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How effective are business ethics/CSR courses in higher education?

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Abstract

Concern is increasing worldwide for introducing dedicated courses on business ethics and Corporate Social Responsibility (CSR) in higher education curricula. In this study, awareness of business ethics is investigated from a sample of 307 undergraduate and postgraduate management students at a Polish university. This investigation aims at assessing management students' awareness of business ethics issues, focusing on the potential differences in such perceptions depending on previous business ethics/CSR courses taken. Surprisingly, our results do not match prior findings in the extant literature. Notably, in our sample, having taken previous courses on business ethics/CSR does not play a relevant role in students' ethical awareness. These findings stimulate further questions (e.g., considering business ethics/CSR course design and methodology issues) and challenges for future research.

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1. Introduction

In the current context of ever-growing interest in business ethics and Corporate Social Responsibility (CSR), the timely challenge of business ethics education is receiving considerable attention (Maclagan & Campbell, 2011; Marnburg, 2003; Tormo-Carbó et al., 2014). Universities and business schools play a key role in improving civic behaviour and professional responsibility of future graduates (Boni & Lozano, 2007).

Effectively teaching business ethics at university (Dellaportas et al. 2006) has a great potential to shape the future behaviour of business professionals, such as e.g., accountants (Bampton & Cowton 2013). Considering the ambiguity of research results so far, it is interesting to investigate how individuals respond to ethics education (Marnburg, 2003). Accordingly, we formulate the following research questions:

- What are management students' overall perceptions of business ethics?
- Are there significant differences in management students' perceptions of business ethics, and also in their views on the importance and goals of business ethics/CSR education, depending on prior enrolment in business ethics/CSR courses?

Building on the theoretical and empirical rationale developed by previous studies conducted in American (e.g., Adkins & Radtke, 2004) and Southern European (e.g., Tormo-Carbó et al., 2014) contexts, this investigation adds value to the extant literature by, on the one hand, providing novel findings on an Eastern European context and, on the other, extending the analysis – from prior focuses on accounting ethics education (Adkins & Radtke, 2004; Tormo-Carbó et al., 2014) – to a broader perspective on business ethics education. In addition, this study complements prior analyses of ethics-unfriendly environments which were focused on Southern Europe (Tormo-Carbó et al., 2014), thus adding fresh findings from Eastern Europe. This study was conducted through a survey completed by 307 students of the Bachelor's and Master's degrees in Management at the AGH University of Science and Technology (AGH-UST) in Kraków (Poland).

This article is organized as follows. After this introduction, the next section provides an overview of business ethics in higher education in Poland. The third section presents our research hypothesis. The fourth section is devoted to explaining data collection and measures. In the fifth section, the study results are presented and discussed. A final conclusion section closes the article.

2. Business ethics and higher education: The Polish context

In Poland, business ethics and CSR issues are becoming increasingly popular, both in the in academic and in the business communities (Lewicka-Strzałecka, 2010). Individuals' perceptions of the business culture in this post-communist country are highly affected by very particular historical, cultural, religious and legal backgrounds (Potocki, 2015). The word 'business' in Poland may awake some negative connotations, as in a formerly centrally planned economy, a focus on economic efficiency was generally discouraged (Lewicka-Strzalecka, 2006). Also, business-related professions rank used to be very low in the hierarchy of respect for professions: a businessman is often 'considered to be a beneficiary of the new system, who, according to popular opinions, did nothing to deserve his profit' (Lewicka-Strzalecka, 2006, p. 441). One of the underlying reasons for the widespread lack of trust in business in the Polish society is the unbalance between (rather high) human capital and (rather low) social capital (Czapiński, 2008). This also triggers a sceptical view on the professed social engagement of private firms and makes many people think business ethics is an oxymoron. Besides, business people view CSR mostly in terms of obeying the law (Gasparski et al., 2004). Besides, the legal system itself is perceived negatively as limiting not only individual businesses but also stopping the whole economy (Lewicka-Strzalecka, 2006).

The low level of CSR awareness among young people in Poland (Ciemniewski & Buszko, 2009) and relatively low level of self-assessment in the CSR field among managers (FOB - GoodBrand & Company Polska, 2010), rise the question among scholars of how to educate on these issues (Rojek-Nowosielska, 2013). In this specific national context, framed by dynamic socio-economic transformation and changes in education politics, the question of whether and how to educate on business ethics and CSR became subject of a range of initiatives (conferences, panel discussions, etc.) in Poland in the past years. As a result, several books were published dedicated entirely to the topic, notably 'Etyka biznesu jako przedmiot nauczania' (*Business Ethics as a Teaching Subject*) (Gasparski & Lewicka-Strzałecka, 2001) and 'Responsible Management Education' (Gasparski, 2008). In 2009, at the *Polish Congress of Business Ethics and CSR*, during a panel discussion within session named 'All I need to know about ethics and CSR I learned at university', alumni and students discussed problems of business ethics and CSR teaching at Polish universities (Gasparski et al., 2012). Definitely, Poland is following the increasing global trend in the connections between business socially responsible behaviour and higher education, having in mind that managers should be able to respond to different moral dilemmas, as well as to undertake actions in the fields of business ethics and CSR (Gasparski, 2008; Gasparski & Lewicka-Strzałecka, 2001; Rojek-Nowosielska, 2013).

Nevertheless, despite the big debate concerning business ethics and CSR education issues in Poland, there are, to

date, almost no empirical studies on its effectiveness at the university level. The scarce empirical research conducted in Poland confirms that business ethics courses raise students' knowledge in this field and promote their entrepreneurial attitudes (Polok, 2007), and stress the importance of deepening research on business ethics teaching effectiveness (Nguyen et al., 2013). Besides, the specificity of ethics education in the Polish context has been stressed in an exploratory study on the impact of business education on students' moral competence (Stachowicz-Stanusch, 2011). This study suggests, rather surprisingly, that students' moral competence *weakens* when they take courses on business ethics. Explanations are sought around the fact that students' broader ethics' knowledge – independent from ethics' courses – may disclose their moral feelings more accurately, so after taking these courses students improve awareness of their own shortcomings and provide an apparently worsened (i.e., more sceptical) perception of business ethics issues (Stachowicz-Stanusch, 2011).

The higher education system in Poland has been constantly evolving through the so-called *Bologna Process*. Since 2007, according to the core curricula for Management studies set my the Polish government, business ethics was included as a one of the five basic subjects for Master's degree in Management (together with management concepts, macroeconomics, civil law and statistics). This shows the importance of business ethics courses in Management curricula as such. Since 2011, the Polish government introduced a system based on evaluation/verification of effects/outcomes, what required big shifts and changes in all university programmes. All curricula had to be transformed due to the need to consider three types of educational effects/outcomes: knowledge, skills, and social competences. Such changes implied that universities had to include ethics not only explicitly as a part of university programmes, but also embed it in different study fields – including management. Teaching business ethics in some Polish universities tends to be substituted by courses on CSR (eg., in AGH-UST), which are introduced as compulsory in the Master's Degree in Management (AGH-UST, 2016)).

3. Hypothesis

Extant research shows that business students consider ethics teaching as important (Adkins & Radtke 2004; Tormo-Carbó et al. 2014). Emphasis has been made on the relevance of taking into account the point of view of the three groups involved: scholars, accounting professionals, and students (Bampton & MacLagan, 2005). However, doubts and concerns are being raised regarding the potential failure of current accounting and business education in developing students' ethical awareness (Ferguson et al., 2011).

Results of research on the effects of ethics education on ethical awareness or behaviour are mixed (Neureuther et al., 2011). Low et al.'s (2008) study could not conclusively prove that students' perceptions on ethics education had a significant influence on their ethical behaviour. Similarly, Dearman & Beard (2009) pointed out that participants' ethics-oriented behaviour during experiments did not automatically mean that they would behave in the same way once they faced real-life situations. In turn, Waples et al. (2009) conducted a meta-analysis on 25 business ethics instructional programmes, concluding that these programmes had a minimal impact on increasing outcomes related to ethical perceptions, behaviour, or awareness. Besides, given the increasing importance of business ethics/CSR education in Poland and the improvement in the higher education monitoring standards, along with a growing interest among the Polish academic community for business ethics and CSR issues (Gasparski, 2008; Gasparski et al., 2012), we incline our predictions in favour or a positive influence of ethics/CSR courses on students' ethical awareness. Therefore, we propose our hypothesis:

- *Hypothesis*. Exposure to business ethics courses positively influences business students' ethical awareness, in terms of a greater perception of the importance of a number of (i) general ethics issues and (ii) objectives of business ethics/CSR education.

4. Data collection and measures

A population of 510 undergraduate and postgraduate management students at the AGH-UST in Kraków (Poland) was – during the 2015/16 academic year – the target of our survey to assess the students' perceptions on a number of ethical issues. 307 questionnaires were returned properly completed, resulting in a response rate of 60.2%. The sample complies with similar features as the target population: sampling error of 4.64% with a confidence interval of 99% and p/q=50/50. Table 1 shows the sample characteristics.

The questionnaire was administered to students during regular class time and took around 15 minutes to complete. Participation was voluntary and anonymous. The questionnaire consisted of two main sections. In the first section, students answered questions related to ethics courses (EC) at their university. This section was adapted from Adkins & Radtke's proposal (2004) – also used in other studies (e.g., Tormo-Carbó et al., 2014).

Table 1. Sample characteristics (n=307).

Gender		Year	
Female	196 (63.8%)	1st year Bachelor	104 (33.9%)
Male	110 (35.8%)	2nd year Bachelor	66 (21.5%)
No response	21 (0.3%)	3rd year Bachelor	48 (15.6%)
Age	Mean= 20.95 SE 2.15	1st year Master	25 (8.1%)
Nationality		2nd year Master	63 (20.5%)
Polish	300 (97.7%)	No response	1 (0.3%)
Other	4 (3.3%)		

The second section of the questionnaire included two sets of items. In the first set, students assessed their perceived importance of ethics in a number of general ethics (GE) issues. In the second, students were asked to rate the importance of six possible objectives of business ethics education (objectives of education, OE) related to business ethics/CSR courses. A seven-point Likert scale was used in the second part of the questionnaire, whereby a rating of 1 meant 'totally disagree' and a rating of 7 meant 'totally agree'.

A Polish version of the questionnaire was used for collecting data from the student sample used in this investigation. Since there were no studies that had previously used Polish versions of Adkins & Radtke's (2004) proposal on which our questionnaire is mainly based, the authors – one of us Polish – translated it ourselves. Careful translation proofing was conducted. The first Polish version was proofread by a couple of (non-author) Polish management scholars. The resulting version was inversely re-translated into English, so all authors could conduct a final accuracy check.

5. Discussion of results

5.1. Preliminary analyses: Importance of ethics courses

Descriptive statistics and $\chi 2$ tests were used to analyze data from the first section of the questionnaire, where students answered questions on EC at their university (tables 2 and 3).

As shown on table 2, among the total of 307 students who responded the survey, 118 had the *willingness to enrol in an ethics/CSR cours*e (38.4% of the sample, EC5), although 70 students had actually taken it (22.8% of the sample, EC1). What is more, among the 70 students who took an ethics/CSR course, only 31.4% think that is was *well designed and effective* (EC2). This result sheds some doubts on the way the course is designed, including issues such as course contents and teaching methods. In any case, although 62.5% of all students surveyed believed it is *appropriate to have ethics/CSR offered* in their degree (EC6), and almost half (47.2%) believed that such a course would *help solve moral end ethics issues related to professional life* (EC7), a substantial majority of students (72.9%) reported not even knowing (or not being sure of knowing) whether *ethics/CSR courses are offered* at their university (EC3). Besides, knowledge of the compulsory vs. elective nature of ethics/CSR courses (EC4) was rather low, since 42.2% of respondents reported not to be sure of the (compulsory vs. elective) status of such courses.

Table 2. Responses to questions on ethics courses (EC)

Items	Responses		
	Yes	*No*	*Not sure*
EC1. Previous ethics/CSR course	70	226	11
(n=307)	(22.8%)	(73.6%)	(3.6%)
EC2. Course well designed and effective	22	44	4
(n=70)	(31.4%)	(62.8%)	(0.06%)
EC3. Ethics/CSR courses are offered at university	81	40	184
(n=305)	(26.4%)	(13%)	(59.9%)
EC4. Ethics/CSR course compulsory in degree	62	72	131
(n=265)	(20.2%)	(23.5%)	(42.7%)
EC5. Willingness to enrol in ethics/CSR course	118	76	112
(n=307)	(38.4%)	(24.8%)	(36.5%)
EC6. Appropriateness of ethics/CSR course in degree	192	41	71
(n=307)	(62.5%)	(13.4%)	(23.1%)
EC7. Ethics/CSR course helps solve moral issues at work	145	69	92
(n=307)	(47.2%)	(22.5%)	(30%)

In any case, we used $\chi 2$ tests (see table 3) to evaluate differences in the assessment of relevant items between students who had taken ethics courses (*ethics course students*) vs. those who had not (*non-ethics course students*).

Table 3. $\chi 2$ tests for questions on ethics courses (EC)

Items	$\chi 2$ (df)	*p-value*	Phi
EC5. Willingness to enrol in ethics/CSR course (n=296)	6.071 (2)	.049*	.143
EC6. Appropriateness of ethics/CSR course in degree (n=294)	1.341 (2)	.511	.068
EC7. Ethics/CSR course helps solve moral issues at work (n=296)	40.40 (2)	.000**	.369

* p<.05   **p<.01

First, our results show significant differences regarding the *willingness to enrol in an ethics/CSR course* (EC5, $\chi^2(2)=6.071$, p=.049, Phi=.143). The data show a 25.7% for this claim among *ethics/CSR course students* vs. a 41.6% support from *non-ethics/CSR course students*. These findings are consistent with the previously mentioned overall poor assessment – in our sample – of the effectiveness of ethics/CSR courses among those students who took them, and seem to be also in line with prior exploratory research conducted in Poland on related topics (Stachowicz-Stanusch, 2011). However, these results differ from those of other investigations more specifically focused on business ethics (Hurtt & Thomas, 2008; Tomo-Carbó et al., 2014). In these sense, recent investigations found that management students regarded positively having specific ethics courses, so it could be assumed that that just one course would not be enough and they would have an increased willingness of taking further courses on ethics (Tormo-Carbó et al., 2014). We speculate the extent to which the poor design, contents or implementation of ethics/CSR courses might contribute to explaining our findings, as well as students' disappointment with perhaps too high expectations on the course. Another explanation might be related to the fact that students in our sample who took ethics/CSR courses were split between students who took such courses as elective modules (probably higher willingness, which they already shown by taking the course) and those who took them as compulsory modules (probably lower willingness, since students were already forced to take a course which many of them might not have taken voluntarily).

Second, the belief that an *ethics/CSR course is appropriate in the degree* does not show any significant differences (EC6, $\chi^2(4)=1.341$, p=.511, Phi=.068) between *ethics/CSR course students* and *non-ethics/CSR course students*. Despite the prior differences in the assessment of EC5, the reason for not finding differences here might be explained by the fact that, even if many students would not take an ethics/CSR course themselves, they may well believe that is should be offered, so other students (perhaps regarded as less ethically-conscious) may take them.

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Finally, and similar to EC5, there are significant differences regarding EC7, on the belief that *an ethics/CSR course helps solve moral issues at work* ($\chi^2(2)=40.40$, p=.000, Phi=.369). On the one hand, the overall assessment from students, regardless of taking the course or not, is similar to previous studies: 46.6% believe that the course is helpful to solve moral issues at work, compared with a (slightly better) 53.6% figure in the study by Tormo-Carbó et al. (2014). This result can be, to some extent, attributed to students' sceptical views on how the harsh (Polish) reality of business – as evidenced by the main business world actors' and stakeholders' behaviours – can actually meet ethical demands. On the other hand, what is different – and surprising – in this study is that the belief that ethics/CSR courses may help solve moral issues in the students' future professional life is higher among those students who have *not* taken such a course – 55.8% of *non-ethics/CSR course students* hold such a belief vs. just 17.1% among *ethics/CSR course students*. These results seem to be consistent with the scarce exploratory research conducted so far in Poland that can be connected to our research topic (Stachowicz-Stanusch, 2011). Explanations may be found around similar arguments to those presented previously regarding EC5 (willingness to enrol): poor design, contents or implementation of the course, students' disappointment with perhaps too high expectations on the course, elective vs. compulsory nature of the course, etc.

5.2. Hypothesis testing: Importance of general ethics issues and the objectives of business ethics education

Students' perceived importance (i.e., awareness) of four general ethics issues (GE), and also regarding six objectives of business ethics/CSR education (OE), was assessed in the second section of the questionnaire. Severe non-normality in the distribution of all variables was found. So non-parametric statistical techniques for testing group differences were employed. Specifically, Mann-Whitney U tests were used to test the differences between *ethics/CSR course students*' perceptions vs. those of *non-ethics/CSR course students* (see table 4).

Table 4. Mann-Whitney U test for general ethics issues (GE) and for the objectives of business ethics education (OE)

Items	U test	p-value
GE1. Dealing with business tasks	6828.0	.085
GE2. Business teaching	7500.0	.498
GE3. Ethics in personal decisions	7438.0	.541
GE4. Ethics in workplace decisions	7510.5	.584
OE1. Relating moral issues	7013.0	.210
OE2. Recognizing ethical implications	7438.5	.874
OE3. Developing moral obligation	7676.0	.785
OE4. Developing ethical conflict-tackling abilities	6120.0	.003**
OE5. Learning to deal with professional uncertainties	6386.0	.017*
OE6. Fostering change in ethical behaviour	6386.5	.012*

* p<.05   **p<.01

Table 5 shows our findings (*Mean* and *Standard Error*) for the items measuring those OE that revealed significant differences in the assessments made by *ethics/CSR course students* vs. *non-ethics/CSR course students*. In all three OE for which these differences existed (OE4, OE5 and OE6), such differences implied a *higher* ethics awareness among students who had *not* taken ethics/CSR courses. These results, albeit disappointing regarding the impact of the courses, seem consistent with the preliminary analyses' results (explained above) regarding students' assessment of their feelings on ethics/CSR courses and how they evaluate such courses' effectiveness (i.e. the different EC items). It is worthwhile of attention the fact that the three OE areas which seem to *worsen* if students take ethics/CSR courses (ethical conflict-tackling abilities, dealing with professional uncertainties, change in ethical behaviour), appear to be aspects which should be properly dealt with in well-designed business ethics/CSR courses.

In other words, failing at providing a positive impact on students regarding these issues seems to be a reliable indicator of course ineffectiveness. All in all, our hypothesis is fully rejected.

Table 5. Results for general ethics issues (GE) and for objectives of business ethics education (OE), where there are differences between ethics/CSR course students and non-ethics/CSR course students

Items	Mean	SE	Ethics/CSR course (n=70)		Non Ethics/CSR course (n=226)	
			Mean	SE	Mean	SE
OE4. Developing ethical conflict-tackling abilities (n=305)	5.04	1.48	4.59	1.53	5.19	1.43
OE5. Learning to deal with professional uncertainties (n=304)	4.61	2.53	4.21	1.59	4.75	1.46
OE6. Fostering change in ethical behaviour (n=305)	5.10	1.37	4.76	1.43	5.24	1.35

6. Conclusion

Students in our sample at a Polish university seem to agree to a high extent with general statements on the importance of ethical behaviour in business and on business education. However, the impact of specific business ethics/CSR courses on students' ethical awareness is questionable, thus relevant concerns are raised concerning the effectiveness of such courses. In this regard, our results do not fit those of prior research (Adkins & Radtke, 2004; Crane, 2004; Tormo-Carbó et al., 2014), which included different types of students (schools, degrees and levels) and countries (basically USA, UK and Spain).

In our Polish sample, there were differences between students' perceptions, depending on whether they had actually taken business ethics/CSR courses or not. However, although apparently consistent with exploratory research conducted in Poland (Stachowicz-Stanusch, 2011), our findings are contrary to our expectations and to most past research on business ethics education, in the sense that ethical awareness was higher among those students who had *not* taken business ethics/CSR courses. Specifically, those students most willing to enrol in ethics courses were the ones who had actually not taken the any ethics/CSR course. These results prompt us to think that, although students are generally curious about such courses, in our sample, taking those courses makes students less inclined in the decision to take them (e.g., to take further ethics/CSR courses that deepen into these topics).

All in all, our results differ from recent evidence from other relatively ethics-unfriendly environments (Tormo-Carbó et al., 2014), according to which taking ethics courses generally increased students' willingness to (further) take courses on ethics. Furthermore, our findings show significant differences regarding students' belief in the usefulness of ethics/CSR courses in helping solve moral issues in their professional life. However, it is surprising that that these differences reveal a situation which is the opposite of what was expected: students in our sample who did *not* take ethics/CSR courses have stronger beliefs for the usefulness of such courses in helping solve moral issues at work. Recent research in Spain (Tormo-Carbó et al., 2014) revealed no differences based on ethics course enrolment which could be explained by the relative ineffectiveness of courses. Nevertheless, in Poland, ineffectiveness of ethics/CSR courses seems to be quite alarming, for taking this courses seems to affect negatively students' belief in the utility of these courses in solving professional life moral problems. The highly unexpected results obtained in our study stimulate an active search for potential explanations, which in turn pose new questions and introduce stimulating challenges for further inquiry .

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