To what extent does Higher Education teaching support the development of undergraduate business students’ values?

A Doctoral thesis submitted in partial fulfilment of the requirements for the award of Doctor of Social Sciences at the University of Leicester

by

Tina Bass

Centre for Labour Market Studies
University of Leicester

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Abstract

**Title:** To what extent does Higher Education teaching support the development of undergraduate business students’ values?

**Author:** Tina Bass

This study focused upon the values that undergraduates take into work and to what extent Higher Education can impact upon these. Empirical evidence, where it existed previously, has tended to be drawn from postgraduate students, leaving the experiences of the majority of business students under-researched and often discussed as a generic group.

Undergraduate business students’ experiences were examined but with a clear disaggregation by subject area and course in order to develop understanding of how development might be supported in different contexts. Clear gaps were highlighted between espoused student values and engagement with (CSR)/ethics compared to what has been identified in the literature as desirable. Gaps were also identified between what students stated that they want from their syllabus and what they had been taught. Evidence was clear that undergraduates do not enter university with all of their ethical perceptions and values firmly fixed and it was also evident that subject-specific teaching contributes to how ethical dilemmas are framed and managed by students. Work experience was also found to impact negatively upon undergraduate values.

The study contributes to understanding of Corporate Social Responsibility (CSR) theory by building upon discussion in the existing literature and presenting the theoretical landscape through a series of diagrams. Additionally, there is development of a tool which enables curriculum data to be analysed for both CSR content and the higher-level language needed if students are to engage with dilemmas and deal effectively with complexity.

There was evidence of some support overall for the development of business students’ values but also evidence that much more could be done to enhance the curriculum.
Acknowledgements

It is impossible to thank Andrew, Leon and Owen Bass enough for their constant support during the last few years. I love you. We made it!

A big thank you is owed to Dr Nalita James for her unlimited patience and excellent guidance throughout my research journey.

And also to Dr Nik Hammer for his additional supervision and guidance when it was needed.
STATEMENT OF ORIGINAL AUTHORSHIP

In accordance with the University of Leicester Regulations for Research Students I hereby certify that I am responsible for the work submitted in this thesis and that the original work is my own. Neither this thesis nor the original work contained therein has been submitted to this or any other institution for a higher degree.

14th March 2015

Tina Bass
In accordance with the University of Leicester Regulations for Research Students I hereby give my consent for this thesis to be included in the British Thesis Service operated by the British Library

14th March 2015
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<td>MBA</td>
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<td>MDs</td>
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Chapter 1 - Introduction and Overview

Research question and aims

There are widespread and increasing demands from academics and the media for 'more' and 'better' ethics/Corporate Social Responsibility (CSR) teaching and these calls are underpinned by an array of notions that this will somehow lead to 'better' business graduates and ultimately more 'responsible' business. This study will examine the issues which led to the development of the central research question: *To what extent does Higher Education teaching support the development of undergraduate business students’ values?* To answer the question this study will focus upon the case of one large business school in a post-1992 Higher Education Institution in England and will examine a range of undergraduate business degree courses taught there.

What makes the study of The Business School courses of particular value is that in the academic year of this study (2011-2012) there were no standalone business ethics modules taught across any of the undergraduate courses (either mandatory or elective). Furthermore, there was no explicit strategy of ethics teaching being integrated within the undergraduate courses. When comparing this to the current literature, studies such as those from Clarkeburn et al. (2003); Holt (2003); Lowry (2003); and Nguyen et al. (2008) etc. have either sought to explore the success of integrated ethics teaching or, more commonly, establish student values both before and after explicit ethics-related teaching has taken place. This study enters a new area by attempting to examine student values in relation to teaching across a range of modules and courses where there is no clear integration of, or focus upon, ethics/CSR. Final year undergraduates will be brought into particular focus as they are the students who are soon to impact most directly upon organisations.

In order to address the central research question this study will pursue four key aims:

The first aim is *to critically examine undergraduate business students’ values.* There are many debates in the literature around undergraduate business students' values; particularly what they might be and whether they are likely to
be different from other undergraduate students. There are also debates about whether undergraduate values are already in place before students enter university or if there is any scope for Higher Education teaching to make an impression upon them. In order to address the central question it will be necessary to find practical ways to assess those values and to develop a vocabulary for discussing them.

The second aim is to critically examine undergraduate business teaching. In achieving this aim it will be necessary to establish what relevant teaching material is (or is not) being presented to students through the curriculum. Very little is known about what is taught at undergraduate level in business schools as there is no standard national curriculum and only a limited amount of research in this area. To address this issue a teaching content analysis will be undertaken to search for references to Corporate Social Responsibility. CSR is an area where ethics, values and business interests clearly coincide.

The third aim is to assess values expressed by students against the values taught. In order to achieve this aim the values of students will be established and examined against the curriculum.

The final aim is to examine and discuss potential shortfalls, gaps or imbalances in the curriculum and whether and how these should be addressed in the future. Once a picture of student values and teaching content is developed it will then be possible to begin the process of evaluating what might be contributing to values development and what potential there might be to enhance that contribution. Assessing this data will develop a rich picture of teaching and learning at the undergraduate level within The Business School.

Background and rationale

I have worked within Higher Education since 1993 and have a range of experience in teaching, assessing, and developing curriculum for undergraduate business students. The central question has emerged as a result of that experience and out of general concern about business education’s effectiveness. There are several reasons why this research is needed:
A broad ethical and professional understanding is identified as a key graduate attribute (e.g. Barrie, 2004). The ability to rationalise and discuss ethical issues also has the potential to assist students in dealing with a world where super-complexity has become the norm and where not only decisions but decision-making frameworks are regularly contested (Barnett, 2000). This research will generate methodological tools and discussion that will be useful to academics and policymakers in evaluating the preparedness of their own undergraduate business students for complex decision-making roles. Fresh insights will be offered by bringing together theory relating to general learning and teaching as well as theory relating to the teaching of CSR.

*Undergraduate* business students and business teaching are neglected areas of study. The focus of research and media interest tends to be at Masters level, with the most recognised business qualification at this level being the Master of Business Administration (MBA). Where there have been many outspoken critics of business schools who have suggested that the educational content of MBA’s is too theoretical and far removed from the reality and practice of business (e.g. Mintzberg, 2004) by comparison there has been relatively little attention paid to the usefulness (or not) of undergraduate business education. This is despite numbers of undergraduate students climbing dramatically over the last two decades to the point where they far outnumber Master’s students. Many of these undergraduates go on to become business leaders who shape organisational policy and who therefore make an impact in economic, social, and environmental spheres. As Dyck et al. (2011) argue, one of the practical difficulties with the criticism of Business Schools is that the debate remains largely at the organisational level and rarely drills down into the detail of the teaching or what transpires in the classroom.

Compounding the problem, and as noted by Cornelius et al. (2007), is the fact that across the Higher Education sector there is no compulsory curriculum and the majority of top tier business schools, who drive the research agenda, do not have undergraduate business courses. However, there are several organisations to which business schools can ally themselves and with respect to CSR, for example, it is possible to sign up to the recently created United
Nations ‘Principles of Responsible Management Education’ (PRME) which provides some guidance on the direction that curriculum should be taking.

Corporate Social Responsibility (CSR) is of interest as there are many well-publicised stories of unethical business practices which have had a negative impact upon economies and upon individual lives. This (non-exhaustive) list of organisations includes Enron, Arthur Andersen, Parmalat, Royal Dutch Shell, HSBC, Royal Bank of Scotland and Barclays – all of which ultimately breached national or international laws as well as behaving unethically. Notable authors (e.g. Mintzberg, 2004) have blamed business schools for not challenging students or encouraging the development of robust value systems, although this criticism has subsequently also been challenged for lacking empirical foundations. This research will inform the academic debate through a wide-ranging assessment of values taught and values expressed within one large, U.K. business school. Whilst it is not intended to generalise beyond this particular case, aspects of the discussion and the methodological approach will also serve as a starting point for research in other settings.

In summary then this research is important for a number of reasons: Firstly, it will contribute to the limited number of studies of undergraduate business curriculum, providing detailed information through disaggregation of participants by subject group/courses; it will also contribute in developing existing work around Corporate Social Responsibility (CSR) theory; and finally, it will contribute through development of a tool to assess curriculum for both CSR content and for its potential to assist students in dealing with complexity.

**Defining key terms**

Given that this research study is about the development of undergraduate student values it will draw upon several key terms. Summary definitions are therefore provided here for ‘values’, ‘business values’, ‘morals’, ‘business ethics’, and ‘corporate social responsibility’. These are relevant to this study as they are frequently mentioned in studies relating to Business Schools and Business School curriculum. The terms are often used inter-changeably and can be confused or misunderstood:
Melé states that:

‘the values of the decision-maker are present in every decision he or she makes… also their virtues, which… are values internalized as traits of character’ (2012: p. 46).

Values are a personal code of conduct that drive an individual’s behaviour and they are identifiable through decisions, choices and actions. Values are those ideas and perspectives that individuals choose to uphold in their day to day lives determining how individuals live and the actions that they take. They are the essential and permanent standards by which people define good and bad. For final year undergraduate students about to move into organisational life an ability to make robust and ethical business decisions will in large part rest upon those personal codes of conduct. Very much linked and intertwined with this are broader ideas of the aggregated Business Values which might be found in any one particular organisation. Schwartz (2005), for example, lists these business values as: honesty; respect; responsibility; justice; solidarity; and citizenship.

Morals are often used inter-changeably with 'values' but where values are considered to be part of a bespoke personal code that is private to an individual morals are those behaviours and actions that are open to societal evaluation (see Hare, 1952 for his seminal discussion on this topic). It is therefore possible to be considered immoral but there is no equivalent social breach possible in terms of personal values.

There is debate within the literature as to whether Business Ethics can be viewed as the sum of individual ethics within an organisation or as something entirely different. Business ethics are the generally accepted cluster of values and standards of corporate conduct that exists in any business organization. They underpin employee behaviour with respect to ethical questions and dilemmas and are most likely to be implicit. However, Nash is clear that business ethics:
‘is not a separate moral standard but the study of how the business context poses its own unique problems for the moral person who acts as an agent of the system’ (1990: p. 5).

In other words business ethics is about how individuals play out their ethics/values within an organisational context rather than a simple aggregation of individual ethical positions. Crane and Matten reinforce this definition by describing business ethics as ‘the study of business situations, activities and decisions where issues of right and wrong are addressed’ (2010: p. 5). There are suggestions in some of the literature that there may not be a need to seek separate definitions of business ethics/CSR as individual ethics are enough of a guide in business (e.g. Friedman, 1970) although counter arguments are strong (e.g. Carroll and Buchholtz, 2011). Within this study the definition from Nash is adopted along with the assumption that individual values/ethics are inextricably intertwined with business values/ethics rather than being a disaggregated part.

*Corporate Social Responsibility (CSR)* is a contested term which can be viewed as the practical expression of the organisation’s ethics (Okoye, 2009). Where organisations are unlikely to have a written expression of their underpinning business ethics many organisations will publicly espouse their plans to achieve corporate responsibility. Crane and Matten state that the abundance of CSR theories ‘suggest there are both business and moral reasons for engaging in social initiatives’ (2010: p. 48). Moir (2001) echoes this by describing CSR in terms of a continuing commitment by business to anyone that is impacted by the nature of the products or services. The landscape and vocabulary of CSR theory will be explored in more detail in chapter 2 although it should be noted here that there are subtle overlaps and differences between business ethics and CSR which are not always clear in the literature.

**Methodology and methods**

To address the central research question this thesis will develop a case study of undergraduate business courses. Pilot studies and initial data collection will follow review of the literature and refinement of the question and aims. Further review of the literature will inform the methodology and methods as well as the
structure of the analysis. Detailed data will be collected which will lead to both an understanding of students’ values and the curriculum content which has contributed to the development of those values.

Data will be collected from distinct subject areas. This will be particularly important in this study as undergraduate studies, where they do exist, tend to group business students together as an aggregate. This can be seen in a succession of studies such as Arlow and Ulrich (1988); Stewart et al., (1996); Gray and Clark (2002); Lawson (2004); Lan et al. (2008); Fisher and Bonn, (2011); and Wurthmann (2013) etc. The number of studies that considers undergraduate business courses by individual course or subject area are very limited (e.g. Lopez et al., 2005) with studies such as the one by Molyneaux (2004) being a notable exception. He sought to understand the detail of undergraduate accountancy teaching and the apparent separation of accounting principles from more general ethical considerations.

An analysis of curriculum documentation in the form of Module Descriptors (MDs) will also be undertaken for all modules studied by undergraduate business students. Those modules which contain elements of business ethics or CSR will be highlighted in order to consider the range of definitions that are being used. As well as identifying CSR/ethics, Blooms’ (1956) taxonomy will also be used for identifying and organising key words in the MDs; locating potential within the curriculum for encouraging the higher-level thinking skills which are essential for managing complex, ethical dilemmas.

**Outline of the report**

This thesis is presented across six chapters.

**Chapter 1** will include an introduction and overview to the thesis. This is in the form of the: *Research question and aims; Background and rationale; Defining key terms; Methodology and methods; Outline of the report; and Conclusions.*

**Chapter 2** will present a review of the relevant literature and is organised into the following sections: *Introduction and overview; Corporate Social*
Responsibility – The theoretical context explores definitions of CSR and presents a series of visual representations to support conceptualisation of this difficult area; Teaching and learning in business schools continues by exploring what we know and do not know of business teaching at undergraduate level. More generally there will be a consideration of the ethics of teaching and what the literature has to say about curriculum content (i.e. how much of the CSR landscape and vocabulary is taught) as well as some consideration of evidence linking what is taught and what is learned; There will be an exploration of what the literature has to say about learning in general and learning in business schools particularly. There will also be further consideration of the extent to which values are learned or shaped and the impact that any Higher Education syllabus is likely to have upon undergraduate business students; Teaching Corporate Social Responsibility (scope and possibilities) will explore both the term, its rising popularity within business and Higher Education, and how it is being taught; A Summary of key points from the literature conclude the chapter.

Chapter 3 will outline and discuss the methodological approach and the research methods used. The choice of research design will be discussed in detail including sampling details and the rationale for the primary data collection. The chapter is structured over eleven sections which include: Introduction and overview; Research philosophy; Research design; Pilot studies; Setting and sampling strategy; Main fieldwork – methods and procedure; Data processing and analysis; Ethical considerations; Reliability and validity (trustworthiness and rigour); Limitation of methods; and finally, a Summary. This chapter will include information on a methodological tool which was developed for this study.

Chapter 4 will present aspects of the data and discusses the relevance to the literature and particularly to research aim 1 (research aim 2 to a lesser extent). This chapter will consider the moral and ethical development of undergraduate business students as well as examining their understanding of the CSR landscape and the depth of their thinking around their subjects. It is comprised of four sections: Introduction and overview; Moral and ethical development (theme 1); Recall and understanding (theme 2); and Conclusion.
Chapter 5 presents aspects of the data relating directly to learning and teaching, particularly addressing research aims 2 and 3. This chapter will examine what is being taught and what students know in relation to CSR and business ethics. The curriculum will be carefully examined to identify if there is evidence that higher-level thinking is being encouraged. This links directly to the capacity for dealing with complex issues such as ethical dilemmas. The chapter is organised into four sections: Introduction and overview; What lecturers teach (theme 3); What students know (theme 4); and Conclusion.

Chapter 6 will present a discussion of the research contribution, conclusions and recommendations. The focus will be upon the core research question and the four key aims. It is divided into nine sections: Research question; Research Aim 1; Research Aim 2; Research Aim 3; Research Aim 4; Contribution; Recommendations; Future Research and Final thoughts.

Conclusions

It will become apparent whether the curriculum content studied here is encouraging higher-level thinking and to what extent the full landscape of CSR/ethics content is being presented to students. This study will look across and within different subject areas and to a certain extent across the three undergraduate degree years, with a focus upon final year undergraduate business students.

The study will ultimately conclude with a discussion of the extent to which undergraduate business students are being supported to develop their personal values. These values are the basis of the decision-making frameworks that they will draw upon when they enter organisational life; where they will face ethical challenges that do not necessarily have one, clear, right answer; and where decision-making frameworks will regularly shift.

The following chapter provides an outline of the key debates and discussions which have informed this research. It is organised into five sections with a focus upon: ‘CSR – theoretical context’; ‘Teaching and learning in business schools’ and ‘Teaching Corporate Social Responsibility (CSR)’, respectively.
Chapter 2 - Review of Literature

Introduction and overview

In order to address the central question: *to what extent does Higher Education teaching support the development of undergraduate business students’ values?* this chapter draws upon a wide range of literature. This provides a background to the study and highlights the key debates and gaps that led to the development of the central question: The chapter is organised into three sections: ‘CSR – theoretical context’; ‘Teaching and learning in business schools’; and ‘Teaching Corporate Social Responsibility (CSR)’. Discussing these literatures is important because the central research question requires an understanding of business students’ values within the Higher Education context. Understanding the context requires developing an appreciation of what is being taught in general terms to undergraduate business students and what is being taught in terms of CSR (as the most practical and widely understood expression of organisational ethics). The first section of the review explores definitions of CSR building upon and expanding Garriga and Melé’s (2004) framework which depicts a range of theories within four distinct sections. Their approach was adopted here because of its depth and clarity in simultaneously discussing competing views of CSR as well as the evolution of theories through recent history. There is a comprehensive consideration of definitions and vocabularies related to CSR which will be useful later in this thesis when the content analysis of the curriculum is conducted. The second section considers some of the wider debates around teaching and learning in business schools and the implications of increasing the ethics/CSR content in the curriculum. This is carried out alongside some consideration of the extent to which values are likely to be learned or shaped at University. ‘Teaching Corporate Social Responsibility (CSR)’ explores this contested term further and its rising popularity within business and Higher Education. The literature is also examined to identify what possibilities CSR offers for engaging business students in the discussion of difficult problems: as a means to strengthen their decision-making skills as well as enabling them to explore their own value systems.
Corporate Social Responsibility – The theoretical context

Corporate Social Responsibility (CSR), and associated terms, is the area of applied ethics that is most readily understood and accessible to undergraduate business students. It is an area that potentially connects them directly with business problems and challenges their understanding of the business models and theories that they have previously been exposed to. This section will examine some of the ambiguities surrounding CSR as well as reviewing the linkages between CSR and individual values, teaching, and learning. Searching for a working definition(s) is the starting point which is then developed into a picture of the broad, theoretical landscape and vocabularies of CSR that might be expected to be represented in business school curricula.

This is not a straightforward exploration. Matten and Moon (2008: p. 405) are clear that difficulties arise in trying to define it because: CSR is a contested concept that is considered of value to those attempting to appropriate it; it is also an umbrella term that overlaps and overlays other terms; and because it is also a dynamic phenomenon. As Garriga and Melé explain (2004) there are a variety of classifications and definitions of the way in which Corporations self-regulate. Many of these are limited in scope and, more significantly, do not necessarily put the nature of the relationship between business and society at the forefront (despite the emphasis in Corporate Social Responsibility upon The Social).

The term itself has shifted over time and is used differently in different national contexts. As Matten and Moon also note (2008) comparative research between the US and Europe has shown that corporations in the US are much more likely to be explicit about their socially responsible activities than their European counterparts. There are also many linked terms which have a loose relationship with CSR and could be considered alongside CSR or treated separately. The discussion in this chapter is therefore selective, rather than wide-ranging, in an attempt to develop a picture of the CSR landscape that is both theoretically and practically useful. The four diagrams contained within this section were developed as part of this research in order to provide a simple visual representation of the key CSR theories. The basic headings used by Garriga
and Melé (2004) have been adapted here. They focus upon the social reality covered by economics (Instrumental), politics (Political), social integration (Integrative) and ethics (Ethical).
Figure 1a – CSR theories (Instrumental landscape and vocabulary)

1. Maximisation of Shareholder Value (see also 9b)

2. Competitive Advantage
   - 2a. Social investments in competitive context
   - 2b. Resource-based view of the firm
   - 2c. Disruptive innovations

3. Cause-related Marketing
**Instrumental theories**

This group of theories is outlined in figure 1a. They are linked to the highly influential Miltonian economic approach (Friedman, 1970) which is often paraphrased as ‘The business of business is business’. Social activities within this group have purely economic goals attached to them and are without any obvious political or philanthropical concerns and the needs of the corporation (particularly the profit-generating aspect) are highlighted as being of primary concern. Instrumental theories can be further sub-divided under three headings according to whether the focus is the a) *maximization of shareholder value* b) *competitive advantage* or c) *cause-related marketing*:

a) This theory suggests that shareholders always take priority and a corporation will only seek to meet social demands if it is expected to *maximise* (or at least increase) *shareholder value*. Although this general approach seems to be very simplistic in its clear focus and lack of social concerns, it has been noted by several authors (Laplume et al., 2008; Miles, 2012 etc.) that at times there are conflicting interests between different stakeholder groups. Exploring this conflict may then have potential as a teaching tool; b) There are also several variants on strategies for achieving *competitive advantage* (Husted and Allen, 2000).

- The first variant was outlined by Porter and Kramer (2002) who argued that corporations are in a position to create greater wealth than governments or individuals if they contribute to social causes that align with their mission (*social investments in a competitive context*). For instance, running training courses for deprived youngsters in specific subjects tailored to organisational need might be seen as focusing on profits. However, the extent to which this makes a contribution to the community may not be perfectly measurable;

- A slightly more complex view of competitive advantage comes from the *resource-based view* of the firm (e.g. Barney, 1991). This approach suggests that in order to perform better than competitors a corporation must develop superior organisational routines, processes and decision-making.
Hart (1995) for instance, links dynamic capabilities to the environment and discusses how firms might develop strategic capabilities of pollution prevention, product stewardship and sustainable development.

- A third dimension on competitive advantage concentrates on products and services aimed at the world’s poorest people, rather than the middle and upper classes (Prahalad and Hart, 2002). Christensen and Overdorf (2000) discuss ‘Disruptive Innovations’ where products and services are stripped to their most basic so that they become affordable to the poorest people. An example of this is the recent ‘development’ of basic mobile phones with very limited services which has swiftly moved on to a market for ‘feature phones’ which are mid-range phones with more advanced features than a basic call/text phone and are known in the phone industry as ‘smartphone lite’ or ‘dumbphones’.

This group of approaches has several possibilities for contributing to values development through the presentation of difficult or complex issues. For instance, examples of these theories could be used in a classroom setting to stimulate students into reflecting upon how their own values align with corporations that have an underpinning interest in competitive advantage. Disruptive innovations, in particular, may be driven by profit-making concerns but the positive impact on poor/rural societies of low-end mobile phone technology are likely to be considerable and may be a good fit with the values of individual students.

- Cause-related marketing is about using support for a cause in order to build a firm’s reputation as reliable and honest (McWilliams and Siegel, 2001; McWilliams et al. 2006). The company secures competitive advantage because consumers trust in them is enhanced and, simultaneously, the charitable concern increases its revenues (Smith and Higgins, 2000). This group of theories has an advantage in that they are quite straightforward to conceptualise. However they are also limited to a narrow focus upon the self-interest of the corporation. There is almost no consideration of societal interests or interconnectedness except where this serves the financial interests of that corporation. However, reflection and awareness may be encouraged in
the classroom, for example, by directing students to research where such activity has had both a positive social impact and has been profit-generating.
Figure 1b – CSR theories (Political landscape and vocabulary)

4. Corporate Constitutionalism

5. Integrative Social Contract Theory

6. Corporate Citizenship

6a. Corporate philanthropy

6b. Corporate citizenship = Corporate Social Responsibility

6c. Extended citizenship (firms replace duties of government)
Political theories

This group of theories is the second group within the CSR landscape and is focused upon the power of corporations and the responsible use of that power. Theories under this heading suggest that a corporation will accept certain social duties under some circumstances. The concerns of business are still more prominent than those of society but the societal focus is more overt than can be seen within instrumental theories. Political theories fall into three areas: a) Corporate Constitutionalism, b) Integrative Social Contract Theory, and c) Corporate Citizenship:

a) Davis and Bloomstrom (1966) were the first academics to seriously consider business power and Corporate Constitutionalism frameworks. They questioned the notion of perfect competition in classical economics and described instead how firms wielded social power and how that power was restricted by pressure groups. They were very clear that if firms use power irresponsibly then they will lose their influence as other organisations step in to fill any perceived political vacuum. This theory could quite easily be used as a tool for considering the extent to which the legitimacy of different pressure groups might be accepted; b) a related idea emerged from Donaldson and Preston (1995) when they considered that there are implicit social contracts between businesses and society but in order for these to be legitimate they had to coincide with the norms of affected groups. There is potential with this theoretical approach to develop discussion around how social groups might be impacted by any single business decision. This may in turn lead to considering the implications for ignoring any negative impacts and/or how any problems that have been inadvertently created might be tackled; c) and finally, the idea of the firm as a Corporate Citizen goes back to the writing of Davis (1973) although the term really took off in the 1980’s (see Altman and Vidaver-Cohen, 2000, for a broader discussion of developments). More recently, problems with the welfare state, globalization, and well-publicised corruption and failings of government and business alike have led to this term gaining increased prominence. Matten et al. are clear that there are three distinct ways in which Corporate Citizenship is discussed:
- an approach that is similar to Corporate Philanthropy i.e. cash or donations made by a corporation without any direct or obvious benefit to the company;
- an approach that equates Corporate Citizenship and CSR, with all of its assumptions of responsibility;
- an approach that extends the concept to take account of the way firms are now replacing some of the duties of government when the political arena fails (2003: pp. 111-114).

This group of theories assumes that corporations will only take up social issues where this will enhance their power base and ultimately enhance revenues. Within an education setting students could be challenged to consider how far they agree that a corporation has citizenship responsibilities and how this might impact upon their personal management style(s) in the future. This set of theories presents a much more complicated range of possibilities when compared to instrumental theories and therefore has potential to elevate the levels of thinking and discussion within a classroom.
7. Issues Management

8. The Principle of Public Responsibility

9. Stakeholder Management

10. Corporate Social Performance

9a. Maximising co-operation

9b. Multiple stakeholders (see also 1.)


10b. Wartich and Cochran's (1985) principles and processes/issues management

10c. Wood's (1991) model of principles, processes and outcomes (3 levels)
Integrative theories

It is clear from figure 1c that within this third group of CSR theories the corporation is focused upon satisfying the demands of society and integrating them; placing some emphasis on the view that business needs society. There is a clear sense within this group of the contextual and adaptive nature of business organisations and societal concerns move more sharply into focus than is the case with either Instrumental or Political theories. Under this broad heading the theories are broken down into the four areas of: a) Issues Management; b) The Principle of Public Responsibility; c) Stakeholder Management; and d) Corporate Social Performance:

a) Issues management found its early roots in ‘social responsiveness’ in the 1970’s. This was a way for organisations to deal with a perceived gap between what the public required of them and what they were actually doing to respond to a social issue. It is most clearly defined by Wartick and Rude as ‘the processes by which the corporation can identify, evaluate and respond to those social and political issues which may impact significantly upon it’ (1986: p. 124). They viewed it very clearly as a way for an organisation to deal with potential threats and opportunities from their environment and there is a clear sense that the corporation will have systems and plans in place to deal with such issues as they arise. This approach suggests a reactive attitude to social issues but also emphasises that organisations should be alert to their environments and have an effective data-gathering strategy. As part of the landscape of CSR, this could be considered as an aspect of business strategy (environmental scanning) and students could be directed to critically assess the benefits and drawbacks of reacting versus anticipating social issues; b) The principle of public responsibility has been most influenced by Preston and Post (1975, 1981). They found the issues management approach to be too broad and sought to limit corporate responsiveness to something that was not prone to the whims of narrow interest groups. This suggests a less reactionary approach than is found within Issues Management but a good data-gathering strategy would still seem to be central and this approach lends itself just as well as Issues Management to discussion within a general consideration of Business
Strategy; c) The *stakeholder management* approach implies full support for the notion of organisations being directly involved in the development of public policy. This is particularly the case where policy is in the process of being formed and it directly impacts upon the business. This approach can have one of two goals:

- the maximisation of overall co-operation between stakeholders;

- to deal effectively with issues affecting multiple stakeholders.

This is a developed version of the ‘Maximisation of Shareholder Value’ as it tackles the key problem in that approach i.e. what to do if different groups have mutually exclusive needs. This approach goes much further than the scope of an individual firm and yet it still places the requirements of the business organisation above everything else; d) The *Corporate Social Performance* (CSP) approach has been taken up by several prominent theorists:

- Carroll’s (1979) model of corporate performance defined social responsibility, listed issues in which social responsibility exists, and specified the underpinning approach to social issues. This model led to the development of further models from Carroll (1991), Schwartz and Carroll (2003), Wartich and Cochran (1985), and Wood (1991). Carroll’s (1991) four-part pyramid model (Pyramid of Corporate Social Responsibilities) is currently one of the most widely accepted models of CSR which views the concept as multi-layered with four inter-related concepts covering economic, legal, ethical and philanthropic areas. He believed that a truly socially responsible corporation would respond to societal expectations on all four of these levels. Much later, Schwartz and Carroll (2003) developed a Venn framework containing seven CSR categories, presenting a slightly different perspective.

- Wartich and Cochran (1985) extended Carroll’s early model, basing their ideas upon: social responsibility; processes of social responsiveness; and issues management policy.

- Wood (1991) presented a model of CSR which outlines principles of CSR (at individual, institutional and corporate levels), processes of corporate
responsiveness (e.g. environmental assessment) and outcomes of corporate behaviour (social impacts, programmes and policies).

This group of theories are interesting in that there is an acknowledgement of the complex nature of business and societal relationships and there is ultimately an explicit understanding that business needs society in order to achieve revenues. However, there is no inherent deliberation upon the potential for businesses to help in the long-term maintaining or building of society. For students, an opportunity to compare and contrast these theoretical models could be extremely helpful in thinking critically about the nature and purpose of business and how well this aligns with their personal values.
Figure 1d – CSR theories (Ethical landscape and vocabulary)

11. Normative Stakeholder Theory
   - 12a. United Nations Global Compact
   - 12b. Global Sullivan Principles
   - 12c. SA8000

12. Universal Rights (United Nations Declaration of Human Rights/Natural Law tradition)

13. Sustainable Development
   - 13a. Natural Resources
   - 13b. Triple bottom line
   - 13c. Stewardship

14. Common Good Approach
   - 14a. Aristotelian approach
   - 14b. Kyosei

15. Social Entrepreneurship

Domain Leadership
Environmentally Responsive Leadership
Servanthood Leadership
Ethical theories

This final group of CSR theories place the ethical responsibilities of the corporation towards society as most prominent. What emerges most clearly from the writing in this area is a sense of the varied approaches to CSR and where those approaches overlap, interact and exclude other social realities. Ethical theories focus upon the benefits to society of organisational action. The theories take the form of a) Normative Stakeholder Theory, b) Universal Rights, c) Sustainable Development, d) Common Good Approach, and e) Social Entrepreneurship. Within each of these it is clear that societal concerns, with all of the inherent complexities and choices, are placed before those of the corporation in recognition of the corporation’s embedded place within society:

Normative Stakeholder Theory became an ‘ethical’ theory when Freeman (1984) described management as having a duty towards stakeholders in the community and not only those stakeholders that held stock. Donaldson and Preston (1995) advanced this when they discussed stakeholders in terms of two main ideas: Firstly that anyone with an interest in the corporation is a stakeholder (the corporation does not have to have a reciprocal interest in that stakeholder); and that each stakeholder should be considered regardless of whether they have the ability to further the interests of groups within the corporation. Various theorists have attempted to justify this approach (Bowie, 1991; Donaldson and Preston, 1995; Evan and Freeman, 1988; Freeman and Philips, 2002). Over time, this discussion has moved towards the formation of ethical principles to guide corporate and management decision-making. An evaluation of the history or the applicability of this theory could usefully be introduced as a basis for debate; b) A Universal Rights approach has an underpinning assumption around human rights. There are several examples of this including the UN Global Compact; Global Sullivan Principles; and SA8000. Although they are varied in form they all owe some debt to the Universal Declaration of Human Rights (1948) with the most prominent example of these being the UN Global Compact which proposes ten principles covering human rights and the use of the environment. This has been adopted by corporations around the world; some of which are also adopting the UN’s Principles of
Responsible Investment or are working towards the recognised international standard of IS26000. Education institutions are following suit and are beginning to adopt the related Principles of Responsible Management Education (PRME) (appendix 1) which supports the teaching of Corporate Social Responsibility and the development of global business leaders. The impact of any or all of these can be introduced in a classroom and used as a source of debate. They can easily be contextualised and adapted depending on the exact nature of the teaching; c) To a certain extent, it could be argued that Sustainable Development goes beyond the scope of most individual corporations. In 1987, the United Nations produced the Brundtland Report (World Commission on Environment and Development) which identified the importance of corporations meeting the needs of the current world population without compromising future generations. It is possible to consider those theories that are purely based around Natural Resources and those that incorporate the social, such as the Triple Bottom Line approach. We can also consider stewardship within the scope of this theory.

- Sustainable Development as described by Fuessler (1999: p. 16) and Norton (2011) is about businesses using natural resources as efficiently as possible, including tapping waste streams, before resorting to using new natural resources. Innovation and growth can still be high on the corporate agenda whilst being mindful of the needs of the billions of people on this planet. These definitions of sustainability have now been expanded to incorporate social issues alongside natural resources (World Business Council for Sustainable Development, 2000).

- One of the most widely accepted definitions of Sustainable Development comes from Gladwin, Kennelly and Krause when they describe it as ‘human development in an inclusive, connected, equiparable, prudent and secure manner’ (1995: p. 876). The difficulty comes in bringing this idealistic vision down to a practical and measurable level within a corporation. Authors such as Shrivastava (1995) or Stead and Stead (2000) have concentrated on extending the basic accounting principle of the bottom line to the Triple Bottom Line of economic, social and environmental factors. However, there is also recognition that each corporation is uniquely placed. For instance,
Van Marrewijk and Werre (2003) maintained that how a corporation works towards sustainable development should be individual to each organisation. They proposed a framework for CSR that discussed the ‘ambition levels’ of the firm according to how managers relate to their broader responsibilities. These five levels are focused around being compliant; profitable, caring; synergistic; and holistic. Criticisms of this theory include the fact that it implies no negative consequences from adopting a stakeholder-centred approach to CSR. Several public organisations, including the UN, attempt to report their Triple Bottom Line to stakeholders but numbers are still relatively small.

- Heuer (2010) describes from a US perspective how some corporate executives view themselves as *stewards* or trustees of the broad public interest, including the natural environment. The three models he utilised are: Dominion Leadership, which is pursuit of natural assets but complying with the law; Environmentally Responsive Leadership which involves developing relationships with stakeholders and meeting their needs but always with a focus on the interests of the business; and Servanthood Leadership, where the primary purpose of business is considered to be the creation of a positive impact upon employees and the broader community. Notions of *Stewardship* do not sit entirely comfortably in a discussion of Corporate Social Responsibility or ethics because it seems to come down to an individual ethical choice; a seemingly modern echo of the Victorian philanthropists. Alternatively, it might be seen as an approach that could sit within instrumental, political or ethical approaches depending upon the context.

d) The *Common Good Approach* is found in Western and Eastern traditions. In the West it is rooted in Aristotelian tradition. In Japan there is a similar but independently developed notion which is known as Kyosei.

- In summary, an Aristotelian approach maintains that corporations are a part of society and like every other part of society they should be contributing to its overall development.
Similarly, Kyosei is widely interpreted as living and working together for the common good (Kaku, 1997; Yamaji, 1997).

e) Social Entrepreneurship (SE) embodies many of the same notions as CSR but its origins lie with individuals or groups rather than corporations. Social Entrepreneurs pursue the development of products or services that have an end goal of bringing about social change. Mumsnet might be seen as one example of this or other support groups set up online to share ideas, information and problems. One definition of SE is ‘the process of providing innovative solutions to pressing problems caused by government or market failure’ (Bloom and Pirson, 2010: p. 106). SE does not tend to sit easily in any one department in Universities and therefore it is not well understood or widely taught/supported in HE. Social Science departments tend to view SE as co-opting social justice and Business Schools tend to view it as compromised business practice. Furthermore, Social Entrepreneurship education tends to take a problem-based approach (Glunk and Smits, 2010: p. 88) which is not a commonplace approach in Higher Education, particularly within Business Schools. Where it does exist, sustainability tends to be a predominant theme (Whiting et al., 2010: p. 42).

This group of theories moves away from the most popular and widely recognised economic theories of the firm and attempts to embrace the idea that ‘doing the right thing’ goes above and beyond other considerations of business practice. It might be said that ethical theories of CSR acknowledge that the whole is greater than the sum of the parts; where purely economic or instrumental theories of the firm might be described as breaking decision-making down into discrete parts that do not necessarily build back up into a rational whole. Comparing and contrasting elements of the landscape is potentially useful in generating a sense of the range of possibilities that exist to illustrate the curriculum and to represent the business world. Interestingly, it is clear from this exploration that as we move through the landscape of CSR theories, and reach the farthest extreme of the Ethical theories, the discussion reverts back to individuals embedded within corporations; what impulses drive them and what values they hold in relation to the social world.
In summary, there are a wide variety of CSR definitions and theoretical approaches. From figures 1a-d it can be seen that these approaches become increasingly complex and fragmented as we move from the most economic to the most ethical. Interestingly, it can also be seen that as we conceptually move to the most extreme point of the ethical part of the landscape (figure 1d) we effectively return to a focus upon the individual even though this range of theories is intended to explore Corporate Social Responsibility. This is applicable within this research because it illustrates the potential importance of individual values at the corporate level. Returning to Nash’s (1990) definition of business ethics we now have clear evidence that corporate or business ethics cannot be separated from people and that individuals should be viewed as agents within organisations.

As part of this overview, it is also worth mentioning that within the social sciences there is an ongoing discussion about the primacy of agency or structure in determining human behaviour with two of the most prominent theorists being Bourdieu (1998) and Giddens (1986), amongst many others. Whilst there is not the scope or need to present the full range of debate here, some of the key elements are of relevance. Organisations are clearly part of the social structure as the formal and informal aspects of working within them influence and/or limit the choices (agency) available to the humans operating within them. Whilst the focus of the agency/structure debate is about whether one or the other should take precedence there is some consensus amongst theorists that in order to act agents must have knowledge and must be able to rationalise and monitor their own actions. In other words, what limits individual ability to act is the kind of personal reflective and intellectual capacity which CSR teaching has the potential to enhance.

This is useful when beginning to consider what is currently being taught to business undergraduates; about the CSR landscape; and their place as individuals within this system.

**Teaching and learning in business schools**

This section explores what we know and do not know of business teaching at undergraduate level. This is helpful in beginning to take a critical stance
towards the context that undergraduate business students work within during their time at university. The last few years have seen the collapse of several banks and financial institutions and as a result businesses are now viewed, in general terms, as 'ethically challenged' (Warnell, 2011: p. 320). Some critics (Cavanagh, 2009; Ghoshal, 2005; and Mintzberg, 2004) have identified business schools and ill-fitting MBA curricula, as a distinct part of an overall problem of business that are perceived as lacking ethics exacerbated by managers who are unable to reflect upon that or make changes. Whether or not business schools are to blame for these problems is difficult to assess and outside of the scope of this thesis. However, it is possible to consider some of the detail of that critique alongside discussions of the positive contribution that business schools might be able to make. If it is accepted that curriculum should be developing broader skills in students and not simply imparting subject content then it is necessary to consider what that might mean in practical as well as theoretical terms. Kashyap et al. (2006: p. 366) describe the ‘growing perception’ that business school curricula do not help future business practitioners to grapple with complex ethical dilemmas and Floyd et al. (2013) write of increasing calls for meaningful change in business schools. Empirical evidence to support change is surprisingly limited. A decade ago, authors such as Baetz and Sharp (2004: p. 59) conducted analyses of the business texts used in teaching and concluded that there is a significant lack of consistent application in the treatment of business ethics; whilst Hühn (2013), more recently, expressed regret at the fact that management theory systematically fails to address ethics and morality despite the obvious point that management itself involves making morality decisions on a continuing basis.

Debate in both academic journals and the media has considered the extent that business schools can be blamed or accused of failing to address ethics. However, there are also some more constructive parallel discussions that have taken place in the literature which suggest that business schools should be doing more to encourage the development of well-rounded, socially concerned, critically reflective/reflexive individuals. The argument is that without needing to know the extent of any curriculum problems business schools can become part of the solution; engaging and developing young business people who will be
critically aware and capable of reasoned, moral decision-making. There are a wide variety of theorists with an interest in the area and with an equally diverse set of notions of what the business school contribution might be. Boje and Al Arkoubi (2009) for instance, discuss at length how educators should aim to create an environment where students question everything about their curriculum and their tutors until they have the skills, vocabulary and confidence to challenge work colleagues and organisational paradigms i.e. they can think creatively. A general model of ethical learning was espoused by Martinez (1998) which highlighted the areas of self-knowledge, autonomy and self-regulation, a capacity for dialogue, critical understanding, a capacity to transform, empathy and social responsibility, social skills, and moral reasoning. This list goes much further than the scope of this thesis but an overview of the literature provides some early indications of the range of teaching environments that we should be looking for in order to assess if a business school is developing their undergraduates.

In considering teaching approaches that challenge students, Fanghanel and Cousin (2012) describe the development of a ‘Worldly Pedagogy’. This approach takes advantage of the plural richness made possible by the introduction of an international student audience and challenges underlying attitudes at regular intervals with the introduction of contradictory information into the curriculum. They highlight the importance of allowing time and space for reflective listening to help with the development of informed discussions and complex or competing narratives. This is mirrored by Garcia-Rossell (2012) when he describes a need to ‘fundamentally evaluate, critically analyse and reflect upon the premises underlying contemporary business practices’ (2012: p. 538). Furthermore, there is some academic evidence to suggest that helping business undergraduates to develop robust values systems will make them less likely to panic and engage in destructive or high risk behaviours when faced with difficult dilemmas, as outlined by Cameron (2006), which is in turn linked to wider discussion about whether business students are in need of particular support in this area. Gray and Clark (2002); McCabe et al. (2006); McCabe and Trevino (1996,1997); Neubaum et al. (2009 etc.) adopt an array of positions but all contribute to the discussion around whether business students
should be targeted for ethics education in a way that students of other subjects are not.

**Targeting business undergraduates**

According to McCabe and Trevino (1997) business students (at undergraduate and postgraduate level) are more likely than their peers to cheat during their courses as they tend to compete more aggressively for better grades and financial success. This point was also noted recently by McCabe et al. (2006); Segal and Lehrer (2013); and Teixeira and Rocha (2010). McCabe and Trevino also highlighted the fact that there has been very little empirical investigation into whether ethics teaching has had any impact on students’ ethical reasoning. Whilst Segal and Lehrer (2013) are clear that business students are more receptive than most students to ethics education a contrary viewpoint is argued by researchers such as Neubaum et al. (2009) who perceive no difference in material values between business students and other students. Teixeira and Rocha (2010) stress the importance of cultural context and identified very low levels of cheating amongst Scandinavian students, as an example.

Taking a slightly different perspective on undergraduates and their ethics/values, Lämsä et al. (2008) found that business undergraduates were generally concerned with business ethics but also noted that their concern in general could run contrary to a personal ethical position. This ambivalence was also noted by Segal and Lehrer (2013) who observed that business students placed practicalities such as career advancement before the rights/wrongs of a situation. On a related note, Gray and Clark (2002) cite cases where students clearly were not aware that ethics had been part of a class even though this was the intention of the educator, indicating that the ability of students to recall specific topics is another important factor in their overall development.

As part of the wider context of teaching there are also studies that focus on the underpinning ethics/values of business school academics. Caldwell (2010) emphasised the tendency by business school academics to place a low emphasis on academic honesty which in turn may signal that integrity and honesty should not be priorities for business students. Fitzmaurice (2008)
stresses the fundamental importance of a teacher’s moral stance in good/effective teaching and Gonzalez (2003) writes of the public responsibility of lecturers to take sides and have opinions. The point from Fitzmaurice is an interesting one as people who hold values that stress contribution and growth above personal benefits have been identified as exhibiting greater integrity than those who do not (Mumford et al., 2003).

Another aspect of integrity can be linked to religious beliefs. There are very few studies in this area that could usefully be drawn on for this thesis but where there are studies there is also some conflict. Rashid and Ibrahim (2008), for instance, found that highly religious students are the most engaged with issues around CSR and ethics. Bloodgood et al (2010) found that there was a correlation with religious beliefs only where the students were also highly intelligent. Kolodinsky et al. (2010) and Bloodgood et al. (2010) noted spirituality as opposed to materialistic/machiavellian tendencies as a significant indicator of ethical inclination.

Focus upon curriculum

Turning more directly to curriculum, Dyck et al. (2011: p. 2-3) summarised the current criticisms of management teaching as revolving around three specific areas:

- Academics place a heavy emphasis upon a materialist-individualist morality (it is therefore not neutral but is presented to students as such);
- Curriculum weaknesses are downplayed and strengths are over-sold.
- This then becomes self-fulfilling – the effect upon business students is that they become increasingly materialist-individualist as their course progresses and the ability to make ethical/moral judgements weakens;

This is particularly interesting as it runs contrary to annual research by the National Union of Students (NUS) and the Higher Education Academy (HEA) conducted by Drayson et al. (2012) upon undergraduate attitudes. This annual study consistently demonstrates that the majority of undergraduates are interested in learning about sustainability issues (a specific aspect of CSR) and that this is increasingly the case as they move through each year of their
degree. This is reiterated by Floyd et al. who stated that business students prioritise the need to establish a culture of integrity and honesty (2013). On a related note, Toubiana (2012) asserted that a managerialist ideology dominates in business schools leading to promotion of profit above social needs which in turn makes it very difficult to introduce disruptive ideologies or even a range of approaches to CSR without tensions arising. Cavanagh (2009: p. 20), although writing from a U.S. perspective, highlighted an over-emphasis upon short-term profits over a longer-term focus upon sustainability and society in curriculum. And more recently Garcia-Rossell (2012) provided evidence that business students have a tendency to frame social and environmental problems using a managerial discourse.

Accounting is a subject area within ‘business’ that has been particularly criticised with regard to ethics. Because so many major business failures have been brought back to problems with accounting standards there are several studies examining what the problems are with the profession e.g. Behnam and MacLean (2011) article is entitled: ‘Where is the accountability in international accountability standards?’ and academics such as Molyneaux (2004) discuss how accounting techniques have historically been taught to students but that professional ethical standards are often simply assumed to have been absorbed. Gray et al. (1994) described core accounting techniques as encouraging superficial learning and ethical immaturity which in relation to the title of this study suggests that values development of students is not being encouraged in that subject area.

Within the context of undergraduate business education the study and application of CSR theories are potentially useful for engaging undergraduate business students because they occupy such a contested area. They also offer a means for encouraging critical reflection upon both personal and corporate values/ethics. Harman et al. (2005), for instance, clearly equated CSR/ethics with critical thinking/graduate skills whilst Jones (2009) and Dzuranin et al. (2012) assert that some form of ethics training works in raising student awareness of ethical issues and in strengthening their decision-making abilities. More specifically these are the ‘cognitive skills of critical thinking, analysis and synthesis’ that are deemed at a national level to be useful and important for
graduates (The Quality Assurance Agency/QAA, 2007: p. 3). These higher level skills were identified by Bloom (1956) many decades ago and though they have been developed and critiqued ever since (e.g. Anderson et al., 2001; Marzano, 2000; Veeravagu et al., 2010; Wineburg and Schneider, 2009) they are still a benchmark in education. Developing an appreciation for the breadth of CSR theory and, in particular, the most socially integrated CSR theories entails employing higher level thinking skills. Sims and Brinkmann (2003) discussion of curriculum design eloquently describes this in terms of the possibility of business ethics teaching bridge-building across disciplines, integrating subjects and promoting holistic and alternative thinking.

It is clear that for these authors, as for so many others (e.g. Bosco et al., 2010) Business School education should be presenting a mature moral and ethical stance that looks to long-term social benefits alongside profitability. Koehn (2005) stressed the importance of transformational, liberal education that helps students to know themselves and develop courage in their own convictions. Not all academics are in agreement however and Coelho et al. (2003), for instance, argue that the benefits of conventional management theory and practice greatly outweigh any perceived weaknesses echoing predominant discourses of ‘Economic’ or ‘Instrumental’ approaches to business and CSR (figure 1a). On a related note, other academics (e.g. Mitroff, 2004) suggest that promoting ‘Conventional/Economic’ values in a way that appears value-neutral is unintentionally ‘actively freeing students from a sense of moral responsibility in society’ and is therefore deeply immoral (Mitroff, 2004: p. 188). Fougère et al. (2012) adds to this debate by indicating that not only is there a lack of acknowledgement that there are dominant (and potentially unhelpful) vocabularies within business schools but there is also a problem with the lack of diversity of vocabularies that students are exposed to. Essentially, if students are drawing upon a limited vocabulary then this will mean that they have limited possibilities for developing concepts to make sense of the world.

Teaching to encourage critique

Butterfield et al. are clear that how an issue is presented by an educator impacts upon how relatively important it is considered by a student. They
described moral awareness as ‘a person’s recognition that his/her potential decision or action could affect the interests, welfare or expectation of the self or others in a fashion that may conflict with one or more ethical standards’ (Butterfield, 2000: p. 982). They argue that moral awareness is influenced by two factors: magnitude of consequences (sum of the harms associated) which is important in generating emotional interest; and issue-framing where an issue is presented as being of ethical interest or not. These two issue-related factors are potentially of great importance as they suggest that academics do have a part to play in encouraging moral/ethical development in students. In general support of this, Lowry (2003) suggests that if we explicitly frame business activity as something that has moral consequences then we focus students upon the importance of considering the moral consequences of business decisions. Ruiz and Minguez also described being in a position to enable business students to read, interpret, and take responsibility for their reality (2001) or to support students in reaching a position where they can re-frame situations for themselves. Fitzmaurice (2008) described teaching as a moral practice that should not be neutral and Watson (2003) goes further in suggesting that an attempt at neutrality by academics discouraged students from examining those values which are essential for robust decision making. As a counter-balance to this, Molyneaux (2004) throws in a cautionary warning to suggest that the teaching of ethical principles can drift into indoctrination and essentially then become unethical practice.

As part of the discussion of teaching Desplaces et al. (2007) survey of student moral reasoning at colleges in the U.S. examined student recollection of classes and concluded that those students who could recall faculty discussions of ethics had higher levels of moral reasoning than those with no recollection. What emerged from their study is a sense that initiating discussion in three areas a) Moral equity b) Relativism c) Contractualism/CSR will enhance moral reasoning amongst students. Furthermore, Nguyen et al. (2008) defined student learning as the ability to a) recognise an ethical dilemma b) identify ethical alternatives c) evaluate ethical alternatives and d) select the best or most ethical alternative. They used a multidimensional ethics scale (MES) to encourage undergraduate students to provide ethics judgement ratings at the
beginning and end of a semester. They concluded from their study that the more exposure students have to ethical dilemmas then the less likely they are to express unethical intent in their behaviour although, of course, this does not necessarily mean that they will not act unethically in the future. Aspects of the MES framework are drawn upon in this study and discussed further within ‘Focus Groups’ in Chapter 3.

As part of the general discussion around teaching it is worthwhile considering those disparate academics who advocate deeper challenges to the scale and power of modern corporations. Donaldson and Preston (1995); Mintzberg (2004); Petrick (2010); and Pfeffer (2005) all called for Business Schools (albeit at postgraduate level) to go beyond critique of the status quo and to start to offer genuine alternatives to it. Hamel outlines Management 2.0 with its ‘noble, socially significant goals’ (2009: p. 94) as a replacement for the outdated and simplistic business values that he describes as Management 1.0. Petrick (2010) describes sustainable stakeholder capitalism as exhibited by education that is integrated and takes a long-term view. Some academic debates shift discussion by putting resistance and counter-capitalist ideas as centrally important ideas within business education. Fournier (2006), for instance, writes from a Critical Management Education (CME) perspective and is most concerned that students of organisational science be open to alternative ideas of organising and organisational difference. She argues for a resistance to globalisation and capitalocentrism. Her central argument is that capitalism is so overwhelmingly dominant as a means for organising labour and production that it has become very difficult to meaningfully present any kind of alternatives. Much of Fournier’s (2006) discussion about the delegitimizing mechanisms for undermining alternatives to capitalism highlight the way that alternatives to capitalism are seen as going back to a quaint small-scale past (i.e. that alternatives are backward-looking, backward-moving) rather than as positive moves to organise labour and economic activity differently.

International pressure has been growing to find meaningful ways to incorporate more responsibility into business. The UN Global Compact is a set of principles which businesses can choose to subscribe to and they have an education
equivalent in the ‘Principles of Responsible Management Education’. The Global Compact directs business to adopt certain behaviours which are considered universally socially acceptable and the six PRME principles are directed at encouraging curriculum and behaviours built upon sustainability and inclusivity (United Nations, 2007) (appendix 1). Between them they might be viewed as signalling to businesses that they are embedded in the social world although Perry and Win (2013) provide evidence that the increasing adoption of PRME suggests a reinforcement of existing trends rather than evidence that they are driving change.

Promoting CSR/ethics in business education

Closer to home, the strategic direction does not seem to be so clearly in favour of promoting CSR in business education. An examination of the Quality Assurance Agency (The QAA) Subject Benchmarking Statements related to general undergraduate business and management courses highlight the following:

2.1 The purpose of general business and management courses is threefold:

- study of organisations, their management and the changing external environment in which they operate
- preparation for and development of a career in business and management
- enhancement of lifelong learning skills and personal development to contribute to society at large (The QAA, 2007: p. 1).

Although there is some suggestion in the statement above that contributing to society is important, and that there is a link between CSR and skills development, the message is not particularly strong and this may be a reflection of struggles between different educational and political ideologies. Further to this, the Higher Education Academy (which promotes excellence in U.K. Higher Education learning and teaching) has recently created a cross-disciplinary group named ‘Education for Sustainable Development’. This group includes examples on its web pages of universities that have a focus on sustainability across all aspects of their organisation and curriculum (Green
This is a potentially important development for higher education in general and could represent a change in direction and strategy across the sector but the impact, if any, upon the direction of U.K. business schools is not yet clear (Higher Education Academy, 2011). By way of contrast, at a strategic level in the U.S., the Academy of Management maintains a tight focus on ethics in academic publications. AACSB International, the most prestigious business school rating body in the world, ostensibly supports the development of ethical behaviours in curriculum but has so far resisted efforts to state what this enhancement might look like (Swanson and Fisher, 2008: p. 5). Again this indicates that there is a struggle taking place around CSR/ethics and how they fit (or do not) with traditional notions of management/business.

There is some debate about whether teaching business ethics/CSR can serve a useful purpose but the evidence overall is weighted towards positive support. Some authors assert that personal ethical foundations are in place before a student reaches university (Adams et al., 1998; O’Fallon and Butterfield, 2011) or that attempts to teach it are of little use (Cragg, 1997; Felton and Sims, 2005). Arlow and Ulrich in 1988 found that students rated business ethics courses as the least likely to shape their ethical understanding and rated family highest. However, more recent evidence suggests that students can and do change their decision making frameworks over time and under the influence of educators (e.g. Rossouw, 2002) and that education with an ethical emphasis can play a part in this (e.g. Caldwell, 2010; Lopez et al., 2005; Nguyen et al., 2008). Caldwell also found that ethics education led to a general reduced tolerance of unethical behaviour although Bloodgood et al. (2010a) found that the effect of such teaching was negative if students had pre-existing Machiavellian tendencies. Rather than curricula with a strong commitment for or against ethics in teaching what has tended to emerge is a rather loose patchwork of commitment (Floyd et al., 2013) and several authors highlight the fact that piecemeal approaches to sustainability or CSR in curriculum militate against ‘transformative change’ (e.g. Sipos et al., 2008) or ‘deep learning’ (e.g. Warburton 2003). Bean and D’Aquila (2003) highlighted an important point in their discussion by stressing how teaching can reduce emotional distance between theoretical ethical dilemmas and the reality.
Also running contrary to those assertions that young adults enter university as fully ethically formed adults, Pamental (1989) has been hugely influential in arguing that only students in the later years of study (postgraduate) would be capable of the levels of insight necessary to discern complex ethical issues in business studies. This would seem to be based upon studies such as the one by Kohlberg and Kramer (1969) who described undergraduates as not fully mature in matters of morality and ethical values. Their model is frequently used to examine three distinct stages of moral development: Pre-conventional (egocentric/self-centred ethics of convenience); Conventional (ethics of conformity); Post-conventional (principle-centred ethics/prepared to uphold elements of morality above other societal norms). Much more recently, Cornelius et al. (2007) were also clear that undergraduates are ethically immature. However, this is not a straightforward picture as some studies, such as the one by Green and Weber (1997) of accounting students, highlighted that around 50% of the undergraduates in their senior year were still at the pre-conventional stage of ethical reasoning leaving 50% in various stages of ethical development. This raises serious questions about whether those remaining 50% should be or could be supported to develop more quickly or in a more holistic fashion than they might if left to develop ‘naturally’.

There is also substantial evidence that ethics teaching has become increasingly important to business school academics because it is widely viewed as a simple solution to marketplace abuses (Bosco et al., 2010; Nguyen et al., 2008; Stewart et al., 1996). There is also evidence that explicit ethics teaching has increased over the last few decades (Lowry, 2003; Stewart et al., 1996) although there is only limited empirical evidence to support either the prevailing view that it is important or to justify an increase. Evidence from Stewart et al. (1996) suggested that students increasingly recognised the importance of business ethics teaching and that they assume ethical practices would improve profit, return on investment, corporate culture and public perception. Kleinrichert et al. (2013) found that those students who undertook a separate ethics course had the greatest appreciation of its importance in the curriculum although, contrarily, most preferred it to be integrated.
When students in an introductory management class were introduced to two contrasting ‘ideal’ approaches to managing, broadly covering the ‘Economic’ and ‘Ethical’ approaches to CSR outlined at the beginning of this chapter, Dyck et al. (2011) found that students tended to place less of an emphasis upon materialism and individualism. They also had markedly different perceptions about what effective management is which suggests that they may manage differently to those who have been taught CSR concepts that originate from only one perspective. Belanger et al. (2012) found in their study that students welcomed a little guidance but they are not interested in encumbering themselves with too many rules. As far as ethics was concerned they tended to want to focus upon personally practical topics such as self-confidence, independence, accepting responsibility, and academic honesty/dishonesty. The authors concluded that business schools have an obligation to offer enrichment and education but without preaching any specific ‘morality’.

Interestingly, Belanger’s findings from students do have a parallel in the six business values of honesty; respect; responsibility; justice; solidarity; and citizenship outlined by Schwartz (2005) which again underlines the linkages between the individual and the corporate.

Although it has been stated earlier that there is no nationally accepted curriculum for undergraduate business, it is widely accepted and expected that undergraduate business teaching should revolve around the key functional areas of business. Indeed, within the QAA subject benchmark statement for undergraduate business the ‘functions and processes’ of business are clearly highlighted (2007: p. 2) although there is also an accompanying statement to suggest that teaching should be highly integrated. For ease of facilitation undergraduate business courses (as is the case in this study) tend to be broken down into functional subjects or modules which may then make it difficult to develop the integration and high levels of thinking needed to engage with difficult ethical dilemmas. Holt (2003), for example, presented evidence that specific education around environment issues and business can have a direct and positive impact on both undergraduate student awareness and actions. However, Holt’s (2003) study at Middlesex was undertaken on students who had the opportunity to study both environmental issues within an
(integrated) business context as well as undertaking a separate business ethics module. Interestingly, Rhee and Kim (2011) go some way to undermine this debate by side-stepping curriculum issues and highlighted that those students who are engaged in the most diverse activities whilst in Higher Education are those with the strongest civic values.

Where there is agreement in the literature that some form of ethics should be included in the curriculum there are a variety of discussions around which of the three key methods should be used: The first option is having business ethics or CSR integrated into a curriculum (usually through sessions within modules or units); the second option is to have CSR/ethics taught within a standalone module; and finally there is a hybrid approach which entails having a separate ethics module but also reinforcing key messages throughout the curriculum (Slocum et al. 2013). Okleshen and Hoyt (1996) promote a standalone model; whilst Koehn (2005) advocates intensive teaching which is supported by Jones (2009) who outlined how intense ethics training improved the moral reasoning of students by fostering reasoning skills in team-based assignments. Lopez et al. (2005) along with Sims and Brinkmann (2003) advocate ethics teaching that is integrated rather than taught in a vacuum. Bosco et al. (2010) noted that there is little agreement about whether a standalone module or integration is most effective, although they generally support integration. Lowry (2003) highlighted the debates and notes that business schools in the U.K. usually include some form of ethics but stress that this is typically in the form of a postgraduate module or a final year undergraduate module but hints that this is not enough. Lowry’s undergraduate (level 2 and 3) research concluded that students are in some state of readiness for some sort of ethics education but that there was not one solution that would deal with all of their needs. She is also clear that many of the more recent arguments for integration lack empirical evidence and rest instead on assumptions about the developmental stages of students’ moral awareness. She also notes that the calls for integration are becoming stronger. Slocum et al. (2013) outlined an interesting alternative to the three main options which they describe as ‘micro insertions’; injecting short case study material into a range of sessions in order to stimulate discussion. These are designed to last no more than a few minutes and are carefully
integrated into the curriculum at key points in order to assist the students in learning to balance expediency and ethics. Clarkeburn et al. (2003) also move away from the main debate slightly and advocate extensive and sensitive teaching of ethics rather than highlighting integration/standalone.

Alongside discussion of a perceived moral ‘lack’ within business schools there is also evidence that work experience, in the form of a placement year in industry, encourages moral disengagement (Lowry, 2003). Earlier academic writers have already pointed to work as a primary reason for disengagement from ethical concerns. Furman (1990) asserted that the business world encourages people to operate in an instrumental and manipulative way and that this impacts upon students’ ability to then engage in the abstract reasoning associated with ethical dilemmas i.e. students learn to disengage. Two years before this, bureaucratic work, which placement students are likely to be engaged in, was highlighted as a particularly problematic area by Jackall as it encouraged workers to ‘bracket’ out personal ethics from workplace ethics (1988). This tends to support and go beyond Mobeg’s assertion that ‘work contexts are much less hospitable to the expression of ethical opinions than academic contexts’ (2006: p. 307). There is currently a pressure to get undergraduates into work placements during their business degree course in order to give them the best possible chance of securing graduate employment (and therefore justifying their fees). This evidence suggests that before undergraduates embark on employment some preparatory work around ethics may be useful alongside a careful briefing to encourage critical reflection. Razaki and Collier (2014) provide evidence from an American study that a capstone ethics course which exposes underpinning economic values followed by community-based, voluntary work encourages a reflective and critical approach.

This section of the literature review has considered various debates around the need for CSR/ethics teaching in undergraduate business courses. The evidence is mixed on how ethical business students are as a group although there is a tendency to support notions that they can more readily put aside their personal values than other students in order to make career gains. There is
more certainty in the literature in terms of the weaknesses of a business curriculum that emphasises materialism and short-term profit-making. Furthermore, very specific weaknesses have been identified in accounting teaching. CSR/ethics is identified by several authors as having potential for developing a more holistic and long-term approach to business than that which is stressed in more economic, traditional teaching. There is also evidence in the literature that there is a struggle to fit the theories from the more ethical end of the CSR landscape with traditional notions of management and business. This can be seen in the limited nature of the benchmarking statements from the QAA in the UK and in the reluctance of the AACSB in the United States to make explicit statements about ethics in curriculum despite repeated calls. This wide-ranging discussion of teaching and learning in business schools will be drawn upon again in the analysis sections of this study (chapters 4 and 5) and will be used to compare against the curriculum of The Business School. The following section follows this rather wide-ranging review with a focus on examples of teaching CSR and higher level thinking skills to business students.

Teaching Corporate Social Responsibility (scope and possibilities)

This section of the literature review will now begin to address the links between ethics teaching and other generic aspects of graduate development such as the development of higher level thinking skills. In the business school context it is also essential to explore the specific manifestation of ethics teaching that business students and academics are most familiar with: Corporate Social Responsibility (CSR). If it is accepted that business schools should be teaching CSR/ethics, whether this is for reasons of addressing perceived problems inherent in business students, or because of perceived problems in business curriculum, or to support broader understandings of the positive role that business education should have in society, then it becomes necessary to engage with the detail of what that the emphasis and nature of such education might be in order to make comparisons with The Business School at the centre of this study. The variety of approaches is considered here under the five headings of ‘Teaching for different perspectives; Teaching for empathy or
emotion; Teaching for graduate skills; Teaching for language or discourse sensitivity; Teaching for complexity or integration’.

There are many mainstream textbooks that explain CSR, see for example Crane and Matten (2010). There are also books that outline how to teach CSR, such as Galea (2004); and books that relate to more general questions around ethical teaching per se (Foster, 2010). There have been a small number of studies exploring students’ perceptions of CSR/environmental sustainability (e.g. Holt, 2003), and attempts within that particular study to assess whether a University can be proven to have an impact on students' understanding of environmental issues. However, following her research at Middlesex University, Holt is clear that there needs to be a more detailed understanding of what exactly is being taught at undergraduate level in relation to sustainability and CSR, as this area is under-researched. From the discussion so far it is clear that there are many decisions to be made about the nature and timing of ethics/CSR teaching within an undergraduate business course and if ethics are to be taught across curriculum then the pedagogical underpinnings, as discussed by Sims and Brinkmann (2003), need to be carefully thought through.

The examples highlighted in this section are not designed to be comprehensive but to illustrate a range of curriculum innovations with an ethics/CSR emphasis. They also touch upon one, or both, of Weber’s (1990) broad aspirational types of business ethics education which he identified as either a) education that increases student sensitivity to ethical situations that might arise or b) education that helps students to identify appropriate courses of action. The examples here also highlight some of the more detailed issues arising from integrating CSR or developing a standalone module/unit.

**Teaching for different perspectives**

Kashyap et al. (2006: pp. 368-374) for instance outline an approach to business teaching which challenges students to think about a topic from several perspectives and with no clear right or wrong answers emerging. They began by directing students to examine competitive advantage as a performance outcome which necessitated a focus on aspirational and consequentialist
drivers as well as internal and external feedback mechanisms. They demonstrated that students can successfully be taught about competitive advantage emerging from socially responsible strategies and that this could take four distinct forms: a) Cost Advantages; b) Positional Advantages; c) Relational Advantages; d) or Capacity to Compete in the Future:

So, for example, a) Discussion of the cost advantages revolved around the social costs of producing a product compared to the costs incurred by rivals. An example of this might be Toyota’s decision to provide health benefits for its workers that go well beyond legal requirements. It is argued by the authors that this will lead to further cost advantages in future; b) Some firms, such as Body Shop, develop positional advantages over time that stem from being seen to act as good corporate citizens. Their efforts to be good are seen as more than simply a public relations exercise; c) Relational advantages are those advantages that allow firms to exploit economies of learning. So, for instance, a computer company may try and sell its products in a relatively poor nation but may also be investing in education in that country at the same time. The enhanced education of the population may eventually lead to an increased demand for computer products; d) Many firms are now looking to their long-term capacity to compete. The Kyoto agreement may have largely failed to lead to mandatory reductions in carbon emissions but many automobile manufacturers are independently investing in research and development in order to reduce emissions. This may have short-term financial costs but may ultimately lead to long-term prosperity as they act, and are seen to act, in a responsible manner. This example from Kashyap et al. (2006) is particularly interesting as it demonstrates how an existing curriculum topic can be enhanced by the addition of different perspectives and approaches. It may not be necessary then to completely overturn curriculum in order to achieve an end goal of introducing more comprehensive consideration of issues linked to Corporate Social Responsibility and elevating student thinking.

Teaching for empathy or emotion

More innovatively, Whiting et al. (2010) outlined a five phase programme of study that has been used by others (e.g. Yunus, 2007) and which becomes
increasingly intense in its engagement with global areas of concern if the student is ready to move through all phases. One of the interesting aspects of this model is that students are not expected to complete everything but only to engage at the points that are appropriate for them. The focus of such courses tends to be Postgraduate/Masters education and not at the undergraduate level but it does demonstrate that structured approaches are possible. The first phase is intended to expose the students to the limitations of their own experiences thus far and to being development of global awareness; the second phase sees the students beginning to develop empathy with diverse populations through ‘service’ (voluntary) sector work experience to build broader/deeper awareness of differences and connections with other people; the third phase sees students offered opportunities to travel abroad to host institutions (as part of an exchange programme) in order to develop ‘field’ knowledge; phase four is about offering those students who have completed the first three phases extensive networking, mentoring and other careers support; phase five is about offering the very best of the students invitations to interviews for influential positions within influential companies. Mumford et al. (2003) present an interesting study which used role play to examine the connections between student values and management decision making. This was not based in organisations but could be seen as helping to reduce some of the emotional distance between academic and work decisions noted by Bean and D’Aquila (2003).

Teaching for graduate skills

According to several theorists, graduate skills and critical thinking skills can be encouraged through the use of CSR/ethics in curriculum. Harman (2005) for instance, directly equates ethical teaching with critical thinking skills and Boni and Lozano (2006) link ethical learning and inter-personal skills. Graduate skills in the UK are often defined in terms of ‘employability’ but this is not the case across the world and for some researchers and academics this represents a very narrow expression of graduate development. As an example, Barrie (2004) outlined how the University of Sydney has articulated five graduate attributes as something much broader than skills. These are generic attributes
that do not emerge from any specific subject content but are expected to emerge as part of the Higher Education process. Amongst these attributes is:

‘Ethical, social and professional understanding: Graduates of the University will hold personal values and beliefs consistent with their role as responsible members of local, national, international and professional communities’ (Barrie, 2004: p. 270).

This is a much stronger statement of responsibilities than is found in the QAA (2007) benchmarking statements for Business. This clearly brings an understanding of CSR/ethics within the wider concerns of university-level education. However, what it does not do is point interested researchers or teachers towards particular methodologies or methods. Weber and Sleeper (2003) presented a service-learning approach which attempts to develop interpersonal skills and make the connections between thinking and feeling which are rarely highlighted in a business course. These attributes can be seen to underpin more general shifts in pedagogy such as those towards student-centred, action, and problem-based learning as discussed by McCabe and O’Connor, (2013).

**Teaching for language or discourse sensitivity**

Garcia-Rossell (2012) describes using discourse analysis in his study of business students and goes on to explain how this was particularly useful in demonstrating tensions between CSR and managerial discourses. He goes on to outline a hybrid problem–based learning approach to teaching CSR that enables students to manage tensions and to find a vocabulary which can help them express it. In this case the problem-based approach is used as a pedagogic tool rather than a philosophical starting point and the ‘hybrid’ element emphasises the shift from a focus on the individual problem solver towards a combined intrapersonal and interpersonal awareness. A reflexive and deeply critical/dialogic approach to CSR problems is encouraged through the use of short vignettes describing situations where values are conflicted. McFarlene (2002) also discusses and advocates the use of critical incident vignettes.
Also with a focus on language, Fougère et al. (2014) problematize business school vocabularies through a range of imaginative methods drawn from a Finnish and an Australian study: one of the methods focuses on giving student groups a topic e.g. ‘stakeholder approaches’ and tasks them with examining and presenting their views which are subsequently challenged by the educator in order to encourage the development of new vocabularies; another approach highlights and exposes the term ‘competition’ and its associated metaphors. Throughout the course alternative metaphors (such as caring/nurturing ones) are drawn out wherever possible; a course in international relations, for instance, highlighted the over-emphasis on Liberal discourses and deliberately focuses upon the three main alternatives of Realism, Marxism and Constructivism so that Liberalism’s privileged positions is exposed; on a Corporate Responsibility course students are tasked with challenging consumption and consumerism and are forced to acknowledge their own choices; and finally an example is presented where the educator plays Devil's Advocate with sustainability issues e.g. ostensibly supporting child labour and/or sweatshops so that the issues can be explored at a deeper level than is usual. Another language-related example comes from Watson (2003) who describes using heroic stories to embed positive behaviour and inspire. In a similar fashion to Bean and D'Aquila (2003) he argues for strengthening emotional connections to decisions.

**Teaching for complexity or integration**

Encouraging students to manage complexity is an important area of focus for some researchers. Authors such as Barnett (2000) discuss the importance for universities of working to help students become adaptable enough to work purposefully and creatively within an increasingly complex array of knowledge frameworks. For Barnett (2000), one of the most significant reasons for this is to secure the legitimacy of universities in a world where knowledge is generated at multiple levels and in a variety of forums (e.g. corporate universities or online discussion groups) but he also discusses the importance of enabling individuals to feel at ease in a world of uncertainty. This can be compared to Brinkman and Sim (2001) vision of students who can understand themselves, have the
moral courage to make difficult, reasoned decisions, and who take a critical stance towards their curriculum.

As well as the more detailed examples of what can be presented through the curriculum there are other suggestions from the literature about the use of integrated, international case material which may indirectly bring more of an ethical emphasis into curriculum (e.g. Adams et al., 1998). There are also suggestions that this goal can be achieved through the use of multi-player games, debates and case studies (Spain et al., 2005). McGlone and Spain (2011) stress the importance of allowing business practitioners to describe their CSR practice to students in order to underline the key messages but also in recognition of the fact that most CSR discussion assumes that business is either not engaging or is operating in a minimalist fashion. In order for an educator to be able to highlight the magnitude of an issue or to frame it as something of importance there are a range of pedagogical tools that can be utilised.

The variety of teaching approaches presented in this section will be useful when considering the curriculum within The Business School at the centre of this thesis. It will be particularly useful in addressing the final aim of the research: to examine and discuss potential shortfalls, gaps or imbalances in the curriculum and whether and how these should be addressed in the future.

**Summary**

From the literature it can be seen that there are a plethora of writers who claim failings within business schools are directly linked to failures in the business world. Much of the discussion is emotive and/or rhetorical and aimed at MBA education ignoring the majority of business undergraduates. As was stated earlier in this chapter, whether or not business schools are to blame for these problems is difficult to assess and outside of the scope of this thesis. However, this review considered some of the detail of that critique alongside discussions of the positive contribution that business schools might be able to make through the teaching of CSR/ethics.
Evidence presented here suggests that the more socially focused of the ethics/CSR theories run contrary to the managerialist/neo-liberalist ideologies that tend to dominate business and business schools and therefore presents a challenge to the status quo. This has led to calls from some academics for business teaching to begin from a counter-capitalist perspective so that alternatives to capitalism do not get squeezed out of the mainstream and rejected as quaint, old-fashioned or illegitimate.

There is also evidence that the treatment of business ethics in textbooks is patchy and inconsistent which does not help in legitimising or supporting its presence in the curriculum. At a national level, the QAA benchmarking statements are not making a strong statement about ethics/CSR although the HEA has recently launched the Green Academy initiative. Internationally, the UN has developed the Principles of Responsible Management Education. Specific weaknesses in curriculum have been identified here as the promotion of materialism and individualism over social and collaborative approaches to business although empirical evidence in this regard is limited.

More constructive discussions identify where ethics/CSR in the curriculum can be utilised to positively encourage future business leaders to build graduate skills such as critical thinking or reflexivity. These are the skills which will help them to manage unknown complexities and dilemmas in the future and reduce the risk that they will engage in high-risk or destructive behaviour. Where there is a broad consensus that some form of ethics/CSR needs to be present in a business curriculum there is much debate on the form that it should take. Whilst a standalone module may have a short-term positive impact upon the students there is a body of evidence that it does not support deep learning. Integration of ethics throughout a curriculum may be the ideal but there is also evidence to suggest that integration tends to actually become a dilution of the ethics/CSR theories. The literature is moving towards support for a hybrid approach where a foundation ethics module is combined with some integration throughout the curriculum to further reinforce the learning.

There is also a considerable body of evidence to suggest that the educator is important in encouraging the development of robust morals/values/ethics in
students. They can achieve this through highlighting the magnitude of consequences of an action or by framing an issue as something that is worthy of attention. Attempting to teach in a value-neutral way is deemed to be an avoidance of reality and therefore it is preferable that educators highlight biases, problems and dilemmas rather than trying to avoid them or gloss over them.

What this body of literature has also underlined is that we do not know the details of the curricula being taught to undergraduate business students. In a small number of cases where there is some form of innovation, and a will to report upon it, an academic article may be written as an illustrative example but in general terms the curriculum for undergraduates is hidden. There is a strong case for ethics/CSR to be part of that curriculum but it cannot be known currently whether this is happening or whether apathy and/or ideological pressures are preventing these kinds of development. It has also been discovered through the literature that attempts to find working definitions for CSR entails grappling with a host of vague and multi-use terms which are likely to be confusing to students and academics alike. However, CSR remains the area of applied ethics that is most directly relevant and recognisable to undergraduate business students and is a potentially useful device for encouraging the development of creativity and social inclusion. It is also evident from the literature review that the most ethical of the CSR theories effectively return to the motivations and value systems of individuals.

Overall, it is evident from this review that undergraduate business students should be encouraged to become critical thinkers and that CSR/ethical dilemmas are a very useful means towards achieving this. It is crucially important then that undergraduate students have a clear and critical view of as many ways of doing business as possible (and the consequences of different business behaviours) so that they do not blindly and naively perpetuate ‘business as usual’.

Returning to the central question, a picture is beginning to emerge of the extent to which Higher Education supports the development of undergraduate business students’ values. It appears that while there are pockets of activity
where curricula are being developed to robustly challenge and develop students’ values/ethics/morals there are large gaps in knowledge due to the limited amount of empirical research. In order to address the question, the importance of examining the detail of what is being taught has emerged very clearly as has the need to identify the breadth and scope of undergraduate business students’ current system of values. The following chapter outlines the underpinning methodology and methods used in developing this case study research. What unfolds is a discussion of those approaches that were selected along with some discussion of those methods rejected along the way.
Chapter 3 – Methodology and Methods

Introduction and overview

This chapter will examine the research methodology and methods of data collection used in order to explore the central question of this thesis: *to what extent does Higher Education teaching support the development of undergraduate business students’ values?* The aims were addressed through case study research of a range of business and business-related degree courses within one large post-1992 university business school in England:

- to critically examine undergraduate business students’ values
- to critically examine undergraduate business students’ teaching
- to assess values expressed by students against the values taught
- to examine and discuss potential shortfalls, gaps or imbalances in the curriculum and whether and how these should be addressed in the future

The research was qualitatively driven and mixed methods were employed; including the utilisation of both a questionnaire and focus groups. In order to justify the approach taken the chapter will focus in turn upon the research philosophy; research design; pilot studies; setting and sampling strategy; main fieldwork; data processing and analysis; ethical considerations; reliability and validity; limitations; and summary.

Research philosophy

The philosophical position that a researcher takes from the outset will tend to reflect how they view the world and this in turn will underpin the research strategy and choice of methods (Saunders et al., 2009: p. 108). Therefore, it is essential that the underpinning assumptions that guide this piece of research are exposed and consideration given to alternative methodologies and methods that could have been employed. The research philosophy should encompass the researcher’s understandings of ontology (how reality is understood) and
epistemology (how knowing and knowledge is understood). Axiology (the researcher’s view of their values) adds another dimension to this context (Ibid, p. 118). For the research to be coherent these three dimensions should be broadly consistent with each other and with the selected data collection techniques. The following table summarises the research philosophy of this study.

<table>
<thead>
<tr>
<th>Description</th>
<th>Philosophical context</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ontology</strong> (how reality is understood)</td>
<td>Socially constructed, subjective, changeable, multiple</td>
</tr>
<tr>
<td><strong>Epistemology</strong> (how knowing and knowledge are understood)</td>
<td>Both observable phenomena and subjective meanings can provide acceptable knowledge. Focus on practical applied research, integrating different perspectives</td>
</tr>
<tr>
<td><strong>Axiology</strong> (researcher’s view of their values)</td>
<td>Values play a large role in interpreting results, the researcher adopting both objective and subjective points of view</td>
</tr>
<tr>
<td><strong>Data collection techniques</strong></td>
<td>Mixed or multiple method designs, quantitative and qualitative</td>
</tr>
</tbody>
</table>

Table 1 Research Philosophy (adapted from Saunders et al., 2009: p. 119)

Adapting and applying the research philosophies grid from Saunders (2009: p. 119) it becomes clear that within this study an interpretivist/pragmatic stance is adopted. It can also be stated that the interpretivist element highlights an underpinning ontological assumption that reality is internal to individuals and that the words of individuals and how they interpret the world is of central importance. Reality is perceived as being both subjective and constructed and
knowledge is not assumed to be based strictly upon observable reality. However, pragmatism provides an approach to assessing ‘truth’ claims which is based upon practical application and which offers possibilities for carrying out research in a structured and coherent manner. Interpretivism and pragmatism sit comfortably alongside each other in this thesis as practical evidence was sought in order to make sense of this small part of the social world but where there was also a broader attempt to develop meaning and understanding (Burrell and Morgan, 1982).

The study focused upon researching individual values and understandings of CSR. Values are deemed to be a human construct and therefore a broadly interpretive stance towards these is highly appropriate. Documentary and questionnaire data gathered during the course of this research provides a concrete evidence base and therefore a more pragmatic approach to this data was taken. Throughout this research objective data is drawn upon wherever possible but more subjective understandings are also developed where this is appropriate. This is in recognition of the shifting and complex nature of the social world that is being studied and in attempt to move away from some of the more sterile debates around whether an objective or subjective stance is the ‘right’ one for a researcher to adopt.

**Research design and strategy**

This research uses mixed methods although it is qualitatively driven and adopts a case study approach. Analysis of the module descriptor documentation was the starting point of the field research as it was necessary to gain understanding of curriculum content. This initial documentary analysis was followed by the pilot questionnaire stage and then the full questionnaire. Pilot interviews and the pilot focus group followed on after this and culminated in the final focus groups. The final stage of research involved a further review and analysis of the module descriptor documents as fresh insights were gained into how students perceived Corporate Social Responsibility. Given that the research question was seeking to examine complex social phenomena it is appropriate to utilise a variety of research instruments in order to develop meaning (Mason, 2006).
Using mixed methods (quantitative and qualitative) can be useful in diminishing the problems associated with quantitative research (the voice of the participant is lost) and qualitative research (the context may be lost) (Creswell and Piano Clark, 2011). The research question in this thesis is exploratory in nature which suggests qualitative research is most appropriate. However, because there was only a brief window of time when information could be directly gathered from students it was extremely important that the focus groups in particular were appropriately structured and developed in order to generate the most useful qualitative data. In this instance a preliminary quantitative questionnaire was helpful in creating a context for the development of the focus groups and the focus group questions.

Mason describes the importance of ‘qualitative thinking’ (2006: p. 10) when research focuses upon social experience and lived realities. She is clear that it is more helpful to think about such research as moving beyond the quantitative/qualitative divide rather than moving between them. Furthermore Tashakkori and Teddlie (2010) link mixed methods most directly to a pragmatic research approach and argue that this is most likely and most appropriate where the research question is more important than the methods.

This study uses a case study research approach and is based in a post-1992 business school which formed part of a larger Higher Education institution. Bassey (1999) argues convincingly that case study research should be the prime strategy for developing education theory, policy and practice but this form of research should not be confused with the development of a case study. The latter is best understood as a self-contained account of ‘good’ or ‘best’ practice whilst case study research is exploratory in nature and does not necessarily lead to a particular research framework. Cousin is clear that there are a range of frameworks from logical positivist through to post-positivist frameworks that all fall under the umbrella of ‘Case Study Research’ (Cousin, 2009: p. 132) and so case study research of a range of degree courses within The Business School is consistent with its use and with the research question and aims.
This study adopts an intensive single case approach in order to develop a rich understanding of the context that business undergraduate students operate within. A range of business and business-related courses were central to the study and provided all of the data contained within chapters 3 and 4. A single case approach aligns most clearly with what Stake (1995) described as an intrinsic case study where phenomena are examined with the primary aim of understanding the particularities of the case in hand. Yin (1994) is one of the most cited authorities on case study design but Lee et al. (2007) are clear that Yin has a narrow view of case studies that may not always be appropriate, particularly for qualitative research. Yin’s three case study types are defined as ‘critical’ (designed to test a clear hypothesis), ‘unique/extreme’ (one-off or special examples), or ‘revelatory’ (the chance to explore something previously unknown to researchers). It is not possible to state with any certainty whether this research fits into the unique/extreme category or not. However, Stake’s (1995) intrinsic case study is more flexible than the examples provided by Yin and offers greater potential for exploring what might be described as ‘ordinary’ phenomena. Furthermore, his key examples are based in education settings just as this research is. Stake’s interpretive approach to educational case study research requires the researcher to adopt a position where she accepts that the world cannot be entirely known but that some of it is knowable which again fits very well with the interpretivist/pragmatic stance taken within this research (see table 1 on page 52).

Overall, the case study approach provided an opportunity to develop a rich picture of The Business School and particularly student values within that context. This research was an intensive analysis of a single case, rather than a multi-site case, in order to provide depth rather than breadth of understanding. As well as a multi-site case being unlikely to achieve depth of understanding much of the case study literature (e.g. Bryman 2012) counters against multi-site approaches to research unless there are a team of researchers in place.

Pilot studies

This research included a pilot questionnaire (two participants), pilot interviews (two participants), and a pilot focus group (two participants). Pilot studies are an
essential part of developing coherent research. They tested the methods of
data collection to ensure that they were suitably structured and that they would
address the research question. The primary purpose of the pilot studies
conducted here was to refine questions so that they were clear to respondents
and that all potential problems in recording data had been anticipated and
overcome. Saunders et al. (2009) discusses this in terms of reliability and
suitability of the detailed questions used. The following sections outline the
detail of each of these studies.

Pilot questionnaire

The purpose of the pilot questionnaire was to begin the process of primary data
collection and to provide a context for the in-depth interviews or focus groups
that would follow. This questionnaire was designed for self-completion and
Bryman and Bell (2011) note that for this type of questionnaire testing is
particularly important. The pilot was undertaken by two former students who
had graduated from general business courses less than two years previously.

This study utilises Clarkeburn et al. (2003) approach to studying ethical
for examining critical thinking and epistemological beliefs and brought it broadly
in line with Kohlberg and Kramer’s model of moral development (1969) with its
three levels of moral reasoning which indicate an increasingly sophisticated
understanding of the relativistic and uncertain nature of ethical questions.
Clarkeburn et al. (2003) labelled these three types as ‘safety in dualism’,
distress in relativism’ and ‘comfort in commitment’. In this thesis they will be
referred to as Type-A, Type-B and Type-C respectively. A decision was made
to use an adapted version of the Clarkeburn approach for its clarity and
appropriateness to the research question. The widely accepted DIT(2) test
(Mayhew et al., 2012; Rest, 1979;) was not adopted as this approach examines
moral reasoning in students without making the connections to the education
context that this research required.

Minor amendments were made to the Clarkeburn study in order to better
address the research question and in anticipation of how they would be
received by the pilot respondents. Specifically questions were re-phrased so that they discussed ‘ethics’ rather than ‘morals’. Clarkeburn’s study was intended to assess student levels of intellectual and ethical development before and after specific ethics teaching. They identified undergraduate life sciences students as being at various stages of development but broadly accepting of relativity and the need for multiple sources of information. Within The Business School there was no core ethics module and so it would not have been possible to reproduce their study. However, the linkage of intellectual and ethical developments was highly appropriate to this study and the questionnaire was designed and used here to provide context for the focus groups which formed a later stage of the research.

Pilot interviews

The semi-structured interviews were designed to gather detailed information about student values and it was initially intended that this would be the primary means of data gathering. Two pilot interviews were conducted with recent graduates of The Business School. Both were enthusiastic participants as they aspire to become researchers and viewed it as a potentially valuable learning experience. The researcher had no line-management or other responsibility for them and therefore any potential ethical risks were minimal. Participants in the interviews were not the same as those involved in the pilot questionnaire and pilot focus groups.

The interviews were useful for testing the robustness of questions which were later used in the focus groups and for beginning the process of primary data collection. The two participants involved had no problem understanding the questions posed although answers tended to be quite clipped and abrupt and lacked the depth that was sought in order to fully address the research question.

Tashakkori and Teddlie (2010) are clear that formal one-to-one interviews can be a difficult method for encouraging participants to share experiences and participants may also look for cues from the interviewer as to what answers they are looking for. After reflection, this method of data collection was
abandoned in favour of focus group interviews where questions of ethics and power relationships are generally considered less problematic (Cousin, 2009).

**Pilot focus groups**

After interviews were abandoned as a research method a pilot focus group was constructed using a similar set of questions and format and two graduates of The Business School responded to a call for volunteers. As with the interviews the session was not formally recorded as the main priorities were to hone the moderator skills of the researcher and to ensure that the planned discussion areas were likely to generate meaningful data. As a result of this focus group the questions were refined slightly and the question order altered; question 1 was moved from the end of the session to both the beginning and end to help track the progression of ideas during the discussions. The scenarios, in particular, were enthusiastically received and apart from a slight alteration to the wording of one of them remained unchanged for the full focus groups.

Use of scenarios is well established when examining morals/values. Lowry (2003) for instance used this in her study of year 2/3 undergraduate students who were pre and post both work experience and specific ethics teaching. The scenarios in Lowry’s study are quite lengthy and for the purposes of this research the more compact versions adopted by Reidenbach and Robin (1990) and Nguyen et al. (2008) were adapted and used.

**Setting and sampling strategy**

The context for this study is a collection of business undergraduate courses delivered at a business school within a post 1992 HEI in England. The population for study was initially identified as final year undergraduate students studying business and business-related courses of study i.e. students who could be about to enter the labour market; and formal module descriptors (MDs) from mandatory final year modules (31 in total). Evidence is conflicting as to whether undergraduates are likely to have a developed ethical sense in their first/second year of study although there is some agreement that the majority have some moral reasoning ability by their final year (Clarkeburn et al., 2003; Holt 2003; Lowry, 2003). As has been stated in chapter 1, undergraduate
students and courses are under-researched, with most studies of Business Schools focusing upon MBAs. However, the majority of undergraduates in their final year will move on to employment once they have graduated and, due to their considerable numbers, they will therefore be making a direct impact upon organisations.

Stake (1995) is very clear that researchers should resist the urge to develop overwhelming mountains of data and instead try and draw out essences. The initial population for this study contained 32 undergraduate business and business-related courses of study with 1006 enrolled students on their final year of study. With Stake’s guidance in mind, this list was refined by removing 3 courses that had no students enrolled on the final year and a further 11 courses where there were fewer than 15 students enrolled on the final year. This effectively removed 83 students from the potential population and reduced the final population to 18 courses with 873 final year undergraduates as potential participants.

The population was then stratified by course of study (Saunders et al, 2009: p. 224) in order to allow for better representation by course. A systematic sampling was then carried out on the basis of the percentage of students represented by each course (see appendix 2). In order to control for potential problems caused by surname ‘clumping’, participants were selected from a course listing that had been ordered by university student id number rather than name. A simple numerical system was then employed which highlighted every nth student as a potential participant to be contacted. Initially 100 students were targeted which represented approximately 10% of the Final Year Business and Business-related student population. This was later expanded to 300 students as response rates were extremely low after the first round of data gathering.

48 students responded to the questionnaire (16%) with half of these completing responses to the substantive questions. As with the Clarkeburn et al. study (2003) some of the participants were flagged early on as unreliable because they had answered two very similar questions in different ways i.e. there were two points or more difference on the Osgood scale for two similar questions.
Ultimately this had no discernible impact upon the analysis as the questionnaire was used as only one indicative source of data but results are contained here for completeness.

The students who answered the questionnaire in full were drawn from 11 different courses and a summary breakdown of their origins is included in the following chart:

![Figure 2 Student Questionnaire – Courses](image)

Students from the courses in figure 2 directly represented 551 of the final year undergraduate students. Incomplete responses were received from European Business Management; International Business; Event Management; and Financial Economics students. 0 responses were received from the Business Administration course; International Event and Hospitality Management course; or Sports Marketing.

Focus groups were organised into three which roughly corresponded to the areas of: Human Resource Management; Business; Economics, Finance and Accounting which emerged from the questionnaire. These three groupings do not directly map to the subject groupings within The Business School but were designed to align with the responses from the questionnaire. The aim was to
have groups which contained between 4 and 12 participants which is the
accepted norm (Cousin, 2009), and this was achieved. Sampling was
purposive in this instance and will be discussed further within the ‘reliability and
validity’ section later in this chapter.

**Main fieldwork – methods and procedure**

All of the main fieldwork and primary data collection relates to the 2011-2012
academic year. The key methods are outlined in the following pages and some
attempt at ‘fuzzy generalisations’ as outlined by Bassey (1998; 1999) are
confirmed within the concluding chapter. Fuzzy generalisations are essentially
overall conclusions where it is possible to say that in similar cases x may lead
to y. This differs from scientific generalisations where x can be said to always
lead to y or a more statistically based generalisation where x leads to y in a
percentage of cases. It also bears some resemblance to the concept of
‘moderatum generalisation’ (Williams, 2000) which suggests that social science
researchers should seek to make tentative comparisons and linkages out of
their research without assuming that a particular case can be extrapolated in an
unproblematic way to the wider population.

**Documentary analysis**

As well as gathering primary data from a sample population this study also
analysed curriculum documentation in the form of Module Descriptors (MDs).
The documents were subjected to a systematic content analysis as described
by a variety of researchers such as Cohen et al., 2007; Grbich, 2007;
Krippendorff, 2004; and Neuendorf, 2002. The focus of the documentary
content analysis was upon the ‘Aims and Summary’, ‘Intended Learning
Outcomes’ and ‘Indicative Content of the MDs as these areas formed the three
most substantial sections within the documents. Holsti (1969) was one of the
earliest proponents of this type of analysis. He identified 15 uses of content
analysis and based upon his work the analysis in this study can be best
described as making inferences and addressing questions about ‘What’ can be
found in terms of the content, patterns and relationships between the MDs.
In order to identify where there was CSR/ethics-related teaching content and, more specifically, which aspects (if any) of the CSR landscape the curriculum was drawing upon they were also analysed to identify what level of intellectual challenge they represented to students. There is a body of literature that links critical thinking skills with the ability to make ethical/value judgements e.g. Harman (2005).

The analysis initially considered 31 MDs (appendix 3). These documents formed the entire set of final year mandatory modules for all 18 courses covered by this study and therefore represent a significant and consistent element of the subject material taught at final year undergraduate level. This analysis then broadened out to consider all of the descriptors representing the current teaching (253 in total). Each MD summarises the structure and content of a unit of teaching within 4 or 5 pages of text (see appendix 4 for an example). Most commonly these documents represent a ‘single’ module with a notional 200 student study hours.

Content analysis (also known as textual analysis) is a method for understanding forms of communication in a social science discipline. Krippendorff notes that it is ‘motivated by the search for techniques to infer from symbolic data what would be either too costly, no longer possible, or too obtrusive by use of other techniques’ (2004: p. 51). In this case it is utilised to make sense of large numbers of MDs which could otherwise have been rendered into a meaningless heap of documentation. The literature clearly indicated that where there are studies of undergraduate business students’ values there is also a tendency for them to be regarded as an amalgamated group with very few studies looking across different subject areas within business schools (e.g. Wurthmann, 2013). A content analysis of module descriptors provided a feasible means for one researcher to look across subject areas at what was being taught in order to address the central research question. Possible alternative means such as recording lectures and seminars and decoding them would have not been feasible for one researcher as any such recordings would have been highly selective and therefore it would not have been possible to develop an overview of the teaching.
The analysis also searched for evidence of the development of higher level thinking in undergraduates. Bloom’s taxonomy (1956) was utilised for this purpose as it provided a useful tool for adding depth to a text-based content analysis of MDs. The Higher Education Academy website contains more than a dozen resources for educators that reference or rely upon the taxonomy (www.heacademy.ac.uk, 2013). The original taxonomy is a six stage model that was originally intended to make assessment clearer and more rational (see appendix 5). It covers: knowledge, comprehension, application, analysis, synthesis and evaluation and there is a sense in the original of a clear progression with the acquisition of knowledge at the lowest level of learning and evaluation at the highest. When embarking on the content analysis there was no preconceived notion of what a ‘good’ or correct pattern of language might look like but there was an expectation that there should be signs of progression over the three years of an undergraduate course. The language associated with Bloom’s higher levels (Analysis, Synthesis and Evaluation) should therefore become progressively more prominent.

There are also many modifications and developments out of the original model such as those of Anderson et al. (2001) who replaced the original nouns with verbs and created an entirely new sixth level at the highest end of the scale to replace synthesis. The six domains here become: remembering; understanding, applying, analysing, evaluating, and creating. Creating is associated with Master’s level study and involves the creation of new knowledge. Anderson et al.’s model is much more complex than the original Bloom model effectively creating 6 levels visualised in each of 4 different domains of factual, conceptual, procedural and metacognitive. They develop a clear definition for each of the 24 possible areas that could be used by a teacher to map out where the learning objectives for a teaching session or an entire course are. Whilst useful for small scale instances of teaching i.e. one module, unfortunately such a detailed model has practical limitations when working across dozens of modules/courses.

Bloom’s model does have its critics and there are authors who feel that knowledge has been denigrated by placing it first in the taxonomical scale (e.g.
Wineburg and Schneider, 2009). However, despite the criticisms and the developments, the original taxonomy has enjoyed multiple and widespread usage in education around the globe. Veeravagu et al. (2010), for instance, use the taxonomy as a means to gauge student’s reading comprehension performance. It could be argued that acceptance of Bloom’s is so widespread that it has constructed/imposed its own reality. It remains one of the most widespread and widely understood frameworks for considering learning and assessment and even a key critic such as Marzano (2000) agrees that awareness of the structure is likely to help an educator to develop a student’s thinking.

During the analysis it became apparent that some modules have a lot more students studying on them than others which suggested that some modules are relatively more important than others as they have the potential to make a greater impact upon the student body. In recognition of this a crude assessment was carried out of ‘numbers of students studying on a module’ in relation to ‘numbers of students in the potential population of this study’. The usefulness of the resulting figure (described here as an Impact Figure) is discussed within the latter part of this chapter and in the concluding chapter.

**Questionnaire**

The questionnaire (appendix 6) was constructed to help provide structure and direction for the focus groups. The questions were developed using an online questionnaire tool, Esurveyspro, which was selected because it was one of the most flexible online tools at that time. Esurveypro also made it possible to generate a report by course which was useful later in refining questions for the interviews and focus groups.

Once designed, consideration was then given to how it would be distributed. Use of an online questionnaire was particularly good for this study as undergraduate students have widely different patterns of study and it would have been immensely difficult to contact them physically (Mann and Stewart, 2000). If the decision had been taken to manually distribute questionnaires e.g. during revision lectures towards the end of the academic year this presented
some intractable ethical problems in terms of how students might interpret this (Cousin, 2009). Both students and staff tend to view revision sessions as important and inviolable. By entering this space there would have been a risk of upsetting colleagues and students and also potentially encouraging students to make a link between future exam performance and completion of the questionnaire.

100 students were contacted initially. After one week the response rate was extremely poor and one follow-up email was sent to prompt further completions. No more follow-up emails were sent to this group in order to limit the possibility of harassing potential participants into co-operating. The sample was then extended to include a further 200 students using the same process outlined earlier in this chapter and one follow-up email was sent to prompt respondents.

In the questionnaire participants were presented with several sets of paired statements and were then directed to select the statement they agreed with or choose to accept neither of them. Questions 4 and 7 were designed to query a particular aspect of ethical development but also as a test for the reliability of the respondent’s answer. An Osgood scale (1957) was used to organise responses as this approach is particularly suited to ‘opinion’ driven questions. In addition to the opinion-based questions, two free-text boxes were added to allow students to direct the researcher to modules and teaching that they had found to be memorable in the context of CSR/ethics and to provide participants with the opportunity to express any further thoughts on the questionnaire.

Once questionnaire answers were compiled three ‘profiling’ tables were created to assist with the analysis of responses. Each table contains the same data organised either by course of study (Profile by Course), the broad ethical type that the participant represents based upon their answers (Profile by Type), and assessment of reliability based upon responses to Questions 4 and 9 (Profile by Reliability). These can be found within chapter 4.

Focus groups

Following the questionnaire three focus groups were conducted in the latter part of 2012 with each following a similar structure and format. Studies of focus
group research acknowledge that when participants talk together the group dynamic can enrich the data (Barbour, 2007). Participants were purposively sampled according to the broad remit of each group (Economics, Finance and Accounting; Human Resource Management; General Business). A small number of participants were self-selecting in that participants who took part in the questionnaire were invited to the focus groups initially and a small number agreed. Other students were contacted by telephone and invited to participate based upon the course they had enrolled on. A small amount of funding was secured to pay participants travel costs and to provide light refreshments. This type of purposive or judgemental sampling is useful when working with small groups within case study research as it is not intended to be generalizable and because building focus groups can be extremely difficult. In total there were six participants in the EFA group, one of whom had taken part in the questionnaire; four in the HRM group, one of whom had taken part in the questionnaire; and six in the BUS group, two of whom had taken part in the questionnaire. This included 9 males, seven females and represented a mixture of both home and overseas students.

A modified version of Nguyen et al. (2008) Multidimensional Ethics Scale was used to structure part of the focus groups. This drew upon work by Reidenbach and Robin (1990) and is discussed within chapter 2. Researchers in that study carried out a pre and post (ethical teaching) test which was not possible in this study. Each focus group session was organised into 6 parts (appendix 7a and 7b). Part one included introductions and explanations and provided the participants with an opportunity to introduce themselves to each other, if necessary. This also included a general question about the volume of ethics/CSR teaching on their course of study which was designed to develop a general sense of how the students perceived their study:

Part 2 included a direct question on how much students felt that their university education contributed to their ethical or values development. This was designed to address several areas of contention in the literature around whether ethical foundations are already in place before University and whether students/participants believe that ethics/CSR teaching is of value. Regarding
the value of teaching, Arlow and Ulrich (1988) study, for instance, highlighted ethics teaching as the thing students viewed as least likely to change them and Stewart et al. (1996) study demonstrated that students recognise the importance of ethics teaching. Regarding the question of ethical foundations, Adams et al. (1998) are clear that ethical foundations are fixed before university whilst Lopez et al. (2005) and Dyck et al. (2011) are emphatic that education can and does shift ethical frameworks.

In order to assess if CSR/Ethics concepts had effectively been learnt, parts 3 and 4 of the focus group schedule directed students to consider each of the modules they have studied as part of their course and to identify any of those where there were elements of CSR or ethics (including business dilemmas or controversies). This begins to take us into the debates in the literature about what makes effective learning (deep learning) which raises further questions about the impact of effective teaching (e.g. Biggs and Tang, 2011) as well as questions about curriculum and assessment structures (Race 2013). These are areas which are touched upon lightly in this research but were largely beyond the scope of the question.

Part 5 contained a direct question to participants about whether they would have liked the opportunity to study a business ethics module and to discuss their answer. This was intended to address some of the debates in the literature around whether students want to be taught about CSR/ethics. For instance, Arlow and Ulrich (1988) stated that students do not want ethics teaching whilst Stewart et al. (1996) stress that they do. This part of the focus group session was also intended to help evaluate whether ethics/CSR teaching should be integrated into a subject or take the form of a standalone module. Again, the literature presents a confusing array of positions with Lopez et al. (2005), for instance, clear that ethics teaching should be integrated into the curriculum whilst Okleshen and Hoyt (1996) advocate standalone teaching and Koehn (2005) promotes intensive teaching.

Part 6 was designed to stimulate broad discussion around CSR/ethics as well as to gain some insight into the ability of participants to consider the ambiguities of controversial business dilemmas. Green and Weber (1997), for instance,
highlighted that around 50% of their undergraduates were at the pre-conventional stage of moral development (Type-A) and were not able to adopt or appreciate a relativistic position with regard to ethical dilemmas. The three scenarios used in part 6 (appendix 7b) were adapted from a previous study of ethical development in University students (Reidenbach and Robin, 1990; Nguyen et al., 2008) with each designed to be increasingly more challenging and to address different aspects of business ethics.

The EFA focus group lasted for one hour; the BUS focus group lasted for one hour and ten minutes; and the HRM group lasted for one and a half hours. Details were personally transcribed in order to develop familiarity with their content. The completed transcripts of sessions were returned to the original participants to ensure that they were comfortable with what had been recorded and no changes were requested. Overall, the focus groups were successful in producing rich data. Close analysis of the discussion revealed some interesting differences and similarities across all three subject groupings and subsequent chapters will consider the themes that emerged.

Data processing and analysis

Documentary analysis

MDs were coded in two ways: firstly, to assess which aspects (if any) of the CSR landscape was being addressed (see figures 1a-d in chapter 2); and also to see if they were encouraging the more sophisticated language noted in Bloom’s Taxonomy (1956) (see appendix 5). CSR1-4 emerged directly from the literature and the content analysis was driven by these definitions initially (figures 1a-d). CSR5 was added after the focus groups had taken place and a further/extended content analysis carried out because students’ understanding of CSR transpired to be much broader and looser than first anticipated. Student understanding incorporated some of the expected academic notions of CSR but also linked to areas of personal ethics and values such as self-discipline and responsibility, time-keeping and honesty. Honesty, understood in terms of plagiarism was highlighted by several authors in the literature (Bloodgood et al., 2010a; Lawson, 2004; Teixeira and Rocha, 2010). CSR6
was used as a means to highlight modules where there was no obvious CSR content or where it was not applicable. These definitions are summarised as follows:
| CSR1 Instrumental Theories | Where the only responsibility of business towards society is the maximization of profits. This is often expressed in terms of:
| a) Maximization of shareholder value |
| b) Competitive advantage, |
| c) Cause-related marketing; |
| CSR2 Political Theories | Where a corporation will accept certain social duties under some circumstances. These theories tend to be most visible in terms of discussion of:
| a) Corporate Constitutionalism, |
| b) Integrative Social Contract Theory, |
| c) Corporate Citizenship; |
| CSR3 Integrative Theories | Where a corporation is seen to be focused upon satisfying the demands of society and integrating them. There is a clear sense that business needs society. Within this broad group the four areas of discussion are:
| a) Issues Management |
| b) The Principle of Public Responsibility |
| c) Stakeholder Management, |
| d) Corporate Social Performance |
| CSR4 Ethical Theories | Where the focus is clearly upon the responsibilities that business has towards society and the embeddedness of corporations within society. These theories tend to fall under the headings of:
| a) Normative Stakeholder Theory |
| b) Universal Rights |
| c) Sustainable Development, |
| d) Common Good Approach, |
| e) Social Entrepreneurship |
| CSR5 Unclear references to CSR | Where a) there was reference made to an aspect of CSR but it is unclear which category (CSR1-4) it relates to or b) there was a reference made to a topic that the focus group participants equate to ethical awareness (research skills/dissertation, personal management or discipline, cross-cultural management, integration, internationalisation) |
| CSR6 No reference to CSR | Where there was no reference made to CSR or ethics within the module descriptor (MD) |

Table 2 - Identifying CSR/Ethics within Module Descriptors

The second area of coding and analysis is based around Bloom’s taxonomy (1956). Coincidentally this is also divided into six areas which serve to highlight increasingly sophisticated levels of learning. This is presented in the following
simplified table. Appendix 5 contains a more detailed list of the words used in this study in association with each of the levels.

<table>
<thead>
<tr>
<th>The most sophisticated levels of thinking and understanding</th>
<th>BT6 Evaluation</th>
<th>Making judgements about the value of information that has been analysed and synthesised</th>
</tr>
</thead>
<tbody>
<tr>
<td>BT5 Synthesis</td>
<td></td>
<td>Piecing information and facts together to form a new whole or meaning.</td>
</tr>
<tr>
<td>BT4 Analysis</td>
<td></td>
<td>Clearly separating facts from assumptions</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>The least sophisticated levels of thinking and understanding</th>
<th>BT3 Application</th>
<th>Applying theory in a novel situation</th>
</tr>
</thead>
<tbody>
<tr>
<td>BT2 Comprehension</td>
<td></td>
<td>Understanding, interpretation and translation i.e. re-stating problems</td>
</tr>
<tr>
<td>BT1 Knowledge</td>
<td></td>
<td>Simple recall of information</td>
</tr>
</tbody>
</table>

Table 3 - Simplified Bloom’s Taxonomy

The list was adapted in order to reflect local usage of some of the words. In several instances words were included in more than one category because they were used differently from one subject group to another. Beyond the basic prescriptive coding of the documentation consideration was also given to the links and conflicts found when considered against the focus group data. Krippendorff (2004), in particular, is clear that content analysis is most useful when it can be used to cross-reference and compare against other data.
Questionnaire

Once the questionnaire had been completed the data was analysed manually. For each question a note was made to indicate if the answer was a Type-A, Type-B or Type-C which also led ultimately to a broad overall assessment of the individual as being at Type-A, B or C levels of understanding. This was based on Clarkeburn et al. (2003) coding of ethical types; they were clear that an understanding of ethical types is crucial in making choices about teaching ethics or ethics-related subjects (such as the timing or methods used). These ‘Types’ indicate an increasingly sophisticated understanding of the relativistic and uncertain nature of ethical questions and so, for instance, an awareness that the majority of your students have not yet accepted relativism could/should change your pedagogical approach if presenting complex concepts. Appendix 6 contains the full schedule of questions and a summary of the types is contained in the following table:

<table>
<thead>
<tr>
<th>Type of response</th>
<th>Summary of response</th>
<th>Detailed Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type-A response</td>
<td>‘Safety in Dualism’</td>
<td>Statements are interpreted from the extreme of right and wrong. Diversity of opinion is considered to be confusing and the result of weak authorities</td>
</tr>
<tr>
<td>Type-B response</td>
<td>‘Distress in Relativism’</td>
<td>Neither of the statements was accepted. This suggests some acceptance or recognition of relativism although this may not be wholehearted or consistent</td>
</tr>
<tr>
<td>Type-C response</td>
<td>‘Comfort in Commitment’</td>
<td>The most relativistic of the statements is selected. A commitment is made to an ethical or value position</td>
</tr>
</tbody>
</table>

Table 4 - Questionnaire Response Types
Given the small numbers and the relatively straightforward nature of the three-type approach use of this typology was both unproblematic and helpful in addressing the research questions.

**Focus groups**

Once the focus groups had taken place, analysis then began with the identification and depiction of patterns from the data (Barbour, 2007: p. 131). Each transcript was treated as a complete data set. Metaphors were highlighted and careful attention was paid to any disconfirming statements and contradictions. Techniques of Content Analysis were identified as particularly useful in identifying thematic patterns in the data. This analysis had the primary purpose of examining ‘What’ ethics/CSR teaching students had encountered and ‘How’ their teaching may have impacted upon their values. The process of decoding the transcripts was also concerned with the relationship to other data, intentionality and implications.

Within this research, saturation was achieved through sensitive moderation; pursuing key ideas until answers became repetitive; and through careful note-taking and analysis (Cousin, 2009: p. 54). As detailed earlier in this chapter, the same format was used with each group allowing for comparison between them. Furthermore, the structure of the sessions allowed for key themes to emerge at several different points within groups. Webb and Kevern (2001), for instance, discuss this in terms of constant comparison of data.

**Ethical considerations**

Ethical issues in research are often couched in terms of ‘protection from harm, informed consent, right to privacy, and honesty with professional colleagues’ (Leedy and Ormrod, 2005). Quinton and Smallbone (2006) also emphasise the right of participants to ‘dignity, privacy and confidences’. The argument is that considerations of the researcher/participant relationships take precedence over all other ethical issues and should be paramount and it is hoped that this has been achieved in this study.
Full ethical approval was sought and obtained from The University and the University of Leicester (appendix 8a and 8b). Formal ethical approval is clearly an important starting point for research that aims to be facilitative and protective of both the researcher and the researched. However, it is merely a starting point and broader and deeper ethical considerations were prominent throughout this research. Healey et al. (2013) outline the three key Western ethical traditions and guide educator-scholars who are working with students to consider their research from each of the traditions as a test of ethical mindfulness. This served as a helpful guide throughout this research.

Potential participants were fully informed about the nature of the research, how the data would be used, and their rights to withdraw their permission (appendix 9a and 9b). In addition, the time and energy required from potential student-participants was considered carefully at all stages of the research and attempts were made to minimise the likelihood of unnecessary data collection (Stake, 1995). Conscious efforts were made throughout the process to avoid any assumptions that permission and access were a ‘given’ and reassurances were regularly sought. Furthermore, the impact of the research was given careful consideration before the final version of the thesis was submitted. It was particularly important to reflect upon whether there were likely to be any negative ramifications for staff at The Business School either as individuals or because of broader reputational considerations. This was deemed highly unlikely but as a conscientious and engaged researcher the possibility needed to be continuously reviewed.

**Insider researcher**

The researcher in this case was operating as an insider-researcher which presented its own ethical dilemmas and every effort was made to remain alert to this and to avoid exploiting the position. As outlined by Bell (2005: p. 50-55) it was found that being on the ‘inside’ was extremely positive because it meant having a good working knowledge of the context in which to build upon; an understanding of the micro-politics; and ready access to documentation and people. On the negative side, being an insider-researcher meant that it was necessary to remain alert to the possible impacts upon the researcher’s
reputation as well as colleagues, students and the institution. It was also necessary to be extremely mindful of the potential exploitation of power that comes from having a researcher who is also an academic working with participants who are also students.

For instance, an application could have been made requesting permission to send a questionnaire to every student in the Business School. This would have increased the number of returns and would have satisfied anxieties about having enough data. However, sampling was appropriate in this instance and sending an email invitation to every student would have significantly increased the risk of wasting the time of potential participants. From an ethical perspective it was essential to balance the cost to individual students of reading the invitation email against the needs of the researcher or the research.

All research interviews have inherent ethical problems and generate issues concerning the power relationship between interviewer and interviewee. Following two pilot interviews, one to one interviews with students were avoided in the main fieldwork on the grounds that they were ethically more problematic than other forms of data collection, for this particular study. The researcher in this instance was also an academic/lecturer and the participants were also students which suggested an extra potential problem in terms of power relationships (Cousin, 2009). This research was carefully constructed to minimise the impact of power. Focus group interviews were considered particularly helpful as they mirror the seminar setting that students and academics are already used to (Bassey, 1999). This familiarity was enhanced by conducting the focus groups in classrooms that the participants were familiar with. Following the pilot interviews it was also clear that the data gathered in this way was quite minimal and that it was difficult to generate rich and full conversations with only one participant. This accorded with Denzin and Lincoln (2008) writing about the dynamic within focus groups that enhances most contributions.
Electronic storage and anonymity of data

Mann and Stewart (2000) highlight how difficult it is to maintain a high level of ethical conduct with electronically stored information and so any electronic data that linked specific quotations to individuals was anonymised. Furthermore, during the focus groups, participants were given the option of using a pseudonym if they wished and two took advantage of this. For the purposes of transcription each individual was allocated a code that linked them to their focus groups and also their questionnaire response where this was applicable. Electronic transcripts contained only the code for participants. Paper records and notes were kept to a minimum and were stored in a locked filing cabinet until the research had been completed. Furthermore, recordings and transcripts were stored within a private area of a university website with full password protection. Recordings were deleted once the transcripts were approved by the participants.

Sampling and choice of methods

Small courses were removed from the sample population for the questionnaire and focus groups as using such small courses would have made it possible to identify individual responses to the anonymous questionnaire. Questionnaires may not be an immediately obvious method of research if questions of power relations are taken into consideration as they are a means for researcher(s) to collect or extract data from participants without the possibility of discussion or moderation. However, as a starting point for a mixed method approach, a carefully constructed questionnaire is an efficient and valuable way of gathering information before refining research questions further. Taking a broader ethical perspective, careful use of a questionnaire reduced the possibility of gathering unnecessary data at a later stage in the research.

Focus group research is often used in higher education research because it encourages the kind of exploratory discussion which is an extension of academic practice (Cousin, 2009: p. 51). The researcher-lecturer is likely then to already possess many of the moderator skills necessary for successful focus group activity and students are likely to be broadly familiar with the format of
small group discussion. The position of the researcher is decentralised and there is then a democratically enhanced approach to the research process and less pressure on individual participants. Evidence also suggests that focus groups elicit richer data than single interviews and that for most focus group members their contribution is enhanced by the group dynamic (Denzin and Lincoln, 2008: p. 297). None of these positive reasons to conduct focus groups entirely negates the power relationship between the researcher and the members of the focus group. There was an ongoing ethical responsibility in this study to be sensitive to each group and to be continuously aware of potential problems. Within the focus groups all participants spoke freely and appeared to be relaxed throughout the process.

Safeguarding participants

Following international guidelines on best practice in research, the questionnaire and focus group was preceded by a full written explanation of the research aims and purpose in the form of a ‘Participant Information Leaflet’ (appendix 9a and 9b). Fully informed consent was then obtained from all participants (Hansson, 2006). Additionally, permission was sought to record focus group discussions and participants were free to refuse. Even with informed consent it was stressed to all participants that the recordings would be deleted once the transcript was approved. Although this could not completely overcome the problematic power relationship between the researcher and the researched it did go a considerable way towards mitigation.

Timing was extremely important so that there was no danger of interfering with student teaching, revision or exam time. For this reason the focus groups took place after all coursework and exam marking had been confirmed by their respective assessment boards. This ensured that there was no possibility of students gaining, or being seen to gain, any kind of advantage for their cooperation in the research. Equally it meant that students had no reason to fear negative consequences for non-participation or for giving the ‘wrong’ answers.
Reliability and validity (trustworthiness and rigour)

The credibility of any research is generally assessed against notions of reliability, validity, and to a lesser extent, triangulation (Golafshani, 2003). However, these terms originated in quantitative studies and make most sense in that context. Reliability is best understood in quantitative terms as the possibility of repeating or replicating a study and is increasingly being replaced in qualitative studies with terms such as ‘trustworthiness’ which reflect a little more clearly the interactions of the researcher in the process. In a qualitative context, Patton (2002) suggests that reliability should guide during the design stage of any qualitative study but should not be a concern during the data gathering and analysis phases. Healy and Perry (2000) are clear that each qualitative study should be scrutinised and assessed in its own context. This study is predominantly qualitative and particularisation rather than generalisation is the approach taken (Stake, 1995), with trustworthiness being achieved through careful sampling of the questionnaire participants; sensitive moderation/interviewing within focus groups; and systematic analysis of the MD information (Cousin, 2009).

Validity in quantitative research relates to how well the research measures what it intended to or the truthfulness of the research (Moravcsik, 2010). In quantitative research validity is bound to notions of reliability and the concept of ‘rigour’ may be more applicable in a qualitative context. In this study there has been a systematic attempt to study the literature relating to the key concepts and themes and to draw upon this throughout the discussion. In this sense academic rigour has been assured. Furthermore, validity or rigour was assured through pilot testing of the questionnaire and focus groups and through two cycles of content analysis of MDs in order to acknowledge student understandings of what constitutes ethics in teaching. Questions of external validity have limited applicability here as the study was not intended to be generalizable.

Reliability and validity are especially interesting in relation to case studies. Yin (1984) is adamant that they are important areas of consideration, just as they are in other types of research design. By contrast, Stake (1995) barely
mentions them (preferring particularisation). The difference tends to emerge according to whether the researcher takes a quantitative or qualitative approach/orientation and from contrasting notions of what the terms mean. Lee et al. (2007) are supportive of particularisation; in gaining a depth of understanding about a particular area rather than generalising beyond the scope of the study. Bassey (1998) is also clear that the most important element of case study research is the detail of that case. In this study the details of the case have been the focus and there is little attempt to generalise beyond the scope of the study.

Care was taken to develop a robust questionnaire as well as a consistent approach to the focus groups and the documentary data. MDs are written by a variety of individual academic authors operating from different subject groups each with their own sets of norms and understandings. Despite having a standard framework the MDs varied in terms of scope and detail and considerable time and care was needed to compress and codify the information contained within them. In order to apply both the definitions of CSR and Bloom’s, careful interpretation was required as the use of language from one MD to another as it was clear that occasionally words and phrases were being presented slightly differently in different contexts. In terms of developing a reliable and consistent interpretation it was helpful that only one researcher was involved in this process as issues around inter-coder reliability could be avoided (Neuendorf, 2002).

It was not assumed that the subject groupings within The Business School would be the logical groupings for the focus groups and these were allowed to emerge from the questionnaire. Trustworthiness was further reinforced through moderator reflexivity (captured in field notes); and sharing of the transcripts with the focus group participants (Cousin, 2009: p. 54).

**Limitation of methods**

The sampling framework and analysis is broadly appropriate in addressing the research. However, because returns were small for the questionnaire the data presented has been treated as indicative and any conclusions drawn are
carefully cross-referenced with other data sources. Furthermore, responses were gathered from only 11 of the 18 targeted courses which could have had an impact or skewing effect on the development of both the questionnaire analysis and the subsequent focus groups.

Also, questions 4 and 9 were designed as a reliability test and were effectively asking the same question. Although these two sets of questions are similar in nature the responses to question 9 were more diverse/evenly spread. It may be that as students became familiar with the question style they began to answer in a more instinctive way. It is also possible that they were trying to answer in a way that they considered would be 'best' once they had had time to think about the questionnaire in some detail.

The focus groups identified far more modules than the questionnaire participants which suggests that they helped to prompt each other but could also suggest what is commonly referred to as an 'on stage' effect where participants feel pressurised to produce results for an observer. Also, when discussing the scenarios the students received very little prompting to help them explore the issues. This is clearly different to a classroom setting where a lecture would be expected to encourage and prompt at regular intervals to encourage learning.

It is difficult to compare this study with previous studies of ethics/morals/values in undergraduate students as The Business School does not have a standalone ethics module to act as a focal point. There is also no pre/post teaching of ethics check to be carried out as is the case with other studies such as those conducted by Clarkeburn et al. (2003) or Lowry (2003).

With the MDs some degree of interpretation was needed. Great care was taken to ensure consistent interpretations of words but another researcher may have decided on slightly different interpretations and allocated a small number of words to different areas of Bloom’s taxonomy. There are potentially issues around using the MDs as a basis for analysis as there is no standardisation in terms of the level of detail provided in the substantive sections.
Furthermore, documentary analysis of teaching content cannot be qualitatively the same as studying actual teaching practice. Also, it is important to note here that the presence and use of CSR terminologies in a MD does not necessarily mean that students are critically engaged with ethical dilemmas; just as an absence of CSR terminology in the text does not guarantee that there is no ethically-related teaching or critical discussion taking place. For instance, a lecturer might present some ethics-related topics in the MD in order to comply with a perceived understanding of what is expected of them but without necessarily developing this within the classroom. The use of average figures to analyse the presence of language from Bloom’s or CSR/ethics in final year mandatory modules should be treated cautiously as there are only 31 in total. Creating averages when there are less than 100 items for analysis can skew results.

**Summary**

This study used a qualitatively driven case study approach in order to develop a depth of appropriate data that could be used to address the central research question. Primary data was drawn from a questionnaire, focus groups and documentary data in the form of module descriptors (MDs). The following two chapters present key elements of the findings from that data along with a discussion of their relevance to the research question and aims.
Introduction to Chapters 4 and 5 (analysis)

Chapters 4 and 5 have been organised to address the central question of this thesis, which has been to examine *To what extent does Higher Education teaching support the development of undergraduate business students’ values?* (with particular reference to The Business School) and to present the most relevant elements of the data and analysis. The findings evolved through a lengthy iterative process which required moving between the data, literature and research question/aims. The final structure of the chapter is based around key themes in the data which also reflect the literature.

Qualitative and quantitative data are considered together in both chapters across four thematic headings. Chapter 4 is entitled **Analysis: The Undergraduate Business Student** and is organised around two themes drawn from the findings of ‘Moral and Ethical Development (Theme 1)’ and ‘Recall and Understanding’ (Theme 2). Chapter 4 will address research aim 1 of this thesis: *To critically examine undergraduate business students’ values*. Chapter 5 is entitled **Analysis: Learning and Teaching in Higher Education** and is organised around the themes of ‘What Lecturers Teach (Theme 3)’ and ‘What Students Know (Theme 4)’. This chapter will address research aims 2 and 3 of this thesis: *To critically examine undergraduate business teaching* and *To assess values expressed by students against the values taught*.

In summary, mixed methods were utilised to gather data. However, the approach was predominantly qualitative/inductive with the main fieldwork involving an initial quantitative questionnaire to clarify questions and focus; to identify which modules were most useful to participants in developing values; and to identify students, by course, who may be interested in assisting with further research. A detailed content analysis of module documentation was also undertaken. Three focus groups were also conducted on the basis of broad subject groupings emerging from the questionnaire. In order to contextualise what follows, the remainder of this section highlights key details from the Methodology and Methods chapter.
The first phase of the research involved undertaking a content analysis of 253 module descriptors (MDs) (see appendix 4 for an example MD) with an initial focus upon the 31 mandatory modules taught across the 18 business and business-related courses in this study. They were analysed to identify what level of intellectual challenge they represented i.e. in order to evaluate if they were encouraging the more sophisticated levels of critical thinking and synthesis identified within Bloom’s Taxonomy (1956) (see also appendix 5 and table 3). The second stage of the research involved sending a quantitative questionnaire (appendix 6) to a sample of 300 undergraduate, final year, business students. This was undertaken in order to generate useful preliminary data with which to begin addressing the research question and to aid in developing the final stage of research. Finally, focus groups were conducted in order to draw out a more detailed and holistic understanding of both students' values and the impact that teaching may have had upon them.
Chapter 4 – Analysis: The Undergraduate Business Student

Introduction and overview

Data in this chapter is presented under two themed headings. Within theme 1 the data from the questionnaire and focus groups was examined to identify if business students were disengaged from questions of morals/ethics, if they were ethically immature, and/or whether they had a coherent set of values and ethical understandings that were established before University. The discussion within the focus groups included an exploration of the origin of belief systems; considerations of whether values’ position or moral understandings can shift over time; whether students recognised that they change/that university may have changed them; and whether lecturers/educators are in a position to encourage shifts in particular directions. Discussion of the data is organised into sub-themes: ‘Time and origins’; How ethical?; and ‘The importance of ethics teaching’.

Theme 2 in this chapter addresses Recall and Understanding through two sub-themes: ‘Defining CSR’; and ‘Higher-level thinking’. Within these sub-themes the data was explored in order to establish what students understand as CSR and which modules were memorable to them in terms of CSR/ethics. As the chapter will demonstrate, the findings support the literature which argues that students need to clearly recall teaching if that teaching is to have an impact. Higher-level thinking is explored in order to address the literature which associates analysis, synthesis and evaluation skills with a capacity to deal with complexity and relativistic dilemmas. In other words higher-level thinking is associated with an ability to cope with the kind of complex organisational dilemmas that involve difficult ethical and moral choices. As this chapter will also demonstrate, differences clearly emerged between the focus groups in terms of how the participants understood ethics. EFA (Economics, Finance and Accounting) participants had a broadly subject-based understanding; HRM (Human and Resource Management) had understandings based upon equality and diversity; and BUS (General Business/Other) held notions based upon various subject strands from their teaching. Personal behaviour and conduct featured in all three groups as being of ethical importance but there were only
limited and patchy links to the CSR landscape and limited understanding of the contested nature of CSR. There was some critique of curriculum from the HRM and BUS students which in the literature is highlighted as a positive measure of higher-level thinking. EFA participants held a fairly narrow view of ethics but were also generally the most satisfied/least critical of their course content. These differences are important as they potentially impact upon the strategies adopted to support students’ development within different subject areas. This study contributes then to the small number of undergraduate studies where data is disaggregated by undergraduate degree subject.

Evidence will also be presented from the focus group data to suggest that work experience (before studying, while studying or as a formal placement) has a negative impact upon student values, particularly when considering their approach to difficult organisational dilemmas. Evidence was also found that whilst (self-declared) religious students were as engaged in discussion as other students they also tended to present Type-A and B positions rather than the expected Type-C or B positions. The reasons for this could not be fully explored within this study as religious values were not a focus of the research. However, this outcome may be a reflection of a system of values that is not made transparent by the analytical approach taken here.

**Moral and Ethical Development (Theme 1)**

**Time and Origins**

The following discussion presents key findings from the questionnaire and focus group data and highlights that the majority of participants have some understanding that their values may change over time. The focus group findings also demonstrate that some participants take a strong (Type-A) position of defending their existing values system particularly where these values are closely linked to the Economics, Finance and Accountancy subject areas.

Responses to question 7 from the questionnaire (see appendix 6) directly explored whether students recognised that they change over time i.e. if they
recognised that their understanding of ethics/values may alter over time. Within this question ‘statement a’ asserts that ‘Ethical values are forever’ and ‘statement b’ suggests that ‘Ethical values need to be reconsidered from time to time’. The data analysis showed that three respondents selected a strong Type-A response (Safety in Dualism) which indicated a strong sense of certainty and a refusal, in this case, to consider that ethics/values may potentially be flexible or shifting. One student indicated a Type-B response for this question (Distress in Relativism) which suggested that they are moving from a simplistic understanding of the question to something that allows for more complexity and ambiguity. The majority of respondents identified with the second statement. Ten respondents indicated a weak Type-C response (Comfort in Commitment) and ten further respondents indicated a strong Type-C response.

![Diagram](image_url)

**Figure 3 Student Questionnaire – Responses to Question 7**

a) Ethical values are the same forever  
b) Ethical values need to be reconsidered from time to time

The predominance of Type-C responses, even within this small group, represents a challenge to Pamental’s (1989) assertion that only postgraduate students would be capable of dealing with complex ethical ideas. From the findings here we can see evidence that, in general, there is maturity and understanding of the difficult nature of ethics.
The HRM and BUS focus groups clearly reflected the questionnaire responses by predominantly expressing Type-C positions with some Type-A and B responses. EFA participants were very strongly Type-C from the questionnaire but their focus group was much more varied and there were several clear instances of Type-A responses.

Overall, participants in the focus groups were clear that University had changed them but also stressed the importance of the values they had gained growing up:

BUSFG1 “I think my core values have come from my religion. And my family. Coming to university has developed me and helped me to understand other people’s cultures.”

However, the EFA group generally presented Type-A and Type-B positions. In other words they were generally certain that university had not changed their values but with some limited concessions to that:

EFAFG4 “Morals and ethics are from home... just being here... get a sense of responsibility. Just being here has helped me to learn certain things”

During the focus groups, participants presented an array of answers to the question of where their ethics/values had come from and these tended to emphasise family and religion. In the literature the role of the family has been viewed by Arlow and Ulrich (1988), for instance, as important and in their longitudinal study of business students they reported family as the most important factor in ethical development. However, no-one from any of the focus groups in this study identified family or friends as important sources of authority in any ongoing or current development but rather reflected on their influence in the past. For many participants religion and family were discussed as part of the same statement. For instance:

HRMFG13 “I think my core values have come from my religion and my family. University has developed me and helped me to understand other people’s cultures”
The Business School study did not inquire into participants’ religion but information about religion beliefs was voluntarily presented in the focus groups. With particular regard to the role of religion, some participants were very strong in their emphasis of this in laying down their moral and ethical foundations. However, where this was the case, there was also some acceptance of the role that University had contributed in developing them as a person. This can be seen in the statement above and in the following:

HRMFG12 “Most of my values come from my family. How to respect older people. How to respect your friends...My religion too... I can’t cheat. I can’t lie. I have to be honest... From the University...I have learned how to manage my time”

The quotes above illustrate Type-B responses as clearly there is some acceptance of the role of University. However, in these cases the contribution from the University is identified as very specific and only lightly touches upon personal values. Rashid and Ibrahim (2008) found that highly religious students tended to be more engaged with issues of ethics/CSR than other students. The evidence presented here challenges this as (self-declared) religious students tended to move between Type-B and Type-A positions and were generally no more or less engaged in discussion than other students in their groups.

A minority of participants, although still presenting a Type-B response, were far more emphatic in stating that University had played a fundamental role in their development. The following extracts present some of the flavour of those discussions:

EFAFG14 “University has changed my approach to knowledge and choices that business might make”

HRMFG11 “I have always been a strong character. Uni might have taught me to think about some things...”

These extracts reveal a sense of a shifting position and an acceptance that University may have changed them at some level whilst, contrarily, a small
number of participants maintained a position which can be labelled as Type-A (Safety in Dualism).

EFAFG13 “I don’t think University has altered my personal morals or ethics... It is more about your family and how you are raised”

EFAFG11 “Shaped in your younger years... built into you as you are growing up – rather than at University...”

There are emphatic statements here which make it clear that the participants are not prepared to consider their time at University as changing them in any way. The final extract in this section comes from a participant who seemed entirely comfortable with the idea that University had changed them at quite a fundamental level and is therefore acknowledging that their values can change (Type C Comfort in Commitment):

EFAFG14 “University has change my approach to knowledge and the choices that business might make”.

To summarise, in all of the focus groups there were participants who clearly viewed the idea of university contributing to or changing their ethical understanding as slightly threatening. Many statements were made alluding to the fact that university may have helped them to think a little differently but this did not extend to changing their personal values. They stressed the importance of their family and/or their religious education and in some cases were clear that by the time you arrive at University you are leaving your ‘Younger Years’ behind with the implication that you are then somehow grown up or set. However, the mature/experienced student in the HRM group did not tend to feel this way and openly discussed many ways that university had altered her perception.

Overall, this picture suggests that most of the participants have some awareness that they change over time and that their position on ethical subjects may also shift over time. It was surprising to find some respondents maintaining a very strong (Type-A) position with regard to this question as the Clarkeburn (2003) study had responses that were primarily Type-B or C.
Several participants clearly equated questions of ethics/values with their system of faith, where they had one and evidence here suggested that religious students are as engaged as any other student with ethical questions but less likely to be presenting a Type-C position.

**How Ethical?**

Another theme to emerge from the questionnaire responses and the focus groups was ‘How Ethical?’. This theme also provided data which was useful in exploring the nature and variety of student ethical positions and discussion is organised under the following headings: Reliability; Deciding what is right; Simplicity; Choosing values; Doubt and uncertainty; Overview of types.

**Reliability**

Questions 4 and 9 from the questionnaire are analysed together as they mirror each other and are designed to test reliability and consistency in participant responses. In question 4 participants were asked about how comfortable they were in discussing ethical problems with peers. The question drew one strong Type-A answer and five weaker Type-A responses. Ten respondents indicated a weak Type-C response and eight respondents indicated a strong Type-C response.
Figure 4 Student Questionnaire – Responses to Question 4

a) I don’t think discussing ethical problems is beneficial for me unless a right answer can be found in the end
b) Discussing values with other people gives me a beneficial opportunity to reflect on my own values even when there is no agreement in the end

To have six participants answering with a Type-A response was very surprising with such a small group particularly as they were drawn from a variety of courses. By contrast, the majority of students presented a (Type-C) answer.

Responses to question 9 presented a slightly more complex picture from question 4 with answers spread more evenly across the scale. Two of the respondents indicated a strong Type-A response. Three respondents indicated a weak Type-A response. Two respondents indicated a Type-B response. Ten respondents indicated a weak Type-C response and seven respondents indicated a strong Type-C response.
Figure 5 Student Questionnaire – Responses to Question 9

a) I don’t enjoy discussing ethical problems
b) I enjoy discussing my values in the class even when we can’t agree on one right answer in the end

The literature strongly suggests that students are keen to have ethical issues presented in the classroom. Lämsä et al. (2008) found that business undergraduates were generally concerned with business ethics and the regular study that is carried out on behalf of the NUS and HEA (Drayson, 2012) consistently demonstrates that the majority of undergraduates in general are interested in learning about sustainability and that this is increasingly the case as they move through each year of study. The data here reflects the literature as participants in this study are predominantly ‘Type-C’. Evidence from Clarkeburn et al. (2003) indicated that students who are expressing predominantly Type-A or Type-B responses require teaching to be tailored for their needs and that students who are expressing Type-C responses would benefit from dilemmas, discussions and scenarios in their teaching in order to encourage further development.

Deciding what is right

In question 5 participants were asked to assess their ability to decide between right and wrong. Responses were again varied and spread (albeit unevenly)
across the scale and most were Type-C in nature. Four respondents indicated a strong Type-A response. One student indicated a weak Type-A response. One student indicated a Type-B response. Twelve respondents indicated a weak Type-C response and six respondents indicated a strong Type-C response.

Figure 6 Student Questionnaire – Responses to Question 5

- a) I believe we can always make a judgement whether actions are wrong and these rules do not change
- b) When we make ethical decisions the best we can do is to decide what is right as far as we can tell in different situations

There were a number of students holding a Type-A position but with the majority firmly Type-C in this instance. The focus group participants were also asked directly to consider ethics as a personal choice between right and wrong. Within the EFA focus group there were several statements made about accountancy having such clear rules that ethical questions were rendered irrelevant. For instance EFAFG15 stated that:

“Accounting financial statements must be true and fair, true and accurate”

Molyneaux (2004) is very clear about the ethical choices that should be considered by accounting professionals and is critical of the general isolation of
accountancy teaching away from the consideration of ethics. Comments such as the one above from EFAFG15 might be considered as an ‘ideal’ view of accountancy where the participant is defending rules above interpretation. Overall, this statement is most clearly typified as Type-A.

Question 8 bears similarities to question 5 but raises queries about ethical issues as abstract concerns rather than as something directly personal. One student presented a strong Type-A response. One student indicated a weak Type-A response. Three respondents indicated a Type-B response. Fourteen respondents indicated a weak Type-C response and five respondents indicated a strong Type-C response.

**Figure 7 Student Questionnaire – Responses to Question 8**

- **a)** Ethical questions have absolutely right answers just like scientific ones
- **b)** There are few absolutely right answers in the world and answers to ethical questions are not one of them

Overall there was a clear tendency towards a position of ‘Comfort in Commitment’ (Type-C) and indications that most participants consider ethical questions to be ambiguous and relativistic. Alongside these there are also some participants with Type-A positions who have a clear understanding of
what are intended to be difficult questions. Within the literature several authors
write of a difference in business students’ responses to abstract as opposed to
more personal questions. Lawson (2004), Segal and Lehrer (2004), Lämä et
al. (2008) all note this ambivalence. This is supported in the findings here as
compared to question 5 there is little change in numbers of Type-B and Type-C
responses but within this more abstract question there are two Type-A
responses. This suggests that the less personal language in the question has
had the effect of eliciting a more certain response from some participants.

Simplicity

Question 10 again frames ethics in an abstract manner and begins to explore
how comfortable participants are with detailed and challenging arguments,
debate, and evaluation of evidence. It begins to introduce the idea that ethical
questions are likely to be complex ones. One respondent indicated a strong
Type-A answer. One student indicated a weak Type-A answer. Eleven
respondents indicated a weak Type-C response and a further eleven indicated
a strong Type-C response.

![Figure 8 Questionnaire – Responses to Question 10](image)

a) A good ethical answer is short and simple because you know the
right answer
b) You cannot have a good ethical answer without arguments to support it because ethical answers are never straightforward

Responses to this question indicated that participants were not looking for quick, easy answers to ethical questions. The findings here align with those writers who note the desire of business students to deal with ethical issues. Lämsä et al. (2008), for instance, found that business undergraduates were generally concerned with business ethics even whilst recognising it might be a difficult area to engage with. This is of interest in terms of addressing and assessing curriculum but it is also worth noting again the different spread of responses for this question compared to questions 4/9. The way that ethical questions are framed is clearly also important.

Choosing Values

Question 11 shifts back to a direct consideration of personal values. The statements are potentially very difficult and are intended to be challenging. Two respondents presented strong Type-A and two presented weak Type-A answers. Nine respondents presented a Type-B answer. Six respondents indicated a weak Type-C response and five respondents presented a strong Type-C response.

**Figure 9 Questionnaire – Responses to Question 11**
a) People cannot choose their values because values are always right or wrong
b) I am committed to a set of values I have chosen for myself

Responses to this question are interesting because they presented a different pattern to previous questions. There is a clear spread across Type-A/B and C. As the questions become more challenging the majority of respondents still provided Type-C answers but with a strong shift to a Type-B ‘Distress in Relativism’ position as they wrestle with an understanding of right/wrong as absolute or relative. This is a reflection of a general lack of commitment within the network of ethical decisions identified by Clarkeburn et al. (2003). In other words, although participants are likely to have a predominant ‘Type’ there is a tendency to vacillate between Types as moral development is not necessarily a smooth transition in the way that Perry (1970) visualised it in his seminal work. Kohlberg and Kramer (1969) also predicted a one-way movement through six stages of development and assumed that ethics was innate which is not supported in the findings here.

Doubt and uncertainty/summary of responses

Question 13 presented another problematic set of statements that relate entirely to personal values. The resulting pattern was therefore similar to question 11 but with some subtle differences. Although the two are similar there is a very clear focus here on making a commitment to a decision i.e. it is about making a choice even when it may not be clear what the ‘right’ choice might be. This question relates back to the literature as it helps in exploring decision-making ability. Koehn, for instance (2005) stressed the importance of transformational, liberal education that helps students to develop courage in their convictions or Ruiz and Minguez (2001) asserted that education should be about enabling business students to take responsibility for their reality.

One respondent presented a strong Type-A responses. Four respondents also presented weak Type-A responses. Thirteen respondents indicated Type-B responses. Five respondents presented weak Type-C responses and one respondent presented a strong Type-C responses.
Figure 10 Student Questionnaire – Responses to Question 13

a) I do not doubt that my values are the right values to have
b) I need to commit myself to a set of values even when I am uncertain whether they will always be the right values to have

This difficult set of statements required students to very directly confront their personal position rather than considering ethics in abstract terms. It is unsurprising then that the majority of respondents moved to a Type-B position as they encountered statements that were intended to be highly challenging. This is a position of ‘Distress in Relativism’ or a means for dealing with a strong challenge to decision-making processes.

Overview of types

Once questionnaire answers were compiled the following three ‘profiling’ tables were created to assist with the analysis of responses. Each table contains the same data organised either by course of study (Profile by Course), the broad ethical type that the participant represents based upon their answers (Profile by Type), and assessment of reliability based upon responses to Questions 4 and 9 (Profile by Reliability).
Table 5 was developed so that the pattern of responses could be fully appreciated and it can be seen that there is a clear difference across subjects. Although the sample is small, and a much larger group may have seen different patterns emerge, it is evident that ‘unreliable’ participants come from a variety of courses. It is also clear that questionnaire participants from EFA were the most likely to present an overall Type-C profile which contrasts sharply with the evidence from the EFA focus group. Type-A responses were most likely to come from General Management or Marketing students. Most of the literature, where there is a focus upon undergraduates, tends to aggregate students from across Business School courses under the generic heading of ‘Business’. Fisher and Bonn’s (2011) study and Wurthmann’s (2013) study are two recent
examples. The number of studies that considers undergraduate business courses by individual course or subject area are very limited (e.g. Lopez et al., 2005) and where there is a subject focus it tends to be drawn from the EFA grouping e.g. Molyneaux’s (2004) accountancy study. The Business School study suggests that disaggregation by subject has some value and aggregation masks differences that could be significant. It is also clear from the table that there is a lot of instability in participants’ responses with many participants being unreliable and many others being one step out on their answers to questions 4 and 9. This vacillation between types is not something that is entirely clear in the literature.

<table>
<thead>
<tr>
<th>Code</th>
<th>Course</th>
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<th>Type</th>
<th>Notes</th>
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Table 6 Questionnaire - Profile by Type

The 'Profile by Type' table presents the same data that can be found in Table 5 but in a slightly different format. Again it is clear that there are different
tendencies across subject areas and courses with EFA respondents reveal predominantly Type-C responses; HRM present Types-C and A; and general BUS is more widely spread across the three types. These findings indicate that most students are comfortable with the notion that ethical problems are relativistic but with a core of respondents who do not appear to be struggling with ethical questions which may be because they are ethically immature or because they are drawing upon a different values system to the one highlighted by this study. There is also a significant amount of instability across participants answers.

<table>
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<th>Type</th>
<th>Notes</th>
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Table 7 Questionnaire - Profile by Reliability

Apart from two Accounting and Finance students even the most reliable Type-C respondent showed some movement towards Type-B or an occasional Type-A
response. The wide range of ethical types in tables 5-7 provides evidence to support the body of literature that suggests undergraduates, in general, are still developing their ethical principles. The findings do not support Pamental’s (1989) assertion that undergraduates are not ready for discussions of ethics/CSR.

In summary, the questionnaire and focus groups highlighted a range of ethical sensitivity with individuals moving between ethical types. The evidence thus far suggests that the same individual may present answers to ethical questions that can be assessed as either Type-A, B or C. Eight of the 24 questionnaire participants are presenting clear Type-C answers. All of the other participants are at different stages of ethical development. Interestingly, the majority of students present Type-C answers when asked about general ethical questions and either B or C when asked more personal questions.

The Importance of Ethics Teaching

Referring back to the central question this section presents direct consideration of the contribution of ethics/CSR teaching to the overall development of undergraduate business students’ values. This theme emerged as a consequence of asking questionnaire participants’ about how much they relied upon lecturers as an authority. Clarkeburn et al. (2003: p. 434) outlined one of the most significant areas of student development as learning to ‘not view others as their sole authority’ and this is echoed by academics who write of the importance of supporting students in learning how to deal with complexity. Barnett (2000), for instance talked of the importance of being able to deal with shifting decision-making frameworks. Fanghanel and Cousin (2012) in their discussion of ‘worldly pedagogy’ present their work with Jewish and Palestinian students. They present strategies for helping students to challenge stereotypes and for supporting them in making reasoned choices when faced with difficult or contradictory information. Their work is not with business students but they provide clear evidence that teaching can shift students’ perceptions and also that it is possible to support students in learning to make their own evaluations about the world. This following discussion also presents some consideration of
participant/student disengagement from ethical considerations as observed by Rashid and Ibrahim (2008) and Kolodinsky et al. (2010) amongst others.

Assessing ethical arguments

Question 6 in the questionnaire clearly addressed the issue of whether students require a lecturer as an authority figure when considering difficult issues or whether they feel that they are in a position to consider issues for themselves. Even within this small sample, responses were spread across the five elements of the scale and therefore across the three types of ethical understanding. Two respondents indicated a strong Type-A response. Four respondents indicated a weak Type-A response. One respondent presented a Type-B response for this question. Nine respondents indicated a weak Type-C response and eight indicated a strong Type-C response.

Figure 11 Student Questionnaire – Response to Question 6

a) I don't think lecturers should assess my ethical arguments if they do not know the right answers yet
b) It is important that teachers assessing ethical arguments look for logical structure and good reasoning rather than a particular answer
For those students indicating a Type-A response the suggestion is that they rely heavily on authorities to determine their response to ethical questions and expect lecturers to adopt an authoritative position. Students presenting a Type-B response may also rely on authorities but this is less certain or consistent. Students presenting a Type-C response may find authorities useful but are most likely to evaluate information for themselves and draw their own conclusions.

Interestingly, some of the focus group participants expressed the view that lecturers should present a clear and unbiased message about ethics (a Type-A perspective). Within the literature there are several discussions that connect to this. For example, Healey et al. (2013) discuss the three main Western approaches to ethics and how different they are in terms of the conclusions that might be reached by using each of them. Also, Dyck et al. (2011) is critical of materialist-individualist business lecturers who present information as if it is value-neutral. It is not possible to teach in a value-neutral or ethically-neutral way and yet this is something that some of the focus group participants suggested was an aspiration.

Further to this Lan et al. (2008: p. 134) noted that self-direction in students suggests ‘independence of thought and action that would be a necessary condition of post-conventional levels of moral reasoning' and post-conventional in this discussion can be equated with Type-C ‘Comfort in Commitment'. Lan et al. suggests that self-direction in a student indicates an ability to deal with complexity. Participants in this study want lecturers to take a stance as Gonzalez (2003) and Fitzmaurice (2008) also demanded but lecturers also have an obligation to acknowledge the variety of possible ethical positions that they could be teaching from as well as the variety of ethical positions that corporations occupy.

Making a Choice

In a similar way to question 6, question 12 addresses notions of confidence and maturity in decision making and whether students require an authority figure to lead or guide their consideration of issues. Where question 6 has a focus upon
lecturers, question 12 is both more general in its concerns and phrased in more directly personal language.

One respondent indicated a strong Type-A response. Three respondents indicated a weak Type-A response. One respondent presented a Type-B response. Thirteen respondents presented weak Type-C responses. Six respondents presented strong Type-C responses.

![Type-A responses vs Type-B responses vs Type-C responses](image)

**Figure 12 Student Questionnaire – Responses to Question 12**

**a)** It is not my place to make ethical choices because right answers have been found already be others

**b)** When I have an ethical problem I try to think the answer through myself

There were fewer strong Type-C responses to this question compared to question 6 although responses were still spread across the scale. As noted earlier when questions shift to being more directly personal participants moved further away from a strong Type-C position. Combining a general question with personal language has exacerbated the movement away from a strong Type-C position. This is reflected in the literature. Most notably, Lämsä et al. (2008) and Segal and Lehrer (2013) asserted that whilst business students may express a general concern for ethical issues this is not always reflected at the personal level.
Within the EFA focus groups one participant drew on a specific example from "International Business":

EFAFG4QI “Most of us wanted to use child labour [with regard to maximising profit] but our lecturer was clear that using child labour was unethical despite the financial benefits”.

Also within the literature, Lowry (2003) outlined the importance of lecturers framing dilemmas clearly so that they are memorable and so that the students understand that the issue under discussion is important. The quote from EFAFG4QI (above) demonstrates that they have clearly recalled a child labour example from class. Furthermore, Desplace et al. (2007) emphasised that recollection of examples is linked positively to students’ moral reasoning ability.

Interestingly, the HRM group named seven lecturers during the course of the discussion and although they were critical of some aspects of their curriculum every participant discussed the importance of having respect for their lecturers as well as respecting other students. The BUS focus group were highly critical of their curriculum but again were generally supportive of lecturers and named five of them during the course of the conversation. EFA participants placed more emphasis on their subject than teaching; they were generally supportive of their curriculum and did not name any staff when discussing teaching content.

Disengagement

In order to draw out in-depth discussion of ethical issues, three scenarios were presented to the focus groups which were based upon those used in Reidenbach and Robin's (1990) study. These can be found in their entirety in appendix 7b. The EFA group in addressing scenario 1 produced a wide ranging discussion with some participants declaring very strongly that this was “Unethical”, “Not morally right” whilst in other parts of the conversation some blame was shifted onto the customer for not being aware enough. Interestingly, two of the participants side-stepped ethical considerations entirely and concentrated upon the “Long term costs” to the business of the “Bad publicity”. The tendency for accounting students in particular to absorb techniques without
absorbing professional and ethical values has been noted by Molyneux (2004). In this instance, rather than materialism or naivety leading to a distancing from ethical considerations it appeared that an affinity with economics terminology and understandings of the world was being used as a rationale to disengage from difficult or complex ethical problems.

Within the BUS focus group, there were also statements made by two participants on the “responsibilities” of the customer and there was a clear assumption that business and individual interests will always be different. The participant with the most work experience, who also came from the Sports Management course, stated that she could “see both sides” which implicitly suggests an understanding that business and consumers are in opposition:

BUSFG2 “I can see both sides... She must have kept putting up with it... There is some responsibility on the customer here too”

One comment from an EFA participant indicated that University has played an active part in encouraging disengagement:

EFAFG5 “University has helped me to understand the business side of ethics... business might have to make a profit and this might sometimes mean that things that seem wrong become a little more right... gave me a glimpse of reality”

Ironically, this lends some support to the notion that University teaching is influential in student development. Even if this is not a positive example it is reflective of Bloodgood et al. (2010) findings that Machiavellian students are negatively affected by ethics teaching as it makes them more cynical. Whatever was actually taught in the classroom this student has taken away those elements that support actions which they find appealing.

Work experience

One sub-theme that emerged from the focus groups was around the contribution of work experience and the suggestion that this encourages disengagement or at least increases tolerance to unethical behaviour:
HRMFG1QX When I got into business (mature student with substantial work experience) I became very goal-oriented, very focused... very aggressive... I learned how to manipulate people. I would find that without lying I could withhold information”.

Furthermore, discussions highlighted that working in sales, in particular, leads to more flexibility in how truth/lies are understood:

BUSFG2 “This is straightforward. Exaggeration is the nature of sales... His boss is enabling him... not strictly good practice. Withholding information does tend to have negative connotations but that isn’t necessarily the reality. Sometimes... you don’t want to spoil the sale”

BUSFG4QD “He is a cheat but that is sales... It is his boss who should be doing his job... the manager is acting immorally... I have worked in telesales and you do become desperate”

BUSFG5QS “I work in [department store] during the sales... As long as the customer has something that makes them feel satisfied then there is no problem? I have actually been taught how to push sales harder. I have been trained”

There was also some direct evidence from the EFA group of work experience leading to a reduced tolerance of ethical behaviour:

EFAFG13 “I worked in a sports shop... I don’t think it [scenario 2] is that bad... I don’t think ‘not telling’ is that much of a problem. As a salesperson working for a company you don’t have an obligation to pass on every detail”

EFAFG13 “Just the fact that you are selling on commission changes things. How far will you go as an individual to make your target”

Some discussions highlighted a tendency to be accepting of poor behaviour as a normal part of doing business:

HRMFG12 “I am not sure about this exaggeration. Companies always use people in this way”
or attempts were made to shift blame to the manager:

BUSFG10 “If his boss isn’t telling him any different then he will think he is doing things the right way”

EFAFG12 “The biggest problem is the manager”

or to blame the customer:

EFAFG14 “The customer also has an obligation to read about the product and do the research”

EFAFG13/14 “Quick google search” “Reviews” “Compare products before shopping”

EFAFG14 “I think these elderly people do have options with things like online shopping... It is down to the customers too to think about what they can do differently”

The Business School study supports the arguments presented by several authors such as Furman (1990) who have asserted that the business world generally encourages moral disengagement. This research highlights the fact that work experience can be linked to students compromising and shifting their understanding of what is truthful and acceptable behaviour particularly when the work is repetitive and competitive such as that found in a sales environment. Jackall (1988) also stated that work (especially bureaucratic work) lowers moral reasoning and Lowry (2003) found a similar thing when comparing students returning from work placement with continuing students. This is important as work experience is a significant part of many undergraduate courses. Students are encouraged to undertake a full year in industry, conduct short placements, or work part-time in order to enhance their employability and embed their learning. As work experience increasingly becomes a normal part of business undergraduate degree courses it will necessarily become more difficult to support the development of complex ethical understanding.
To summarise, some of the participants in this study clearly look to their lecturers for authoritative advice and direction (a clear Type-A position). Most take a more complex view of decision-making and look to a variety of sources before making decisions and lecturers are one possible authority amongst many.

Questionnaire respondents were more comfortable with abstract statements about ethics than those that were more directly personal and this was reflected by the focus group participants who frequently used the language of economics when disengaging from complex or difficult discussions. Most significantly, data within this theme clearly highlighted potential issues with work experience increasing tolerance to unethical behaviour and ‘normalising’ practices such as withholding relevant information from a potential customer. In terms of the research question this is important as there is an increasing demand for work experience to be built into undergraduate business courses.
Recall and Understanding (Theme 2)

In order to gain a clearer understanding of what the students learned during their time at The Business School this section presents evidence and discussion of students’ understanding of the landscape of CSR theory and their level of critical thinking around their subjects. This links to the research question as it helps to build a picture of what students at the end of their course of study can recall of their teaching and begins to establish the extent of their higher-level thinking skills and their sensitivity to ethical issues. Discussion within this theme is organised by sub-theme headings of Defining CSR and Higher-level Thinking.

Defining CSR

Definitions of Corporate Social Responsibility have been explored at length within the review of literature. CSR is an area within business teaching that has potential to support the development of higher-level thinking, the development of values, the ability to manage complexity, and integrate subject matter across the curriculum. Within this theme CSR is considered within The Business School context through the sub-themes of ‘Recall of specific instances’ and ‘Broadening the definition’.

Recall of specific instances

As part of the focus group activity, participants were asked to examine a list of the modules that they had studied and to select those with some CSR or ethics-related content. In total 67 modules were identified by the focus groups and appendix 10 contains the list provided by each group, including The Business School code for each and the full module title.

Three modules were mentioned by participants in all three groups: 140HRM ‘Foundation of Organisational Behaviour’; 244HRM ‘HRM in a Business Context’; and 221BSS ‘Business Management’ (the first digit indicates year of study). Of the 67 modules, 12 were also identified during the content analysis as containing elements of CSR/ethics. By comparison, only twenty one
modules were identified by the questionnaire respondents and the list identified by them is contained as Appendix 11.

Comparing the questionnaire and focus group results highlighted thirteen of the modules as being selected by both. Encouragingly, the modules that emerged as 'ethical' in both questionnaire and focus groups were drawn from all three subject groups (BUS/EFA/HRM) and therefore cut across the range of The Business School courses.

Students were asked for specific examples of teaching and participants in all focus groups were able to present examples where they had encountered ethical dilemmas. This links to several aspects of the literature but most significantly those writers who highlight the importance of recognising and recalling ethical dilemmas in order to learn. For instance, Desplaces (2007) identified those students with the highest levels of moral reasoning ability as being those with the clearest recall.

BUSFG4QD was clear that “Yes” there were enough ethical examples in his teaching.

BUSFG1 felt it was “Pretty ethical”

BUSFG10 indicated that there was “A bit but not in general”

By contrast, the EFA students drew on some particularly specific and clear examples:

EFAFG11 “World Business Trade module in the second year... corruption and labour exploitation. Corruption and how it affects incomes into countries... the divide between rich and poor”

EFAFG14 “I learned about creative accounting (what not to do) and laws relating to this... risk assessment was part of that... you also need to get customers to actually read the important information”

The extract above is interesting because the EFA group demonstrated clear recall of ethical examples in teaching and they were extremely specific.
However, in general during the EFA focus group session there was a variety of Type-A, B and C responses to questions and prompts which presents a challenge to Desplace et al. (2007) notion that clear recall is commensurate with moral reasoning.

Broadening the definition

The focus group discussions outlined very broad understandings of ethics/CSR which encompassed amongst, other things, equality and diversity (race and nationality). However, despite this broader notion of CSR/ethics into more personal/individual areas none of the participants considered academic honesty or plagiarism as part of that definition. Within the literature there are several studies of business students which consider their levels of academic (dis)honesty as an indicator of their future levels of CSR and general business conduct. The basis of these studies is an understanding that people whose values stress contribution and growth above personal benefits have been identified as exhibiting greater integrity than those who do not (see, for instance Mumford et al., 2003).

HRMFG1QX “In the law module we focused on the ethical... we also looked at equality and diversity and how the law applies to that”

BUSFG9 “For us it was mainly in HR where you were told about how you should treat employees... and a bit on CSR in the second and third year strategy modules”

Interestingly, this discussion moved from curriculum to the influence of the wider student and staff body on personal values:

HRMFG1QX “… has changed me because it is a [more] diverse community... It has softened me up… When I came to The University... despite being well travelled myself I was shocked… that I held stereotypical views of people”

This then moved on to what The University could do to help students from different cultures to mix:
HRMFG13 “I would have liked to get to know more Chinese people... the Uni needs to find more ways of getting everyone involved”

The quotations above and on the previous page clearly demonstrate how important the subject focus of their respective degrees is. Each group had a very distinct approach when compared to the other two and individual approaches were rooted in the language of their subjects. Globalisation and internationalisation also featured in discussions of CSR and ethics:

HRMFG13 “In Globalisation Strategy... [discussion of] cheap labour in India”

BUSFG2 “There is so much that is international in my subject area. CSR was everywhere... Sports Management now has a module devoted to CSR”

This links into another aspect of the literature as the functional aspects of business tend to be stressed by curriculum designers (e.g. The QAA, 2007) whilst writers such as Kashyap et al. (2006) stress the importance of business teaching which challenges students to think about a topic from as many perspectives as possible. Clear examples such as the one from HRMFG13 would fit very well with one of Weber’s (1990) aspirations for business education that increases sensitivity to ethical situations. At times the conversation broadened from the core curriculum to wider concerns:

HRMFG12 “I am from Africa but I don’t know very much about people from other parts of Africa... when I am here I meet many African people but I thought that all cultures are different to me”

Management of the environment/sustainability was another area that fits within the broad CSR landscape under ‘Ethical theories’ (see figures 1a-d for the context).

BUSFG1 “Strategy module at stage 3... past papers and our exam actually had a question on it... also Strategic Supply Chain Management... there was a lot of emphasis on the environment and different modes of transportation”
Time management/personal management was also mentioned:

HRMFG13 “… and helped with time management”

This was a surprising item to be linked with CSR/ethics and one that would not have been identified without the focus groups. Although one student introduced it in the HRM group several others were in agreement very quickly about its importance and went on to present examples of their own:

HRMFG12 “… time is very important in our life. It is core. Before University I didn’t think about it.”

HRMFG13 “… respect…Time management and getting things in on time is part of that too”

An awareness of CSR/ethics was also equated with a reduction in personal competitiveness:

HRMFG1QX “learned to persuade rather than manipulate… the need for competitiveness dwindled. I feel that I am a more ethical person.

This was an interesting aspect. Some students clearly viewed awareness of CSR as being linked to a reduction in personal competitiveness and in turn related it to personal growth. This was only introduced by one participant but it resonates with Lopez et al. (2005) who stressed that tolerance for unethical behaviour reduces with education.

One participant equated CSR/ethics in terms of legal obligations:

BUSFG5QS “Legal considerations too”.

One participant from the BUS focus group and two from the EFA group started discussions very much from an ‘integrative’ approach to CSR with parallels to what Garriga and Melé (2004) describe as ‘Issues Management’ (see figure 1c for the context within the CSR landscape):
BUSFG5QS stated that “there was something on how consumers are now more aware of ethics and how companies have to be more ethical because of this”

The BUS group were quite general in their discussion. By contrast the EFA group provided clear examples of CSR dilemmas/scenarios which they brought back very clearly to their subject:

EFAFG12 “Discussion about the negative impact on Nike of having their child labour exposed... you might make an early profit... later on there could be a backlash. So, financially, it makes sense to be ethical”

EFAFG12 “Dealt with selling financial products and how they match to individuals. You don’t want this to backfire later on when the next big scandal hits. Short term commission is not worth it if you are building up problems”

There were again some distinct differences in how the focus groups understood CSR and ethics. Overall, there were only very tentative (and limited) links that could be made between Garriga and Melé’s (2004) CSR landscape and the students’ perceptions of what CSR was all about. Recall of instances of CSR/ethics teaching was patchy and students did not tend to use the vocabulary found in scholarly writing or discussions. All three groups discussed aspects of personal management and behaviour that they had learned whilst at university. In the literature such discussions tended to focus on plagiarism/cheating/academic honesty but no students mentioned these aspects either directly or indirectly. There are several studies which have examined business students’ tendency to cheat more than their peers (e.g. McCabe et al., 2006; Segal and Lehrer, 2013) and subsequent discussion of the implications of this for educators and business/society at large. There are also several studies of business students’ tendency to separate personal ethics from business ethics and conduct. Bean and D’Aquila (2003) discussed this in terms of emotional distancing and described the way that accounting students could separate themselves from the reality of ethical dilemmas.
As the discussion progressed, EFA participants equated ethics with: Selling financial products fairly and ensuring customers were aware of details; Risk assessment; Taking a long term view; and Personal Responsibility. The HRM group used many words and phrases alongside ethics including: honesty; respect; diversity; equality; understanding cultural, religious and legal systems; co-operation (versus competition); personal discipline; managing time; and communication (between cultural groups and lecturer/student). The BUS group linked ethics with personal behaviour (i.e. in job applications); HR (treatment of employees); CSR; international contexts; green supply chain; logistics; communication (across cultures); consumers (i.e. because consumers are aware of ethics then businesses also need to be). Under the broad heading of ethical learning at university all groups included personal behaviour although none connected ethics and their conduct to plagiarism or academic honesty.

In summary then, it was not clear from the discussions that participants understood CSR as a contested concept although they clearly appreciated that different subject areas could generate different ethical discussions. There is some evidence then that CSR/ethics understanding is developed through their studies and also that signalling from lecturers is of some importance.

Higher-level Thinking

Harman (2005) equated CSR/ethics with critical thinking alongside more general graduate skills. In order to explore the linkages this section considers elements from various parts of the focus groups, particularly the scenarios adapted from Nguyen et al. (2008). Each focus group was presented with three scenarios outlining different business dilemmas.. Analysis of the discussion identified where students challenged (or did not) organisational practice. There was also a more general consideration of whether they were challenging the educational practices that they encountered. This theme is considered under sub-theme headings of ‘Ethics in organisations’ and ‘Challenging education’.

Ethics in organisations

The HRM group varied in their level of critical discussion. With regard to internal issues of diversity within organisations they had a wide-ranging debate.
However, when presented with scenario 1 they did not explore fully the business or moral reasons for engaging or not engaging in this type of activity:

HRMFG11 “She might not know much about cars but otherwise they are dealing with her it could have been anyone... the dealer should just refund everything”

HRMFG12 stated that “In terms of honesty the seller should have checked the car properly before they sold it”

In the literature there are many studies that conclude variously on the importance of debate, discussion, analysis and evaluation. Garcia-Rossell (2012) for instance argues for fundamental evaluation of contemporary business practice. This is particularly important if students are to be prepared to deal rationally with complex, real-world dilemmas without panicking or engaging in high-risk decision-making as discussed by Cameron (2006).

When scenario three was presented there was a tendency to cut the discussion short with only a limited debate about the issues.

HRMFG1QX “They [the customers] should pay a price for that convenience... I would charge the highest price that I thought I could get away with”

Interestingly there was also a shift from the general ethical position to something more focused once the business scenario was personalised:

HRMFG1QX “She could be an elderly woman and it is actually about ageism or she could have learning disabilities”

The EFA group had a more in-depth discussion and overall were more cautious in making a firm judgement about scenario one:

EFAFG13 “Maybe she (customer) was a little naive. She could have gone to another dealership – maybe a bigger one – to get things sorted out”
However within scenario 2 one of the participants rushed the debate to a conclusion without considering other opinions:

EFAFG5 “I don’t really buy the fact that you highlight only the best points of the product and I am against it”

Scenario three engaged several members of the BUS and EFA groups in critical discussion where they explored aspects of the business and the moral impetus for this kind of decision-making. It was clear that they struggled at times but persevered for several minutes:

BUSFG4QD “The store does need to increase the product lines or customers will be put off... Morally it is difficult to say but it’s the customer’s choice”

BUSFG1 “My initial reaction is that it is unfair. I have grandparents and I don’t want them to be paying more than they need to... but these shops are not just for elderly people... don’t have economies of scale. I think that as long as they are still doing well then it is right from a business point of view...The business argument is sound but morally it is not right”

However, even with scenario three there were a small number of participants who, whilst expressing empathy, closed the discussion down quite quickly without engaging in debate:

EFAFG5 “Sad for all of the old people... We need to have some kind of moral guidelines... Can’t be right”

From the EFA group, scenario 2 again drew out the work experience and it became clear very quickly that two of the EFA participants had worked in a sales environment. The two participants with work experience had markedly different perspectives from each other with one considering that there was no ethical problem and the other choosing to focus again on the customer obligation to carry out thorough research before purchasing. Three of the participants made strong statements of disapproval that included “conning” and “I am against it”. One of the relatively (work) inexperienced participants was
very clear that the seller was “Lying” and also that his boss “Shouldn’t be turning a blind eye to it”.

The data from The Business School supports that body of literature which flags the dangers of work placements and work experience. Jackall (1988) stresses that the nature of the bureaucratic work that students tend to engage in is the root of the problem as it encourages them to ‘bracket out’ and separate personal and organisational concerns. More recently, Lowry (2003) and Moberg (2006) have also flagged this as a concern.

Challenging education

The HRM focus group were generally comfortable critiquing their course although most of the students in other areas avoided this. As the HRM focus group progressed there was evidence of a growing awareness that their course did deal with ethics but in a way that focused upon the internal organisation rather than connecting with the external environment. Some students really appreciated the small amount of clear CSR content that came from the general business element of their first and second year viewing their HRM content as too insular:

HRMFG1QX “Degree content was a bit inward looking”

In terms of the literature the most important point here is that the students are prepared to be critical; critique is evidence of higher-level thinking skills as identified by Harman (2005) and also identified by the QAA under ‘cognitive skills of critical thinking, analysis and synthesis’ (2007: p.3). Higher-level thinking skills are equated with individuals who are reasoned and competent to make difficult decisions.

Contrarily, the BUS students quite clearly saw the small amount of HRM ethics (diversity and equality) as an important part of their course and were quite critical of the CSR/ethics elements within their general business modules:

HRMFG11 “I picked International Business so I think I got much more of an overview than if I had just done HR modules”
HRMFG11 was critical of a particular elective module that she had taken as the lecturer did not use a “comparative approach” and therefore presented one view of his subject as “The way that it is”.

Both BUS and HRM participants were critical of the accountancy elements of their course and saw little or no value in it from an ethics perspective:

HRMFG13 “I don’t think accounting played a – I don’t think it really counted for anything”.

One member of the BUS focus group was also critical of a particular module as they had assumed that CSR/ethics discussion would form part of the teaching.

BUSFG9 “There was nothing on ethics in European Business. It was mainly factual stuff”

The EFA students presented slightly different comments and views depending on whether they had been Accountancy, Finance or Economics students (or some combination). Accountancy students were initially adamant that their professional codes of conduct made ethical concerns irrelevant although this position had softened by the end of the discussion. They were generally comfortable with their course and offered no criticisms or critique which may be an issue considering the evidence from the literature on the importance of being able to take a critical stance.

In summary, there is some evidence that participants were thinking critically about organisational practice and/or their educational context. They recalled ethical stories and scenarios that are presented in the classroom. However, their discussion made only limited and patchy reference to academic theory. In reference to the research question there is evidence to suggest that undergraduate students’ values are being developed and supported but this does not seem to be systematic and it does not draw from the wide-range of academic theory relating directly to CSR and business ethics. Again the need to consider subject areas separately was clear as the HRM focus group participants called for more general business and an increased external perspective on their degree courses. The general business students (apart
from Sport Management) called for a broader curriculum with more globalisation and internationalisation. Both HRM and BUS participants identified specific lecturers that they felt helped them to understand difficult concepts. The EFA group did not critique their curriculum or mention specific teaching staff but seemed generally content with their teaching.

**Conclusion**

This chapter has discussed 2 key themes emerging from the data collection. The themes have demonstrated how important it is to consider business students within their subject area rather than as generic group as clear differences emerged between them which are likely to impact upon the way that they are taught and supported. EFA (Economics, Finance and Accounting) participants had a broadly subject-based understanding of CSR/ethics which was underpinned by economic theories; HRM (Human and Resource Management) had understandings based upon equality and diversity; and BUS (General Business/Other) held notions based upon various subject strands from their teaching. Personal behaviour and conduct featured in all three groups as being of ethical importance but there were only limited and patchy links to the CSR landscape and limited understanding of the contested nature of CSR. There was some critique of curriculum from the HRM and BUS students which in the literature is highlighted as a positive measure of higher-level thinking. EFA participants held a fairly narrow view of ethics and were also generally the most satisfied/least critical of their course content. This clearly helps in addressing research aim 1 but is also useful in terms of addressing the central research question. It would be extremely difficult to provide a thorough response to the question if participants had been dealt with as one generic group.

Also significantly, data within this theme clearly highlighted work experience as increasing tolerance to unethical behaviour and ‘normalising’ practices such as withholding relevant information from a potential customer. In terms of the research question this is important as there is an increasing demand within Higher Education for work experience to be built into undergraduate business courses.
Limited evidence also emerged from the findings to suggest that whilst (self-declared) religious students were as engaged in discussion as other students they also tended to present Type-A and B positions rather than the expected Type-C or B positions.

Within theme 2 the data was examined to establish what students understood as CSR and which modules were memorable to them in terms of CSR/ethics. Higher-level thinking was explored in order to address the literature which associates analysis, synthesis and evaluation skills with a capacity to deal with complexity and relativistic dilemmas. CSR/ethics is identified in the literature as an essential part of business education because it a) provides the basis for rationalising the use of (business) resources and b) because it involves higher-level thinking and complex thinking which are desirable graduate skills more generally.

Clear evidence was found of participants placing emphasis upon employability skills and skills of personal management rather than CSR/ethics although this emphasis did not extend to notions of plagiarism or academic honesty. Participants in the HRM and BUS focus groups in particular were clearly thinking critically about organisational practice and/or their educational context in that they recalled ethical stories and scenarios that were presented in the classroom and made suggestions for curriculum improvements. However, their discussion made only limited and patchy reference to academic theory regarding CSR/ethics and they regularly returned to notions of personal management when considering ethics. In reference to the research question there is evidence to suggest that undergraduate students' values are being developed and supported but this does not seem to be systematic and it does not draw from the wide-range of potential academic theory relating directly to CSR and business ethics.

The following chapter continues the presentation of data by considering much broader curriculum issues relating to CSR/ethics than have been presented in this chapter.
Chapter 5 –Analysis: Learning and Teaching in Higher Education

Introduction and Overview

This chapter continues the presentation and analysis of data begun in chapter 4 but here the focus shifts away from direct consideration of student development and understanding of CSR/ethics to a broader consideration of the curriculum studied by them. Both qualitative and quantitative data were examined in order to evaluate not only what is taught to undergraduate business students but also to allow some consideration for what is not currently taught i.e. what may be missing from the curriculum. There is some debate within the literature about the most desirable structure and scope for undergraduate business teaching. The dominant view in recent years has been that the focus at undergraduate level should be upon the functional areas of business such as Finance, Operations etc. with an emphasis upon ‘employability’ and this is exemplified in the full Quality Assurance Agency subject benchmarking statements for General Business and Management (The QAA, 2007: p. 1). Barrie (2004) is clear that exposure to ethics/CSR should be an essential part of the general aims of Higher Education and this study also assumes that developing an ethical or moral sense in students is an integral part of graduate skills enhancement.

There is broad agreement among many authors (e.g. Barnett, 2000; Harman, 2005), reinforced in the U.K. by bodies such as the Higher Education Authority and The Quality Assurance Agency, that an undergraduate degree is not simply about an accumulation of knowledge and that there should be development in cognitive ability throughout the course however the current emphasis at the national level is upon employability skills rather than CSR/ethics and this is problematic. The QAA (2007: p. 3-4) benchmarking document highlights the range of cognitive and intellectual skills that are expected of a business graduate and ethical/social elements are minimal.

Consideration of CSR/ethics involves engagement with difficult or intractable problems. The presence of CSR/ethics within business education is necessary because it a) provides the basis for rationalising the use of (business)
resources and b) because it involves higher-level thinking and complex thinking which are desirable graduate skills more generally. In order to engage with CSR/ethics it would be necessary to have some understanding and ability to deal with difficult problems in general. Within the literature there are several authors who identify clear linkages between CSR/ethics and the development of higher-level thinking skills (Sims and Brinkmann, 2003; Harman et al., 2005; Jones, 2009; Dzuranin et al., 2012 etc.). In parallel to the search for CSR/ethics within modules this study also evaluated instances of higher-level language with the MDs. The findings in this chapter will demonstrate that The Business School module descriptors (MDs) have a clear emphasis upon higher-level language and Bloom’s (1956) taxonomy is used as a basis for this. The final year mandatory modules, which are a consistent part of the undergraduate business student experience, were stronger in this regard when compared to the modules in general and the Economics, Finance and Accounting (EFA) modules were strongest amongst the subject areas.

The chapter is structured around two themes emerging from the literature and primary data analysis: ‘What Lecturers Teach; and ‘What Students Know’ and was particularly useful in addressing research aims 2 and 3 of this research which are ‘To critically examine undergraduate business teaching’ and ‘To assess values expressed by students against the values taught’.

The data presented in this chapter makes it clear that all participants in this study are being exposed to some form of CSR/Ethics in the curriculum but the evidence is also clear that this involves a limited exposure to language associated with Instrumental theories (figure 1a) and a very limited exposure to language associated with Ethical theories (figure 1d). These represent only two broad aspects of the potential CSR landscape and so the findings suggest that there are many CSR theories not currently being presented within the curriculum. It will be shown that there is a positive link between MDs containing CSR/ethics language and those containing the language of higher-level thinking.

Focus group discussions clearly highlighted that there are a range of ethical ‘Types’ amongst the participants and a range of tolerance levels for unethical
behaviour and lying. Within the focus group discussions of scenarios participants regularly drew upon the language and theories from their subjects with accounting students also drawing upon the professional status of their subject. The BUS students used less subject-based language overall but more regularly drew upon their work experiences and ‘common-sense’. All groups provided examples where participants used the language of economics to justify disengaging from discussions.

Several focus groups participants linked understandings of CSR/ethics to awareness of cultural difference and international issues and case studies and integration of ethics were supported as the most effective and interesting ways to teach and learn. Lecturer teaching style and approach was highlighted as important and, in particular, the ability of lecturers to tell illustrative stories.

As the findings in this chapter will show this study has contributed to research into undergraduate business curriculum by developing a framework that helps to better understand how the curriculum is contributing to the development of undergraduate business students’ values. This was achieved by examining module documentation for both CSR/ethics and higher-level language content and this is discussed in more detail later in this chapter.
What Lecturers Teach (Theme 3)

In order to gain a clearer understanding of how students are being supported (or not) in their values development by the curriculum, this theme explores the curriculum content directly through analysis of the MDs. Discussion within this theme is organised under the sub-theme headings of ‘CSR landscape’ and ‘Higher-level language’.

CSR Landscape

The presence of CSR/ethics content is examined here in detail. Initially the 31 mandatory modules were subjected to a Content Analysis and surprisingly only four of them contained an explicit reference to a CSR concept that could be clearly mapped to one of the four broad areas of the CSR landscape. Figure 1a-d within chapter 2 contain a summary of the areas. All four MD’s clearly mapped to CSR1 which represents ‘Instrumental Theories’ where the only responsibility of business towards society is deemed to be the maximization of profits. Only a very limited part of the range of possible CSR/ethics theories can be identified within the mandatory business curriculum:
This was a surprising finding and did seem to contradict those authors who have identified U.K. business schools as leading Europe in teaching and research around CSR (e.g. Matten and Moon, 2004) although again the focus of most of these studies was at postgraduate level. As can be seen from the Impact Figures in Table 8, these four modules combined are studied by a significant percentage of the final-year students included in this study. Therefore, it can be stated that up to 50% of the final year business students are being exposed to some degree of CSR content/discussion although the MD would suggest this is limited to a purely Instrumental or economic/rational approach (see figure 1a) and it is clearly not being considered as a core component. This links to the literature and suggests that those critics of business education, such as Dyck et al. (2011), have a strong argument when
they state that students are not being allowed to think outside of a materialist/individualist perspective.

Following the focus group discussions a further analysis was undertaken which broadened out the notion of CSR/ethics to include the student views on self-regulation and self-management in particular. 15 modules were then identified as containing some element of CSR/ethics (see appendix 12) and were coded as CSR5. When these 15 modules are considered alongside the 4 CSR1 modules it is evident that students on all 18 courses in this study have been exposed to some element of CSR or ethical content/discussion but it is very limited and the majority of MDs did not present a clear CSR position or positions. CSR/ethics is not a core element of the curriculum provision but this evidence also demonstrates that The Business School is presenting models of CSR that represent the status quo rather than encouraging and exploring alternatives to The Business of Business in the way that Mintzberg (2004), Pfeffer (2005) and Donaldson and Preston (1995) have called for.

The remaining mandatory MDs were classified as CSR6 with no obvious links to CSR, CSR related terminology or broader ethical concerns. Mandatory modules are central elements of any undergraduate course and it is within these modules that students are likely to pick up key messages about what is and is not important in their subject area. Weber (1990) is clear that ethics education can either increase sensitivity to ethical situations or help with identifying appropriate courses of action. Both of these are important skills for a business graduate but there is limited evidence from this study that either of these is being achieved.

**Higher-level language**

In order to evaluate the curriculum in more depth, the MDs were analysed further for instances of words and phrases associated with the levels of Bloom’s (1956) taxonomy (see appendix 5). 253 MDs were examined initially, 31 of which were mandatory to one or more of the courses that are the focus of this study.
All mandatory modules were assessed (appendix 13) and further analysis was then conducted upon all of the non-mandatory modules (appendix 14) and this data was then organised by subject grouping. Although the pattern varied considerably from module to module there was clear evidence that the emphasis in the final-year mandatory modules is upon language in the three ‘higher’ levels of the taxonomy (see also, table 3). This is a consistent picture across the three subject groupings and is demonstrated in the following table of aggregated averages:

<table>
<thead>
<tr>
<th>Subject Grouping</th>
<th>Lower-level Language</th>
<th>Higher-level Language</th>
</tr>
</thead>
<tbody>
<tr>
<td>HRM AVERAGE per module</td>
<td>4</td>
<td>7.5</td>
</tr>
<tr>
<td>BUS AVERAGE per module</td>
<td>3</td>
<td>4.85</td>
</tr>
<tr>
<td>EFA AVERAGE per module</td>
<td>3</td>
<td>4.6</td>
</tr>
<tr>
<td>OVERALL</td>
<td>3.3</td>
<td>5.65</td>
</tr>
</tbody>
</table>

**Table 9 Aggregated instances of language from Bloom’s – final year mandatory modules by subject group**

The figures in table 9 indicate the average number of times a word or phrase from appendix 5 appears in a MD. BT1-3 represents the lower three levels of the taxonomy and BT4-6 the highest three levels of the taxonomy. From this aggregate analysis it is clear that there is an emphasis within each subject grouping upon the higher level language from Bloom’s taxonomy, with the mandatory HRM modules emerging as the strongest overall in this area.

Disaggregated results for the final year, mandatory modules can be found in appendix 13. Clear differences between the subject groups can be seen in the data and this lends further support for studies that disaggregate ‘business’ students. This data also directly challenges the ‘growing perception’ noted by Kashyap et al. (2006: p. 366) that business schools do not help students to deal with complexity.
<table>
<thead>
<tr>
<th></th>
<th>Lower-level language</th>
<th>Higher-level language</th>
<th>Overall Average</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>BT1-3</td>
<td>BT4-6</td>
<td></td>
</tr>
<tr>
<td>HRM level 1</td>
<td>2.6</td>
<td>1.3</td>
<td></td>
</tr>
<tr>
<td>HRM Level 2</td>
<td>2</td>
<td>3.3</td>
<td></td>
</tr>
<tr>
<td>HRM Level 3</td>
<td>1.3</td>
<td>2.9</td>
<td></td>
</tr>
<tr>
<td>BUS Level 1</td>
<td>5</td>
<td>1.3</td>
<td>BT1-3 = 1.9</td>
</tr>
<tr>
<td>BUS Level 2</td>
<td>1.7</td>
<td>.9</td>
<td>BT4-6 = 2.5</td>
</tr>
<tr>
<td>BUS Level 3</td>
<td>2.2</td>
<td>5.7</td>
<td></td>
</tr>
<tr>
<td>EFA Level 1</td>
<td>4.25</td>
<td>.75</td>
<td>BT1-3 = 2.9</td>
</tr>
<tr>
<td>EFA Level 2</td>
<td>3</td>
<td>3.4</td>
<td>BT4-6 = 2.6</td>
</tr>
<tr>
<td>EFA Level 3</td>
<td>2.2</td>
<td>2.6</td>
<td></td>
</tr>
</tbody>
</table>

Table 10 Aggregated instances of language from Bloom’s – all years non-mandatory modules

Table 10 is an extract of appendix 14 and aggregates the findings when non-mandatory modules found to contain elements of CSR/ethics were also assessed for the presence of language from Bloom’s taxonomy. It was found that for the non-mandatory modules there was very little correlation between those modules containing an element of CSR/ethics and instances of BT4-6 language. Overall, the non-mandatory modules contained far fewer examples on average of higher-level language than can be seen in the mandatory modules. It can also be seen that non-mandatory EFA modules contain fewer instances of higher-level language than the other two groups.

This analysis links to the literature as it suggests that there is some movement towards developing critical understanding in the undergraduate business curriculum as outlined by Martinez (1998) or Garcia Rossell (2012), and some progress towards developing young people who are capable of reasoned decision making as discussed by Boje and Al Arkoubi (2009). However, outside of the mandatory modules, curriculum designers do not seem to be taking advantage of the natural alignment between CSR/ethics teaching and the development of higher-level thinking skills. This research is filling this gap.
by beginning development of a framework for assessing curriculum content for both ethics and higher-level skills.

<table>
<thead>
<tr>
<th></th>
<th>Lower-level language</th>
<th>Higher-level language</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR1 AVERAGE per module</td>
<td>3.25</td>
<td>5</td>
</tr>
<tr>
<td>CSR5 AVERAGE per module</td>
<td>3.33</td>
<td>6.1</td>
</tr>
<tr>
<td>CSR6 AVERAGE per module</td>
<td>2.7</td>
<td>4.7</td>
</tr>
<tr>
<td>OVERALL</td>
<td>3.1</td>
<td>5.3</td>
</tr>
</tbody>
</table>

Table 11 Aggregated instances of language from Bloom’s – final year mandatory modules by CSR type

Further analysis was carried out upon the Mandatory modules so that the CSR analysis could be compared to the Bloom’s analysis. Findings in table 11 demonstrated that modules identified as CSR1 or CSR5 (i.e. with elements of CSR/Ethical content) contained more BT4-6 terminology than modules with no obvious CSR references. From the MD data it can be seen that there is a clear positive link between the presence of higher level language concepts and the presence of CSR/Ethics content.

Non-mandatory modules containing elements of CSR/Ethics were also then examined for higher-level language. Of the non-mandatory modules, 101 contained references to CSR or broader ethical concerns. Appendix 13 provides the disaggregated data and highlights that there is progression between undergraduate level 1/year 1 and 3 for all subjects. Overall, EFA modules had the lowest instances of BT4-6 language and BUS modules have a dip in the higher-level language at level 2 and a large increase at level 3.

In summary, within this study there is evidence of an emphasis within the final-year MDs upon the higher-level language from Bloom’s taxonomy and this is most evident amongst the mandatory modules. It can be stated with some certainty that within the mandatory teaching there is an emphasis in the final
undergraduate year upon developing 'cognitive skills of critical thinking, analysis and synthesis' as outlined by the QAA benchmarking criteria (2007: p. 3). However, there is also evidence of a lack of coherence or structure in the approach to CSR/ethics in the curriculum. Although there is a clear CSR/ethics presence it appears to be largely instrumental i.e. students are not being made aware of the entire CSR landscape. The pattern of development varies between the BUS modules and those in the other subject groupings indicating that a closer examination of this phenomenon would be useful.
What Students Know (theme 4)

The following section is designed to develop understanding of the emphasis that student-participants place upon ethics in teaching and what it is that they want in terms of CSR/ethics in the curriculum. There is also some additional discussion of participants' tolerance of poor behaviour and the impact their degree subject may have had. These are areas that were introduced initially within chapter 4 but also have a logical place within this theme. Discussion is organised under the sub-theme headings of: Student Knowledge and Student Needs.

Student Knowledge

In order to consider the extent to which students appear confident and ready to deal with ethical dilemmas; their general levels of tolerance towards poor behaviour; and the extent to which their subject area shapes their understanding of ethical issues, this section is organised under the headings of Cheating and lying/tolerance of poor behaviour and Subject bias. The data is drawn primarily from the focus group discussions.

Cheating and lying/tolerance of poor behaviour

From the HRM group, scenario 2 (appendix 7b) produced a rich discussion in which one member maintained that there was no ethical problem to consider. Other participants engaged in conversation about the importance of “intention” when considering an action as ethical or unethical, suggestive of a more complex, Type-C consideration - where right/wrong are not treated as absolutes. There was consensus that exaggeration was the same as lying and was therefore unethical but the debate was much more complicated when it came to the matter of “withholding information”. The latter was dealt with much more sympathetically.

HRMFG11 “I don’t think there is anything wrong with this at all... no fraud is intended’

HRMFG13 also added that “It is not just about intention..."
Still within the HRM focus group, scenario 3 (appendix 7b) produced a varied discussion in which two members maintained that the actions of the retailer were both unethical and ageist. The other two members felt that it was reasonable business behaviour and that buyers always had options when it came to purchasing products.

All of the focus groups introduced notions of personal behaviour and management as important ethical concerns but interestingly none of the participants linked this to considerations of plagiarism or academic honesty. There is a variety of literature which contends that business students are less ethical, and will cheat and lie more readily than their peers, most recently by Segal and Lehrer (2013) who discuss this in terms of the business focus upon competitiveness. Furthermore, there are several writers who note the tendency for business students to express concern for ethics whilst placing practical needs before ethical considerations. Lawson (2004) and Segal and Lehrer (2013) note this ambivalence. Where there is ambivalence it can be linked most clearly to a subject area (EFA) and exposure to work situations.

Whilst considering scenario 2, one of the BUS focus group participants made the statement that “Exaggeration is the nature of sales” and there was direct criticism of the manager in this scenario. There was also a further emphasis on the customer responsibilities and whether they were “asking relevant questions”. This links to the literature as it suggests an automatic support for the status quo i.e. there is an acceptance of a business sound-bite without any critical reflection or challenge. This would tend to be supported by writers such as Fougère et al. (2012) who expressed concern at the dominant vocabularies that business students are exposed to and the lack of diversity in their vocabularies.

There was a general reluctance to blame the salesperson and (unlike the HRM group) there was a general feeling that withholding information and exaggeration could be justified in a sales environment as “That is sales”. One
of the participants was reluctant to make a judgement about the salesperson unless she could see him.

BUSFG9 "It also depends on whether the customer is asking relevant questions. The information may be withheld until the right question is asked".

With regard to scenario 2, the EFA group also had a range of opinions. Two participants were firmly convinced that there was a clear ethical issue whilst others were much less clear suggesting that there is a range of ethical Types among the participants and that for some of them it was difficult to discuss a complex ethical issue with certainty.

EFAFG11 "He is doing this for personal gain...He feels it won’t come back to him and he can get away with it... He can’t keep lying. It’s not right for the customer... boss shouldn’t be turning a blind eye"

EFAFG12 "It doesn’t make it moral to con someone just because they don’t have the knowledge"

This group were comfortable accepting quite dubious business practices as practical necessities, which supports Lawson’s arguments (2004) that business students take a pragmatic approach to business ethics which may differ from what they say they would do. Of most significant interest here is the shift in emphasis from group to group which supports the notion that more detailed study is needed of students in different business and business-related subject areas in order to better support them.

Subject bias

When discussing ethics content within their curriculum BUSFG9 suggested that it depended upon the subject and went on to add that:

“Something like accountancy then you know it just isn’t going to happen... the most ethics we had was in the second year when we were studying a HR subject but that was the only one".
In the BUS group there was clear evidence that their subject had influenced their ethical perception. Within Scenario 1 (appendix 7b) legal considerations were mentioned. There was also a significant amount of discussion around the “responsibilities” that the consumer had in increasing their own awareness. Scenario 3 drew out a mixture of economic and general business vocabulary, including “Increasing product lines”, “Customer choice”, and “Economies of scale”.

As discussion evolved within the HRM group, there was clear evidence that their university education had impacted upon their values as their explication of the scenarios was driven by their subject knowledge and language. Furthermore, when they sought to defend or explain their positions in most cases they drew upon the language of Business, HRM or Economics. For instance when discussing scenario 3:

BUSFG4QD “This store does need to increase the product lines or customers will go elsewhere”

Scenario 1 was dominated by discussion of ageism and gender/sexism. Scenario 2 was less obviously dominated by subject knowledge although Trading Standards etc. was mentioned at the beginning of the discussion. In discussing scenario 3 some economic language was used, including “Supply and demand” and “Price discrimination”. This links to the literature in several ways. Again there is a link to Fougère et al. (2012) and their concerns that the limited range of language that business students are exposed subsequently limits and structures the way that they approach business problems. The logic of capitalism was not challenged at any point.

The HRM group had a wide-ranging discussion about scenario 1. They all agreed that the seller was acting unethically although they reached different conclusions as to why.

HRMFG13 was clear that it was about “Sex discrimination” and that “This person is taking advantage of her (the customer)”

HRMFG1QX viewed it as “Not about gender... just about trying to get more money”.

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She went on to say that it:

HRMFG1QX “would be more ethical if the person who sold the car made the customer sure of her rights before the problem happened... and she could be an elderly woman and it is actually about ageism”.

When discussing scenario 2 there was a switch towards legal frameworks as a reason to be ethical:

HRMFG1QX and HRMFG13 responded to scenario 2 by citing “Trading Acts... Trading Standards... Trade’s Descriptions”

The HRM group had split opinions on scenario 3 which was most clearly marked at the beginning of the discussion. Two participants saw no ethical problems whilst the others perceived age discrimination:

HRMFG1QX “I don’t have a problem with that at all. Supply and demand”

HRMFG12 “This is just business...”

HRMFG13 “My personal opinion is that this is age discrimination”

HRMFG12 “I see age discrimination. I would not do this”

Towards the end of the discussion HRMFG1QX and HRMFG13 softened their previously firm opinions on the scenario and began to draw upon economic arguments to justify the approach taken by the retailer:

HRMFG1QX “I really respect [HRMFG13’s] sense of community and that was really coming out. Respect for elders”

HRMFG13 “Price discrimination might encourage elderly people to go out of the house and get a bus”

The EFA group were unanimous that scenario 2 was likely to be bad for the business but here was less consensus on whether this was an ethical problem:
EFAFG11 “He (seller) is taking the mick... It seems a little unjust... Common sense should have been applied... For the image of the business it is really not good”

EFAFG5 “The lady here has been used in a way... unethical... unjust... It’s just not morally right”

EFAFG14 “You are looking at bad publicity here. I think this is the crucial thing here. They need to think about short term costs against long term ones”

The EFA group again had a split opinion over scenario 3 with two of the participants stating strongly that this was an ethical dilemma whilst other members did not engage or felt that there were no problems to address:

EFAFG4Q1 “This company has a monopoly... From an ethical point of view it isn’t right... Forcing them to buy certain products at higher prices”

EFAFG11 “Shared obligation. Convenience stores... You pay extra because they are convenient. The main thing I find immoral is the limiting of product lines... For the elderly people there might be some other options”

There was one specific response to this which drew upon economic language:

EFAFG13 “It’s Supply and Demand... The business might have chosen to actually stock up on those for good reasons”

From the literature, Nguyen et al. (2008) are clear that student learning (regarding ethics) could be seen in a students’ ability to recognise a dilemma, identify and evaluate alternative actions; and to select the most ethical action. Although the scenarios generated lots of interesting discussion there was a mixed picture in terms of the participants’ ability to achieve these.

Within the BUS focus group five out of the six participants were whole-hearted in agreeing that the seller in scenario 1 was acting in an unacceptable way. However, unlike the HRM group they also discussed the scenario from the perspective of the customer. Discussion included:
BUSFG1 “She (customer) probably hasn’t thought it through. Morally it probably isn’t right and it is benefitting the business”

BUSFG4QD “I thought that she (customer) was being naive but at the same time... morally unacceptable”

BUSFG10 as “Morally unacceptable... the company has done it for their best interest. They are not doing anything in the best interest of the customer”

Also from the BUS group, discussion around scenario 3 was extremely varied with several of the participants seeing no dilemma and supporting their opinion with economic terminology. One participant discussed the business need to increase product lines but also deemed that the customers have choice. Another participant presented some economic terminology (economies of scale) and goes on to say “The business argument is sound but morally it is not right”. Several of the participants felt very strongly that scenario 3 placed the residents/customers in an unfair situation whilst the others felt there was no dilemma:

BUSFG2 “I don’t have a problem with this”

The EFA focus group was generally supportive/defensive of their courses. The accountants emphasised accountancy regulations and rules that made ethical considerations redundant:

EFAFG14 described how “In accounting... You have certain industry standards that must be adhered to... rules”

There is a disconnection being made here between the participant and a sense of responsibility for their decisions. Within the literature, Bean and D’Aquila (2003) and Watson (2003) write of the need to strengthen emotional connections between students and potential ethical dilemmas and Molyneaux (2004) is intensely critical of the problems within accountancy teaching in this regard. Furthermore the student in the quote above seems to be naïve with regard to some of the problems inherent in his subject area, such as those outlined by Behnam and MacLean (2011) when they ask where the
accountability has gone with regard to international accounting standards? The EFA group conducted discussion of ethics from a firmly subject perspective and some members of the group initially rejected the need for ethical considerations entirely. Within scenario 1 there was discussion of “short term and long term costs” as well as the image of business as an important driver in decision-making.

Scenario 2 provided an example of switching to a marketing/integrative CSR approach. The EFA group were unanimous that scenario 2 was likely to be bad for the business but there was less consensus on whether this was an ethical problem:

EFAFG11 “He (seller) is taking the mick... It seems a little unjust...
Common sense should have been applied... For the image of the business it is really not good”

Scenario 3 discussion included a lot of economics terminology including “Monopoly” as well as “Supply and Demand”. Scenario 3 elicited a further rich conversation from the EFA group. There were several instances of economic terminology in this discussion whilst the participants attempted to make sense of the story. Yet again the two most experienced participants were clear that there may be good business reasons for things to be this way. They suggested “Supply and demand” as well as considering options for elderly people to shop. One of the participants expressed concern at the limited product range rather than at the inflated prices reflecting underpinning economic concerns over social ones. This tends to support Garcia-Rossell’s (2012) findings that (business) students frame social and environmental problems by using limited discourses which reduce their ability to think through creative solutions to problems.

To summarise, there were some very interesting discussions around the areas of ‘cheating, lying and tolerance’ as well as ‘subject bias'. Tolerance to poor behaviour varied between groups with evidence of Type-A, Type-B and Type-C responses. Interestingly, most of the student participants used very subject-specific language to rationalise their decisions which supports the notion that education does make an impact upon students. Also notable here is the
manner in which HRM students used language from their own subject when they were convinced that a scenario was unethical. However, when they disengaged from the discussion or decided that there was no ethical issue then they drew on the language of economics.

The BUS students tended to use less subject specific language or work experience/common-sense when disengaging. The EFA students relied upon economic arguments, were quick to make decisions, but also had some of the most in-depth discussions. The accountancy discussions tended to emerge from great certainty and professional assurance but lacked flexibility when considering other possibilities.

**Students Needs**

In order to establish what forms ethics teaching could most effectively take this section assesses the questionnaire and focus group data to identify what students say that they want from ethics teaching and teaching in general. This also includes consideration of what they do not want from the curriculum. This sub-theme is organised under the headings of ‘What kind of ethics teaching?’ and ‘What kind of teaching?’

**What kind of ethics teaching?**

The following statement was made on a questionnaire response under the ‘further comments’ section:

> “It is essential that the business students of tomorrow are able to gain and continue to develop their own informed beliefs on ethics and values in preparation for their diverse working environment. To have a malleable acceptance of others beliefs, whilst being able to disagree or debate without intentionally hurting or offending others. To understand the principle of mutual respect for others”. (QX) (HRM)

By contrast one of the questionnaire respondents (Accounting and Finance) further reinforced the notion that students from the EFA grouping do not consider ethics teaching to be of relevance to them:
“Subject is not really relevant to my degree no particular module focused too heavily on ethics or values”. (QG) (EFA)

The second comment supports the idea that within Accountancy students tend to feel quite secure within their professional boundaries despite Gray et al asserting that “core accountancy knowledge is characteristic of superficial learning” and “ethically immature moral positions” (1994: p.51). The first comment clearly demonstrates a broad understanding of the scope of ethics to take the students beyond their professional boundaries.

Within the focus groups the EFA students were initially clear that there was enough ethical content in their modules but by the end of the discussion they suggested that they would have liked a little more, providing it was in context and not as a standalone module on ethics.

There was clear evidence that the HRM group equated ethical awareness with understandings of cultural difference and international issues

HRMFG1QX “…every degree should have an international module”

This aligns with the work of Yunus (2007) and Whiting et al. (2010) who proposed a phased programme of study to get students increasingly moving towards global ethical/organisational concerns. It is also consistent with the message from Barrie (2004) in his description of graduate attributes viewed in terms of “local, national, international and professional communities”.

Overall the HRM data provided many indications that students and staff mixing with other cultures is an important factor in ethical awareness. One participant expressed frustration at lost opportunities to mix with students from other cultures and suggested that the university needed to find more ways of 'getting everyone involved'. This has echoes in the work of Rhee and Kim (2011) who suggested that those students who engage in the most diverse activities whilst at University are the ones with the strongest sense of values. There was also some discussion from the HRM group on academic staff dealing with students and how they sometimes needed to appreciate that not all students have the same academic background before coming to University.
Comments from the participants on individual seminars, slides and teaching anecdotes suggest that some details of CSR or ethical teaching had ‘stuck’ with the participants and that some of these moments had consistently stuck across the group with several participants agreeing on their importance. The Sport Management student (BUS) was extremely happy with her teaching overall and was particularly keen to talk about the case study approach that had been used in several modules:

BUSFG2 “I feel we had a lot on business ethics. In year 2 and 3 especially... we had several case studies... and often they covered across courses rather than just being focused in one area”.

This supports research that promotes case studies as an important vehicle in ethics education e.g. Adams et al. (1998) who discussed the importance of international case material within curriculum. More recently some authors have advocated the use of case studies to enhance ethical emphasis (McG lone and Spain, 2011; Spain et al., 2005) but there are also calls to innovate with the use of, for example, critical incident vignettes (McFarlane, 2003), heroic stories (Watson, 2003) or micro-insertions (Slocum et al., 2013) which are effectively extremely short, intense case studies used to emphasise key points about ethics within the curriculum.

Focus group participants were clearly asked if they would have liked more ethics teaching throughout their course or in the form of a standalone module. At the beginning of the focus group there was no clear response from the HRM participants. The response was clearer at the end of the session as

HRMFG13 would have liked: “More issues... more examples from around the world”

HRMFG1QX was clear that “Ethics focused too much on the inside of the organisation around diversity and culture where it should reflect business to business ethics too... every degree should have an international module”

HRMFG12 was clear that there was “No need” for an ethics module.
From the BUS focus group opinions differed on the need for more ethical content:

BUSFG5QS stated that she would have liked an ethics module “In the first year probably... case study based”

BUSFG10 would have liked more “integrated and in context”

BUSFG9 would “prefer it integrated into subject so that it is more in the context of what you are studying at the time. In isolation you might miss out on the context... should have been more options to pursue accountancy and marketing”

BUSFG1 “It would have been good to have more integrated into modules especially in the first year... more at the start would have been good...International Business didn’t teach me anything new. It wasn’t really very international... our modules should be international anyway”

The Sport Management student had a different view:

BUSFG2 stated that “Everything in my course was about global...My course was coherent all the way through the levels and I was very happy with it”

The EFA group were very clear at the beginning of the session that there was no need for any further ethical content in their courses and certainly not an ethics module. At the end of the session three of the participants responded with the following:

EFAFG11 “No... too much interest in other subjects... needs to be in context to make sense... there could be more about ethics in other discussions though”.

EFAFG13 “One module on its own would be very academic. It would be very good if this had to be in each module”

EFAFG5 “I definitely think there could be more on ethical questions built into each module”
Clearly the participants are capable of making critical assessments about their curriculum and developed some thoughtful ideas even if they were slightly contradictory at times. The literature is overwhelmingly in favour of business students having a broad CSR/ethics exposure in order to develop future managers who are confident and can make reasoned and rational ethical choices as outlined by, for example, Dzuranin et al. (2012) when they discuss ethics training that strengthens decision-making abilities. CSR/ethics discussions, through their complexity, also serve to develop higher-level thinking skills as well as developing young people who are capable of challenging dominant ideologies and frameworks and are able to re-frame situations for themselves as indicated by Ruiz and Minguez (2011). The students here are generally clear that they would like more integrated ethics education and again this is supported by the majority of literature in the area. Very few recent studies advocate a standalone module for ethics. Sims and Brinkmann (2003) and Lopez et al. (2005) and Bosco et al. (2010) are strongly supportive of integration as it puts ethical dilemmas into context and focus group participants had an innate sense of this.

Interestingly, Clarkeburn et al. (2003) and Slocum et al. (2013) promoted a more sensitive approach that steps outside of the debate about integration or standalone. In particular, Slocum et al. (2013) approach is designed so that it can easily be included in an existing curriculum as it uses micro-insertions or miniature case studies to emphasise key points.

**What kind of teaching**

There was a clear awareness from all groups that ethics means different things from different subject perspectives and some frustration was expressed by the BUS group in particular at being unable to study more ‘Accounting’ and ‘Marketing’ in their final year. As the BUS focus group progressed it became clear that participants had very different teaching experiences to draw upon at different points in the discussion, particularly when considering the scenarios. There was clearly an appreciation of complexity from some participants but not others and this varied from scenario to scenario. In the BUS group there was also a strong awareness of the limitations of their studies (with the exception of
the Sport Management participant) and similarly to the HRM participants there was a strong desire for more exposure to international problems and issues in general as well as more specifically around CSR/ethical questions.

From various discussions within the HRM focus group there emerged comments on the importance of teaching style if lecturers are to get their (ethical) message across. This varied from the mechanics of teaching (too many slides makes it difficult to concentrate and absorb ideas) through to the importance of academics being able to draw upon comparative examples and to keep obvious bias out of their teaching, as well as the importance of being able to tell interesting stories from personal experience and elicit stories from their students. There was also a clear awareness of other cultures and other perspectives suggesting an understanding of the complex nature of some business issues. They recognised the limitations and strengths of their subject focus to a certain extent and also expressed a keen desire to be exposed to more international information and integrated case studies.

The BUS focus group placed much less emphasis upon the teaching style than the HRM group (although much more than EFA). There were several comments made about the need for broader educational content that embraces other subject areas and with a consistent/coherent international flavour. Case studies were mentioned as the Sport Management student described how these were used successfully across modules within her course. There was a strong suggestion from participants that with the use of integrated, international case material there would automatically be a more ethical emphasis in the courses which is in line with arguments presented by several researchers such as Adams et al. (1998) in their use of role set analysis or Spain et al. (2005) on the use of multi-player games, debates and case studies.

To summarise, participants in this study clearly viewed ethics teaching and teaching in general as important, which is supported by the majority of the literature with the exception of a small minority of writers (most notably, Pamental, 1989). Students are concerned to an extent by the teaching styles of individuals (particularly whether they adapt to student needs or can draw on stories and examples). However, they are most strongly concerned by the
content of the teaching: addressing cultural differences, comparative studies, the use of case studies, international examples etc. In the most general terms they simply want more. Both HRM and BUS students (apart from the Sport Management student) wanted their course to draw from a wider subject base. The EFA students seemed most content with their experiences but towards the end of their meeting were also calling for more in their curriculum. There was a general reluctance for a standalone ethics module but there was great enthusiasm for integration. BUS students were less able than the others to draw on subject-based language to support their arguments suggesting a lack of professional identity and all groups drew upon economics language when disengaging from discussion or, in the case of the accounting students, drew upon their professional status as accountants.

**Conclusion**

Within this chapter a framework has been introduced to help examine undergraduate curriculum for both CSR/ethics and higher-level language. Overall, the findings within this chapter have demonstrated that there is an emphasis on higher-level language within The Business School curricula and that there was a progressive development from year 1 to 3 in all subject areas. This is important as it challenges the literature that is critical of business schools for a perceived failure to introduce complexity into the curriculum. However, CSR/ethics theories are almost entirely absent from the curriculum and where they exist are largely instrumental in nature i.e. are from a narrow range of the possible theories that could be taught. This supports the literature that is critical of business schools for emphasising materialism/individualism above social concerns. EFA is the weakest subject area in this regard, which was also supported by the literature that identifies particular problems with accountancy teaching i.e. professional certainty and a superficial approach to subject matter. One accounting student clearly stated that accounting rules were so clear that he did not need to engage in ethical discussions.

Participants in all focus groups were accepting of dubious business practices on occasion and demonstrated ethical ambiguity at times. The use of managerial language and the language of economics was particularly
interesting as it emerged in all three subject groups and was used most strongly when disengaging from discussion of the scenarios. There was evidence then that subject teaching has influence upon how participants framed the ethical scenarios. However, there is also evidence that all three groups are operating with a similar set of language tools drawn primarily from a narrow range of economic theory.

Participants in all three groups equated ethical awareness with increased international and cultural awareness although this came through most strongly in the HRM group. Participants were also clear that ethical teaching could be supported through the use of case studies and integrated, contextual teaching. They also wanted lecturers who were experienced and could tell stories and anecdotes to reinforce the key messages.

The following concluding chapter draws together the discussion that has been presented in this thesis and places it in the light of the research question and the accompanying research aims. The contribution of the research is highlighted along with suggestions for future research, recommendations, and some final thoughts about the study.
Chapter 6 - Conclusions

This chapter presents a discussion of the research aims and how they have been met; contributions; recommendations, including recommendations for future research; and some final thoughts on the study.

The focus of this research has been to examine the extent to which Higher Education teaching supports the development of undergraduate business students’ values. As relatively small-scale, qualitative case study research some moderatum generalisations can be made regarding similar (post-1992) universities. However, even these will have limitations as The Business School is unusual in not having a stand-alone ethics/CSR module. It can be concluded that overall, The Business School has gone some way towards supporting the development of undergraduate business students’ values but has scope to go much further. The study has also demonstrated clearly that within The Business School there is support for the development of higher-level thinking skills amongst undergraduate business students and that these are the skills that are essential for dealing with complex and difficult dilemmas.

However, in terms of Corporate Social Responsibility (CSR) or ethical content the findings showed that the curriculum examined in this study was not supportive. CSR is needed within business education because it provides the basis for rationalising the use of business resources i.e. is rooted in values judgements at an organisational level, and because resource judgements involve higher-level and complex thinking which are, in general, desirable graduate skills. The following four sections will consider how each of the research aims were met individually before concluding on the question as a whole.

Research Aim 1

The first research aim was to critically examine undergraduate business students’ values. This aim was addressed in part through a wide-ranging assessment of values expressed by participants from one large, U.K. post-1992 University business school. Participants in three separate business and business-related subject areas were examined through the use of a
questionnaire and focus groups in order to address gaps in the research literature.

Previous studies have tended to treat business students as a generic or aggregate group and this has been epitomised in studies by Lowry (2003) or Kolodinsky et al. (2010), for instance. Furthermore, the main focus of such studies has been around assessment of moral awareness or ethical judgements amongst students rather than assessment which considers the context of the curriculum, as we have seen with Clarkeburn et al. (2003). There are a limited number of studies that examine academic honesty and cheating amongst undergraduate business students in relation to CSR/ethics education such as the study by Bloodgood et al. (2010) of 230 U.S. business undergraduates or Teixeira and Rocha (2010) study of economics and business undergraduates in 42 universities and 21 countries. Additionally, there are several studies that assess the morals/values of students before and after a specific element of ethics teaching but the nature of such large scale studies has meant losing sight of the specifics of what is actually taught and how this may be impacting upon student development.

The Business School study has had a focus upon small groups of students in distinct business and business-related subject groups. This has meant that the differences between groups in terms of how ethical dilemmas are framed and managed could be clearly identified and the impact of their subject-specific teaching and vocabulary could be exposed. It was identified from the data that EFA (Economics, Finance and Accounting) participants had a broadly subject-based understanding of CSR/ethics; HRM (Human and Resource Management) had understandings based upon equality and diversity; and BUS (General Business/Other) held notions based upon various subject strands from their teaching. Not only were students’ values highlighted by this study but the importance of their individual subject contexts for both supporting and restricting their development was also exposed. It was demonstrated that the language and theories associated with economics were particularly powerful in shaping how participants approached ethical dilemmas across all subject groups.
The Business school study also added some weight to arguments from critics who have noted how accounting students absorb the techniques of their profession without necessarily absorbing professional and ethical values (e.g. Molyneux, 2004). The accounting students in The Business School study frequently used their accounting rules and professional standing as a means to disengage from ethical discussions.

Additionally, previous studies of student ethics/values have tended to assume that there will be progress through ethical Types A-C with very little suggestion that an individual could vacillate or regress through the types. Clarkeburn et al. (2003) describe a lack of commitment within a network of ethical decisions which suggests some possibility for uncertainty. Also, Lämsä et al. (2008) as well as Segal and Lehrer (2013) identified that business students may express a general concern for ethical issues but that this might not always be reflected at the personal level. The Business School study demonstrated that at the end of their final undergraduate year there were participants who were clearly expressing some ethical immaturity when faced with complex dilemmas and inconsistent approaches to complex problems (and therefore inconsistent values systems) although overall Type-C was the norm.

Within the literature there were a small number of references to religious beliefs and individual ethics or values. Rashid and Ibrahim (2008), for instance, found that highly religious students tend to be more engaged with issues of ethics/CSR than their non-religious counterparts. Information regarding religious beliefs was not sought in The Business School study but was volunteered by several focus group participants. The study found that those self-declared religious participants moved between Type-B and Type-A positions which was different to the overall pattern of movement between Type-B and Type-C positions. In general, religious students were no more or less engaged in the CSR/ethics discussions than other students in their groups.

In summary then the undergraduate business students in this study were identified as predominantly having values that allowed them to consider the complexity inherent in difficult ethical situations (Type C). However, this was not a consistent picture. Subject-specific language clearly had some impact in
terms of how participants framed ethical problems and the dominant vocabulary of economics was often used negatively as a means for disengaging from difficult discussions. Furthermore, this was compounded by the accountancy participants who also used their professional status to avoid some of the more difficult discussion areas.

Research Aim 2

The second aim was to critically examine undergraduate business teaching. This aim was partially achieved through an analysis of module descriptors (MDs) on all courses related to the study alongside consideration of key questionnaire and focus group responses.

There are several gaps in the literature relating to this area. Despite public criticisms of business school education (most notably from Mintzberg, 2004) which suggest that they are not doing enough to develop the values of the next generation of business leaders; and despite numbers of undergraduate students climbing dramatically over the last few decades, there is only a limited amount of research examining the detail and effectiveness of business undergraduate curriculum and teaching in Higher Education. Holt (2003) has carried out some study in this area and has identified positive links between ethics-related education and student awareness. She has also been clear that the specifics of CSR and ethics-related education is an under-researched area amongst undergraduate programmes. In a small number of cases where there is some form of innovation, and a will to report upon it, an academic article may be written as an illustrative example but in general terms the curriculum for undergraduates is hidden. There is a strong case for ethics/CSR to be part of that curriculum but it cannot be known currently whether this is happening or whether apathy and/or ideological pressures are preventing these kinds of development. It has also been discovered through the literature that attempts to find working definitions for CSR entails grappling with a host of vague, poorly defined and multi-use terms which are likely to be confusing to students and academics alike.
Additionally, Fougère et al. (2012) have expressed concern at the dominant vocabularies that business students are exposed to and the lack of diversity although there is little empirical evidence in this area. A number of authors have expressed concern at the focus upon functional subject areas at undergraduate level rather than building more general capacity to help undergraduates deal with increasing complexity and shifting decision-making frameworks in organisations (e.g. Barnett, 2000; or Barrie, 2004). This study has added to empirical data relating to undergraduate business teaching and curriculum. The content analysis in this study was based on the development of a methodological tool which made it possible to examine both the CSR/ethics and the higher-level language found in the top three levels of Bloom’s (1956) taxonomy and assess them together. This framework made it possible to build a picture of those aspects of the curriculum that should/could be supporting undergraduate business students’ values development.

This study highlighted very clearly the narrow range of CSR theory that students are being exposed to. Very few instances were found of CSR/ethics language within the Module Descriptors suggesting that students are graduating with only a limited range of language with which to frame and understand complex organisational situations. This highlights a need to develop appreciation amongst educators that CSR is a huge theoretical area and that they should not be limiting themselves to teaching small portions of that theory.

In addition to the evidence from the focus groups it was also evident from the content analysis that modules in the Economics, Finance and Accounting group had fewer instances of higher-level language when compared to the other subject areas. A positive link was found between modules containing CSR/ethics and higher-level thinking. An increase in the CSR content within the EFA curriculum would therefore also lead to an increase in the language associated with higher-level thinking.

In summary then, this study identified CSR as an area of applied ethics that is most directly relevant and recognisable to undergraduate business students and a useful device for encouraging the development of higher-level thinking and values. The Business School curriculum was found to contain an
increasing amount of higher-level language throughout the three years of the degree courses although the picture varied slightly across subjects. However, CSR is clearly not a key component in the undergraduate business curriculum and this is problematic as it is the area of applied ethics that business students are most aware of and within the classroom, CSR related issues present a direct means for educators to encourage the development of the kind of cognitive skills required for dealing with complex dilemmas.

**Research Aim 3**

The third aim was to assess values expressed by students against the values taught. This aim was achieved within the scope of this study by comparing values identified from the questionnaire and focus group findings against the findings from the curriculum analysis.

Within the literature, authors such as McCabe and Trevino (1997) were clear that business students have a greater tendency to cheat and lie than other students claiming that this is because they tend to compete more aggressively for better grades and financial success. This point was also noted recently by McCabe et al. (2006); Segal and Lehrer (2013); and Teixeira and Rocha (2010) although Neubaum (2009) indicated that there is no difference in cheating tendencies between subject groups. Lawson (2004) and Segal and Lehrer (2013) also noted an ambivalence amongst business students in terms of their general concern regarding ethical issues versus personal practicalities. An understanding of these tendencies is important if an educator or curriculum developer wishes to proactively support the development of student values.

This study identified that students do vacillate between ethical positions and that sometimes a general concern for ethics is not reflected in how they discuss a particular ethical dilemma. This can be seen by the fact that no participants discussed plagiarism or academic honesty as part of the discussion of ethics even though personal management and discipline emerged in all three focus groups as an aspect of ethics. Furthermore, in the course of discussing the scenarios each group accepted some rather dubious business practices as being acceptable. A stronger emphasis by academics upon academic honesty
and avoiding plagiarism could have a positive impact upon students in terms of their development of values.

The questionnaire data also made it possible to identify the fact that the more personal the language became in an ethics question the less likely participants were to adopt a Type C values position when responding. Conversely then it is easier for participants to make a Type-C judgement when an ethical statement or scenario is de-personalised.

The research also highlighted something that has been hinted at in previous studies and that is the negative effect of work experience upon the values and ethical understanding of undergraduate business students. Furman asserted in 1990 that the business world generally encourages moral disengagement whilst Jackall (1988) stated that work (especially bureaucratic work) lowers moral reasoning. More recently, Lowry (2003) found a similar thing when comparing students returning from work placement with continuing students. The Business School study strongly supports the arguments presented in the literature and evidence from the focus groups highlights the fact that work experience is drawn upon by participants as evidence for making compromises and shifting understanding of what is acceptable behaviour. This is important as work experience is a significant and growing part of many undergraduate courses and any increase is going to make supporting the development of values in the classroom more difficult.

In summary, although this study concentrated on the development of student values within the context of the Higher Education curriculum evidence was found to suggest that an enhanced focus on academic honesty is likely to have the effect of impacting upon student values. The participants in this study did not make a link between the very personal consideration of plagiarism and ethics more generally. Forging a link between these should increase their ethical awareness. Furthermore, rather than simply encouraging students to undertake work experience there is evidence to suggest that a more proactive stance should be taken in terms of briefing and de-briefing students so that they do not uncritically adopt vocabularies of competitiveness from their workplaces.
which reinforce the instrumental/economic vocabularies that they are already relying on when they wish to disengage from difficult ethical conversations.

**Research Aim 4**

The final aim was to examine and discuss potential shortfalls, gaps or imbalances in the curriculum and whether and how these should be addressed in the future. This aim was achieved within the scope of this study by drawing together key elements from the content analysis and also elements of the focus group discussions where participants identified ‘gaps’. This data was also compared with progressive examples of business curriculum from the literature.

Several authors highlight the fact that piecemeal approaches to sustainability or CSR in curriculum militate against ‘transformative change’ (e.g. Sipos et al., 2008). The literature also highlighted the need for education that encourages young people to challenge dominant ideologies (e.g. Ruiz and Minguez, 2011) and Dzuranin et al. (2012) amongst others have identified ethics-based education as a means to strengthen those decision-making abilities. Furthermore, Boje and Al Arkoubi (2009) discussed at length how educators should aim to create an environment where students question everything about their curriculum and their tutors until they have the skills, vocabulary and confidence to challenge work colleagues and organisational paradigms i.e. they can think creatively. A general model of ethical learning was espoused by Martinez (1998) which highlighted the areas of self-knowledge, autonomy and self-regulation, a capacity for dialogue, critical understanding, a capacity to transform, empathy and social responsibility, social skills, and moral reasoning.

How these aspirations are achieved is subject to some debate but include the suggestion from some researchers for a standalone ethics module (e.g. Okleshen and Hoyt, 1996) whilst others call for integrated ethical teaching across a curriculum (Lopez et al., 2005; Sims and Brinkmann, 2003); there is a further suggestion for a hybrid approach that includes a standalone module and some integration (e.g. Slocum et al. 2013). There are many other variations in-between which have been discussed within chapter 2. The Business School study identified that most participants were able to conduct a discussion that
was based around a difficult ethical dilemma and were therefore in a state of readiness for further CSR/ethics education but this study also identified that many participants were still exhibiting Type-A and Type-B responses. Lowry (2003) suggested that whilst her undergraduate students were generally ready for ethical education there was not one approach that would suit them all.

In addition to any discussion about separate/integrated ethics teaching the literature contained reference to an array of pedagogical tools and techniques that could be useful in developing student values, thinking skills, and/or ability to deal with complexity. Harris (1989), for instance, suggested that more case material needed to be included within business curriculum whilst Adams et al. (1998) discussed the importance of international case material. More recently some authors have advocated the use of case studies to enhance ethical emphasis (McGlone and Spain, 2011; Spain et al., 2005) but there are also calls to innovate with the use of, for example, critical incident vignettes (McFarlane, 2003), heroic stories (Watson, 2003) or micro-insertions (Slocum et al., 2013) Kashyap et al. (2006: pp. 368-374) outline an approach to business teaching which challenges students to think about a topic from several perspectives and with no clear right or wrong answers emerging. Whiting et al. (2010) outlined a five phase programme of study that has been used by others (e.g. Yunus, 2007). Mumford et al. (2003) advocate the use of role play and Fanghanel & Cousin (2012) highlight the benefits of introducing contradictory information into the curriculum and developing reflective listening skills.

The Business School did not have a separate undergraduate ethics module at the time of this study and nor did they have a strategy for integrating CSR/ethics across the curriculum. The content analysis identified huge gaps between the pattern of CSR/ethics that was being taught compared to both the potential CSR landscape typified in the literature (outlined in figures 1a-d) and what participants were saying that they wanted. Whilst the EFA participants were not particularly critical of their curriculum suggestions from some of the participants did indeed revolve around more CSR content, typically in the form of case studies and international examples. Participants were also clear that they wanted greater cross-fertilization with other subject groups and more emphasis on cross-cultural exchanges of information and ideas within classes.
and courses. They were also generally supportive of academics bringing in illustrations, stories and examples from research and travels into the classroom.

In summary, comparisons between key areas of the literature, content analysis and focus group discussions highlighted where the undergraduate business curriculum would benefit from strengthening. It is evident that there should be a greater element of CSR/ethics within the curriculum and there is a plethora of ways that this could be achieved. Participants were not generally in favour of a standalone module but were extremely supportive of case studies and making greater use of cross-subject exchanges of ideas and particularly cross-cultural exchanges of ideas within the classroom.

**Contribution**

In conducting the research on the extent to which Higher Education supports the development of undergraduate business students’ values it can be argued that the work has contributed to the field in a number of different areas.

Firstly, it contributes *conceptually* by developing further the work of Garriga and Melé, (2004) and presenting this as both a written discussion and as a diagrammatic guide to the theoretical CSR landscape. These diagrams can be found within chapter 2 as figures 1a-d. These figures are particularly useful in clarifying what is a messy and complex area of theory.

Secondly, this study has contributed *empirically* by contributing to the limited number of detailed studies of undergraduate business curriculum. There are clear gaps in the literature and undergraduate business courses are under-represented when compared to studies of Master’s students. This study has also added to the existing empirical data by providing detailed information which has been disaggregated by subject group and courses. This is significant as studies, where they do exist, tend to consider ‘business’ students as a generic whole. The findings in this study clearly demonstrate differences that justify treating each subject area as a separate data set.

This study also contributes *methodologically* through the development of a tool to assist with coding and analysing large volumes of curriculum data. This tool
makes it possible to consider both CSR/ethics content within curriculum by highlighting instances of CSR/ethics language across six categories, alongside identification of the higher-level language associated with the six levels of Bloom’s (1956) taxonomy. This makes it possible to assess curriculum outlines for their CSR content and general potential for developing students’ ability to deal with complexity. Further discussion of this tool can be found within chapter 3 and more specifically within tables 2, 3 and also appendix 5.

**Recommendations**

Based on the findings in this study a number of recommendations have been made which are designed to strengthen support for the development of undergraduate business students’ values.

**Curriculum**

Within The Business School it is suggested that changes are made to the Module Descriptor (MD) template. This should be adapted to include a compulsory section around ‘Sustainability, CSR or Business Ethics’ and a further section on ‘Internationalisation’. This would ensure that every person involved in curriculum development at The Business School would by necessity have to engage with CSR/ethics theory at some level and explicit references to such theory will increase. They should also strategically address the curriculum of each course to consider how and where different elements of the landscape of CSR theory can be introduced in a coherent way as this will address the issue of the limited/instrumental CSR content that is currently in the module curriculum outlines and ensure that where CSR is introduced into the teaching it is more likely to be remembered. The focus should initially be upon the mandatory modules especially those that have the highest numbers of students and therefore the greatest potential impact overall.

Also within curriculum, The Business School should consider developing integrated subject-based curricula across all three years of each business and business-related undergraduate course and this should include complex, international case studies that contain a sustainability, CSR or business ethics focus. Linked to this should be considerations of how best to draw out the
international experiences of students and staff and encourage discussions and exchanges between them. Academics such as McFarlane and Ottewill (2004) align business ethics/CSR to ‘values positions such as multiculturalism and environmentalism’ and participants in two of the focus groups students did indeed identify the diverse University community as something that was valuable to them. Participants in the focus groups clearly wanted more international elements in their curriculum and it is suggested then that by combining internationalisation with a strong CSR/Sustainability/Business Ethics focus The Business School could develop some unique strengths within Higher Education that would meet the needs of undergraduate students.

Additionally, there should be consideration and promotion of a varied approach to teaching CSR/ethics in order to engage with students from a variety of dispositions and at various levels of ethical maturity. For instance, Adams et al. (1998) discusses the use of role set analysis; Spain et al. (2005) introduce the use of multi-player games, debates, and case studies; Loeb (1988) outlines the benefits of guest lectures; and Park (1998) concentrates upon role play as a pedagogic tool. Furthermore, there should be emphasis upon teaching strategies that challenge students to engage with intractable problems and to develop independent thought whilst acknowledging that some students do not want to discuss ethical dilemmas and some seek straightforward answers from authority figures.

The Business School should also consider the development of a First Year undergraduate CSR/ethics module that mixes students from different subject areas and assesses them in cross-subject teams. Jones (2009) states that intense ethics training improves the moral reasoning of students by fostering reasoning skills in team based assignments. A standalone ethics module is not a viable option as the weight of evidence in the literature, and the study participants themselves, did not support it. At the same time, consideration should be given to cross-subject group work as a way to tackle ethics in teaching/learning as this would go some way towards addressing the marked differences in maturity and outlook from student-participants in different subject areas. This is linked to consideration in each course of how and where genuine
challenges to the status quo could be introduced into the teaching as suggested by Mintzberg, (2004); Pfeffer, (2005); and Fournier,(2006). The focus should initially be upon the mandatory modules especially those that have the highest numbers of students and therefore the greatest potential impact overall. This will also encourage further development of higher-level thinking skills.

Alongside these curriculum developments it will also be important to continue extending commitment to the Principles of Responsible Management Education and academics at all levels should engage in regular debate about what this means to them in practical terms. These measures should help to strengthen the identity of each course of study and actively tackle the 'lack of commitment within a network of ethical decisions' identified by Clarkeburn et al. (2004).

**Work Experience**

The Business School should continue to encourage work placements and work experience as part of the development of graduate/employability skills whilst acknowledging that such experience may lead to some negative consequences with regard to tolerance of unethical behaviour, as outlined by Lowry (2003). However, discussion and debate of real ethical dilemmas should be encouraged in the classroom and students should be briefed/de-briefed where possible, before and after work experience, and challenged when they fail to engage with the ethics of a situation. Nguyen et al. (2008) defined student learning as ability to a) recognise an ethical dilemma b) identify ethical alternatives c) evaluate ethical alternatives and d) select the best or most ethical alternative. They concluded from their study that the more exposure students have to ethical dilemmas then the less likely they are to express unethical intent in their behaviour. Careful management of the curriculum should mean that work experience can continue to grow alongside development of undergraduate business students’ values.
This study has highlighted a need to develop appreciation amongst business educators that CSR is a huge theoretical area and that although it is complex they should not be limiting themselves to teaching small portions of that theory. Where a lecturer finds themselves teaching a narrow aspect i.e. instrumental theories they should be alert to this and present the information in a highly critical way to their students.

At a national level, the QAA subject benchmarking statement for undergraduate business urgently needs updating. It is strongly recommended that the statement is amended as soon as possible to include a much strong reference to CSR/ethics. The current focus upon employability and subject specific skills is no longer appropriate for business undergraduates who need to be prepared for a world of super-complexity and shifting decision-making frameworks.

**Future Research**

In order to develop a deeper understanding of this subject matter it is recommended that a comparative study be undertaken that compares the values of business students against students in other subject areas in order to establish if business students are a special case e.g. if they are particularly materialistic (Kolodinsky et al., 2010) or particular prone to moral ambivalence/cheating (McCabe and Trevino (1997) when compared to their peers. Even deeper understanding of undergraduate student values would provide more empirical evidence on which to base future curriculum changes. There should also be an investigation of the values and ethical understandings of students in all undergraduate years so that it becomes clearer when and how values emerge amongst undergraduates. If students are surveyed upon entry to University it would help to develop a clearer picture of the pre-disposition of students embarking on a particular course of study. It is further recommended that as part of this study there be further research into the impact of religious beliefs and level of materialism and the possible links to engagement with CSR/ethics.
Based upon the work in this study it is also suggested that the content analysis framework introduced here be further developed to assess higher-level language in the MDs from other subject areas in order to conduct a comparative study and to test its robustness.

Further research into the quality and nature of teaching would also be helpful. This study did not examine actual teaching but Bosco et al. (2010) suggests that faculty with the most engaging style, who include ethics, are the ones most likely to make the greatest impact upon students i.e. to be the most supportive. Desplaces et al. (2007) conducted a survey of student moral reasoning at three colleges in the U.S. and identified that those students who could recall faculty discussions of ethics had higher levels of moral reasoning than those with no recollection. Teaching style was mentioned by several participants as important, particularly in terms of appropriate use of slides; use of interesting comparative examples; and storytelling ability and even within the small sample there is a spread of ethical understanding ‘types’ amongst participants which implies that sensitive educators need to pitch their teaching to all levels of understanding.

Building upon this particular study, it is recommended that graduates be interviewed after a period of time in full-time work to explore how well prepared they were for workplace ethical dilemmas and to gather case study material to further inform teaching. Kolodinskly et al. (2009) is clear that studying ‘future managers’ has limitations in terms of the depth and quality of data that can be gathered and this research did not examine whether CSR teaching can ever fully overcome unethical business practices. There was also no attempt made to examine how students who have developed their knowledge and understanding of CSR behave when they find themselves facing ethical challenges in the workplace.

Like many other Higher Education institutions in the U.K. The University has already positioned itself as an international university, encouraging internationalisation, in all of its forms, amongst students and staff and developing specialist knowledge in many related areas. As individual educators, and as part of Higher Education, The Business School academics
need to regularly discuss their own values and ethical standards and how they are impacting upon the curriculum and students. It is necessary to have a clear understanding of your own value position when attempting to teach CSR/ethics to undergraduates. Indeed, it is unethical to adopt a value-neutral stance when teaching as this is not possible within subject-areas that are saturated by economic, managerialist, and materialist assumptions.

There is potential to further develop the content analysis framework to identify gaps and patterns in curriculum within other subject areas and at other Higher Education Institutions. Further case research within different institutional settings could be useful in building on the limited empirical research that currently exists.

**Final Thoughts**

The fact that there are no stringent global or national guidelines for what to include in a CSR or ethics course or indeed undergraduate business curricula should be seen as an opportunity to be at the forefront of developments that build upon these. As The Business School in this study is beginning to actively engage with the Principles of Responsible Management Education this is a very good time to reflect upon the direction that they want undergraduate business curricula to take and to ask themselves what on earth they are all about.
Appendix 1 – United Nations Principles of Responsible Management Education

As institutions of higher education involved in the development of current and future managers we declare our willingness to progress in the implementation, within our institution, of the following Principles, starting with those that are more relevant to our capacities and mission. We will report on progress to all our stakeholders and exchange effective practices related to these principles with other academic institutions:

**Principle 1 | Purpose:** We will develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy.

**Principle 2 | Values:** We will incorporate into our academic activities and curricula the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact.

**Principle 3 | Method:** We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.

**Principle 4 | Research:** We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.

**Principle 5 | Partnership:** We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.

**Principle 6 | Dialogue:** We will facilitate and support dialog and debate among educators, students, business, government, consumers, media, civil society organisations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability.

We understand that our own organisational practices should serve as example of the values and attitudes we convey to our students.

**Source:** United Nations, Principles of Responsible Management Education (2007)
Appendix 2 – Undergraduate business and business-related courses/mandatory modules/final year student numbers/number selected initially for questionnaire

A. **BESU069 – Business Administration**

1. 316BSS – Project Management
2. 317BSS – Strategic Issues in Business
3. 341BSS – Advancing Career Development

Total Number Final Year = 69  
Percentage of sample population (69/923 x 100) = 7.47%  
Number selected for participation in questionnaire = 7

B. **BESU070 – Business Management**

4. 320BSS – Strategic Management
5. 331BSS – Business Analysis (Project)
3. 341BSS – Advancing Career Development

Total Number Final Year = 187  
Percentage of sample population = 20.26%  
Number selected for participation in questionnaire = 20

C. **BESU131 – European Business Management**

4. 320BSS – Strategic Management
5. 331BSS – Business Analysis (Project)
6. 342BSS – European Business

Total Number Final Year = 17  
Percentage of sample population = 1.84%  
Number selected for participation in questionnaire = 2

D. **BESU136 – International Business**

7. 321BSS – Business Strategy
8. 325BSS – International Business

Total Number Final Year = 187  
Percentage of sample population = 20.26%  
Number selected for participation in questionnaire = 20

E. **BESU144 – International Event and Hospitality Management**

9. 301SEM – Sport and Events Strategy
10. 303SEM – Strategic Sport and Event Marketing
11. 304SEM – Venue Operations Management
12. 305SEM – Corporate Management Live
13. 306SEM – Contemporary Issues in the Entertainment Industry
Total Number Final Year =16
Percentage of sample population = 1.73%
Number selected for participation in questionnaire = 2

F. **BESU152 – Sport Management**

9. 301SEM – Sport and Events Strategy
14. 307SEM – Managing Sports Organisations

Total Number Final Year =38
Percentage of sample population = 4.12%
Number selected for participation in questionnaire = 4

G. **BESU153 – Sports Marketing**

9. 301SEM – Sport and Events Strategy
10. 303SEM – Strategic Sport and Event Marketing

Total Number Final Year =18
Percentage of sample population = 1.96%
Number selected for participation in questionnaire = 2

H. **BESU156 – Event Management**

9. 301SEM – Sport and Events Strategy
12. 305SEM – Corporate Management Live

Total Number Final Year =36
Percentage of sample population = 3.9%
Number selected for participation in questionnaire = 4

I. **BESU010 – Accountancy**

15. 356FIN – Corporate Finance
16. 357FIN – Financial Management
17. 380ACC – International Corporate Reporting
18. 381ACC – Performance Management
19. 385ACC – Advanced Study for Accounting and Finance

Total Number Final Year = 25
Percentage of sample population =2.7%
Number selected for participation in questionnaire =3

J. **BESU037 – Economics**

20. 310ECN – Advanced Economic Issues
21. 311ECN – Advanced Seminar
22. 321ECN – Economics of Public Services

Total Number Final Year = 46
Percentage of sample population = 4.98%
Number selected for participation in questionnaire = 5

K. **BESU039 – Financial Economics**

20. 310ECN – Advanced Economic Issues  
21. 311ECN – Advanced Seminar  
23. 350FIN – Investment Analysis

Total Number Final Year = 29  
Percentage of sample population = 3.14%  
Number selected for participation in questionnaire = 3

L. **BESU041 – Accounting and Finance**

16. 357FIN – Financial Management  
19. 385ACC – Advanced Study for Accounting and Finance

Total Number Final Year = 93  
Percentage of sample population = 10.07%  
Number selected for participation in questionnaire = 10

M. **BESU043 – Business and Finance**

7. 321BSS – Business Strategy  
23. 350FIN – Investment Analysis  
19. 385ACC – Advanced Study for Accounting and Finance

Total Number Final Year = 24  
Percentage of sample population = 2.6%  
Number selected for participation in questionnaire = 3

N. **BESU049 – Human Resource Management**

5. 331BSS – Business Analysis (Project)  
25. 342HRM – Managing Change in the Workplace

Total Number Final Year = 16  
Percentage of sample population = 1.73%  
Number selected for participation in questionnaire = 2

O. **BESU050 – Business and Human Resource Management**

5. 331BSS – Business Analysis (Project)  
25. 342HRM – Managing Change in the Workplace

Total Number Final Year = 31  
Percentage of sample population = 3.35%
Number selected for participation in questionnaire = 3

P. **BESU030 – Business Marketing**
7. 321BSS – Business Strategy
26. 360MKT – Advanced Marketing Study (Project)
27. 361MKT – Career Development
28. 362MKT – Advanced Marketing Strategy
29. 371MKT – Marketing Placement

Total Number Final Year = 41
Percentage of sample population = 4.44%
Number selected for participation in questionnaire = 4

Q. **BESU031 – Marketing Management**

26. 360MKT – Advanced Marketing Study (Project)
28. 362MKT – Advanced Marketing Strategy

Total Number Final Year = 17
Percentage of sample population = 1.84%
Number selected for participation in questionnaire = 2

R. **BESU048 – Advertising and Marketing**

26. 360MKT – Advanced Marketing Study (Project)
28. 362MKT – Advanced Marketing Strategy
30. 367MKT – Strategic Advertising Management
31. 368MKT – Communication Psychology

Total Number Final Year = 33
Percentage of sample population = 3.57%
Number selected for participation in questionnaire = 4

923 Final Year Students
18 Courses
31 Modules

100 students selected for participation in questionnaire
Appendix 3 - Final year mandatory modules for business and business-related courses

1. (316BSS) – Project Management
2. (317BSS) – Strategic Issues in Business
3. (341BSS) – Advancing Career Development
4. (320BSS) – Strategic Management
5. (331BSS) – Business Analysis (Project)
6. (342BSS) – European Business
7. (321BSS) – Business Strategy
8. (325BSS) – International Business
9. (301SEM) – Sport and Events Strategy
10. (303SEM) – Strategic Sport and Event Marketing
11. (304SEM) – Venue Operations Management
12. (305SEM) – Corporate Management Live
13. (306SEM) – Contemporary Issues in the Entertainment Industry
14. (307SEM) – Managing Sports Organisations
15. (356FIN) – Corporate Finance
16. (357FIN) – Financial Management
17. (380ACC) – International Corporate Reporting
18. (381ACC) – Performance Management
19. (385ACC) – Advanced Study for Accounting and Finance
20. (310ECN) – Advanced Economic Issues
21. (311ECN) – Advanced Seminar
22. (321ECN) – Economics of Public Services
23. (350FIN) – Investment Analysis
25. (342HRM) – Managing Change in the Workplace
26. (360MKT) – Advanced Marketing Study (Project)

† The code in brackets is the The Business School reference for the module/teaching unit. Modules have been numbered in the order that they appeared on the course listings.
27. (361MKT) – Career Development
28. (362MKT) – Advanced Marketing Strategy
29. (371MKT) – Marketing Placement
30. (367MKT) – Strategic Advertising Management
31. (368MKT) – Communication Psychology
Appendix 4 - Example module descriptor (MD)

Development Economics
3XXYYY

1. MODULE SUMMARY

Aims and Summary
This module aims to provide students with an introduction to the main economic concepts and principles used in understanding economic problems and policy issues facing developing countries. The module also provides students with an understanding and evaluation of the comparative development experience and performance of major regions of the developing world and an assessment of the differential impact of development strategies.

Module Size and credits

Module size Single
CATS points 20.0
Open/Restricted Restricted
Availability on/off campus On Campus only
Total student study hours 200
Number of weeks 30
School responsible Faculty of Business, Environment and Society

Academic Year 2011-2012

Entry Requirements (pre-requisites and co-requisites)
Pre-requisite Modules: 211ECN or equivalent

Excluded Combinations
None

Composition of module mark (including weighting of components)
25% Coursework and 75% Exam

Pass requirements
Coursework must be at least 35% and Exam must be at least 35% and Module Mark must be at least 40%

Special Features
None

Course stages for which this module is mandatory
None

Course stages for which this module is a core option
- BESU045 BA Stage 3 Accounting and Economics
- BESU157 BA Stage 3 Economics Studies
- BESU037 BA Stage 3 Economics
- BESU067 BA Stage 3 Business and Economics
- BESU157 BA Stage 2 Economics Studies
- BESU037 BA Stage 4 Economics
- BESU038 BA Stage 3 Business Economics
2. TEACHING, LEARNING AND ASSESSMENT

Intended Module Learning Outcomes

The intended learning outcomes are that, on completion of this module, students should be able to:

1. Appraise and evaluate a variety of economic concepts, techniques and literature of relevance to understanding developing economies.
2. Identify, apply and evaluate indicators for assessing comparative performance of countries including differentiation and evaluation of explanations for the unequal improvements in quality of life across different third world regions.
3. Comment critically on strengths and weaknesses of different development strategies available to developing countries.
4. Compare and contrast a variety of economic perspectives with regard to major development issues facing a developing economy.

Indicative Content

Development and Globalisation
Changing Meaning of economic development and the human development movement; shifts in development thinking; globalisation and development experience.

Theories of growth and development
Dual economy and structural change models; growth and redistribution; centre-periphery and dependency approaches; critiques of development theory.

Policies for domestic resource mobilisation
Financial sector dualism and role of financial sector in economic development; role of fiscal and monetary policies; Rationale for development planning and its failures; case study of Indian economy moving from planning to reform.

Foreign resources and economic development
Development roles of aid and foreign direct investment; technology transfer and the debate on appropriate technology; case studies based on role of food aid and technology transfer by a multinational corporation; case study and role of FDI in Chinese reforms and development.

Trade and economic development; primary commodities and dependence
Global trading system and developing countries; Terms of trade and export earnings instability; policies towards primary commodities. Explaining relative success of manufacturing exporters; WTO and the trade policy agenda; Sustainable and ethical trade policies.

Industrialisation strategies
ISI versus EOI; Case studies of comparative models of industrialisation in Latin America and East Asia. Contemporary industrialisation strategies in India and China.

Agriculture and economic development
Global hunger and the food problem; Agrarian reform and agrarian change; comparative studies in agrarian policy and rural development in Asian and African contexts. Food security and sustainable agriculture.

Structural Adjustment, Debt and Reform
Assessment of successes and failure of structural adjustment in Sub-Saharan Africa, Adjustment, HIPC Debt and poverty reduction strategies.

Poverty and Human Development in developing countries
Teaching and Learning
The lecture will comprise formal delivery of relevant material but will be supplemented by videos and guest speakers as and when available. The varied seminars will predominantly consist of student-centred activities incorporating individual and group discussion of analysis and interpretation of country case study material, evaluation of economics literature and appropriate contemporary development issues.

Student activity and time spent on each activity comprises:

- **Guided** 82 hours (41%)
- **Lecture** 24 hours (12%)
- **Self guided** 65 hours (33%)
- **Seminar** 24 hours (12%)
- **Tutorial** 5 hours (3%)

**Total** 200 hours

**Method Of Assessment (normally assessed as follows)**

The intended learning outcomes will be assessed as follows:

- **Coursework:**
  - A 1,750 word individual essay (5 credits) will summatively assess learning outcomes 1, 2, 3, and 4. (Any student who makes a bona fide attempt at this assignment will have the opportunity to attempt a second equivalent assignment, with the better of the two marks counting as the module coursework mark.)
- **Exam:**
  - A three hour exam (15 credits) will summatively assess intended learning outcomes 1, 3 and 4.
- **Re-assessment:**
  - Reassessment of the failed component: coursework and/or examination as appropriate.

**Date of last amendment**
March-2010

### 3. MODULE RESOURCES

**Essential Reading**

**Recommended Reading**
World Bank (Various years) World Development Reports
UNDP (Various years) Human Development Reports
An annually updated full reading list and list of other resources to support this module can be found in the Teaching Plan and Module Resource Document, available to enrolled students via the module web.
Required Equipment
Access to Internet and Electronic Library

4. MODULE ORGANISATION
Module leader
Name xxxxxx
Telephone number 02477 65 xxxx

Length and month of examination
3.00 hours in May
Common Exam(s)
None
Exam Equipment Required
None

Expected teaching timetable slots
Note that some tutorials/seminars may be provided at times other than those shown below.
Timetable information should be verified with the School responsible for the module
No timetable information available

Subject Quality and Approval information
Board of Study Economics, Accounting and Finance
Subject Assessment Board Economics and Finance (UG)
Shortened title DEV ECON
Date of approval by BoS 8-Feb-2006
## Appendix 5 – Bloom's (1956) taxonomy and associated verbs

<table>
<thead>
<tr>
<th>Category</th>
<th>Example and Key Words (verbs)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Knowledge</strong></td>
<td><strong>Examples:</strong> Recite a policy. Quote prices from memory to a customer. Knows the safety rules.</td>
</tr>
<tr>
<td></td>
<td><strong>Key Words:</strong> defines, describes, identifies, knows, labels, lists, matches, names, outlines, recalls, recognizes, reproduces, selects, states.</td>
</tr>
<tr>
<td><strong>Comprehension</strong></td>
<td><strong>Examples:</strong> Rewrites the principles of test writing. Explain in one's own words the steps for performing a complex task. Translates an equation into a computer spreadsheet.</td>
</tr>
<tr>
<td></td>
<td><strong>Key Words:</strong> comprehends, converts, defends, distinguishes, estimates, explains, extends, generalizes, gives an example, infers, interprets, paraphrases, predicts, rewrites, summarizes, translates.</td>
</tr>
<tr>
<td><strong>Application</strong></td>
<td><strong>Examples:</strong> Use a manual to calculate an employee's vacation time. Apply laws of statistics to evaluate the reliability of a written test.</td>
</tr>
<tr>
<td></td>
<td><strong>Key Words:</strong> applies, changes, computes, constructs, demonstrates, discovers, manipulates, modifies, operates, predicts, prepares, produces, relates, shows, solves, uses.</td>
</tr>
<tr>
<td><strong>Analysis</strong></td>
<td><strong>Examples:</strong> Troubleshoot a piece of equipment by using logical deduction. Recognize logical fallacies in reasoning. Gathers information from a department and selects the required tasks for training.</td>
</tr>
<tr>
<td></td>
<td><strong>Key Words:</strong> analyzes, breaks down, compares, contrasts, diagrams, deconstructs, differentiates, discriminates, distinguishes, identifies, illustrates, infers, outlines, relates, selects, separates.</td>
</tr>
<tr>
<td><strong>Synthesis</strong></td>
<td><strong>Examples:</strong> Write a company operations or process manual. Design a machine to perform a specific task. Integrates training from several sources to...</td>
</tr>
</tbody>
</table>
new meaning or structure.

solve a problem. Revises and process to improve the outcome.

**Key Words**: categorizes, combines, compiles, composes, creates, devises, designs, explains, generates, modifies, organizes, plans, rearranges, reconstructs, relates, reorganizes, revises, rewrites, summarizes, tells, writes.

**Examples**: Select the most effective solution. Hire the most qualified candidate. Explain and justify a new budget.

**Key Words**: appraises, compares, concludes, contrasts, criticizes, critiques, defends, describes, discriminates, evaluates, explains, interprets, justifies, relates, summarizes, supports.

---

**Evaluation**: Make judgments about the value of ideas or materials.


Bloom's Taxonomy of Learning Domains: the three types of learning
## Appendix 6 - Questionnaire report and questions

### Page 1. Participant Information

1. I have read the participant information and I would like to continue to the questionnaire survey.

<table>
<thead>
<tr>
<th></th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes. I would like to continue (or please click 'quit' if you do not wish to proceed).</td>
<td>100.00%</td>
<td>48</td>
</tr>
</tbody>
</table>

*Number of respondents* 48  
*Number of respondents who skipped this question* 0

2. My gender is best described as

<table>
<thead>
<tr>
<th></th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Female</td>
<td>52.08%</td>
<td>25</td>
</tr>
<tr>
<td>Male</td>
<td>47.92%</td>
<td>23</td>
</tr>
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</table>

*Number of respondents* 48  
*Number of respondents who skipped this question* 0

Questions and report continued overleaf
### 3. My current course of study is

<table>
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<th>Course Name</th>
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<tr>
<td>BESU070</td>
<td>Business Management</td>
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<td>BESU131</td>
<td>European Business Management</td>
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<tr>
<td>BESU136</td>
<td>International Business</td>
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<td>2</td>
</tr>
<tr>
<td>BESU144</td>
<td>International Event and Hospitality</td>
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<tr>
<td>BESU152</td>
<td>Sport Management</td>
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<tr>
<td>BESU153</td>
<td>Sports Marketing</td>
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</tr>
<tr>
<td>BESU156</td>
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<tr>
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<td>Accountancy</td>
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<tr>
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<td>BESU039</td>
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<tr>
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<td>Business and Finance</td>
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<td>BESU049</td>
<td>Human Resource Management</td>
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<td>BESU030</td>
<td>Business Marketing</td>
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<tr>
<td>BESU031</td>
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<td></td>
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</tbody>
</table>
4.

A) I don’t think discussing ethical problems is beneficial for me unless a right answer can be found in the end.

B) Discussing values with other people gives me a beneficial opportunity to reflect on my own values, even when there is no agreement in the end.

<table>
<thead>
<tr>
<th>Statement</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
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<tbody>
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<td>Statement A is definitely my opinion.</td>
<td>4.17%</td>
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</tr>
<tr>
<td>Statement A is more or less what I believe.</td>
<td>20.83%</td>
<td>5</td>
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<tr>
<td>Neither of these statements represents my view.</td>
<td>0.00%</td>
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<td>41.67%</td>
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<td>Statement B is definitely my opinion.</td>
<td>33.33%</td>
<td>8</td>
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</table>

Number of respondents 24

Number of respondents who skipped this question 24
5.

A) I believe we can always make a judgement whether actions are right or wrong and these rules do not change.

B) When we make ethical decisions the best we can do is to decide what is right as far as we can tell in different situations.

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<tr>
<th>Statement</th>
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<td>Statement B is definitely my opinion.</td>
<td>25.00%</td>
<td>6</td>
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</table>

Number of respondents: 24

Number of respondents who skipped this question: 24
6.

A) I don’t think lecturers should assess my ethical arguments if they do not know the right answers yet.

B) It is important that teachers assessing ethical arguments look for logical structure and good reasoning rather than a particular answer.

<table>
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<th>Statement A is definitely my opinion.</th>
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<th>Number of Respondents</th>
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<th>Neither of these statements represents my view.</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
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<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
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<td></td>
<td>33.33%</td>
<td>8</td>
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</table>

**Number of respondents** 24

**Number of respondents who skipped this question** 24
7.

A) Ethical values are the same forever.

B) Ethical values need to be reconsidered from time to time.

<table>
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<th>Statement A is definitely my opinion.</th>
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<td></td>
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<tr>
<td>Statement B is definitely my opinion.</td>
<td></td>
<td></td>
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</table>

Number of respondents 24

Number of respondents who skipped this question 24
8.

A) Ethical questions have absolutely right answers just like scientific ones.

B) There are very few absolutely right answers in the world and answers to ethical questions are not one of them.

<table>
<thead>
<tr>
<th>Statement A is definitely my opinion.</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
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<th>% of Respondents</th>
<th>Number of Respondents</th>
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<tr>
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<td>4.17%</td>
<td>1</td>
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<th>Number of Respondents</th>
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<th>Number of Respondents</th>
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<tbody>
<tr>
<td></td>
<td>20.83%</td>
<td>5</td>
</tr>
</tbody>
</table>

Number of respondents 24

Number of respondents who skipped this question 24
9.

A) I don’t enjoy discussing ethical problems.

B) I enjoy discussing my values in the class even when we cannot agree on one right answer in the end.

<table>
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<tr>
<th>Statement</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
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<td>12.50%</td>
<td>3</td>
</tr>
<tr>
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<td>8.33%</td>
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</tr>
<tr>
<td>B)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statement B is more or less what I believe.</td>
<td>41.67%</td>
<td>10</td>
</tr>
<tr>
<td>Statement B is definitely my opinion.</td>
<td>29.17%</td>
<td>7</td>
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</tbody>
</table>

Number of respondents 24
Number of respondents who skipped this question 24
10.

A) A good ethical answer is short and simple because you know the right answer.

B) You cannot have a good ethical answer without arguments to support it because ethical answers are never straightforward.

<table>
<thead>
<tr>
<th>Statement A is definitely my opinion.</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4.17%</td>
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<table>
<thead>
<tr>
<th>Statement A is more or less what I believe.</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4.17%</td>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Neither of these statements represents my view.</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
<td>0</td>
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</table>

<table>
<thead>
<tr>
<th>Statement B is more or less what I believe.</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>45.83%</td>
<td>11</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statement B is definitely my opinion.</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>45.83%</td>
<td>11</td>
</tr>
</tbody>
</table>

Number of respondents: 24

Number of respondents who skipped this question: 24
### 11.

**A) People cannot choose their values because values are either right or wrong.**

**B) I am committed to a set of values I have chosen for myself.**

<table>
<thead>
<tr>
<th>Statement</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement A is definitely my opinion.</td>
<td>8.33%</td>
<td>2</td>
</tr>
<tr>
<td>Statement A is more or less what I believe.</td>
<td>8.33%</td>
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</tr>
<tr>
<td>Neither of these statements represents my view.</td>
<td>37.50%</td>
<td>9</td>
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<tr>
<td>Statement B is more or less what I believe.</td>
<td>25.00%</td>
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</tr>
<tr>
<td>Statement B is definitely my opinion.</td>
<td>20.83%</td>
<td>5</td>
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</table>

*Number of respondents: 24*

*Number of respondents who skipped this question: 24*
12.  

A) It is not my place to make ethical choices because right answers have been found already by others.  

<table>
<thead>
<tr>
<th>Statement</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement A is definitely my opinion.</td>
<td>4.17%</td>
<td>1</td>
</tr>
<tr>
<td>Statement A is more or less what I believe.</td>
<td>12.50%</td>
<td>3</td>
</tr>
<tr>
<td>Neither of these statements represents my view.</td>
<td>4.17%</td>
<td>1</td>
</tr>
</tbody>
</table>

B) When I have an ethical problem I try to think the answer through myself.  

<table>
<thead>
<tr>
<th>Statement</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
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<td>13</td>
</tr>
<tr>
<td>Statement B is definitely my opinion.</td>
<td>25.00%</td>
<td>6</td>
</tr>
</tbody>
</table>

Number of respondents 24  
Number of respondents who skipped this question 24
13. 
A) I do not doubt that my values are the right values to have.  
B) I need to commit myself to a set of values even when I am uncertain whether they will always be the right values to have. 

<table>
<thead>
<tr>
<th>Statement</th>
<th>% of Respondents</th>
<th>Number of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement A is definitely my opinion.</td>
<td>4.17%</td>
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<td>13</td>
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<tr>
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<td>20.83%</td>
<td>5</td>
</tr>
<tr>
<td>Statement B is definitely my opinion.</td>
<td>4.17%</td>
<td>1</td>
</tr>
</tbody>
</table>

Number of respondents 24  
Number of respondents who skipped this question 24

14. Please type the title/code of any modules studied here that in your opinion have been useful in supporting you to think critically about your ethics or values. These can be from any year of undergraduate study.

<table>
<thead>
<tr>
<th>Number of Respondents</th>
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</thead>
<tbody>
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<td>Number of respondents who skipped this question</td>
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15. Please use this section to make any further comments on the subject or structure of this survey.

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<thead>
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<tr>
<td>Number of respondents who skipped this question</td>
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</table>

Page 3. You have finished!
Appendix 7a – Focus group schedule

1. Introductions
   Check how people wish to be referred to i.e. by forename or alias
   Explain they are in Focus Groups are based broadly on course area
   Distribute and explain participant information leaflet/collect signatures
   **SWITCH RECORDER ON.**

   Opening question about whether there was enough business ethics content in the course?

2. Which has been the most important in shaping your values/ethics? e.g. family, friends, peers, uni teaching, reading/media.

3. Get students to look at a module list for their course and identify which modules had CSR/ethics content (all years).

4. Ask them to recall specific instances where ethical dilemmas were presented in class and to discuss what was interesting about it. Go on to ask if this was a one-off part of the syllabus or part of a theme/themes.

5. Ask students if they would have liked a specific module on business ethics? And to explain why/why not. Discuss whether they feel their course needed more/less ethics content and again to explain why.

6. Debate some ‘real’ ethical dilemmas/scenarios

7. Thank you to all
Appendix 7b – Focus group prompts and scenarios

Participant Forename or Alias:   Date:
Focus Group:   Questionnaire Code:

Scenario Response Sheet

Scenario 1/2/3 (please indicate)

Just/Unjust
Fair/Unfair
Does result/Does not result in an equal distribution of good and bad
Culturally Acceptable/Culturally Unacceptable
Individually Acceptable/Unacceptable
Acceptable/Unacceptable to People I Most Admire
Traditionally Acceptable/Unacceptable
Acceptable/Unacceptable to my Family
Self Promoting/Not Self Promoting
Selfish/Not Selfish
Self Sacrificing/Not Self Sacrificing
Prudent/Not Prudent
Under No Moral Obligation/Morally Obligated to Act Otherwise
Personally Satisfying/Not Personally Satisfying
In the Best Interests of the Company/Not in the Best Interests of the Company
Efficient/Inefficient
OK/Not OK If Actions can be Justified by Their Consequences
Compromises/Does Not Compromise an Important Rule by Which I Live
On Balance, Tends to be Good/Bad
Produces the Greatest/Least Utility
Maximizes/Minimizes Benefits While Minimizes/Maximizes Harm
Leads to the Greatest/Least Good for the Greatest Number
Results in a Positive/Negative Cost-Benefit Ratio
Maximizes/Minimizes Pleasure
Violates/Does Not Violate an Unwritten Contract
Violates/Does Not Violate My Ideas of Fairness
Duty Bound/Not Duty Bound to Act This Way
Morally Right/Not Morally Right
Obligated/Not Obligated to Act This Way
Violates/Does Not Violate an Unspoken Promise
**Scenario 1 - Car:**

A person bought a new car from a dealership in the local area. Eight months after the car was purchased she began having problems with the gearbox. She took the car back to the dealer and some minor adjustments were made. During the next few months she continually had a similar problem with the gearbox which made it difficult to put the car into reverse. Each time the dealer made minor adjustments on the car. Again, during the thirteenth month after the car had been bought the woman returned to the dealer because the gearbox still was not functioning properly. At this time the gearbox was replaced.

**Action:** The dealer had held off replacing the gearbox as the warranty was for only one year (12 months from the date of purchase). The dealer charged the full price for parts and labour.

**Scenario 2 – Sales**

A young man, recently hired as a salesman for a local retail store, has been working very hard to favourably impress his boss with his selling ability. At times, this young man, anxious for an order, has been a little over-eager. To get the order, he exaggerates the value of items or withholds relevant information concerning the product he is trying to sell in order to avoid putting potential customers off. No fraud or deceit is intended by his actions he is simply over-eager.

**Action:** His boss, the owner of the retail store, is aware of the salesman's actions but he has done nothing to stop such practice. Sales have gone up significantly since the young man was hired.

**Scenario 3 - Retail** A retail grocery chain operates several stores throughout the local area including one in an area with a high proportion of elderly people. Independent studies have shown that prices tend to be higher at this shop and there is less of a selection of products in this particular store than in other locations.

**Action:** The store owner knows that they have a captive audience of elderly customers with limited mobility. Items most frequently purchased by those customers are priced higher than in other shops. Choice of products is also deliberately limited to items with the highest profit margins.
Appendix 8a – Ethics approval (University of Leicester)

Tracking for the two stages of ethical approval (questionnaire and focus groups)
Appendix 8b – Ethics approval (The University)

Is Higher Education Supporting the Development of Undergraduate Business Students’ Values?

REGISTRY RESEARCH UNIT
ETHICS REVIEW FEEDBACK FORM
(Review feedback should be completed within 10 working days)

Name of applicant: Tina Bass  P4598

Faculty/School/Department: [Business, Environment and Society] BES Strategy and Applied Management

Research project title: Is Higher Education Supporting the Development of Undergraduate Business Students’ Values?

Comments by the reviewer

1. Evaluation of the ethics of the proposal:

2. Evaluation of the participant information sheet and consent form:

3. Recommendation:

(Please indicate as appropriate and advise on any conditions. If there any conditions, the applicant will be required to resubmit his/her application and this will be sent to the same reviewer).

x I Approved - no conditions attached

Approved with minor conditions (no need to re-submit)

Conditional upon the following - please use additional sheets if necessary (please re-submit application)

Rejected for the following reason(s) - please use other side if necessary

Not required

Name of reviewer: Anonymous

Date: 25/04/2012
Appendix 9a – Participant information and consent (questionnaire)

PARTICIPANT INFORMATION

Study title

Is Higher Education supporting the development of undergraduate business students’ values?

What is the purpose of the study?

This research aims to critically explore undergraduate business students’ values at The Business School. Much of the research into Business Schools has focused upon Masters level students, MBA courses in particular, and so this research aims to highlight an under-researched area.

Why have I been approached?

A small number of Final Year students have been selected from each Business and Business-related undergraduate Degree programme to take part in this survey. This study will help to shape some more detailed follow-up research scheduled to take place in the Autumn of 2012.

Do I have to take part?

No. Your participation is entirely voluntary.

What will happen to me if I take part?

If you decide to take part in this survey then you will need to tick the check box on the first page of the online questionnaire to indicate consent. You will then be guided through a series of questions. Most of these are multiple choice tick-box-style questions but a small number require a text input.

What are the possible disadvantages and risks of taking part?

A small number of the questions may ask you to share information that you feel is private. A small number of the questions may make you feel a little uncomfortable. If you believe that any of the questions are invasive in any way and you do not wish to give a response then you are free to leave the tick-boxes unchecked or the text boxes blank.

An academic member of staff (Tina Bass) is conducting this research and, if you are on the Business Studies or Business Management courses, you may be concerned about the possible impact upon your Degree classification of taking part/not taking part in this research. In order to limit any possible ethical problems none of the students who have assessments outstanding for Tina are eligible to take part in this survey.
The vast majority of work assessed by Tina has already been presented to the administration team for processing. Tina is not currently acting as Chair for any Programme Assessment Boards and will have no impact upon the Degree classifications of those who have been selected for this study.

**What are the possible benefits of taking part?**

This research is being conducted by an academic member of staff who teaches within the Strategy and Management department. By taking part in the study you will have the opportunity to share your views and make an impact upon research that will feed back into future Business and Business-related Degree courses.

**What if something goes wrong?**

If the online survey does not work properly please email Tina Bass (t.bass@The.ac.uk) as soon as possible.

**Will my taking part in this study be kept confidential?**

Yes. Only Tina Bass will have access to the raw data. Once the research is completed the raw data and any details which could link it to individuals will be destroyed.

**What will happen to the results of the research study?**

The results will be analysed and used to refine the next stage of the research which is scheduled to take place in the Autumn of 2012. This research will form part of a Doctoral thesis submission to the Centre for Labour Market Studies, University of Leicester.

**Who is organising and funding the research?**

The University is funding the Doctorate. There is no external funding for this research.

**Who has reviewed the study?**

The research proposal has been reviewed by both the University of Leicester and The University to ensure that it complies with the ethical frameworks at both institutions.

**Contact for further information**

If you have any further questions or concerns then please contact Tina Bass (researcher) t.bass@The.ac.uk or Dr Nalita James (research supervisor) nrj7@leicester.ac.uk

Thank you
Appendix 9b – Participant information and consent (focus groups)

PARTICIPANT INFORMATION

Study title
Is Higher Education supporting the development of undergraduate business students’ values?

What is the purpose of the study?
This research aims to critically explore undergraduate business students’ values at The Business School. Much of the research into Business Schools has focused upon Masters level students, MBA courses in particular, and so this research aims to highlight an under-researched area.

Why have I been approached?
A small number of Final Year students have been selected from Business and Business-related Undergraduate Degree programme to take part in Focus Groups. These groups will help to identify ethical themes from the teaching taking place in The Business School.

Do I have to take part?
No. Your participation is entirely voluntary.

What will happen to me if I take part?
If you decide to take part in this survey then you will need to sign your consent on the last page of this document. Once the conversation from the Focus Group has been transcribed you will receive a copy to check and amend as you feel appropriate.

You can withdraw your consent at any stage if you are uncomfortable with the process.

What are the possible disadvantages and risks of taking part?
You may be asked to share information that you feel is private. A small number of the questions may make you feel a little uncomfortable. If you believe that any of the questions are invasive in any way and you do not wish to provide a response then this is entirely at your discretion.

An academic member of staff (Tina Bass) is conducting this research and, if you are on the Business Studies or Business Management courses, you may be concerned about the possible impact upon your Degree classification of taking part/not taking part in this research. Tina has not been involved in any Assessment Boards this year and can have no impact upon your Degree Classifications or assessment marks.

What are the possible benefits of taking part?
This research is being conducted by an academic member of staff who teaches within the Strategy and Management department. By taking part in the study you will have the opportunity to share your views and make an impact upon research that will feed back into future Business and Business-related Degree courses.

Furthermore, if you are interested in developing skills as a researcher in the future then taking part in this process may prove to be useful for your wider education and awareness about research processes.

**What if something goes wrong?**

If you feel unable to participate at any stage of the process there are no negative consequences to you if you withdraw. If you feel that you have said something during the Focus Group that you later regret then you can remove the comment from the transcript and it will not be used in the research.

**Will my taking part in this study be kept confidential?**

Yes. Only Tina Bass will have access to the raw data. Once the research is completed the raw data and any details which could link it to individuals will be destroyed.

When you speak in your Focus Group it is necessary that you use your first name (or a chosen false name) in order for the transcribed comments to be consistently attributed to the right individuals.

**What will happen to the results of the research study?**

The results will form part of a Doctoral thesis due to be submitted to the Centre for Labour Market Studies, University of Leicester in December 2013.

**Who is organising and funding the research?**

The University is funding the Doctorate. There is no external funding for this research.

**Who has reviewed the study?**

The research proposal has been reviewed by both the University of Leicester and The University to ensure that it complies with the ethical frameworks at both institutions.

**Contact for further information**

If you have any further questions or concerns then please contact Tina Bass (researcher) t.bass@The.ac.uk or Dr Nalita James (research supervisor) nrj7@leicester.ac.uk

Thank you

Tina Bass
PARTICIPANT CONSENT

I have read the participant information and I agree to take part in this study.

I understand that I will receive a copy of the transcription related to my Focus Group and that I will have an opportunity to amend or delete any comments that I am no longer comfortable with.

I understand that the participation and comments of other members of my Focus Group is to be kept confidential.

I understand that I can withdraw my consent even after the Focus Group has taken place.

Signed......................................................................................................................
### Appendix 10 – Focus groups modules identified as having CSR/Ethics

**HRM**

<table>
<thead>
<tr>
<th>Module Code</th>
<th>Module Name</th>
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<tr>
<td>117ECN</td>
<td>The Economic Environment of Business</td>
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<tr>
<td>140HRM</td>
<td>Foundations of Organisational Behaviour</td>
</tr>
<tr>
<td>141HRM</td>
<td>Introduction to Managing People at Work</td>
</tr>
<tr>
<td>146HRM</td>
<td>Personal Development</td>
</tr>
<tr>
<td>240HRM</td>
<td>Managing and Leading People</td>
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<tr>
<td>241HRM</td>
<td>Employment Law</td>
</tr>
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<td>242HRM</td>
<td>Employee Resourcing</td>
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<td>244HRM</td>
<td>HRM in a Business Context</td>
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<td>245HRM</td>
<td>Careers</td>
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<td>340HRM</td>
<td>Strategic Human Resource Management</td>
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<td>342HRM</td>
<td>Managing Change in the Workplace</td>
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<td>Employee Reward</td>
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<td>348HRM</td>
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<td>221BSSS</td>
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<td>325BSS</td>
<td>International Business</td>
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<td>331BSS</td>
<td>Business Analysis</td>
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<td>A201ISS*</td>
<td>Diversity and Industrial Relations</td>
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<tr>
<td>A242SLL</td>
<td>Effective Communication Skills</td>
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*A denotes an Add+vantage module i.e. free elective module

**BUS**

<table>
<thead>
<tr>
<th>Module Code</th>
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<td>Business Management and Decision-Making Processes</td>
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<td>The Event Industry</td>
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<td>Live Event Project Management</td>
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<tr>
<td>219AMG</td>
<td>The Business of Sport</td>
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<td>Applied Employment Skills</td>
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<td>Strategic Management in Sports Events</td>
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<td>Venue Operations Management</td>
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<td>Managing Sports Organisations</td>
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<td>Sport and Event Project</td>
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**EFA**

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<td>215ECN</td>
<td>International Trade and Global Economic Issues</td>
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<td>Advanced Seminar</td>
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<td>180ACC</td>
<td>Financial Accounting Foundations</td>
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<td>280ACC</td>
<td>Financial Reporting and Analysis</td>
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<td>380ACC</td>
<td>International Corporate Reporting</td>
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<td>Audit and Internal Control</td>
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<td>Management Accounting for Business Decisions</td>
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<td>385ACC</td>
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<td>Financial Services</td>
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## Appendix 11 - Questionnaire modules identified as having CSR/ethics

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<td>Advancing Career Development (BUS)</td>
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| TOTAL            | 9  | 47  | 39  | 35  | 34  | 100 |

| AVERAGE per module | .29 | 1.52 | 1.26 | 1.13 | 1.10 | 3.23 |
Appendix 14 – Aggregated Bloom’s – all year’s non-mandatory modules

[Blooms/CSR analysis for the 101 non-mandatory modules that contained elements of CSR ethics]:

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