

# CURRICULUM ASSESSMENT: AN EXAMPLE USING THE SCHOOL'S ETHICS REQUIREMENT

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## ABSTRACT

Is business ethics education effective? This question has probably been voiced by most, if not all, business faculty in recent years. This question for most merely leads to more questions; what should be done, are we doing enough, are we doing it right, when should we do it, how should we do it? This paper will briefly discuss the process being used to evaluate the current effectiveness of the business ethics requirement at our college.

## INTRODUCTION

The topic of ethics has been in the news and discussed on college campuses for generations. Renewed debates emerged, especially within Accounting, with the all too well known scandals in the early 2000's. Various proposals have been suggested by many organizations, The National Association of State Boards of Accountancy (NASBA) [4] and the (AACSB) [1], to name a few, each suggesting different methods for incorporating ethics into the curriculum of business schools.

Recent research studies have surveyed deans and chairs to determine their attitudes and current structure of ethics in the curriculum. Evans and Marcal [2] surveyed 295 deans of AACSB accredited colleges. A summary of some of their questions and results are presented below.

I believe that business ethics ought to be an important part if the educational mission of AACSB-accredited business programs				
Strongly agree	Somewhat agree	Neutral	Somewhat disagree	Strongly disagree
55% (150)	34% (92)	7% (19)	2% (6)	1% (4)

It is likely that undergraduate (MBA ) students who take a business ethics course will experience a change in attitude and behavior. (Note 1: responses for MBA were similar except strongly agree was 7% and neutral was 21%)				
8% (19)	53% (131)	20% (48)	15% (36)	4% (11)

Do you require your students to take a course entirely devoted to ethics?				
Undergraduate Yes	Undergraduate No		Graduate Yes	Graduate No
35% (83)	65% (153)		27% (57)	73% (157)

It is interesting that 61% of the deans' believe a course in business ethics will change attitude and behavior, yet only 35% responded that they had a stand-alone ethics course in their undergraduate program.

Madison and Schmidt [3] surveyed 122 accounting chairs from both AACSB accredited and non-accredited universities. They found that 22% of the programs required a stand-alone course in ethics. Seventy percent believed that ethics should be integrated within the curriculum. Looking at time spent on ethics in each courses they found that for the required accounting courses the Auditing courses devoted the largest percent of time on ethics, 14% in private institutions and 18% in public. Madison and Schmidt report that department chairs believed that more time should be spent on ethics.

### **ASSESSMENT ACTIVITY**

The question for curriculum development then is how to determine how much ethics should be included in the curriculum (time-spent) and how should it be delivered (stand-alone, integrated or combination).

The assessment process being utilized at Metropolitan State College of Denver (Metro State) had to address these questions. The model developed had to construct a process that would focus on the following identified key components: the student learning outcomes desired, current baseline measure of ethical knowledge, mapping of ethics in the program and development of a plan to use the assessment data.

Currently the School of Business (SCOBS) requires students to complete either an Ethics or Business Ethics courses, both housed in the Philosophy Department. Informal feedback from students indicates that they believe the course is not useful. It is felt that the students do not make the connection between the course and the relevant content covered within the business core.

It was determined that the outcome sought from the ethics component of the curriculum was to go beyond a student's ability to rephrase the codes of conduct of professional standards. Therefore the Defining Issues Test-2 Moral Reasoning exam will be used to develop a baseline of the students' current level of ethical decision making. The test score will be examined and compared based on a number of criteria in order to determine if certain curriculum based factors might have impacted the students score. These criteria are; (a) whether or not the student has taken an ethics courses, (b) which ethics course was taken, (c) was the courses transferred in or taken at Metro State and (d) when, how many semesters ago, was the course taken. Demographic information will also be reviewed. Evaluating the DIT-2 scores on these levels should provide meaningful data for which to base further discussion on curriculum development.

### **CONCLUSION**

An assessment model is being used proactively to guide the process of reviewing and possibly changing the ethics requirements for business students at Metro State. The criteria desired was outlined and defined and then steps were developed and phased in to provide supporting data for the advancement of the evaluation stage.

## REFERENCES

- [1] Association to Advance Collegiate Schools of Business (AACSB). 2004. Ethics Education in Business Schools, Report of the Ethics Education Task Force, AACSB International.
- [2] Evans, F. J. and L. E. Marcal. 2005. Educating for Ethics: Business Deans' Perspectives. *Business and Society Review*. 110 (3): 233-248.
- [3] Madison, R. L. and J. J. Schmidt. 2006. Survey of time devoted to ethics education in accountancy programs in North American colleges and universities. *Issues in Accounting Education* 21 (2): 99-109.
- [4] National Association of State Boards of Accountancy (NASBA). 2005. Draft proposal: Revised uniform accountancy act rules 5-1 and 5-2. February, Nashville, TN. Available at: <http://www.nasba.org>.