

Curtis C. Verschoor, CMA, Editor

# Integrating Ethics Into the Business Curriculum

BY LINDA J. MATUSZEWSKI, CPA, AND  
PAMELA A. SMITH, CPA

Business and academic leaders alike have an interest in ensuring that the next generation of managers has a solid ethics foundation. To accomplish this goal, Northern Illinois University (NIU) formed an Ethics Task Force (ETF) representing faculty and staff across the

College of Business (COB) and five corporate sponsors. The result of this innovative partnership is a program designed to systematically integrate ethics into the COB curriculum. The five program components are an ethics handbook, faculty-support activities, external corporate sponsors, a program coordinator, and an assessment system.

Formation of the ETF resulted from partnering with business leaders to develop a relevant, credible, and integrated ethics curriculum. Business leaders encouraged the COB to treat ethics as a business fundamental rather than discussing it in an abstract, philosophical manner. Additionally, the Ethics Education Task Force of the Association to Advance Collegiate Schools of Business (AACSB) recommended in 2004 that member schools and their faculty “renew and revitalize their

commitment to ethical responsibility.” In 2007, the AACSB emphasized the need to include in the business curriculum learning experiences in ethical understanding and reasoning abilities, as well as ethical and legal responsibilities in organizations and society. To accomplish these objectives, the ETF designed a five-part framework referred to as the BELIEF initiative—Building Ethical Leaders using an Integrated Ethics Framework.

The first component of this framework is a handbook that provides all students in the COB with a consistent, standardized foundation and serves as a resource throughout their coursework and in their careers. *The Ethics Handbook: Building Ethical Leaders* is distributed to students in their first-semester junior-level business core course. The purpose of the hand-

book isn’t to teach students how to be ethical but to help them recognize ethics dilemmas, make decisions, and take action. To reinforce the relevance of this topic to students, the handbook states that they will need to make decisions that have ethical ramifications very early in their careers. Throughout the handbook, students are encouraged to see themselves as decision makers who must choose a course of action that has significant ethics implications.

The handbook includes information about the conceptual foundations of ethical decision making, including personal values. In addition, it contains practical applications of ethics principles and common scenarios illustrating unethical conduct. The book presents the heart of the entire BELIEF initiative—a seven-step decision-making guide (excerpted here with permission, ©2006 by Northern Illinois University):

- Step 1:** Determine the facts and state the problem.
- Step 2:** Identify the stakeholders.
- Step 3:** Identify relevant factors.
- Step 4:** Develop a list of three to five options.

**Step 5:** Assess options using various “tests.”

- a. *Harm test:* Does this option do less harm than the alternatives?
- b. *Legality test:* Is this option legal?
- c. *Precedence test:* Does this option set precedence, which, while the outcome in this fact pattern is not problematic, this option under another fact pattern could cause a dramatically different outcome?
- d. *Publicity test:* Would I want my choice of this option published in the newspaper?
- e. *Defensibility test:* Could I defend my choice of this option before a Congressional committee or a jury of my peers?
- f. *Mom test:* What would my Mom say if she learned of this option?
- g. *Reversibility or “Golden Rule” test:* Would I still think the choice of this option good if I were one of

those adversely affected by it?  
How would I want to be treated?

- h. *Virtues test:* What would I become if I choose this option?
- i. *Professional test:* What might my profession’s ethics committee say about this option?
- j. *Peer or colleague test:* What do my peers or colleagues say when I describe my problem and suggest this option as my solution?
- k. *“How does it make me feel?” test:* This is your conscience. How does this option make you feel physically or emotionally? Are you able to sleep?
- l. *Organization test:* What does the organization’s ethics officer or legal counsel say about this?

**Step 6:** Make a tentative choice.

**Step 7:** Review Steps 1-6.

The second component of the BELIEF initiative is the support of faculty activities such as workshops, conferences, and speakers. The goal is to reinforce the integration of ethics throughout the curriculum by providing faculty with the encouragement and training needed to effectively utilize the decision-making guide and handbook in ethics-related assignments in their courses. An annual Ethics Day devoted to increasing student awareness of the initiative provides an opportunity to bring in nationally recognized speakers to address ethics topics, recognize the COB Student Honor Code, and formally acknowledge corporate sponsors.

The third component of the initiative is the support of corporate sponsors, who endorse the BELIEF initiative and provide funding and credibility. Corporate sponsorship emphasizes to students the importance and relevance of ethics. Funds provided by the sponsors support the printing of the handbook, devel-

opmental activities for faculty, guest lectures on business ethics topics, and personnel to coordinate and champion the initiative. The sponsors also connect this effort to the real world by providing speakers and resources that reinforce the importance of ethics in the business world.

The fourth component is a coordinator to champion the BELIEF program going forward. The fifth component is the regular assessment of its effectiveness through student surveys and other yet to be completed methods to provide input for continuous improvement.

It should be emphasized that the BELIEF initiative to integrate ethical concepts and their application into coursework isn’t NIU’s only ethics strategy. It supplements, but doesn’t supplant, the ethics objectives being achieved through other campus programs, including awareness of the NIU COB Student Code of Ethics and the Accountancy Student Honor Pledge and Code of Conduct (discussed in “Accountancy Students Develop a Unique Code of Ethics” in *Strategic Finance*, August 2004).

The introduction to the Student Code of Ethics reads:

“As a student at Northern Illinois University’s College of Business, I understand that it is my duty to behave in a courteous and ethical manner at all times. The attitudes and habits I develop as a student form the core of my professional behavior. As such, I will set an example of the highest caliber for those that work with me.

“To promote these behaviors within the student body, I will use the principles of honesty, respect, integrity, and professionalism as my academic and professional guide.”

To increase students’ familiarity with codes of conduct in general, students are provided with URL links

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**[ETHICS]** *cont'd from p. 20*

and encouraged to go to the websites of professional organizations in accountancy, finance, management, marketing, operations management, and information systems to read their codes of conduct, such as IMA's *Statement of Ethical Professional Practice*. In addition, links are provided to the codes of ethics for each corporate sponsor. All of the links are included in the handbook.

The use of a cross-functional Ethics Task Force to develop the initiative and ongoing support activities has helped ensure the BELIEF initiative has high visibility and broad support. We believe this initiative is an effective way to integrate ethics-related learning objectives across all departments in the COB. We believe our approach to developing and spreading a consistent ethical climate within the COB is also applicable to other organizations and would be pleased to provide additional details about the initiative to those who want them. ■

*Linda J. Matuszewski, CPA, Ph.D., is an assistant professor in the Accountancy Department at Northern Illinois University. She can be reached at [lmatus@niu.edu](mailto:lmatus@niu.edu). Pamela A. Smith, CPA, Ph.D., is the KPMG Professor of Accountancy at Northern Illinois University. She can be reached at [pamsmith@niu.edu](mailto:pamsmith@niu.edu).*

*Curtis C. Verschoor is the Ledger & Quill Research Professor, School of Accountancy and MIS, and Wicklander Research Fellow in the Institute for Business and Professional Ethics, both at DePaul University, Chicago. He is also a Research Scholar in the Center for Business Ethics at Bentley College, Waltham, Mass. His e-mail address is [curtisverschoor@sbcglobal.net](mailto:curtisverschoor@sbcglobal.net).*