Volume: 7 Issues: 46 [July, 2022] Special Issues pp. 22 - 29
Journal of Islamic, Social, Economics and Development (JISED)
eISSN: 0128-1755
Journal website: www.jised.com
DOI: 10.55573/JISED.074604

TEACHING ETHICS IN ACCOUNTING: APPROACHES AND CHALLENGES

Shahida Bt Shaharuddin [1]
Nurul Nazlia Jamil [2]

[1] Faculty of Business and Management, Universiti Sultan Zainal Abidin (UniSZA), Kuala Terengganu, Terengganu, Malaysia Email: shahidashaharuddin@unisza.edu.my
[2] Faculty of Economics and Muamalat, Universiti Sains Islam Malaysia (USIM), Nilai,Negeri Sembilan, Malaysia Email: nurulnazlia@usim.edu.my

Article history
Received date : 1-3-2022
Revised date : 2-3-2022
Accepted date : 25-6-2022
Published date : 1-8-2022

To cite this document:
Shaharuddin, S., & Jamil, N. N. (2022). Teaching Ethics in Accounting: Approaches and Challenges. *Journal of Islamic, Social, Economics and Development (JISED)*, 7(46), 22 - 29.

Abstract*: This paper aims to review the literature that discussing on the teaching approaches used in teaching ethics courses, especially in the accounting field. This paper also highlights the challenges associated with the teaching approaches. Given the influence of ethics education on the ethical behavior of students, it is important to ensure the quality of ethics courses offered in the university. One of the criteria that determines quality is by looking at its pedagogy. It is vital to set the objectives of the course before determine the teaching approaches. The goal of the ethics course is to develop moral awareness and moral sensitivity for the students. Due to this, previous literature suggests accounting educators use active learning for teaching approaches in the ethics course. This includes case studies, guest speakers, and group discussions. Group discussions can be conducted using activities such as role-playing. However, there are challenges in using active learning in the pedagogy. The challenges are time limitation, students' participation, and creating a safe learning environment. This paper can help accounting educators to get ideas on appropriate teaching approaches in an ethics course.*

Keywords*: Ethics, Accounting Education, Teaching Approaches*

Introduction

The ongoing accounting scandals that happen worldwide have risen the need for ethics in accounting education. The cases of Enron and Worldcom that took place at the beginning of the millennium era have opened the eyes of many to the importance of ethics. The question of whether ethics can be taught had been discussed by prior scholars, in which most of them agree that ethics course contributes to the invention of good accountants (Mohd Ghazali, 2015; Dellaportas et. al., 2014; Miller et al., 2014; Elias & Farag, 2010; Dellaportas, 2006). One of the examples is a study conducted by Mohd Ghazali (2015), who finds a significant impact of ethics instruction received in university towards both legal and illegal business scenarios. Not only that, the inclusion of ethics in the curriculum had been proven important in increasing moral awareness and moral development of students (Dellaportas et. al., 2014, Miller et. al., 2014, Elias & Farag, 2010; Dellaportas, 2006). Due to this, many higher institutions all over the world offer ethics courses for accounting undergraduates. In Malaysia, the course is known as Business Ethics and Corporate Governance (BE & CG). This course is made compulsory for

Volume: 7 Issues: 46 [July, 2022] Special Issues pp. 22 - 29
Journal of Islamic, Social, Economics and Development (JISED)
eISSN: 0128-1755
Journal website: www.jised.com
DOI: 10.55573/JISED.074604

accounting undergraduates in all public universities in Malaysia since 2007. Previously, the elements of values and ethics were integrated into other accounting courses such as Auditing, Financial Accounting, and Management Accounting.

Teaching the course of ethics in the accounting field is quite challenging because these two fields are very different. Accounting is a very technical subject whereas ethics is a philosophical subject. Concerning this, academics find several problems in bringing ethics into the accounting curriculum. One of them is having a lack of experts in teaching accounting ethics (Dellaportas, 2014; Caliyurt, 2007). The reason is many lecturers have no accounting ethics education background. So, they have no idea how to teach students. The lack of research opportunities in this field represents major obstacles to the enhancement of ethics education (Dellaportas et al., 2014). Consequently, it will limit teaching material and decrease the interest of accounting students in accounting ethics (Caliyurt, 2007). This is true since prior researchers in the field of accounting ethics rarely focus on the effectiveness of the ethics course in accounting education. Moreover, a reviewed study done by Avci (2017) found that previous literature in this field did not come out with a conclusion about what quality in ethics education is and which teaching method is effective. However, looking at the ongoing financial malpractice and embezzlement, the question arises as to the extent of the effectiveness of the ethics subject offered at the university. Having an ethics course is not sufficient if it is not effective because the objective of the program will not be achieved. Students will not understand what they have learned, and as a result, they attend the class to pass the course and fulfill the credit hours to graduate.

Therefore, this paper aims to look at the previous literature on teaching approaches in ethics especially in the accounting field. It will help to answer the question of "How to teach business ethics effectively?". The answer to this question will be based on the objective of the course and teaching method. From this answer, this paper will try to find challenges in teaching business ethics for accounting undergraduates, especially in Malaysia since this kind of study is still lacking in Malaysia.

Objectives of Teaching Business Ethics

The first step in ethics teaching should be to clarify the aim of ethics education (Avci, 2017). It is important to have clear goals on the business ethics course before the teaching method can be determined. The need to build consensus regarding the goals of teaching business ethics is also highlighted in Sims (2002). According to him, the goals should reflect the values of faculty and institution. Every faculty must have their expectation towards their output, which is students. The expected outcome is later will be a benchmark to the faculty to assess whether what is being done is successful or not. This will allow the faculty and institution to do the improvement. As for the ethics course, faculty should ensure that the objectives of the course do not only fulfill the need of faculty and institution. Rather, it also needs to be agreed upon by stakeholders (Hajjawi, 2008; Sims, 2002). In designing the goals of the business ethics course, members of the faculty should consider the educational mission as well which includes the development of intellectual capacities for ethical discernment, analysis, judgment, and reflection. For this, Sims (2002) suggests reviewing the goals for teaching business ethics as proposed by Brinkmann and Sims (2001). The goals are:

1. Know thyself, your moral values, and thresholds.
2. Learning to see moral issues, conflicts, and responsibilities.
3. Learning to identify the specific moral aspects of a situation.
4. Learning to share moral understanding.
5. Learning how to handle moral issues and conflicts.

Volume: 7 Issues: 46 [July, 2022] Special Issues pp. 22 - 29
Journal of Islamic, Social, Economics and Development (JISED)
eISSN: 0128-1755
Journal website: www.jised.com
DOI: 10.55573/JISED.074604

6. Acquiring moral courage.
7. Acquiring a critical attitude towards the business school curriculum and its disciplines.

On the other hand, Rossouw (2002) had categorized the purpose of teaching business ethics into three positions based on the literature on the teaching of business ethics. There are the cognitive competence position, the behavioral competence position, and the managerial competence position. The purpose of teaching ethics according to these three positions is different. Cognitive competence focusses on acquiring intellectual knowledge and skills to make a proper ethical judgment. Whereas, behavioral competence focusses on developing the capacity of students to behave morally. Managerial competence, as the name suggests, focuses to enable managers to extend their managerial competence to the ethical dimension of economic activity. All these three positions answer the question of "what do you want to achieve by teaching business ethics?" in different ways. Clearly, from the three positions explained above, the answer to this question will not only affect what is being taught but also how it is being taught. However, one thing to be sure of is that ethics education is supposed to improve students' ethical knowledge, skills, and behavior (Avci, 2017). Thus, to design for the teaching approaches, it is best to build on the goals of teaching the course.

Teaching Approaches on Business Ethics Course

According to Avci (2017), the discussion on quality in ethics education contains two major continuous debates. The first is whether or not ethics could be taught. This argument is debatable from the time of Socrates until now where general consensus agreed on ethics can be taught. The second argument lied in the quality of education and one of the components in quality of education is pedagogy. Everyone knows that ethics course is important in accounting education but how it should be taught is less discussed. Furthermore, the accounting educator who teaches the course does not come from a philosophical background. This led to the problem faced by accounting educators to teach ethics (Ahmad, 2015; Abu Bakar et al., 2008; Caliyurt, 2007). Among the problems are lack of qualified accounting educators to teach ethics, lack of knowledge among accounting educators on how to integrate ethics in a certain topic, lack of experience and skills in ethics, and no suitable teaching technique and strategy that can be applied in teaching the course. However, the course cannot be taught by other than accounting educators. Even though philosophers will be the subject matter expert, but their teaching will not be relevant to accounting students as they cannot relate the ethics theory with the nature of the accounting field. This is in line with Bowden and Smyth (2008) who dispute the philosophy agreement made by Klein (1998). Therefore, accounting educators appointed to teach ethics should prepare themselves with both ethics and accounting knowledge to ensure they are relevant to the students. According to Sims (2002), lack of relevancy for students has been one of the major criticism of efforts to teach business ethics. In order to be relevant, some researchers suggest combining theoretical and experiential frameworks in teaching business ethics (Avci, 2017; Brands, 2016; Banks, 2009; Bowden and Smythe, 2008; Rossouw, 2002; Sims, 2002).

Historically, education was based on memorizing and teacher-centered learning, where the teacher is dominant in the class. This traditional education also has been characterized by 'instead of care, there has been coercion; instead of professionalism, there has been prescribed, instead of deep learning, there has been surface performance' (Al-Hadad, 2013). Problems faced in traditional teaching methods had increased the demand for more active learning. Most of the researchers believed that active learning is suitable for teaching ethics for accounting students (Edwards and Gallagher, 2018; Avci, 2017; Brands, 2016; Loeb, 2015; Bowden and

Volume: 7 Issues: 46 [July, 2022] Special Issues pp. 22 - 29
Journal of Islamic, Social, Economics and Development (JISED)
eISSN: 0128-1755
Journal website: www.jised.com
DOI: 10.55573/JISED.074604

Smythe, 2008; Hajjawi, 2008; Sims and Felton, 2006; Rossouw, 2002; Sims, 2002; Burton, 1991). The traditional lecture where students are treated as empty vessels is no longer suitable for teaching ethics. This is because the objective of having ethics course for accounting students is beyond getting the knowledge. It is to develop ethical knowledge, behavior, and skills. Besides, it also wants to create ethical awareness and instill moral sensitivity in the students. Thus, the knowledge transfer needs to be in two ways. There are various proposed teaching activities suggested in the literature that promotes active learning such as case study and group discussion. Group discussion may comprise of role-played and debriefing.

The use of case studies in teaching ethics had been agreed upon by many researchers (Edwards and Gallagher, 2018; Avci, 2017, Brands, 2016; Loeb, 2015; Ishak et. al., 2014; Bowden and Smyth, 2008; Hajjawi, 2008; Sims and Felton, 2006; Rossouw, 2002; Sims, 2002; Burton, 1991). Ishak et al. (2014) has conducted a study to examine the use of case studies as a teaching approach in ethics subjects in Malaysia. Results showed that case studies used by lecturers in teaching ethics had assisted students in having a better understanding of moral theories and their applications. Not only that, but the case study also helps students to get early exposure to potential ethical issues that may arise in the real industry and working environment, besides creating an opportunity for students to apply ethical principles. Likewise, Avci (2017) suggests implementing lectures, case-based teaching, group discussions, and assigned readings as an approach to teaching ethics. Gail and Bruce (2012) supported this, who recommended not limiting ethics education to only theories, codes, and principles. Rather, it has to improve students' ability to develop habits of mind to increase the understanding of what, how, and why they act in case of encountering ethical issues. In other words, there should be a balance between theories and active discussions in class so that all students can participate and gain a deep understanding of the subject. Thus, case-based teaching is the most appropriate approach because it integrates theories and cases for a comprehensive understanding of ethics (Avci, 2017). Besides case studies, students can be exposed to the real working environment by inviting a guest speaker (Edwards and Gallagher, 2018; Loeb, 2015; Hajjawi, 2008; Sims, 2002). A speaker from an industrial person with experience in ethical issues will be a good candidate. The speaker also must be willing to be open and vulnerable and disclose their ethical successes and failures to students. Edwardhs and Gallagher (2018) argued that this is a powerful way to bridge the gap between ethical theory and practice. It also can enhance students' motivation to internalize their ethical learning. Based on the study conducted by Edward and Gallagher (2018), students prefer younger guest speakers with minimal 5 years of working experience because they can imagine themselves being in the situations shared by the speaker.

Another familiar pedagogical approach in teaching business ethics is group discussion. As a case study exposes students to the real ethical dilemma, group discussion allows students to share their ethics experience, make an ethical judgment and learn to accept the opinions of others. According to Edwards and Gallagher (2018), accounting educators should facilitate the internalization of learning when teaching ethics. This is to ensure that the goal of ethics education will be achieved. One way to ensure students internalize the learning is through giving them the opportunity. This can be achieved through group discussion where students are allowed to express their feelings regarding ethical issues. According to the authors, group discussion can be conducted through role-playing. Role-playing is a good activity because it is a kind of simulation that can help students to participate with a high level of personal involvement (Sims, 2002). It is not only attractive but also helps students to understand better what they had learned. For example, students can play the role of a manager and a whistle-blower. Students have to act on what action should they take if they are faced with this kind of

Volume: 7 Issues: 46 [July, 2022] Special Issues pp. 22 - 29
Journal of Islamic, Social, Economics and Development (JISED)
eISSN: 0128-1755
Journal website: www.jised.com
DOI: 10.55573/JISED.074604

ethical issue. Other class members are then being allowed to comments on the action and share their opinion. This is known as a debriefing session. It is referred to the post-experience analysis designed to provide insight into the cases, role-plays, or other experiential learning approaches used in teaching business ethics. Sims (2002) shares the experience of teaching ethics using group discussion. He started this kind of teaching approach during the first class of the semester by conducting ice-breaking using the ethics theme. In the first class, students are required to think of the ethical dilemma that they had experienced. They then need to tell it to their partner before presented it in larger groups. This activity aims to create a convenient class environment and enhance trust. This is important in an active learning setting to encourage more participation.

Despite the benefits given, the use of active learning however has disadvantages and challenges. This is in line with what Mc Phail (2001) contended where active learning is in contrast with the nature of learning accounting which is more into passive learning. The next section will discuss the challenges of active learning.

Challenges of Using Active Learning

It is undeniable that active learning is an appropriate teaching approach in this 21st century. In order to be relevant to the industry, educators should not only depend on traditional teaching methods. Rather, it should move to the active learning teaching approaches. However, there are challenges that educators have to face when they apply this type of teaching approach. The first challenge of using active learning is limited time. Active learning involves activities that require more time (Avci, 2017; Loeb, 2015). For example, a group discussion can take a long time especially when the class size is big. There will be a possibility that the discussion cannot be finished within class time. If this happens, the learning objective for that particular period may not be achieved. However, this problem can be solved if the educator knows how to control the class and lead the discussion properly. This needs the educators to plan their teaching approaches before entering the class. Probably, this is one of the reasons why educators refuse to use active learning in their teaching. It takes a lot of effort and needs more time to prepare especially when this is the first time teaching the ethics course (Loeb, 2015). Besides, Ahmad (2015) found that lecturers are not able to apply active learning in their class because of the nature of the accounting course which has a compact syllabus. This is consistent with a study conducted by Jaafar and Wahab (2017) where proven that most of the lecturers choose to use a personal teaching style instead of a facilitator and delegator style due to limited time to finish the compact syllabus. The personal teaching style contradicts active learning because the educator is dominant in the class.

The second challenge using active learning is participation from the students. As mentioned earlier, active learning needs students to be involved in-class activities and the educators just act as a facilitator to assist the students. Therefore, there will be a possibility that students will not cooperate with the active learning strategies used by the accounting ethics educator (Loeb, 2015). This is especially true in an Asian country like Malaysia. The learning culture in Malaysia is different from Western in which students in Malaysia are timid and do not like to participate in class voluntarily. Hence, active learning may make students feel discomfort and consequently less participate in the class.

Creating a safe learning environment is also a challenge in active learning teaching approaches (Edwards and Gallagher, 2018; Loeb, 2015; Sims, 2002). This ethics course may require students to share their experiences about the ethical issues that they had faced. Besides, there

Volume: 7 Issues: 46 [July, 2022] Special Issues pp. 22 - 29
Journal of Islamic, Social, Economics and Development (JISED)
eISSN: 0128-1755
Journal website: www.jised.com
DOI: 10.55573/JISED.074604

will be sensitive matters when discussing ethical issues, moral judgment, and ethical dilemmas. The ethics educator should ensure that approaches be carefully designed, safely, and thoughtfully executed to include the creation of a safe classroom environment for sharing experiences. Sims (2002) suggest that to create a learning environment conducive to sharing, it is important to start the first class with in-class and independent experiences to support their activities.

The new norms of learning style in the era of pandemic COVID-19 had also contributed to the challenges of using active learning. Conducting online classes limited the activities that can be done such as group discussion and role-played which require longer time. One of the reasons for this is some students may face internet connectivity problems that disallow them to attend the online class for a longer time. Usually, an online class can be conducted for not more than 1 hour. The remaining class time will be conducted offline. Hence, active learning activities that involve group discussion and role-played have to be done in less than 1 hour. In addition, online classes increase the non-participation of students in class. It is hard for educators to control students in online classes since we cannot see students face to face. Even, most of the students usually off their web camera during an online class. It is either they had limited internet data or purposely did not want to open the camera. Given the culture of Malaysian students that are usually less cooperative to engage in class, these online classes have made the situation worse. However, certain activities can still be conducted in the online class to achieve the goals of the course. For example, educators can use case studies and group presentations to discuss the ethical issues in the case. In addition, educators have to combine with the lectures especially when explaining the philosophical part such as ethics theories. The guest speaker also can be invited to expose students to the real ethical dilemmas in the industry. This way is hopefully can increase the understanding of the students towards the course.

Conclusion

This paper aims to review the literature that discussing on the teaching approaches used in teaching ethics courses, especially in the accounting field. This paper also highlights the challenges associated with the teaching approaches. Given the influence of ethics education on the ethical behavior of students, it is important to ensure the quality of ethics courses offered in the university. One of the criteria that determines quality is by looking at its pedagogy. It is vital to set the objectives of the course before determine the teaching approaches. The goal of the ethics course is to develop moral awareness and moral sensitivity for the students. Due to this, previous literature suggests accounting educators use active learning for teaching approaches in the ethics course. This includes case studies, guest speakers, and group discussions. Group discussions can be conducted using activities such as role-playing. However, there are challenges in using active learning in the pedagogy. The challenges are time limitation, students participation, and creating a safe learning environment. In summary, the activities suggested by researchers such as case studies had been applied by accounting educators in teaching business ethics and corporate governance course in Malaysia. However, the extent to which the activity was carried out cannot be ascertained since this kind of study is still lacking here. This is important to know because sometimes accounting educators who had been assigned to teach ethics course has no ethics education and experience. Therefore, future research can examine the current practice of teaching an ethics course in public universities in Malaysia especially during this pandemic season where all classes are conducted online. The findings of the study later can contribute to improving the teaching approaches of ethics courses and to the dearth of literature in the accounting ethics field.

Volume: 7 Issues: 46 [July, 2022] Special Issues pp. 22 - 29
Journal of Islamic, Social, Economics and Development (JISED)
eISSN: 0128-1755
Journal website: www.jised.com
DOI: 10.55573/JISED.074604

Acknowledgment
This research is benefited from the funding from Malaysia Ministry of Education for the FRGS Funding with Code: FRGS/1/2018/SS01/USIM/02/3 and Universiti Sains Islam Malaysia (USIM) with Code: USIM/FRGS/FEM/055002/51518 (Benchmarking Malaysian Private Entity Reporting Standard in Malaysia in Achieving High Income Nation).

References

Abu Bakar, N. B., Ismail, S. and Mamat, S. (2008). Ethics of Future Accounting Professionals: Evidence From Malaysia. Jornal of Financial Reporting and Accounting, 6(Abu et al., 2008), 21–33. https://doi.org/10.1108/IJCMA-09-2012-0062G.

Ahmad, N. L. (2015). Integrating ethics into accounting curriculum: Overview from Malaysian accounting educators. Malaysia Journal of Society and Space, 11(Bowden, 2008), 87 – 97.

Al-Hadad, O. (2013). Student–centered learning, analyzing approaches and techniques in University Malaysia Pahang. Retrieved from: http://www.curtin.edu.my/tl2013/PDF/Student%20%E2%80%93Centered%20Learning, %20analyzing% 20approaches%20and%20techniques%20in%20University%20Malaysia%20Pahang.pdf

Avci, E. (2017). Learning from experiences to determine quality in ethics education. International Journal of Ethics Education 2(Abu et al., 2008), 3-16.

Banks, S. (2009) 'From professional ethics to ethics in professional life: implications for learning, teaching and study. Ethics and social welfare., 3 (Abu et al., 2008), pp. 55-63.

Bowden, P. & Smyth, V. (2008). Theories on Teaching &Training in Ethics. Electronic Journal of Business Ethics and Organization Studies,13 (Ahmad, 2015), 19-26.

Brands, K. & Lange, L. S. (2016). Teaching Accounting Ethics: Opportunities and Challenges. Jesuit Higher Education: A Journal, 5 (Abu et al., 2008), Article 6, 34-43.

Brinkmann, J. & Sims, R. R. (2001). Stakeholder-Sensitive Business Ethics Teaching. Teaching Business Ethics 5, 191–193.

Burton, S., Johnston, M. W., & Wilson, E. J. (1991). An Experimental Assessment of Alternative Teaching Approaches for Introducing Business Ethics to Undergraduate Business Students. Journal of Business Ethics 10, 507-517.

Caliyurt, K. T. (2007). Accounting Ethics Education in Turkish Public Universities. Social Responsibility Journal, 3(Avci, 2017), 74–80. https://doi.org/10.1108/17471110710840251

Dellaportas, S., Kanapathippillai, S., & Khan, A. (2014). Ethics Education in the Australian Accounting Curriculum : A Longitudinal Study Examining Barriers and Enablers, 9284(January 2016). https://doi.org/10.1080/09639284.2014.930694

Dellaportas, S. (2006). Making a difference with a discrete course on accounting ethics. Journal of Business Ethics, 65(Avci, 2017), 391–404. https://doi.org/10.1007/s10551-006-0020-7

Edwards, M. S., & Gallagher, E. C. (2018). Oh, Behave! Insights and Strategies for Teaching Business Ethics to Gen Y Students. e-Journal of Business Education & Scholarship of Teaching, 12 (Abu et al., 2008), 1-18.

Elias, R. Z., & Farag, M. (2010). The relationship between accounting students' love of money and their ethical perception. Managerial Auditing Journal, 25(Al-Hadad, 2013), 269–281. https://doi.org/10.1108/02686901011026369

Gail, J. M., & Bruce, G. (2012). Ethics education: Developing habits of mind through the use of pedagogical content knowledge. Physical Therapy Reviews 17(Al-Hadad, 2013), 149–156.

Hajjawi, O. (2008). Business Ethics Teaching Approaches for Effective Learning in Palestine. European Journal of Scientific Research, 20(Abu et al., 2008), 106-114.

Ishak, S., Che Omar, A. R., Ariffin, K., & Hussain, M. Y. (2014). Pandangan pelajar tentang

Volume: 7 Issues: 46 [July, 2022] Special Issues pp. 22 - 29
Journal of Islamic, Social, Economics and Development (JISED)
eISSN: 0128-1755
Journal website: www.jised.com
DOI: 10.55573/JISED.074604

penggunaan kes dalam pembelajaran subjek etika, Malaysian Journal of Society and Space, 10(Abu et al., 2008), 60-69.

Jaafar, H., & Abdul Wahab, Z. (2017). Penerapan pendidikan etika perakaunan di universiti awam dan universiti swasta di Malaysia, Management research journal, 7(Abu et al., 2008), 36-46.

Klein, E. (1998) The Necessary Condition for a Successful Business Ethics Course: The Teacher Must be a Philosopher. Business Ethics Quarterly, 8 (Al-Hadad, 2013), 561-567.

Loeb, S. E. (2015). Active Learning: An Advantageous Yet Challenging Approach to Accounting Ethics Instruction. J Bus Ethics, 127, 221–230. DOI 10.1007/s10551-013-2027-1.

McPhail, K. (2001). The other objective of ethics education : rehumanising the accounting profession. Journal of Business Ethics, 34(3/4), 279–298. Retrieved from http://hdl.handle.net/1905/124

Miller, W., Becker, A., & Pernsteiner, A. (2014). the Accounting Ethics Course Reconsidered. Global Perspectives on Accounting Education, 11, 77–98. Retrieved from https://pdfs.semanticscholar.org/9c19/2065ded96579a7a822c054be9ca38aa0b57b.pdf

Mohd Ghazali, N. A. (2015). The influence of a business ethics course on ethical judgments of Malaysian accountants. Journal of Asia Business Studies, 9(Ahmad, 2015), 147–161. https://doi.org/10.1108/JABS-06-2014-0042

Rossouw, G.J. (2002). Three approaches to teaching business ethics. Teaching Business Ethics 6, 411–433, 2002.

Sims, R. R. & Felton, E. L. (2006). Designing and Delivering Business Ethics Teaching and Learning. Journal of Business Ethics, 63, 297–312. DOI 10.1007/s10551-005-3562-1.

Sims, R. R. (2002). Business ethics teaching for effective learning. Teaching Business Ethics 6, 393–410.