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Towards the Triple Bottom Line

Dr Gael McDonald and Terry Reid* discuss the merits of integrating the teaching of ethics throughout teaching programmes to develop better ethical awareness among graduates.

AN issue that has long been debated by academics is whether ethics should be taught in isolation as a separate course, or integrated throughout a teaching programme.

While some support teaching ethics as a separate course in undergraduate programmes (Noah, 1987), others have claimed that a separate course in ethics fails to address the subject adequately (Kulberg, 1988).

It is timely for all tertiary institutions to review the presence and effectiveness of the development of ethical competencies in their student body.

At our own tertiary institution there has historically been a commitment to graduates being ethically aware and also being capable of behaving in an appropriate manner when confronted with ethical issues.

There is much support for the teaching of ethics in business programmes. This is even more crucial when business graduates are specialising in professional disciplines such as accountant, which will lead to membership of a professional body.

In order to enhance the achievement of ethical competencies in its graduates, the Faculty of Business recently conducted a review of the current strategies used to achieve this outcome.

In essence the Faculty wished to revisit how it should approach the teaching of ethics and whether such teaching should be by integration or whether one compulsory course (as is currently the case) should be maintained to ensure that all students receive exposure to the appropriate ethical learning outcomes.

Process
The Faculty undertook this evaluation through the appointment of a steering committee that became responsible for:

- Reviewing all existing ethical learning outcomes
- Redesigning sequential learning outcomes
- Staff training and integration.

The process began with a review which revealed a number of ethical outcomes being taught in a range of courses.

These outcomes were also supported by a compulsory ethics course at Level 4, the entry level to the degree.

* Given discussion of the triple bottom line (ethics, profitability and environmental considerations), business schools would be negligent in allowing an ethical competency to be absent from any graduate profile.

The review revealed an apparent duplication of learning outcomes in many courses, while in others, a complete lack of ethics outcomes. It was identified from the review that there needs to be an identifiable learning progression to ensure that graduates achieve the graduate profile competency in the dimension of ethics upon exit.

To provide for this learning progression a set of general learning outcomes was developed for each level of the business degree.

Incremental levels of ethical attainment were established and used as a guide for the subsequent development of specific discipline ethics outcomes. These learning outcomes were developed in consultation with major stakeholders.

There was positive recognition of an integrated approach to ethics teaching within the business degree by industry representatives. These general learning outcomes are as follows:

**Level 4**
4.1 Create an awareness of ethical issues in business
4.2 Identify societal pressures for ethical conduct
4.3 Introduce and clarify related ethical concepts.

**Level 5**
5.1 Examine current ethical dilemmas and issues
5.2 Review key ethical principles
5.3 Introduce and discuss an ethical decision-making model.

**Level 6**
6.1 Explain and discuss ethical traditions and theories
6.2 Evaluate alternative ethical decision models
6.3 Apply and discuss ethical issues relating to specific functional areas.
Level 7

7.1 Critically evaluate ethical decisions using an ethics decision-making model with full use of principles.

7.2 Develop a strategic perspective of ethics in organisations.

7.3 Discuss and develop relevant ethical policies and procedures.

Once these general outcomes were established, the appropriate courses for inclusion were identified. With relatively few exceptions it was agreed that most outcomes could be included across all courses. The exceptions were courses such as qualitative analysis and systems design where there was a statistical emphasis.

For the integration process to be successful, all course lecturers, moderators and peer reviewers would require some ethical training to ensure an appropriate level of expertise.

A comprehensive course was developed and conducted to introduce ethics teaching to staff. This programme used a number of different learning methodologies to demonstrate how alternative teaching tools could be used in the delivery of ethics outcomes.

Once completed, all lecturers responsible for teaching on the undergraduate programme reassessed and designed the learning outcomes for their courses to mirror the general outcomes.

In order to accommodate the Level 5 ethical decision-making model, a compulsory course, Management Concepts, was designed to house the introduction of this learning outcome.

By introducing the model in this course, staff teaching at later levels were assured that preliminary outcomes and notably the introduction of skills in ethical decision-making had been established.

Once lecturers had designed the new outcomes it was important to gain an overview and to ensure that full integration had occurred.

The steering committee was responsible for a further data collection exercise where all revised ethical outcomes in all courses were collated and presented to the degree programme committee for ratification. It was recognised that additional resources would be required to support the lecturers in the delivery and assessment of the redesigned outcomes. This support was in the form of enhanced library holdings, video purchases and dissemination of relevant material.

The faculty is supported by a Professor of business ethics and a core of lecturers with considerable ethics experience.

Conclusion

This process occurred in the second semester of the 1999 academic year. It is now intended that a review be undertaken in the first semester of 2001 to ensure that the learning outcomes, as stated, are being developed and that a more integrated approach has resulted in higher levels of ethical awareness in students.

It is hoped that the use of multiple perspectives, differing voices, and a structured approach impacting on all levels of the degree will result in increased consciousness of ethical issues relative to a number of disciplines.

In addition it is hoped that experience is gained in the identification of ethical issues and that appropriate evaluative tools are utilised in the consideration and resolution of ethical dilemmas which will confront graduates in their business careers.

It is with confidence that this approach has been taken based not only on prior research and international experience, but also the direction and support from leading professional associations such as the Institute.

References

1 Cox, G. "Ethical Awareness", Chartered Accountants Journal, September 1998, page 38


