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## Business as Usual: Business Students' Conceptions of Ethics

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## **Keywords**

Business students, Conceptions of ethics, Pedagogy, Phenomenography

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## Business as Usual: Business Students' Conceptions of Ethics

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### Abstract

There is continuing debate about how best to teach ethics to students in business, that is, how best to help them to develop the ethical aspects of their future profession. This debate has covered whether to teach ethics, what to teach and whether it has any effect on students' views or future behaviour. For the most part, the views of the students themselves are in the minority. Yet it seems likely that the most effective pedagogical approaches would be those based on students' own ideas of the nature of ethics and the role of ethical considerations in their studies and professional lives. The research we report here investigates the nature of such ideas in a cohort of students studying business at an Australian university. We discuss the pedagogical implications of our findings and conclude that approaches that encourage students to become ethically-aware professionals are likely to be most useful.

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### Introduction

In the field of higher education, the role of ethics is increasingly seen as an important facet of the behaviour of successful graduates. Indeed, ethics can be regarded as one of a group of higher-level graduate dispositions. When students move into the world of professional work, their employers will expect of them a range of complex cognitive skills and action: they will expect them to demonstrate a well-developed *ethical stance* in personal and corporate contexts, to show *creative approaches* to finding and solving problems, to be aware of the impact of *sustainability* on the company's activities and public profile, and to demonstrate sensitivity to *cross-cultural* issues, particularly those relating to operation in international business environments. Indeed, this will be the case for the majority of students, not only those graduating with business degrees. All these attributes could be considered as cross-disciplinary or 'generic skills' from the universities' pedagogical and curriculum perspectives, to be addressed as part of every student's learning program. In this paper, we examine one component of these essential dispositions – *ethics* – from the perspective of international and domestic business students from a university in Sydney, Australia.

Ethics education for students is not a new idea – though it has traditionally been more prominent in humanities courses than in business. Two decades ago, the American Accounting Association published its well-known casebook of ethical studies (May, 1990),

and since then there has been regular discussion about whether to teach ethics to business students, what specifically to teach, and whether such teaching makes any appreciable difference to students' behaviour (for example, Ponemon, 1993; Pizzolatto & Bevill, 1996; Caldwell *et al.*, 2000; Klugman & Stump, 2006; Hornsby, 2007; Boyce, 2008; Bowden & Smythe, 2008; Cooper *et al.*, 2008; O'Leary, 2009). However, only a small proportion of this body of literature looks at how *students* experience and understand the notion of ethics. Kohls (1996) presents verbatim comments of students undertaking 'service learning' as part of their business studies, a rich but relatively rare approach, also utilised more recently in the context of science education by Barrett and Nieswandt (2010). Using a more common approach, Ahmad *et al.* (2008), Amberla *et al.* (2010) and Fleming *et al.* (2010) present views from students of various cultural groups obtained using a variety of surveys.

Caldwell *et al.* (2000) attempt to tackle the pedagogical issues by introducing 'reflection' into business students' activity and assessment tasks. But what are students expected to reflect upon? Ethics theorists suggest that there are different ways of considering ethics – especially when ethics becomes a part of international business opportunity (Sirin *et al.*, 2003; Endicott *et al.*, 2003). A *universalist* approach to ethics maintains that, deep down, people are the same. This implies that at a basic level all people have an innate understanding of ethics and ethical behaviour. Hence, despite differences in culture, religion and social situations, ethical thinking is oriented around finding a common approach to ethical practice. Evanoff (2004, p.440) says:

*The universalist solution to this question is to seek convergence on the basis of foundational forms of rationality, knowledge, values, etc. which are assumed to be universally valid for all cultures.*

A different way of thinking about ethics is to acknowledge that there are so many differences in culture, religion, social experience and so on, that it is simply not possible or appropriate to seek a convergence. This *relativist* way of thinking suggests rather that people appreciate and accept the differences and find ways of behaving ethically together that cause the least amount of harm.

In this sense, different ways of thinking about ethics are positioned within specific cultural spaces. The two views described – the universalist and the relativist – find their way into pedagogical situations. Both indicate that exposure to different ways of ethical thinking is important, therefore ethics courses will provide lots of examples of ethical practice to critique from different cultural groups (May, 1990; Lesser & Nordenhaug, 2004; Taft & White, 2007; Cooper *et al.*, 2008). The outcome of the learning experience for the universalists may be evidence that students have found a common, or agreed upon, ethical practice. The outcome for the relativists may be that students find multiple ethical values and behaviours that can be considered appropriate in any circumstance. Evanoff suggests a third way – the *constructivist*. He says:

*An alternative constructivist approach which holds that since the norms individuals initially bring with them to cross-cultural encounters tell them how to deal with people from their own culture and not with people from other cultures whose norms are different, there is the need to construct entirely new norms to govern relationships between people in cross-cultural encounters. (pp. 440–441)*

But how do teachers and students actually 'construct entirely new norms'? Evanoff indicates that the answer is in the construction of new moral codes that can be applied to practical situations. This suggests that ethical thinking and behaviour can be somewhat fluid and shift according to circumstance. An example of putting these ideas into pedagogical situations is provided by Prince (2006), who presents role plays to enable engaged students to come to grips with different ethical situations.

Sirin *et al.* (2004) investigated the utility of providing ethical training to undergraduate students. They concluded that students who had done a course in ethics scored slightly (but not significantly) higher on a measure of ethical thinking than their fellow students who had not had any training. The questionnaire was based on a model of ethical thinking (Rest, 1983) which follows the constructivist approach. Rest's model included the notion of ethical sensitivity, which is the identification of the salient ethical aspects of a situation; moral judgment, which involves formulating the morally ideal course of action through reasoning; moral motivation, which entails having the necessary motive or will to act in an ethical manner; and moral action which can be described as having the moral character to execute and implement what ought to be done. Klugman and Stump (2006) looked at the effect of training on individuals' ethical choices. They concluded that:

*Researchers identified two divergent theories concerning ethics education. The first states that ethics education increases an individual's ability to reason critically when confronted with decisions through the identification and analysis of problems and various outcomes. The second suggests that ethics training is about manipulating core values and beliefs. (p. 181)*

The continued debate about how best to help students to develop the ethical aspects of their professional work in disciplines such as business is unlikely to yield any final answers or definite solutions. However, the most effective pedagogical approaches are likely to be based on students' own ideas of the nature of ethics and the role of ethical considerations in their studies and professional lives. Here, we present some evidence of the nature of such ideas in a cohort of students studying business at an Australian university, and discuss the pedagogical implications of our findings.

### **The Empirical Evidence**

The data on which this paper is based were collected at Macquarie University in Sydney, Australia, as part of a study investigating domestic and international students' views of professional attributes that they develop through their studies in preparation for their future workplaces. The students were all undertaking a business degree (either on the main campus or at an associated independent institution teaching business courses from the same curriculum – and sometimes with the same lecturers); typically for Australia, the business faculty comprises over one-quarter of the university's students. We avoided students in their first or last years of studies in order to talk to people who were somewhere in the middle of their studies. Most of the international students were from countries in the Asia-Pacific region, though there were some from Europe and the United States. The domestic students were equally diverse, and many of them were from Asian backgrounds. The commonality between these students is that they were all undertaking a common business degree. The project we undertook was designed to explore business students' views of creativity, ethics, sustainability and cross-cultural understanding, though in this paper, we focus on their conceptions of ethics and its use in their future professions.

Students were recruited using advertisements placed in student newsletters and noticeboards, and by making announcements in large lectures. The details of the study were approved by the appropriate ethics committee, and each student gave their informed consent to participate. Interviews were carried out with a total of 44 students: about one-third (15) of them were female and two-thirds (29) male, half of them (22) were domestic and half (22) international students, just over half (23) were from the main campus and the rest (21) from the associated college. Students were given the option to participate in an interview using e-mail, and about one-quarter (10) of them took this option; another quarter of the group (12) were interviewed face-to-face individually, and the remaining half (22) were interviewed face-to-face in groups of 2

to 4. In such group interviews, each student was asked the same questions in turn, including any follow-up questions, so individuals' views could be distinguished (although, of course, they could be influenced by other participants in their group). A total of over 88 000 words of transcript (and e-mail records) were obtained for the 44 interviews. Here we focus specifically on what respondents said in answer to the questions: 'How do you understand the idea of ethics?' and 'What role do you think ethics will play in your future professional work?' These questions were followed, if necessary, with further probing questions such as: 'Can you give me an example of that?' or 'Could you give me an example of what you would feel would be right as opposed to something that wouldn't feel right to do?'

The data were analysed in two stages. A preliminary examination of the whole body of transcripts was used to identify thematic categories for students' views of ethics (and the other attributes): these have been reported in Reid et al. (2006). The main analysis, reported here, investigated the qualitatively different ways that students viewed ethics using a phenomenographic approach, which will be described next.

### Theoretical Approach

This study aimed to explore the different ways in which students understand ethics in the context of their business studies and their perceived future professional roles. It allowed them to come up with *their own* definitions of the term, rather than supplying a definition from the literature or the researchers' point of view, and to explore *their own* ideas about ethics. An appropriate theoretical and methodological approach for such an investigation is phenomenography, which looks at the different ways in which people experience, understand and ascribe meaning to a specific situation or phenomenon (Marton & Booth 1997). The outcome of a phenomenographic study is a hierarchical set of logically related categories that explicate the qualitatively different ways that the situation is experienced: these categories and the relations between them provide the *outcome space* for the research. They are usually reported in order of their inclusivity and sophistication, from the narrowest and most limited to the broadest and most inclusive. The categories defined in this paper describe the qualitative differences between one conception of ethics and another. This research approach enables an analyses of the experienced situation at the level of the group but recognises that each person's experience is an *internal* relation between the subject and the object, in other words, between the participant and the phenomenon. Iterative readings of the transcripts enable the differences between group members' experience to emerge and this provides the outcome space for the phenomenon.

Phenomenography is a qualitative orientation to research often used to describe people's experience of a learning and/or teaching situation (Bruce & Gerber 1995; Prosser & Trigwell 1997) or their experience of an academic discipline. For instance, Hazel and Prosser (1994) looked at variation in the way students understood photosynthesis, Davies and Reid (2001) looked at the way students and teachers of design understood the discipline of design, Reid and Petocz (2002) looked at students' conceptions of statistics, and Reid *et al.* (2003) looked at variation in the way that mathematics students understood mathematics. Phenomenographic research in environmental education (Loughland *et al.* 2002; Petocz *et al.* 2003) has shown that school children and people in the general community understand the environment, and their relationship with the environment, in limiting and expansive ways. Other studies have looked at students' or teachers' experience of 'graduate capabilities' such as internationalisation (Wihlborg, 2003, 2004), ethics (Jebeile & Reid, 2002) or sustainability (Reid & Petocz, 2006). Each of these studies has had a practical outcome of informing curriculum change to develop quality student-focused learning environments. Data are typically collected, as in our present study, through a series of in-depth, open-ended interviews that focus on allowing each person to fully describe their experience (Dortins, 2002).

## Conceptions of Ethics

The phenomenographic analysis revealed three qualitatively different conceptions of ethics that were shown by the participants in our study. These conceptions can be labelled as (1) Subjective beliefs, (2) Rules and (3) Effect on others, from the narrowest and most limited to the broadest and most inclusive. They will be described in more detail in the following paragraphs, and supported by direct quotations from interview transcripts or e-mails (all names quoted are pseudonyms). The conceptions are arranged in an outcome space (see table 1) with a dimension that identifies ethical motivation in terms of beliefs and action, and a dimension that shows students' perception of the contexts in which ethics can be found – everyday life or the world of business.

**Table 1.** Outcome space for students' conceptions of ethics

		Perceived Context	
		Everyday life	Business world
Motivation	Belief	Conception One: Subjective beliefs	
	Action		Conception Two: Rules
		Conception Three: Effect on others	

### Conception One – Subjective Beliefs

In this view, students talk of ethics in terms of personal, subjective beliefs and ideas about right and wrong. Ethics is held to be a personal idea and naive in that the concept is largely unexamined and un-theorised in any way. Although most students were familiar with the word 'ethics', there were some who needed to translate it into their own language before they could start talking about it (all international students had passed standard English tests – IELTS – prior to entry, all had completed at least one year of university study in English, and the term 'ethics' appeared in all course documentation). Some students mixed in to their discussion different uses of the word – for example, 'work ethic' was treated as part of 'ethics'. In the following paragraphs we look at evidence for this conception using quotations from student transcripts. As the analysis is at a group level, each individual's utterances combine to build a picture of the category. We start with a quote from Adam:

*Adam: Ethics. Ah, that's a very grey area. I'm not sure. I haven't put a lot of thought into it, but I think, I think everyone does behave according to their ethics. I mean, you wouldn't do something if it wasn't, if you don't feel it was right.*

Here we see an example of ethical naivety. Adam is unsure about a definition of the term – and perhaps the concept – and acknowledges that he is 'not sure' and that the whole idea is rather 'grey'. He suggests that all people have a notion of ethics and that some behaviour is consequent. Finally, he resorts to a very personal 'feel it was right' which implies that there is some sort of behavioural evaluation going on. This quotation is remarkably short, suggesting that the notion of ethics has been largely unconsidered.

Adam's experience is mirrored by many other students who seem to have unclear ideas about ethics – for instance, these quotes from Jennifer and Erica:

*Jennifer: I think ethics for me is like doing something that I won't regret, as in I know it's right. Like it's really kind of an airy-fairy topic. But I guess what's most important is that after I've done that thing, I know I wouldn't regret it and it's not wrong and I believe it's personally right.*

Erica: *That's a tough one. Ethics. I think it's – doing what you believe to be right given the circumstances. Because there's, there is, and, but in a way, yeah. Ethical, ethical behaviour is, would be doing what you believe is right given your upbringing, background, et cetera.*

The mid-section of Erica's quote ('Because ... yeah.') clearly demonstrates her confusion.

The subjective approach to ethics permeated many of the transcripts. Students spoke of their subjective ethical beliefs using positive associations and language, but were adamant that the development of such ethical views was a personal action and hence not subject to critique. Liz summarises the totality of this subjective ethical stance:

Liz: *Ethics for me is something that you in, something that you in your heart, like you know like, morals, norms, values that you hold in your heart. It's not, I think ethics is a hard thing because it's not something you can monitor, it's not something that you can really, what's the word, enforce in a sense. Because it's really I think up to, I think it's very like, it's associated with how people believe or how people think and their values and things like that, so I'm not saying that oh you can't become an ethical person, just saying that ethics is something that you want to employ - you would have to want to employ if it's going to happen, like, in a sense.*

### **Conception Two – Rules**

In this conception, students viewed ethics as personal or subjective beliefs about right and wrong informed by rules. These rules could come from a variety of origins – students mentioned their family, the Bible, the university, the company they worked for, and the laws of the land. The quotes from which this conception was identified showed that some students could hold different ethical values in different life contexts (such as professional work or a local club), and that they could adapt their subjective ethical views to the new business-related ones without worries about the logical dissonance of their statements.

Mitch illustrates this conception, suggesting that ethics is related more to the 'rules of society'. He recognises that legislation is simply based on societal norms and sometimes is in conflict with them:

Mitch: *I think that the main idea of ethics is basically the rules of society. And how society believes people should act and people should be, what things are good and what things are bad. And not necessarily, that's not necessarily the law is ethical and not necessarily ethics is, you know, legal but I think on ground level it's just basically how, how people relate to people.*

In this next extract Diane shows how the ethical rules in the company she works for influence her behaviour:

Diane: *I think ethics has a lot of boundaries as well in regards to like an organisation that you're working in. Because what they see as an ethical thing you may not see as an ethical thing. So. There's the two-sided knife there. And I know when I first did my first placement here I was constantly in a situation at the hotels of I didn't see this as ethical. But it was the manager standing over you saying 'well you have to see this as ethical because you need to do this.' /.../ I think it's going to be, going to have a lot more effect on my life and it will probably affect organisations that I do or not go into because of their belief systems, their values, but once again, whatever you go into they've got their own ethic base. Be it their values, mission statements that you have to kind of abide to and accept even though it might not be what you see straight down the line.*



Diane's isolated word 'So' gives a hint of her uneasiness with the situation. She considers her own ethical stance in the light of the company's and resolves towards the company. She recognises that ethical values will be different for each group and implies that she will need to be able to adapt to those differences.

Using a different context – that of ethical rules found in government legislation – Janine explores ethics as a larger-than-personal enterprise where different values and behaviours affect others. In her example, ethics is regulated and it is a citizen's job to follow that regulation. This provides her with assurance when in business as she does not have to formulate her own ethical stance but can rely instead on the legislation:

*Janine: Ethics is the maybe it's the same thing like moral, moral behaviour. People should comply with the regulation and government policy, if they don't the company will ultimately collapse and people will also be affected. /.../ Some hackers may enter your, the computer system even the staff in the company will do something wrong to the entity. So that's not the moral behaviour. And the regulation, such as accounting, government has set up lots of accounting standards and every company should, every company have to comply with that. /.../ It's a guidance. I firstly must know what I should do. Follow the instructions and do some, and try my best to do all the things. /.../ For example? Not have a conclusion [collusion] with the other employee. You know, some firms they have separation responsibilities for relevant work. So if people conclude [collude] with each other, maybe it's a crime.*

Finally, Alex identifies the role of ethics as rules for business and also the personal subjective notion of ethics. In this sense, he integrates both conception one and two in his response. In one sense, his own personal ethical stance seems at odds with other students' subjective views, but it is evident that his subjective view has been built upon his social and cultural experiences:

*Alex: Yes well, I think the idea of ethics could be like split in two. You could have like the ethics like inside the company and outside the company. Inside the company, I think is a key factor and really important that people inside the company know that the company is ethical. So perhaps this can go through policies, and like things like the policies of the company. /.../ And after the second like ethic, that would be like the outside the companies. Like compete, like you know, being in the market and being competitive with the others. And I think their ethic, you know, welcome to the real world, you know, this is business. Play dirty, play hard. So, I don't think ethics are that important like outside the company. 'Cause you're competing and, you know, if you want to compete you have to play hard, so forget about the ethics, and just go for it. But I think inside the company, it's really important.*

### **Conception Three – Effect on others**

In this broadest conception, ethics is personal beliefs about right and wrong, informed by rules, and modified by the notion of treating others well – in the way that you would like to be treated. Students showing this conception are aware of and discuss the notion that their actions can affect others and can see that expedience is not a valid justification for any action. This conception is qualitatively different from the previous two as it includes a clear focus on the effect of one's ethical stance on other people through critical reflection. The conception could be summed up by this extract from Simon:

*Simon: Ethics. For me that would be to with about how you are treating people at your workplace. What to do and what not to do. /.../ Fair treatment, of, of others. You don't treat people the way you don't want to be treated.*

In this extract from Philip we see that consideration of others' perspectives becomes an important component and those alternate views are compared to his own. Like Alex (from the conception two examples), Philip expects that his sympathetic consideration of others will lead to his own advancement at work:

*Philip: It's the respect, you know what I mean, so if you treat people as they wanted to be treated and if you understand and respect their beliefs, and even to your employers, you will, from the way that I see it, as being like a big stepping stone for you to be promoted or for you to, you know what I mean, for you to... Hopefully, in an ideal world, it would be one of your strengths, if you are ethical, to move forward in your career.*

Philip suggests that being ethical can be considered a personal and career strength – it has a quantifiable value. A more humanistic description is provided by Henry who considers the moral conditions of ethics at work. His quote is quite different from that of Diane, who adopted the businesses ethical stance at the expense of her own. Henry prefers the slow ethical stance, but still hopes for a reward for ethical virtue in the long run.

*Henry: As a business graduate, at every step in my life I'll have to decide. Because at every step there are two ways: one is a bad way and one's a good way. The bad way would give me initially a very high margin of profits, the good way may not give me the high margin of profits. Well, well always it's a dictum that I follow: the good always wins, the bad always loses. So I don't mind taking as the, the longer path where I might get a slower share of the profit, but eventually I get, I'll make the brand name that would market. So once my brand is established and once I'm, once I'm known to people, I don't think anyone, anyone can stop me getting, getting that share of profits that I'm deserved of. So, I think ethics has got a great role to play in everyone's life, mainly when you look at it as a corporation point of view, when you look at it as a organisation point of view.*

In contrast to the naïve ethical perspectives presented in conception one, Andy's extract demonstrates a depth of thinking about ethics:

*Andy: Many people think it's just the basic difference between right and wrong. I think your personal values and what you believe to be moral and right have a lot to do with it. Pressures from above or from just the surrounds can, can lead you into perhaps making a decision that may not be right in your gut feeling. But it's the position that you need to take in regards to perhaps generating wealth creation for the company if you're in that position. /.../ It's all about being fair, right and just. And maybe that's not a good to look at it in business, because business is about making money. It's the bottom line. Or generating wealth creation or however you want to classify it. But the bottom line is if you can go home, if you can go home and look in the mirror, and be happy with yourself about what you're doing, that's fine. And if you're so removed from what you're doing to the rest of the people for career enhancement or whatever, then I don't want to work for you anyway.*

Andy touches on subjective personal ethical values, the way in which subjective views can be challenged by others, the ways in which ethical rules in business can influence decisions and create moral conflicts, and finally comes to a consideration of others.

## Discussion

As in most other phenomenographic outcome spaces, the conceptions are hierarchical and inclusive (Marton & Booth, 1997). The broader categories include the narrower ones, logically and/or empirically, and students who hold the broader conceptions are also aware of the narrower conceptions and are able to make use of them when they need to. The reverse, however, is not the case: students holding the narrower conceptions are not aware of the broader ones and are unable to utilise them. This is the reason why we as educators favour the broader and more inclusive conceptions – simply put, they afford students a greater variety of ways of thinking and acting. The hierarchical nature of the conceptions is well illustrated in Andy's quote, from the end of the previous section. We would say that he shows the broadest conception of ethics as 'effect on others', but he also talks about the narrower 'rules' conception, and his discussion starts from the narrowest 'subjective beliefs' conception.

These conceptions of ethics have some resonances with the work of Kohlberg, who identified six principles of moral judgement, grouped into three levels of ethical development, that were claimed to be a precursor to ethical behaviour. He described the first level as 'preconventional', including the orientations of obedience/punishment and self interest, the second as 'conventional', emphasising social norms and attitudes, and the third as 'postconventional, autonomous or principled', emphasising the relativism of personal values (Kohlberg, 1973, pp. 631-632). Although it is tempting to see our three conceptions of ethics as parallel to these levels, there is an important difference: Kohlberg focused on *moral reasoning* (which may or may not include ethics), while our students reported on their *ethical thinking* rather than behaviour. The evidence from phenomenographic studies suggests that people aware of broader conceptions may change the ways they behave to those associated with less sophisticated conceptions should the *social situation* demand them.

Our analysis did not provide evidence of Kohlberg's first level, though it showed some features of the conventional and postconventional levels: this seems to indicate that there are some general aspects of moral reasoning that apply to students' ethical thinking. However, our analysis makes a strong point about the individual's perception of the context. For instance, our students made very clear distinctions between beliefs associated with different contexts and actions associated with each of those contexts. Our research results are context dependent, and we expect that students in different pedagogical situations may well respond differently. Our thesis is that it is important for teachers to realise that students in a typical class will show this limited range of ways of thinking ethically. This realisation provides an opportunity to tackle directly the more limited views and to encourage the development of the more holistic. This accords with Kohlberg's statement that "our psychological theory claims that individuals prefer the highest stage of reasoning they comprehend" (p.633). Our aim as lecturers, then, is to help our students become aware of the broadest, most holistic conception of ethics.

Of course, lecturers will also display a range of conceptions about the notion of ethics, and these conceptions will not necessarily be broader than those of the students. We have seen this previously for another graduate 'disposition', sustainability: the range of students' conceptions (Reid *et al.*, 2009) is essentially identical to that of their lecturers (Reid & Petocz, 2006). In a related study with accounting practitioners examining the nature of accounting work, Sin *et al.* (2009) investigate expert professional accountants' views of ethics. They describe ethics as the broadest category of accounting work – but the meaning of ethics for this professional group corresponds with our students' second category. For instance, one of the participants said:

*Because he is the producer of the figures there is a tendency for him to fudge those figures to give a different outcome to different people. In practice people*

*generally actually fudge figures for various reasons, one figure for the bank for financing purposes another figure for the tax for tax purposes and another to the management and shareholders. (p.9)*

As well as illustrating the 'rules' conception of ethics, this view seems consistent with students' idea that ethical activity can be tailored to a particular work environment.

So, what are the pedagogical implications of the results of our investigation of business students' conceptions of ethics? We believe that there are three major points. First is the importance of making students aware of the full range of conceptions about ethics: it is surprising how many students believe that all their colleagues think in the same way that they do. This can be done by asking them for their views in a class or small group situation, by showing quotes from students (maybe using some of the ones that we have presented earlier), and/or by asking them to work in small groups, where they are likely to come into contact with other students with different views. While our results indicate that business students showed a range of ways of engaging with the notion of ethics, many of them did so at the narrowest 'subjective beliefs' level, fewer at the 'rules' level and only very few at the broadest 'effect on others' level (though we are not wishing to draw conclusions from frequencies in this small and non-random sample). Nevertheless, given these patterns, it seems that awareness of different views could be a potent first step in broadening many students' conceptions of ethics.

A second implication is to develop, select and use learning materials that start from students' current conceptions, and yet utilise the full range of views about ethics. There are many examples reported in journals focusing on ethics education in business and other disciplines: case studies are a traditional and powerful approach (May, 1990), particularly when they make a strong link between the students' academic discipline and the ethical dilemmas present (Barrett & Nieswandt, 2010), and they can be structured in a variety of ways, such as Taft and White's (2007) model of individual-group-organisation-international perspectives. A whole range of experiential learning approaches such as role plays (Branch, 2000; Prince, 2006) can also be utilised. In this way, we can encourage students' engagement with their learning and the 'will to learn' (Barnett, 2007) that seems to be a necessary pre-requisite for successful learning. We could contrast these approaches with the more traditional method of teaching ethics by presenting information about theories of ethics, which seems to have only limited usefulness (see, for example, Bowden & Smythe, 2008), though there are reports of successful courses that include a component of ethical theory (Lesser & Nordenhaug, 2004).

Based on the outcomes of this research study, we and colleagues have been preparing workshop materials that incorporate the range of views regarding ethics. Such a workshop was held recently at Macquarie University (EDDGS, 2009), allowing a group of high-achieving business students from across the country to investigate the notion of ethics (as well as other 'generic skills' – critical thinking, teamwork and sustainability) in the context of a business leadership course. In the workshop, the three conceptions of ethics were introduced, and students discussed and used them in a variety of case studies and problem contexts. Feedback from participants indicated a keen interest in ideas of ethics but revealed a general lack of educational experience with the concept.

A third recommendation is to utilise assessment methods that acknowledge the variability in students' views of ethics, and that encourage them to make links with and develop their own views of the ethical aspects of their studies and their future profession. It has long been recognised that assessment is a strong driver of engagement in studies and thence of learning (Ramsden, 1992), and this seems to be even more the case with students' focus on their own professional preparation (Reid *et al.*, 2008). Assessment that utilises a wide range of approaches, including those that

involve group, peer or self assessment, encourages students to engage with the ethical aspects of their studies and to strengthen their ethical skills and practice.

In the (quite different) area of creative arts education, Shreeve, Baldwin and Farraday (2004) explored students' conceptions of assessment using a phenomenographic approach. The narrowest conception they identified was 'correction' – students see assessment as a process done to them by tutors who check that they have done correct work. A broader level is the 'developmental', where students see the assessment activity as a context for tutors to help them with their progress. The broadest level is 'partnership', where students see themselves in an equal partnership with their teachers in evaluating and judging their own work. This broadest conception seems much more common in creative arts than in areas such as business – yet it could be utilised there as well. It includes the notion of assessment for learning as well as assessment of learning, and seems particularly appropriate for a disposition such as ethics.

These three aspects – awareness of broader conceptions of ethics, engagement with ethical aspects of experience, and appropriate methods of assessment – can be employed to develop specific learning outcomes. Indeed, this is exactly what was done following the workshop at Macquarie University (EDDGS, 2009) to develop the 'standards of achievement' for ethics from a consideration of these conceptions of ethics. They are arranged in a framework under conceptual ('knowing that'), procedural ('knowing how') and professional ('knowing for') aspects demonstrated at levels from pass to high distinction (the failing level is also described). As an indication, at the pass level, a student "demonstrates a basic understanding of ethical practice as something to do with the notion of right and wrong" and can "recognise basic/obvious ethical issues". At the high distinction level, he or she "demonstrates critically reflective self-awareness, discussing and analysing core personal beliefs and their sources with clarity" and "recognises the need to act with integrity and consideration of responsibility to society". Such statements can be used to assess students' work, and they can also be shown to students to give them a clearer idea of what they are aiming for. There is, however, always a difficulty in determining actual learning outcomes in any ethics education. Understanding an ethical framework and knowing the difference between what is right and wrong are only first steps in developing a mature ethical approach to professional (and personal) life.

Many writers have concluded that we can't teach business students (or others) to be ethical (e.g., Bowden & Smythe, 2008), and that it is of only limited use to try to teach them about theories of ethics. Epistemological orientations to learning have had a long influence on the way that curriculum is constructed and teaching/learning are carried out, most particularly in terms of a focus on knowledge and skills. The inclusion of ontological orientations – the "ontological turn in our thinking about higher education" proposed by Barnett (2007, p.9) – leads to increased awareness (by teachers and students themselves) of who the student is, how they think about themselves and how they change during and beyond the course of their studies. Students are keenly interested in their own professional development, in being and becoming ethical practitioners in whatever area of business they will specialise in. From the perspectives of the learners involved in our study, we could suggest that content, activities and approaches that encourage students with more limiting conceptions to expand, reflect on and assimilate broader ways of thinking would be useful to their future careers. It would also seem that an aim towards the broadest of the conceptions of professional dispositions such as ethics would also lead students towards the type of ontological change discussed by Barnett: students aim (or can be pedagogically 'provoked') to *become* ethically-aware business professionals rather than simply learning *about* ethics.

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