requirements. Earlier paragraphs have advocated creating an understanding of oneself, and of one's ethical values. They have also advocated moral courage. These capabilities can be strengthened through an appropriate choice of experiential learning techniques.

These proposals are not new, although we suspect that one reason behind them - to give an employee seeking ethical improvement, the courage and skills to mount a campaign for change, is a relatively new emphasis. Advocating for ethical change requires courage, confidence, and a high degree of per-

sonal skill. For a young graduate, efforts to raise concerns about ethical practices will require considerable confidence and all the skills that a course can impart.

### Corporate social responsibility (CSR)

Any ethics course with a business component would have a section devoted to CSR. Corporate Social Responsibility has a variety of closely related definitions. Masaka (2008) points out that the precise nature of CSR is elusive with conflicting interpretations by stakeholders. van Beurden and Gossling (2008), in an exploration of the connections between CSR in companies and financial performance, develop a definition which relates it to codes of ethical behaviour as set out in this article. The concept, in effect, examines the ethical impact of the corporation's decisions on its various stakeholders – owners, staff, suppliers, customers, the public at large, and finally, future generations.

In the same way that codes of ethics are questioned, there are mixed views on the practice of CSR. Some liken it to window dressing, somewhat akin to the way codes of ethics are at times regarded. Others argue that the implementation of CSR will have a beneficial effect on the bottom line. The reasoning behind this argument is that employees, customers, suppliers, etc. trust an ethical company and such increased levels of trust yield lower transaction and compliance costs.

The results of empirical studies on these issues have produced mixed results. We note that one meta-study (Orlitzky, Schmidt and Rynes 2003) examining the relationship between ethical and financial performance shows a positive correlation. The authors suggest that "corporate virtue in the form of social responsibility and, to a lesser extent, environmental responsibility is likely to pay off..." The van Beurden and Gossling's study (2008) examines 34 research projects that attempted to relate CSR to Corporate Financial Performance and found that 23 of the studies found a positive relationship, nine found no significant correlation and two found a negative correlation. Their conclusion was that "There is indeed clear empirical evidence for a positive correlation between corporate social and financial performance".

### Teaching and training - in conclusion

The above paragraphs apply to all types of organisations and institutions. A study on ethics training by Lawrence Ponemon (1996) for instance, of 41 US multinationals, for the KPMG Business Ethics Institute and the Center for Study of Ethics and Behaviour at Bingham University identified 12 common features of an "effective ethics training program" The 12 were (i) Live Instruction, (ii) Realistic case materials (over half the companies used case studies on ethics risks drawn from within their own organisations), (iii) Comprehensive roll out (i.e. covering a large percentage of their employees), (iv) Significant group interaction, (v) Separate courses for compliance (coverage of the legislation that the company has to comply with. (vi) Small class size, (vii) Building decision skills rather than preaching (viii) Use of a professional trainer, (ix) Strong senior executive support, (x) At least 4 hours of training, (xi) New employee program (xii) Follow – up, 2-6 months later.

Those of the 12 that can be applied to student classes reinforce the conclusions argued in this paper. Actual ethical cases drawn from the discipline, and the building of decision skills on these cases, rather than preaching, as well as group interaction and small classes are common themes across the spectrum of training and teaching in ethics.

This paper has also advocated a number of approaches outlining the authors' preferences and supporting arguments when the literature shows differing practices. Minimal teaching of moral theory is one such area. Additionally, however, we present teaching practices which widen and extend those already in general use in a number of ways: by building not only the course but also the code of ethics on current ethical issues in the discipline or organisation; by the teaching of whistleblower practices

and protection methods; and by the deliberate encouragement of efforts to build personal negotiation and presentational skills of participants. We believe these practices will strengthen the impact of courses on ethics both in the classroom and in industry by better preparing students for the ethical issues they face in the outside world, and by giving them and those in the workforce who desire to work within an ethical environment, the tools and the skills to achieve that objective.

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