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After the Crash: Examining Pedagogical Approaches to Teaching Business Ethics

Colette Murphy and Dr. Noel Murray

Abstract

Research has shown that business students are less ethical than students in other disciplines (Segal et al., 2011), which is a worrying finding, considering that unethical business practices are seen as a major feature leading to the world economic recession in 2008. However, business schools across the globe have consistently taught the subject of ethics in order to instil an ethical mind-set in their graduates. The way business ethics is embedded in the curriculum has been the subject of much debate, with a range of pedagogical approaches taken. This paper examines the current teaching of ethics, by examining two business programmes that take different pedagogical approaches at Cork Institute of Technology. The findings suggest that there is little difference in how business ethics is perceived by students regardless of how it is taught, and points to ethical values and principles being formed much earlier in a person's life.

Keywords: Ethics, Business Ethics, Ethics Education, Teaching Ethics.

Introduction

As Ireland begins to rise from the economic ashes of the 'Celtic Tiger' collapse, and a positive economic outlook has slowly replaced the utter devastation of the 2008 financial crisis, many commentators have remarked on the recklessness of many in the banking and property industries who in the past received recognition and awards for their business leadership. The issue now of course is: how do we ensure this never happens again? The simple answer to this, is that there is no guarantee that we can (if current spiralling prices in the urban housing market are anything to go by). However, as business educators, the authors of this article believe that there is a responsibility to examine how ethics is currently taught to business students, so as to ensure that at the very least, third level educators are utilising pedagogical approaches that have the best chance of equipping graduates with the knowledge and skills to consider the ethical dimensions of business activity in the modern world.

The aftermath of the financial crisis has created a climate in which there is a renewed interest in whether ethics education is properly preparing graduates to deal with work-place ethical dilemmas (Lampe & Engleman-Lampe, 2012; Giacalone, 2008). Business schools have been accused of instilling in future business leaders a drive to pursue financial gain without consideration of social and ethical responsibilities (Jones, 2009: 367). Numerous studies have shown that business students are less ethical than students in other disciplines (Segal et al., 2011; Nill et al., 2004; McCabe et al., 1991). Nonetheless, it is now generally felt that the development of ethical awareness of students is a valid pursuit at third level and indeed a responsibility of the business schools and universities which produce these future business leaders (Lampe and Engleman-Lampe, 2012; Luthar & Karri, 2005; Swanson, 2005).

This paper examines the current teaching of ethics in business education, by examining two business programmes of study in 'Cork Institute of Technology' as a single case site. Within these two undergraduate programmes, there are two differing pedagogical approaches for addressing the issue of ethics. In the first programme, ethics is taught as a stand-alone module, while the second programme addresses the issue of ethics through the development of suitable content across various modules. This research seeks to identify and examine students' perspectives on ethical principles and values and the pedagogical approaches taken to deliver and teach business ethics. As we educate and prepare tomorrow's business leaders, we must consider the role of third level education in developing ethical business practice.

Business Ethics Education

There is general agreement in the literature that business ethics primarily consists of principles of morally right and wrong behaviour and their application in a business context (Gilbert, 1992). Crane & Matten (2007:5) propose the following definition: Business ethics is the study of business situations, activities and decisions where issues of right and wrong are addressed. Joyner & Payne (2002) suggest that businesses that engage in ethical business practices are either genuinely motivated by a desire to do the right thing or by a more Machiavellian desire to convince the stakeholder that the firm is doing the right thing and avoid any negative consequences. Ethical business decision making also seems to make good business sense (Blanchard, 2001). It has been argued that business executives who seek to protect the long term assets of a company such as brand name and reputation by behaving in a socially responsible way and who take into account the welfare of all stakeholders of the company in their strategic decisions, will build much greater long-term firm value than those executives who focus simply on the current share price and individual shareholder interest (Falck & Heblich, 2007; Conroy & Emerson, 2004; Veiga, 2004).

Despite this, there is a growing body of evidence to suggest that business students are less ethical than students in other disciplines (Segal et al., 2011; Nill et al., 2004; McCabe et al., 1991). Wolfe and Fritzsche (1998) found that in some cases business students tended to be more unethical after completion of their degree than before. Being indoctrinated with materialistic values of the prevailing culture has led the current millennial generation of business students being dubbed ethically broken by the time they reach their college years (Giacalone & Promislo, 2013:87). Nonetheless, given recent research in neuroplasticity which suggests that the brain is malleable enough to change, it is possible that even students who are relatively low in empathy have the potential to change (Salvador & Folger, 2009). Significantly, business students do consider the study of ethics relevant to their future managerial roles (Duarte, 2008; Crane, 2004).

Substantial empirical evidence would suggest that given the proper implementation, the efficacy of business ethics education can be proven (Lau, 2010; Jones, 2009; Luthar & Karri, 2005). Nevertheless, questions have been raised about the value of business ethics courses in the formation of ethical attitudes and ethical decision making among future business executives (Jewe 2008; Ritter, 2006). Cragg (1997) goes as far as to suggest that ethics cannot be taught because an individual's character has already been formed by the time the student has reached college. The way in which ethics education is embedded in the curriculum has

been the subject of much debate. Many colleges require students to take a stand-alone course in ethics, while others integrate ethical issues throughout multiple business courses, whilst a third group of colleges do both (Ritter, 2006; Oddo, 1997).

Several research studies suggest that business ethics education can only be effective where there exists a stand-alone ethics course in the curriculum (Jonson et al., 2015; Tello et al., 2013). Indeed, Swanson & Fisher (2008:1) criticize the common practice in business schools of marginalizing ethics by scattering ethics topics superficially and incoherently across the curriculum. Swanson (2005) asserts that there is no substitution for a dedicated stand-alone ethics course delivered by a knowledgeable faculty member. Slocum et al., (2014) make the case for an integrated approach to ethics training by injecting small-scale insertions of ethics education throughout the course. However, when business ethics is integrated into multiple business courses several implementation challenges may surface. Firstly, it is felt that it does not allow adequate attention to the core theory of business ethics (Morbeg, 2006). In addition, texts in functional core courses typically lack in-depth coverage of ethics (Baetz & Sharp, 2004). When ethics content is scattered throughout the curriculum it may result in the subject being taught by faculty who are not particularly well qualified to teach the subject (Sharland et al., 2013; Swanson, 2005; Baetz & Sharp, 2004). Nevertheless, Huhn (2014:538) argues that ethics should not be relegated to the status of an exotic elective or an unimportant first-semester lecture, but should be an integral part of every course.

Many researchers recommend that business ethics training should be delivered early in the student's career (Rutherford et al., 2012; Luthar & Karri, 2006; Swanson & Fisher, 2001). Indeed Bok (1990:80) maintains that students should be introduced to ethical and moral reasoning in their first weeks in university as never again are they likely to be so attentive to what the institution says or so open to advice about what aspirations and values matter the most. Supporting this view, Rokeach (1973) claims that peoples' values typically stabilize in late adolescence and early adulthood, so a case could be made to include ethics modules sooner rather than later in the business curriculum. However, other researchers suggest that ethical curriculum content should only be introduced in the later stages of a student's course of study (Sharland et al., 2013; Reeves, 1990; Pamental, 1989). It is suggested that as students mature they are more likely to place less emphasis on their own selfish interests and exhibit increased concern for the welfare of others (Trevino, 1992; Arlow, 1991).

Personal Influences on Ethical Decision Making

Personal influences are thought to play a significant role in college students' evaluations of business ethics and social responsibility (Arlow, 1991). According to Boatright (2009:24) the basic ethical concepts, rules and principles are inculcated during our formative years. Ethical values are formed over time and are shaped by parents and family (Walker & Taylor, 1991), upbringing (Bell et al., 2011), and religious and cultural influences (McDonald Dunleavy, 1995).

A significant body of research suggests that females exhibit a greater sensitivity to ethical issues as well a greater proclivity to behave in an ethical manner than their male counterparts (Wang & Calvano, 2015; Bell et al 2011; Albaum & Peterson, 2006; Arlow, 1991). However, Gupta et al (2011) found that gender did not have an influence on the ethical behaviour of their participants. Other research suggests that while ethics education is influential on business

decision making in the short-term, its influence weakens over time (McDonald & Dunleavy, 1995; Arlow & Ulrich, 1985). This could be mainly due to the fact that the corporate culture of an organisation has been found to have a significant influence on the ethical decision making of employees (Kim & Kim, 2010; Vitell et al., 1993; Webber, 1990).

Based on the foregoing literature, the overarching research question of this study is:

How is an undergraduate student's view of ethical principles impacted by the pedagogical approach taken to teach the subject?

Research Design

This study draws on a single case study research design, examining students' perception of ethics within two business programmes at Cork Institute of Technology. This approach is necessary in instances where the phenomenon being studied is difficult to detach from its context (Yin, 2003). Following the interpretative stance of the researchers, case selection was driven from a theoretical rather than a statistical motivation (Miles & Huberman, 1994). Therefore, the two programmes chosen were:

- Bachelor of Business, which has a standalone ethics module, and
- Bachelor of Business in Information Systems, where ethics is integrated into various modules.

This research utilises semi-structured interviews as the main data collection method. The questions centred on issues like, what students' perception of business ethics is; and how ethics impacts the decisions of management; and also looks into what influences a person's ethical make-up. All students in 4th year of each programme were invited by email to take part in the study (65 students in the BIS programme and 112 on the Business Studies programme). In total, there were 9 interviews conducted between February and May 2016, which lasted between 15 and 20 minutes each. This follows Pettigrew's (1990) call to select case sites where the area of interest can be easily examined. All participants were interviewed once, which are outlined in table 1.

Table 1 Research Participants

Name*	Gender	Programme of Study	Teaching of Ethics	Code Used
Anne	Female	Bachelor of Business in Information Systems	Integrated	Anne, I
Catherine	Female	Bachelor of Business in Information Systems	Integrated	Catherine, I
Claire	Female	Bachelor of Business in Information Systems	Integrated	Claire, I
George	Male	Bachelor of Business in Information Systems	Integrated	George, I
Martin	Male	Bachelor of Business in Information Systems	Integrated	Martin, I
Killian	Male	Bachelor of Business	Stand Alone	Killian, S
Laura	Female	Bachelor of Business	Stand Alone	Laura, S
Rachel	Female	Bachelor of Business	Stand Alone	Rachel, S
Sean	Male	Bachelor of Business	Stand Alone	Sean, S

*Pseudo Name

Data analysis was a detailed process which incorporated the breaking down of data into multiple segments to discover how they interconnect. This allowed the researchers to produce a new conceptualisation of the data which was grounded conceptually and empirically (Dey, 1993: 96). All data gathered was recorded and inputted into the qualitative software program, MaxQda. This study draws on thematic analysis as outlined by Braun & Clarke, (2006) to enable the emergence of common themes in order to meet the research objective.

Findings & Discussion

Students' Understanding of Business Ethics

Business ethics primarily consists of the principles of morally right and wrong behaviour and their application in a business context (Crane & Matten, 2007; Gilbert, 1992). Participants were initially asked to share their understanding of what was meant by the term 'business ethics'. There was a general consensus among the majority of participants that business ethics has to do with understanding the difference between right and wrong and acting in accordance with one's moral principles in a business setting:

- *It's all about knowing the differences between right and wrong. It's about morals, your moral principles. It's about what is acceptable and not acceptable in society ... some things aren't illegal but are unethical (Killian, S)*
- *It's how you would conduct yourself in a business environment in a way that you'd be able to judge right from wrong (Laura, S)*

Many participants felt that business ethics required companies to be compliant with prevailing laws. However, most respondents clearly differentiated between a company's legal and ethical/moral responsibilities:

- *Technically I think [business ethics] means doing things within the confines of the law but obviously there are grey areas there in terms of moral responsibility (Sean, S)*
- *Something might be legally wrong but morally it's ok to do it (Claire, I)*

Participants generally felt that meeting legal standards was not the only obligation of company management and felt that higher moral standards apply to decision-making in a business context.

Influences on Ethical Values

Emanating from the literature, ethical values are thought to be engrained early in life (Boatright, 2009; Rokeach, 1973). Ethical values are chiefly shaped by the family, especially the parents, in childhood (McDonald & Dunleavy, 1995; Walker & Taylor, 1991). All participants agreed that the one's ethical make-up was heavily influenced by one's upbringing, highlighting parents as the most significant influence. The following quotes depict this viewpoint:

- *Their immediate support network [is important], so family is a huge one (Martin, I)*
- *You are told what's right and what's wrong ... you mightn't even know why it's wrong but you know that it's wrong ... that influences you ... and then you start to question it*

when you get older and you get your own thoughts on it and then you understand why it is wrong (Catherine, I)

However, one participant felt that their own personal characteristics are the biggest factor, and the most important influencer:

- *Family do have some role but I don't think they are the most important thing ... I think it's mainly from you... I think people have a tendency to be pulled in ... by anyone who is charming or charismatic, and then don't really question them (Sean, S)*

An interesting theme to emerge is that the friends they grow up with, the school environment and how they are socialised as children are equally as important as the family:

- *The group of friends you are with, or in the school environment, or playing sport ... what they consider acceptable or unacceptable, I think that [would influence a lot] (Killian, S)*
- *Definitely how they are socialised as children, I think that is a massive one ... and the people you grow up around (Rachel, S)*

Most students also noted the role of education, particularly at primary level when children's views are formed, but also the role of third level when students learn about ethics in a business context. Social media was also noted by two of the participants as an important influence:

- *When you are small everybody teaches you right and wrong from the start ... and then what you see on social media... the norms... what people do... and then I guess school, because there are rules, and what is right and wrong (Anne, I)*
- *The education is [as important as the family] (Rachel, S)*

Research has indicated that people with strong religious affiliations have a lower tolerance for unethical behaviour (Bell et al., 2011; Conroy & Emerson, 2004). When asked about the impact of religious background on a person's ethical make-up, there were a number of mixed responses. The majority of students felt that it had an impact, but some were surer of the level of impact than others. The following two quotes highlight those who felt it had a strong influence:

- *It teaches you morals, it doesn't matter [what religion] (Rachel, S)*
- *If you are involved in any type of religious activities, they are instilling practices into you ... like day to day activities (Martin, I)*

There was also a belief from the majority of students that religious background did have an impact on the way people behaved:

- *If you are religious it would have an effect on your behaviour ... for example, if you are a Muslim, you don't drink ... It think it would influence if you are very religious, if you are in-and-out, I don't know (Catherine, I)*

Despite acknowledging that religion has an impact, the preceding quote also highlights an element of indecision. What was emanating from the data was that students felt religion was

one element of a broader mix of influencers, as outlined in the following quotes:

- *If you are very religious, you might have a certain way of looking at things ... like what's right and wrong ... but it's all down to beliefs and other influencers in your life (George, I)*
- *I think it's more about society, like when you are in school, or in college, or in work... trying to know what is acceptable and unacceptable (Killian, I)*

In fact, two students felt that religion did not have a major influence which is in contrast with the other seven students:

- *I don't think so really, because I think people can hide behind their religion and act as if they are behaving in an ethical manner (Sean, S)*

The data suggests a level of unease from the students, as they were conflicted by having different viewpoints. They suggested that religion was very individual, and people acted upon their religious beliefs in different ways. The following quote presents how one student differentiated between religion and ethics:

- *Religion would be what you believe in, whereas ethics would be what you do (Claire, I)*

This suggests that this participant views ethics as providing a code of conduct whereas religion is viewed as a set of beliefs.

Corporate culture is understood to play a significant role in influencing the managerial decision-making (Kim & Kim, 2010; Vitell et al., 1993; Webber, 1990). All participants agreed that corporate culture was indeed a key moderator of managerial conduct:

- *If it's [corporate culture is] squeaky clean ...and everyone follows the rules then the manager will have to follow the rules then as well (Catherine, I)*

Many participants felt that senior management, in particular, had a critical impact on influencing the behaviour of subordinates.

- *From having worked myself I guess that you look from the top down and see how they behave and what is acceptable or not (Laura, S)*
- *In order to work your way up in one of those global conglomerates you have to follow their rules, so if the fella above you is acting like this [unethically] you've no choice. (Martin, I)*

The importance of recruiting managers with a strong moral compass was also commented on. It was felt that such managers could act as positive role-models within the corporate setting.

- *They should hire people who they feel are going to be ethical or they should test someone and see if they actually do have good ethical values before they come into the company (Rachel, S)*

Some believed that employees with strong ethical values might find themselves in a difficult predicament if they worked for a company engaged in unethical business practices. Several participants even felt that people with high moral standards could be persuaded to behave unethically in such a business setting:

- *Some managers ...they could be good people by nature but they could walk into a business that is ethically corrupt and they just become part of the system and they start doing stuff that they never thought they would have to do as part of their job (Killian, S).*

Therefore, corporate culture was seen as having a significant influence on how individuals behave in a business context.

The Teaching of Business Ethics

The Relevance of Ethics Training for Future Business Managers

Business students generally view ethics education as essential for future managers (Duarte, 2008; Crane, 2004). It is seen as a means for developing decision making skills (Lau, 2010; Luthar & Karri, 2005). All participants believed that studying ethics is essential for future managers with many participants suggesting that studying ethics could equip future managers with tools to help them in decision-making:

- *It kind of gives somebody a good start perhaps in decision making ... to look at it from an ethical point of view which you may not have even thought of before ... it makes you think more (Laura, S)*
- *I think everyone needs to at least be taught about the implications of their actions ...You can't expect someone to go in and do everything off the cuff ... if they're not taught to look at the different aspects of a problem ... you can't expect them to make the best choice (Sean, S)*

Striking a seemingly contradictory note, one participant suggested that perhaps ethics education might not be effective for all future managers.

- *Yes, it's definitely valuable to do it [ethics education] ... [but] bad apples are always going to be a small bit bad, aren't they? (Killian, S).*

This view reflects the concerns raised by Jewe (2008) and Ritter (2006) who questioned the efficacy of business ethics education at third level. Indeed, perhaps it confirms Cragg's (1997) view that an individual's character has already been formed by the time the student has reached college and that ethics education would have little effect.

However, the general consensus from all participants is that ethics is both important and worthwhile in the context of a business degree programme:

- *Studying it, we got a more in-depth knowledge of what is going on [in the business world] ... and it opened your eyes ... you obviously become more conscious, just because your ethical perceptions change ... and you become more educated (George, I)*

All students valued the insight gained from the teaching of ethics on both programmes, as it provided a different viewpoint for the students, allowing them to be more conscious of various businesses and how their activities can be construed as being unethical.

The Impact of Ethics Education

The goal of business ethics education is for students to acquire the knowledge and skills to make proper judgments about the ethical dimensions of business activity (Lau, 2010; Luthar & Karri, 2005). All participants believed that their perception of ethics had been altered through their exposure to it on the programme. Mostly, students felt that they had a good understanding of the difference between right and wrong, but that their view of ethics now encompassed a broader viewpoint:

- *I wouldn't really have thought about any ethical issues before coming to college ... You always know what's right and wrong, but ... it's really looking at really what's right (Catherine, I)*
- *Studying it, we got a more in-depth knowledge of what is going on [in the business world] ... and it opened your eyes ... you obviously become more conscious, just because your ethical perceptions change ... and you become more educated (George, I)*

A common view among students was that business ethics education had given them a greater insight into the complexity of decision-making in a business situation. Many believed that business ethics training had equipped them with the tools for ethical decision-making:

- *You would have an understanding of what is right and wrong, but from studying it, I know of know more about it ... now I know that its ... what's more morally accepted ... for what's done in business (Claire, I)*

Interestingly, most of the students mentioned that they had a better understanding of how a business needs to operate, and that they must focus on other important issues, other than profits. The following quotes depict this sentiment:

- *It taught me more a 360° view of a company ... they are not just trying to tick one box [profit] (Martin, I)*
- *How important it is to be above board ... make everything available to the public to quell their concerns (Sean, S)*
- *Even if stuff is not illegal, you still have to realise it is unethical and behave responsibly (Killian, S).*

Students felt that studying ethics gave them a greater insight on the catastrophic results of unethical business decisions:

- *You'd be way more aware of it from studying it ... you realise sometimes ... it can be very serious ... ethical breaches ... a successful company could be taken down by one ethical breach... and especially big companies, it could affect the value of their shares ... so it could be fairly serious ... and for someone in a career... it could end your career (Killian, S)*

Emanating from the literature, there would seem to be a correlation between ethical business practices and business success (Conroy & Emerson, 2004; Veiga, 2004; Falck & Heblich, 2007). However, only about half of the respondents believed that good business ethics makes firms more successful. Additionally, the motivations ascribed to firms that behaved ethically were not altogether altruistic. These respondents believed that companies acted ethically for Machiavellian motives of self-interest (Joyner & Payne, 2002). Avoiding bad PR and the resulting negative consequences in terms of reduced sales and investment were thought to be key motivators:

- *I think they are more successful because they are more careful in how they present themselves, they don't want any bad PR ... they are trying to avoid bad PR because it can destroy a company (Catherine, I)*

Others felt that businesses behaving unethically had just as much success as those who don't.

- *No they're the same unfortunately... they succeed just as much ... it's very unfortunate that it is that way (Rachel, S)*

The final of group of participants felt that business success often came as a direct result of questionable business practices. Many of them cited examples of successful companies that had been found to have had their unethical practices highlighted in the media:

- *I do think that a lot of big companies have got to where they are by being unethical ... because they are always looking to try cut corners ... like Volkswagen ... all of them trying to cut corners just to be the best (Claire, I)*
- *If you look at the likes of the [financial] crash, you're looking at Merrill Lynch... A I G ... Lehman Brothers, they [were all run] unethically however, they were profitable which is obviously what the main business objective is (Martin, I)*

The role of the media as a watch-dog for unethical business practices was mentioned by a number of students. This perhaps reflects the increased public consciousness, to a large extent due to media coverage, which has created greater public awareness of corporate malpractice and accordingly a growing demand for ethical behaviour.

For the BIS students, who had completed a placement in year three of their programme, the transfer of ethics training into workplace practice was highlighted:

- *What you learn in college is theory and [is] put into practice when you go into work. We learned that when we were doing placement last year ... everything that you do learn in college is actually, surprisingly, relevant when you go on placement (George, I)*

Another BIS student suggested that understanding the importance of ethics made her more cognisant of why the company she was working in was making such an effort "globally and locally" in how they carried out their business activities.

Stand-alone or Integrated Approach

For those completing the business studies programme, all participants felt that ethics was covered in depth in the core module but that this was further developed thorough various avenues across other modules, which was deemed important to engrain this type of thinking. Students felt that looking at ethics across various modules helped them think about the 'bigger picture and how ethics is important in every function:

- *It has definitely helped me look at things from different aspects ... and take in to account, the whole picture, and the implications of your actions (Sean, S)*
- *It is relevant because, for people going forward, they may not have any other influence on what they learn in college ... [it] would give them a good basis ... for making decisions and ... seeing what is the norm and learning how other people, or other institutions make mistakes, and learning from those mistakes (Laura S)*

The literature would seem to support the view that a stand-alone ethics module is the optimum way to deliver ethics training (Jonson et al., 2015; Tello et al., 2013). Those in the BIS programme felt that ethics was taught in to a reasonable level of detail across the various modules, although some thought that there was a greater requirement to have a stand-alone module focussing on ethics. The following quote depicts this viewpoint:

- *Most definitely [it should be a stand-alone module], because I think it is one of the core competencies a manager needs to have (Martin, I)*

One criticism of students who had experienced the integrated approach to ethics training was that because ethics is taught across various modules, some students may get less exposure to this area over others, due to various elective choices.

Timing of Delivery of Ethics Training

Researchers are divided in their views on the timing of delivery of ethics training. Some make the case that ethics training earlier in a student's college career is more impactful than later (Rutherford et al., 2012; Luthar & Karri, 2006; Swanson & Fisher, 2001) whereas others felt that later in the college curriculum was optimum (Sharland et al., 2013; Reeves, 1990; Pamental, 1989). Our respondents were similarly divided on this subject.

- *I think that ... ethics needs to be taught in the later years of college, not early, because it is in the later years when the students are experiencing what bad ethics is [through work based experiences] (Martin, I)*
- *It needs to done be earlier ... because it's too late for some people even in our ethics classes (Rachel, S)*

One participant strongly expressed the view that ethics education needs to occur be included in both primary and secondary level curriculums as she believed an individual's moral conscience is formed by the time they reach college age.

- *Well I think it should be taught in primary and secondary schools because I was reading ...recently and it was saying that ... by the time you get to 20 ... your ethical values are*

[engrained] into you. You are what you are at that age ...you are ... as ethical as you'll be. (Rachel, S)

This viewpoint would seem to coincide with the findings of Boatright (2009) who suggests that's one's moral values are inculcated early in life.

Conclusion

Business ethics was deemed to be important for business students to study as they will potentially be the managers of the future. The key advantage associated with such training was deemed to be the provision of tools for ethical decision making in the business context. Participants generally felt that studying ethics had given them a more rounded view of the impact of business decision making on multiple stakeholders.

Interestingly, business success associated with ethical practice was not universally recognised by participants. There was a general feeling that businesses will succeed generally despite unethical practices. Most participants conceptualised ethics in largely utilitarian terms as "a means to an end", which perhaps is not surprising in view of the fact that the study took place in the context of business education. Motivations ascribed to firms that behave ethically were not altogether altruistic. Perhaps this illustrates how media coverage of ethical scandals has a significant impact on public consciousness. This suggests that businesses that behave ethically, have a significant task in positioning themselves clearly as such.

In terms of the pedagogical approach to teaching ethics, regardless of whether students had experienced an integrated approach to ethics training or undertaken a stand-alone module their understanding of business ethics and its implications for decision making was similar. A hybrid approach to business ethics education was the preferred method of delivery; incorporating a stand-alone module supported by ethics content being integrated across the curriculum. This approach would seem to support the views of both Swanson (2005) who asserts the importance of a stand-alone module and Huhn (2014) who believes ethics should be an integral part of every course. However, although this was the preferred option, there was little difference in how students on both programmes viewed the subject of ethics. This should be a consideration for business schools for future course development.

With regard to the timing of delivery of ethics education there were divided views among participants about when ethics courses should be delivered. Many believed that ethical values are developed much earlier in a person's life, and third level education only allows students to rationalise their ethical stand point in the business world. This would suggest that ethics and ethical values may in fact require much more attention through primary and second level education as well as other societal initiatives.

Finally, an important conclusion from this study is the dearth of research in the area of peer group influence on ethical decision making. The authors recommend that this type of research is both necessary and warranted, as it may be one of the greatest influencers on how business managers behave later in life. However, we also note the many limitations of our study which only examines the views of undergraduate students, studying two different courses, in one third level institution. Further research in the area would benefit the legitimacy and generalisability of the research conclusions.

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