

# **Regulatory perspectives on business ethics in the curriculum**

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## **Abstract**

The paper begins by providing a classification of the regulatory environment within which Business Schools, particularly those in the U.K., operate. The classification identifies mandatory versus voluntary and prescriptive versus permissive requirements in relation to the Business and Management curriculum.

Three QAA Subject Benchmark Statements relating to Business and Management, the AMBA MBA guidelines, and the EQUIS and AACSB standards are then compared and contrasted with each other. The cognitive and affective learning outcomes associated with business ethics contained in each of these statements are then detailed.

The conclusion is that from an international perspective compliance with relevant standards, while requiring due consideration, should be relatively straightforward. From a U.K. perspective, however, the QAA Subject Benchmark Statements provide the most rigorous standards and to meet these will require considerable development on the part of many Business Schools in the U.K. For those academics engaged in this area, however, this represents an opportunity not to be missed.

## **Key words**

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## **Running head**

Regulatory perspectives

## **Biography**

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## Introduction

Although there has been considerable attention given to the teaching of business ethics in the U.K. and beyond in recent years, one element that has remained relatively unexplored is the “regulatory environment” within which business and management programmes operate and the impact of that environment upon curriculum design. By “regulatory environment” is meant the requirements that are either placed upon providers of Higher Education (in the U.K. through the Quality Assurance Agency for Higher Education – QAA<sup>1</sup>), or which such providers choose to adopt, usually for the purposes of a quality ‘badge’ (such as AMBA<sup>2</sup>, EQUIS<sup>3</sup> or AACSB<sup>4</sup> accreditation).

The purpose of this paper, then, is firstly to classify and secondly to compare and contrast the various requirements that these regulatory bodies make in relation to the teaching of business ethics. From this analysis the implications for Business Schools or equivalent departments (hereafter “Business Schools”) are developed and discussed. The focus of the paper is on the U.K. and the implications for U.K. Business Schools, but by drawing on the EQUIS and AACSB accreditation standards (which in themselves have relevance to the U.K.), a broader international perspective is also offered.

## Classifying the regulatory environment

Within the U.K. the curriculum for all courses / programmes is increasingly being affected by a requirement to conform to a “Subject Benchmark Statement” (SBS). Such statements “provide a means for the academic community to describe the nature and characteristics of programmes in a specific subject” (QAA, 2000, for example). Although these statements “are not a specification of a detailed curriculum in the subject”, they do, “provide general guidance for articulating the learning outcomes associated with the programme” (*ibid.*) Such statements can be characterised as *mandatory* - providing a regulatory environment within which programmes of study in any particular subject *should* operate.

Within Business and Management, there are currently three such statements which apply to General Business and Management programmes, Accounting programmes (both at undergraduate level) and Masters awards in Business and Management. Within these documents there are statements on curriculum and skills, each containing a requirement relating in some way to business ethics. These might be characterised as *prescriptive* statements in that the phrases that govern the coverage of particular topics are typically prescriptive in nature – “should provide”, “should have”, “will therefore be able”.

An alternative, voluntary approach, is offered by accrediting agencies. Within the U.K., AMBA offers guidelines for MBA programmes. These guidelines are *voluntary* since the seeking of AMBA accreditation is at the discretion of the provider. Similarly, accreditation by agencies outside the U.K. – EQUIS in Europe and AACSB in the U.S.A. - is also voluntary<sup>5</sup>.

These agencies take a more broad-brush approach, focussing on staffing, research and student composition in ways that are beyond the subject-specific interests of the QAA. However, within the guidelines offered by these agencies there are similarly statements about curriculum and skills but while some of these are prescriptive, in the manner described above, some are *permissive* – indicating, for example, that business ethics *might* be included in the curriculum, but not prescribing that it should be.

This classification of the regulatory environment into *mandatory* versus *voluntary* and *prescriptive* versus *permissive* leads to a 2 x 2 matrix, with four different types, as shown in Figure 1 below<sup>6</sup>.

**Figure 1: Classification of the regulatory environment in the UK**

|                     | <b>Mandatory</b> | <b>Voluntary</b>       |
|---------------------|------------------|------------------------|
| <b>Prescriptive</b> | <b>QAA</b>       | <b>AMBA</b>            |
| <b>Permissive</b>   |                  | <b>EQUIS<br/>AACSB</b> |

This classification shows QAA SBSs as imposing, in effect, a requirement to incorporate business ethics into the curriculum of General Business and Management and Accounting programmes at undergraduate level and all Masters degrees in Business and Management. The nature of that requirement is explored further below.

The AMBA guidelines, also explored below, are voluntary but prescriptive in nature. Of course, for those Business Schools which choose to seek, or already have, AMBA accreditation, the requirement becomes mandatory.

EQUIS and AACSB accreditation is also voluntary but would similarly become mandatory for those Business Schools which seek, or already have, it. However, in this case EQUIS’ and AACSB’s requirements can be classified as permissive. Again, this is explored further below. Before doing so, however, it is worth pausing at this point to consider the recent debate engendered by this issue within the AACSB membership.

The AACSB debate

AACSB was founded in 1916 and began its accreditation function in 1919. In the period to the present day, several additions and revisions to its standards have taken place, the most recent of which were approved in April 2003. In the debate that preceded this approval, the business ethics community voiced strong concerns about the lack of a mandatory course (“module” in U.K. parlance). This concern was expressed in an open letter to AACSB by Professor Duane Windsor<sup>7</sup> dated 8 October 2002 and this letter was strongly endorsed by the U.S.-based Society for Business

Ethics (SBE, 2003) which encouraged members to write to AACSB in support of this position. Professor Windsor's demand was that,

“rather than emphasizing ... that no particular courses are indicated, I would go further to state that the one course AACSB expects to be required universally and essentially is coverage of environments of business, ethical and responsible behavior, and diversity ... I favor an explicit statement that thou shalt have a business and society course in some form, thou shalt work that perspective in addition throughout the curriculum, and thou shalt be prepared to demonstrate to an accreditation committee that such standards have been met”.

Various sides were taken in the debate, from those, like SBE, which were in support, to those who opposed on the grounds that such a requirement would endanger academic freedom and that general standards (“learning experiences” in AACSB terminology), rather than particular courses were the appropriate way forward. A further perspective was that either way this amounted to public education institutions abdicating their responsibility for curriculum and so should be opposed as a matter of principle (see Business Ethics, 2003, p.20).

Despite the pressure placed upon it, AACSB maintained its view that its “standard requires use of a systematic process for curriculum management but does not require any specific courses in the curriculum” (AACSB, 2003, p.18). This confirmed a move away from requiring some kind of course in business and society that was implicit in the 1970 standards but moderated by the mission-driven standards adopted in the 1990s. The actual requirements of AACSB currently are detailed below, but the fall-out from this gradual move away from a course requirement has led to considerable concern that business ethics is in the process of disappearing from curricula in the U.S., with evidence of courses being down-graded in size or eliminated altogether (Kelly, 2003). Nor is the issue dead, with a continuing campaign being waged to have stronger ethics education (SBE, 2004).

Nonetheless, the AACSB approach is common to other accrediting agencies considered here, none of which require a course (module) or specify how learning outcomes should be incorporated into the curriculum. In all cases, this is left to curriculum designers to decide how best to incorporate any requirements to include business ethics.

### The requirements of the regulatory bodies

Each of the six documents referred to above<sup>8</sup> that specify learning outcomes in relation to the business and management curriculum was analysed. The analysis was based on noting any parts of the text that used any of the following terms: purpose; ethics; values; norms; social issues (where it was at least conceivable that this might include ethical issues rather than a general reference to socio-cultural factors); environment and sustainability (where it was at least reasonably clear, in context, that this referred to the natural rather than the business environment and to sustainability in terms of sustainable development rather than business survival); governance; responsibility; accountability.

These documents generally specify learning outcomes, or the equivalent, in terms of both knowledge and skills. This, of course, conforms to a conventional distinction within education of

“cognition” (knowledge, perception and thought) and “affect” (attitudes, emotions, motivation, values and interpersonal skills) (see, for example, Bligh *et al.*, 1999, p.7<sup>9</sup>). Consequently, it was noted whether any statement was intended to produce a cognitive and / or affective learning outcome. The analysis is shown in Table 1 below, where the relevant section of each statement is given *verbatim* and the key words are highlighted for ease of reference.

**Table 1: Analysis of regulatory statements**

|   |   |
|---|---|
| <b>Statement: QAA SBS General Business and Management (undergraduate)</b><br><b>Type: Mandatory / prescriptive</b>  |   |
| <b>Cognitive learning outcomes</b>  | <b>Affective learning outcomes</b>  |
| Graduates will be able to demonstrate relevant knowledge and understanding of organisations [and] the external environment ...<br>“Organisations” – this encompasses the internal aspects, functions and processes of organisations including their ... <b>purposes</b> [and] <b>governance</b> .<br>“External environment” – this encompasses a wide range of factors, including ... <b>environmental, ethical</b> ...<br>Within [this] framework, it is expected that graduates will be able to demonstrate knowledge and understanding in ... contemporary & pervasive issues [of which] the following are illustrative examples: ... <b>business ethics, values and norms</b> . | Graduates are expected to be able to demonstrate a range of cognitive and intellectual skills [and] relevant personal and interpersonal skills. These include ... cognitive skills of critical thinking, analysis and synthesis [including] the capability ... to <b>identify implicit values</b> [and] <b>self-awareness, openness and sensitivity to diversity in terms of people</b> [and] <b>cultures</b> . |
| <b>Statement: QAA SBS Accounting (undergraduate)</b><br><b>Type: Mandatory / prescriptive</b>   |   |
| <b>Cognitive learning outcomes</b>  | <b>Affective learning outcomes</b>  |
| On completion of a degree covered by this statement, a student should have the following subject-specific knowledge and skills: an understanding of some of the contexts in which accounting can be seen as operating (examples ... include the <b>social environment; the accountancy profession; the business entity</b> ... )  | None  |
| <b>Statement: QAA SBS Masters awards in business and management</b><br><b>Type: Mandatory / prescriptive</b>  |   |

|   |   |
|---|---|
| <b>Cognitive learning outcomes</b>  | <b>Affective learning outcomes</b>  |
| All Masters graduates will ... be able to demonstrate relevant knowledge and understanding of organisations [and] the external context ... Organisations encompasses the internal aspects, functions and processes; ... their <b>purposes [and] governance</b> ... External context encompasses a wide range of factors including ... <b>environmental, ethical</b> ...<br>Graduates [of generalist programmes <sup>10</sup> ] will gain knowledge and develop understanding in the following areas: ... the impact of contextual forces on organisations including ... <b>ethical, environmental [and] corporate governance</b> ; a range of contemporary and pervasive issues [of which] illustrative examples may include ... <b>sustainability, business ethics, values and norms</b> ... | [All Masters] graduates will be able to demonstrate an appropriate range of cognitive, critical and intellectual skills ... and relevant personal and interpersonal skills. These include ... the capability to ... <b>identify implicit values; ethics and value management: recognising ethical situations, applying ethical and organisational values to situations and choices.</b> |
| <b>Statement: AMBA Accreditation of MBA programmes</b><br><b>Type: Voluntary / prescriptive</b>   |   |
| <b>Cognitive learning outcomes</b>  | <b>Affective learning outcomes</b>  |
| All programmes should ensure that candidates acquire a firm understanding of the major areas of knowledge which underpin general management, including ... the impact of environmental forces on organisations, including: <b>ethical ... issues</b> ...  | None  |
| <b>Statement: EQUIS European Quality Link (EQUAL) European MBA Guidelines</b><br><b>Type: Voluntary / permissive</b>  |   |
| <b>Cognitive learning outcomes</b>  | <b>Affective learning outcomes</b>  |
| None  | None  |
| <b>Statement: AACSB Accreditation Standards</b><br><b>Type: Voluntary / permissive</b>  |   |
| <b>Cognitive learning outcomes</b>  | <b>Affective learning outcomes</b>  |
| Normally, the curriculum management processes will result in an undergraduate degree program that includes learning experiences in such general knowledge and skills areas as: ... <b>ethical</b>   | See under cognitive learning outcomes – knowledge and skills are combined   |

|   |  |
|---|--|
| <p><b>understanding and reasoning abilities.</b><br/> Normally, the curriculum management process will result in undergraduate and master's level general management degree programs that will include learning experiences in such management-specific knowledge and skill areas as: <b>ethical ... responsibilities in organizations and society.</b></p> |  |
|---|--|

## Discussion

Given that the formulation of the two generalist QAA SBSs was undertaken under the auspices of the Association of Business Schools (ABS)<sup>11</sup>, and the two groups that produced the SBSs had overlapping membership, it is not surprising that some of the language is identical and that there is a general similarity between the two statements. Both statements give clear expectations of cognitive learning outcomes that encompass purpose, governance, environmental and ethical factors in the external environment and (as illustrative only) business ethics, values and norms. In terms of affective learning outcomes there is commonality in the ability to identify implicit values. But then a difference emerges with undergraduate programmes expected to focus on diversity, while the Masters' level statement contains a comparatively detailed and forceful affective learning outcome concerning the recognition of ethical issues, the application of ethics and values to situations and choices and the management of ethics and values. This latter set of learning outcomes stands out in comparison with the relatively bland (or absent) statements, not only at undergraduate level but in all the other statements.

The Accounting SBS is disappointing by comparison. It is not even clear that "social environment" under the cognitive learning outcomes necessarily has anything to do with business or accounting ethics and there is nothing at all under the affective learning outcomes in the SBS relating to this area. Mention of "the accountancy profession" and "the business entity", while not explicit in relation to ethics, might provide an opportunity for relevant ethical issues to be raised, as Molyneaux (2004), elsewhere in this special issue, argues. This, however, seems to be left very much open to individual interpretation. Given events since the publication of this statement in 2000, it is possible that a review would lead to a significant change. However, given the then existing and significant work in social accounting and accountability (see Gray *et al.*, 1996, for example), it is surprising that almost no explicit mention of ethical issues is made.

The AMBA guidelines contain a very brief statement within the cognitive learning outcomes concerning the impact of ethical issues as an environmental force, but do not give consideration to endogenous ethical issues. Nor is there any statement that relates to affective learning outcomes despite reference to more applied learning outcomes, such as the development of transferable skills, in other parts of the guidelines.

The EQUIS guidelines are, in their entirety, less than one side of A4, so it is possible that within such an abbreviated statement no space could be allotted to a consideration of business ethics. Nonetheless, their exclusion of both cognitive and affective learning outcomes is clearly out of step with most of the other statements. The guidelines are permissive in the sense that, while generally

prescriptive, the omission of any mention of business ethics leaves whether to include it or not entirely to the discretion of accredited Business Schools.

Finally, within the AACSB accreditation standards, it is, of course, the inclusion of the word “normally” that leads to their classification as permissive, although it should be noted that this applies to all aspects of the curriculum, not just to business ethics. There appears to be an assumption that Masters’ level students will already possess general ethical understanding and reasoning abilities (presumably from their first degree) and that as a consequence it is only the management-specific areas, relating to organisations and society, that require coverage. Otherwise the standards are broadly comparable with the QAA business and management statements, if rather less specific.

### Whither business ethics in the curriculum?

Given this survey of the current regulatory environment for business ethics in the curriculum, what is its import and impact?

First, it is worth noting that the content of these statements and guidelines in relation to business ethics is fairly broad and unspecific. This is probably not surprising, given the nature of these statements. Thus, even where a statement is prescriptive in nature, it leaves a good deal of discretion to the curriculum designer to interpret the intent and to decide how to implement such an interpretation. As noted above, there are no prescriptions about courses or modules in business ethics, nor any prescription or advice on the location of such requirements. Whether an integrated approach across the curriculum or a focussed approach within a particular module, or a combination of the two, is desirable, is left unspecified. Equally, the amount of time to be dedicated to achieving the learning outcomes is not specified. Hence, even the prescriptive QAA SBSs are hardly prescriptive in terms of implementation.

From an international perspective, therefore, compliance with AACSB standards, while requiring both deliberation and deliberate action, would seem to be relatively straightforward. EQUIS, as noted, has nothing with which to comply.

Second, from a U.K. perspective, it is probably reasonable to judge that any programme that met either of the two QAA SBSs for General Business and Management would meet AMBA and AACSB (and, of course, EQUIS) standards at the same time. Given, therefore, that it is the QAA SBSs that are mandatory in the U.K. it is appropriate to focus some further attention on these. The fact that, for General Business and Management programmes at both undergraduate and postgraduate level, there is a mandatory requirement to include something on business ethics within the curriculum, and a requirement to meet both cognitive and affective learning outcomes, is clearly an important consideration for curriculum designers.

According to Cowton and Cummins (2003), only 58% of undergraduate and 44% of postgraduate U.K. Business Schools have some provision of business ethics<sup>12</sup> and in only 16% of undergraduate and 17% of postgraduate business schools is it a core provision. This suggests that the introduction of SBSs has yet to make a significant impact, although this is not surprising given that they were introduced only in 2000 (2002 for the Masters’ SBS) and the Cummins survey, on which Cowton

and Cummins (2003) was based, was conducted in 1999 (Cummins, 1999). Whether, therefore, there will be a marked change as a result of the SBSs remains to be seen. The other option for curriculum designers is not to change the curriculum to reflect the SBSs and rely upon weak enforcement from QAA. Given that the interim arrangements for Academic Review and the new arrangements for Institutional Audit both make specific reference to SBSs as important documents against which programme specifications should be judged<sup>13</sup>, this would seem to be a risky strategy.

Of course, the undergraduate statement applies only to General Business and Management programmes – it was estimated within the SBS that it applied to around 50% of all students on business and management programmes. Hence inclusion of business ethics in other programmes, such as marketing or human resource management degrees, is not guaranteed, though they might be expected to look to the General Business and Management benchmark statement as the only available and applicable statement to consider. Accounting programmes are the exception to this since they have their own SBS which, as noted, is disappointing in respect of its overt coverage of business ethics. The Masters awards statement, however, applies to all business and management degrees though, as noted in Table 1 above, there is a greater requirement on generalist programmes in terms of cognitive learning outcomes.

It seems possible, therefore, that those who responded to the Cummins survey by suggesting that the teaching of business ethics would increase or increase greatly (76% at undergraduate level and 87% at postgraduate level), will be proven correct. Certainly, there should be no possibility of business ethics withering on the vine. The regulatory environment is generally conducive to such an increase (with Accountancy as the possible exception), led in the U.K. by the introduction of SBSs and reinforced by most, though not all, of the voluntary standards that Business Schools may choose to adopt.

This, surely, presents both a challenge to curriculum designers and, for those academics working in this area, an opportunity not to be missed.

### Acknowledgements

Comments from participants at the joint Institute of Business Ethics – EBEN-UK conference “Teaching Business Ethics: business ethics in the curriculum” held in November 2003, together with the comments of two reviewers, are gratefully acknowledged.

## Notes

1. Details of QAA can be found at <http://www.qaa.ac.uk>.
2. AMBA is the Association of MBAs – see <http://www.mbaworld.com>.
3. EQUIS is the European Quality Improvement System adopted by the European Foundation for Management Development (EFMD) and which accredits Business Schools throughout Europe – see <http://www.efmd.be/equis>.
4. AACSB is the Association to Advance Collegiate Schools of Business and accredits Business Schools mostly in the U.S.A. but also internationally – see <http://www.aacsb.edu/accreditation>.
5. Other voluntary accreditation of individual programmes is, of course, also available, such as those provided by Accounting, Banking, Personnel, Purchasing and Supply and Marketing professional bodies. The focus of this paper is generic rather than programme specific (excepting the MBA where its ubiquity justifies its inclusion), but where such professional body accreditation is sought, any requirements to incorporate ethics into the curriculum would clearly need to be considered.
6. While 2 x 2 classification is a common technique in management thought, there are, of course, both benefits and dangers with any such approach. Cowton (2002) has drawn attention to these. The benefits are usually to do with the potential insight that can be achieved by simplifying what might otherwise be complex concepts. The dangers are to do with over-simplification – both in reducing the number of dimensions of an issue to two and by then imposing a dichotomous representation rather than a trichotomy or beyond, up to a continuum. These dangers are acknowledged, and it is not claimed that the 2 x 2 matrix presented here represents a true “Carroll diagram”. In particular, the “prescriptive” versus “permissive” dimension will be seen to be not quite so dichotomous as the matrix might suggest, particularly in relation to the QAA SBS for General Business and Management at the undergraduate level.
7. Professor Windsor is the Lynette S. Autrey Professor of Management at the Jones Graduate School of Management, Rice University, Houston, <http://www.ruf.rice.edu/~odw>.
8. The documents were:  
QAA: 2000, ‘Subject Benchmark Statement in General Business and Management’ (undergraduate)  
QAA: 2000, ‘Subject Benchmark Statement in Accounting’ (undergraduate)  
QAA: 2002, ‘Subject Benchmark Statement in Masters awards in business and management’  
AMBA: June 2002, ‘Accreditation of MBA programmes’  
EQUIS: 2003, ‘European Quality Link (EQUAL) European MBA Guidelines’  
AACSB: April 2003, ‘Eligibility procedures and standards for business accreditation’
9. Bligh *et al.* (1999) add a third learning outcome, that of “adaptable occupational skills” which are developed “by the application of cognition and affect” (p. 7). As such, these learning outcomes are derivative of the other two. Little is included in the documents under consideration about adaptable occupational skills and hence it was deemed appropriate to focus only on the two sets of learning outcomes.
10. For details of the Association of Business School (ABS) see <http://www.the-abs.org.uk>.
11. The Masters awards in business and management SBS divides programmes into specialist (Type 1) and generalist, with generalist being further sub-divided into career entry (Type 2) and career development (Type 3). Type 3 are MBA-type programmes.

12. These are minimum figures based on the assumption that all non-respondents did not teach business ethics. Based only on respondents, the figures are as follows, but even with these slightly more optimistic figures there is a long way to go before core provision reaches 100%:
- |               |                                 |
|---------------|---------------------------------|
| Undergraduate | 22% core, 58% option, 80% total |
| Postgraduate  | 29% core, 45% option, 74% total |
13. The QAA's Handbook for Academic Review, for example, in giving advice to Reviewers, states, "Reviewers will wish to understand how any relevant subject benchmark statements have been used to inform the specification of programmes. However, outcomes for a programme should be determined through a deliberative process by the institution, they should not simply be copied from a subject benchmark statement. Rather, the benchmark statement should act as a point of reference against which the institution's own outcomes and processes can be reviewed and justified. Benchmark statements should promote professional dialogue about the educational outcomes of programmes between those responsible for designing, delivering, assessing and assuring programmes" (<http://www.qaa.ac.uk/acrevhbook/annexd.htm>, 22 October 2003).

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