

THE SAICA SYLLABUS FOR ETHICS: DOES IT ALL ADD UP?

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Abstract

The South African Institute for Chartered Accountants (SAICA) recently (2005) announced guidelines for a syllabus for Ethics that is to be included in the undergraduate studies of students studying towards the Chartered Accountant (CA) qualification. The purpose of this paper is to make a critical comparison between the objectives and the outcomes of the SAICA Ethics syllabus to determine whether the proposed outcomes match the proposed objectives. A teaching-learning competency framework for applied ethics will be introduced first, to provide a theoretical framework within which the stated comparison between the proposed objectives and outcomes of the Ethics syllabus can be carried out.

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1

Introduction

The South African Institute for Chartered Accountants (SAICA) recently (2005) announced guidelines for a syllabus for Ethics that is to be included in the undergraduate studies of students studying towards the Chartered Accountant (CA) qualification. The proposed Ethics syllabus is one of eight support subjects that prospective CA candidates have to study in addition to their four core subjects.

The proposed Ethics semester course (or alternatively two half-semester courses) is divided into three broad themes: (1) Introduction to Applied Ethics (2) Business Ethics and (3) Ethics and Accountancy. Outcomes for each of these three themes are stipulated and some suggestions are made as to how the course could be taught and assessed.

The purpose of this paper is to make a critical comparison between the objectives and the outcomes of the SAICA Ethics syllabus to determine whether the proposed outcomes match the proposed objectives. A teaching-learning competency framework for applied ethics will be introduced first, to provide a

theoretical framework within which the stated comparison between the proposed objectives and outcomes of the Ethics syllabus can be carried out.

2

A teaching-learning competency framework for applied ethics

Basing his approach on a review of approaches to the teaching of applied ethics, Rossouw (2002; 2004) developed a Teaching-Learning Competency (TLC) framework for applied ethics, in which he distinguishes between three possible positions in response to the question: 'What do you want to achieve in teaching applied ethics?' The three positions discerned by Rossouw are cognitive competence, behavioural competence and managerial competence respectively. Within each of these positions he identifies (a) the purpose of teaching applied ethics (b) the competencies (or outcomes) associated with that purpose and (c) the teaching-learning methods typically used to achieve these competencies. Each of these three positions on teaching applied ethics will be briefly explained.

2.1 The cognitive competence position

In the position of cognitive competence, the purpose of teaching is to acquire the intellectual knowledge and skills to identify, understand, analyse and judge applied ethical matters (cf. Shaw, 1996: 493). The emphasis is thus on both the theoretical constructs that have to be learned to identify, understand and analyse ethical matters and the intellectual skills needed if this knowledge is to be applied in the assessment and analysis of ethical matters.

The competencies that learners have to acquire when assuming the cognitive competence position are (see Table 1 below):

Awareness of the ethical dimension: Learners need to discover and become aware of the ethical dimension and typical ethical issues in their field or profession (cf. Rabouin, 1997: 249).

Ethical vocabulary and theories: Learners should be familiar with the ethical concepts,

frameworks, models and theories that apply to their field or profession (cf. Mahoney 1990: 67; McDonald & Donleavy 1995: 841; Hosmer 1998: 10; Solberg, Strong & McGuire 1995: 76).

Moral reasoning: Learners should cultivate the ability to analyse, compare and assess different ethical perspectives. They must develop the independence of mind to make an own assessment of ethical issues within their field or profession (cf. Paine, 1991: 78; Solberg, Strong & McGuire 1995: 78).

Ethical decision-making: Learners must be familiar with approaches to ethical decision-making and ethical dispute resolution and be able to apply them to ethical issues in their field or profession.

Tolerance of moral differences: Learners must be able to endure moral ambiguity and to tolerate moral positions that differ from their own (Mahin, 1998: 74).

Table 1
Cognitive competence

COGNITIVE COMPETENCE	
Purpose	
To acquire the intellectual knowledge and skills to make proper ethical analyses and judgements	
Competencies	Teaching / Learning
Awareness of ethical dimension Ethical vocabulary and theories Moral reasoning Ethical decision-making Tolerance for moral differences	Lecturing Cases & Dilemmas Discussions & Debates

The teaching-learning methods that would typically be used to develop these competencies are, first, lecturing, when theoretical concepts, frameworks, models and theories are introduced to learners. Such lecturing would, however, have to be complemented by learning opportunities,

in which learners could develop the intellectual skill of applying theoretical knowledge to specific issues within their field or profession. The analysis and assessment of specific case studies and ethical dilemmas as well as class discussions and class debates could be used to

create learning opportunities in which reasoning and decision-making skills can be cultivated (cf. Shaw, 1996: 494; Solberg, Strong & McGuire, 1995: 77). The same learning opportunities could also facilitate the development of tolerance of moral differences (cf. Piper *et al.*, 1993: 53).

2.2 The behavioural competence position

The behavioural competence position regards the purpose of teaching applied ethics as the cultivation of commitment and will to act according to ethical convictions. It is premised on the assumption that cognitive competence, that is, theoretical knowledge and intellectual skills, is not sufficient to ensure that learners are going to be willing and able to behave morally (cf. Coles, 1995: 68). To achieve the latter, intrapersonal moral development has to be facilitated in learners (Whetstone, 1998: 188).

If applied ethics is to be taught in a manner that will facilitate behavioural competence in

learners, the following competencies have to be developed (see Table 2 below):

Moral sensitivity: Learners need to be sensitive to the effect their behaviour is likely to have on other persons (cf. Shaw, 1996: 498).

Moral imagination: Learners should be able to imagine how other persons are likely to experience specific ethical or unethical behaviour and also to imagine ethical alternatives to current situations (cf. Anderson, 1997: 287–288; Werhane, 1999: 89–108).

Moral courage: Learners should develop the determination to act on their moral convictions even when it is neither convenient nor self-serving to do so (cf. Piper *et al.*, 1993: 49; McDonald & Donleavy, 1995: 841–842; Rabouin, 1997: 255; Maclagan, 1998: 24; Mahoney, 1999).

Moral virtues: Learners must develop those characteristics (virtues) that will dispose them to act ethically within their field or profession.

Table 2
Behavioural competence

BEHAVIOURAL COMPETENCE	
<div style="background-color: black; color: white; padding: 5px; display: inline-block; margin-bottom: 10px;">Purpose</div> <p style="text-align: center;">To develop an inclination and commitment to behave morally</p>	
<div style="background-color: black; color: white; padding: 5px; display: inline-block; margin-bottom: 10px;">Competencies</div> <p style="text-align: center;">Moral sensitivity Moral imagination Moral courage Moral virtues</p>	<div style="background-color: black; color: white; padding: 5px; display: inline-block; margin-bottom: 10px;">Teaching / Learning</div> <p style="text-align: center;">Role-models Facilitation Role-play Stories & Films Journal</p>

The teaching-learning methodologies that can be used to facilitate the acquisition of behavioural competence differ substantially from those used to facilitate cognitive competence. Lecturing would play a minor role in teaching for behavioural

competence, because there would be a greater focus on the facilitation of affective and volitional change in learners. Teaching-learning methods like role-play, engagement with role-models, the use of stories and films and keeping personal

learning journals can be used to facilitate learning opportunities conducive to intrapersonal moral development (cf. Adams *et al.*, 1998: 1327–1328; Binns, 1994: 178; Berger & Pratt, 1998; Coles, 1989: 204–205; Paine, 1991: 81; Sims, 2002: 181; Solberg, Strong & McGuire 1995: 78).

2.3 The managerial competence position

The managerial competence position regards the purpose of teaching applied ethics as equipping learners with the ability to direct and control the ethical performance of and within organisations. It is premised on the assumption that neither cognitive nor behavioural competence alone or in combination is sufficient for managing the ethical performance of organisations. The management of organisational ethics performance is a specialised field that in turn requires specialised knowledge and skills (cf. Rossouw, 2004: 40).

The competencies that learners should develop in order to acquire managerial competence are listed below (see Table 3):

Ethical leadership: Learners must develop the vision and intent to take a leading role in enhancing moral performance within their field or profession (cf. Piper *et al.*, 1993: 119).

Strategic importance of ethics for organisations: Learners have to develop insight into the strategic importance of ethics in organisations. They have to be able to make a convincing case for ethics based on strategic considerations within their field or profession.

Organisational ethics: Learners need to develop insight into the dynamics and demands of ethics within organisational contexts. They must also be able to deal with the systemic nature of ethics within organisations or professions (cf. Fudge & Schlachter, 1999: 296; Nielsen, 1998: 585).

Governance of ethics: Learners must be able to direct and control the ethical performance of organisations. Further, they need to acquire the ability to institutionalise ethical standards within organisations or professions (McDonald & Donleavy, 1995: 842; Nielsen, 1998: 585; Stiles *et al.*, 1993: 246).

Table 3
Managerial competence

MANAGERIAL COMPETENCE	
<div style="background-color: black; color: white; padding: 5px; display: inline-block; margin-bottom: 10px;">Purpose</div> <p>To develop the ability to direct and control the ethical performance of organisations</p>	
<div style="background-color: black; color: white; padding: 5px; display: inline-block; margin-bottom: 10px;">Competencies</div> <p>Ethical leadership Strategic importance of ethics for organisations Organisational ethics Governance of ethics</p>	<div style="background-color: black; color: white; padding: 5px; display: inline-block; margin-bottom: 10px;">Teaching / Learning</div> <p>Cases & Vignettes Discussion Intervention plans Scenario-exercises</p>

The teaching-learning methodologies associated with managerial competence will include lecturing, but will also go beyond this, as learning opportunities must be created to facilitate the ability to manage ethics within organisations or professions. Discussion of case studies or vignettes, and the development of management scenarios or management interventions to change the moral direction or performance of organisations can be used to facilitate managerial competence in learners (cf. Paine, 1991: 82; Piper *et al.*, 1993: 122; Adams *et al.*, 1998: 1327–1328).

Against the backdrop of the above teaching-learning competency framework for applied ethics, the objectives and outcomes of the new SAICA syllabus for Ethics will be discussed.

3

Objectives of the ethics course

The objectives of the SAICA ethics syllabus are not stated explicitly in the guidelines provided by SAICA (2005). However, in the introductory discussion to the Ethics syllabus, three objectives have a cursory mention (cf. SAICA, 2005: 21/05). They are:

- (a) to provide a foundation of general and specific ethical knowledge;
- (b) to provide a background for the study of the professional code of conduct of the SA Institute of Chartered Accountants; and
- (c) to equip students for meaningful relationships with people from cultural backgrounds that differ from their own.

There is, however, no indication that the above list of objectives is complete and exhaustive as far as the objectives for the proposed syllabus are concerned. It seems safer to assume that the above list of objectives is incomplete, and that SAICA had further objectives in mind when they introduced the Ethics syllabus.

An indication of further objectives that SAICA might have had in mind when planning and introducing the Ethics syllabus is contained in a report prepared for SAICA by Prozesky (2001): *Ethics in the education of South African Chartered Accountants*. In this report, the author

recommends specific content that should be included in an Ethics course. However, he, too, does not explicitly state what the objectives of such an Ethics course ought to be. In considering academic perspectives on ethics in accountancy education, Prozesky discusses, amongst other things, the view of Mary Beth Armstrong. He quotes Armstrong as saying that the objectives of an ethics course in Accounting education should be: 'to enhance their moral development, to enable them to think more critically when confronted with moral dilemmas, and to become thinking participants in the profession they will soon be entering' (Armstrong, 1993: 91, in Prozesky, 2001: 15-16). These objectives are, however, mentioned merely as part of Prozesky's general discussion. There is thus no explicit recommendation that the objectives mentioned by Armstrong should be adopted by SAICA as the purpose of their proposed Ethics course.

I wish to argue that SAICA would be in agreement with at least the first two of the objectives stated above by Armstrong, viz.

- (a) 'to enhance their [accounting students'] moral development'; and
- (b) 'to enable them [accounting students] to think more critically when confronted with moral dilemmas'.

SAICA's probable agreement with these objectives can be suggested because they make it clear in their document *The Education Requirements of SAICA for Entry into Part 1 of the Qualifying Examination*, that it is integral to their education policy to develop the intellectual skills of professional accountants (5/05) as well as to develop and instil ethical behaviour in professional accountants (7/05).

If we add the two additional objectives proposed by Armstrong (discussed above) to the three objectives mentioned explicitly in the introductory part of the SAICA Ethics syllabus, the following five objectives can be assumed to underpin SAICA's Ethics syllabus:

- (a) to enhance moral development;
- (b) to think critically when confronted with moral dilemmas;
- (c) to provide a foundation of general and specific ethical knowledge;

- (d) to provide a background for the study of the professional code of conduct of the SA Institute of Chartered Accountants; and
- (e) to equip students for meaningful relationships with people from cultural backgrounds that differ from their own.

Such a set of objectives would broadly accord with the generic set of objectives that Loeb (1988) identified for teaching accounting ethics. Based on work done earlier by Callahan, Loeb concludes that courses on ethics in accountancy education should have the following objectives:

- (a) 'relate accounting education to moral issues;
- (b) recognise issues in accounting that have ethical implications;
- (c) develop a sense of moral obligation or responsibility;
- (d) develop the abilities needed to deal with ethical conflicts or dilemmas;
- (e) learn to deal with the uncertainties of the accounting profession;
- (f) set the stage for a change in ethical behaviour; and
- (g) appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics' (Loeb, 1988: 322).

This supposed set of objectives is also broadly in alignment with a more recent international development in teaching accounting ethics. On September 7, 2006, the International Accounting Education Standards Board (IAESB) of the International Federation of Accountants (IFAC) published a so-called

exposure draft: *Approaches to developing and maintaining professional values, ethics, and attitudes* (IFAC, 2006). This was circulated for comment to IFAC-affiliated member organisations. In this document, four objectives for ethics education within accounting education are identified (IFAC, 2002: 10–11).

These objectives are:

- (a) enhancing ethics knowledge
- (b) developing ethical sensitivity
- (c) improving ethical judgement
- (d) maintaining an ongoing commitment to ethical judgement.

It is further recommended that objectives (a) to (c) be included in the pre-qualification education programme for accountants and that objective (d) be addressed in both pre- and post-qualification education programmes (IFAC, 2006: 4).

Comparing the supposed objectives of the SAICA ethics syllabus with the objectives articulated in the above IAESB and IFAC proposal, it is clear that they broadly overlap. The only distinct difference between them is that the SAICA syllabus places additional emphasis on coping with diversity within the South African context.

When the objectives of the SAICA ethics syllabus are analysed in terms of Rossouw's Teaching-Learning Competency (TLC) framework, it is clear that the objectives of the SAICA Ethics course fit into the cognitive competence and behavioural competence positions. Using the same numbering for the objectives of the SAICA Ethics course as discussed above, the match between the SAICA Ethics course and the TLC framework is displayed in Table 4 below:

2. Understanding of the purpose, structures and contents of selected codes of ethics from business and the professions
3. Basic knowledge of main ethical issues and aspects of the accountancy profession
4. Ability to analyse case studies from the accountancy profession in relation to decision-making, comparative and diversity ethics (where appropriate) and ethical theories, and to propose solutions to the ethical issues they involve (SAICA, 2005: 123/05).

Does it all add up?

When the above sets of outcomes are compared with those of the SAICA syllabus, it is clear that the objectives and outcomes largely match each other. It is also evident that, when most of the objectives fall within the cognitive competence position of the TLC framework, this match becomes even more pronounced as far as the outcomes are concerned. This is because most outcomes could be classified as cognitive competence outcomes. However, in the comparison of the objectives with the outcomes of the SAICA Ethics syllabus, two interesting and significant discrepancies also become evident.

The first significant discrepancy is that, while the SAICA Ethics syllabus makes no reference to managerial competence in the objectives, there is explicit mention of managerial competence outcomes in *Business Ethics*, specifically in section 2, which states that the 3rd outcome is: 'Knowledge and basic skills relating to the nature of organizations and management in ethical perspective' (SAICA, 2005: 123/05). In the same section, the 4th outcome stipulates that learners should be able to link these competencies and knowledge to case studies (SAICA, 2005: 123/05). It is thus clear that, although managerial competence in terms of both knowledge and skills were not mentioned in the objectives of the SAICA Ethics syllabus, they are nevertheless explicitly referred to in the outcomes.

A second significant discrepancy emerging from the comparison of the objectives with the outcomes of the SAICA Ethics syllabus

is that, while behavioural competence was explicitly mentioned in the introduction to the SAICA Ethics syllabus (objective (e) in Table 4 above), and also in their education policy (objective (a) in Table 4 above), no behavioural competencies are mentioned in the outcomes. This discrepancy between the objectives of the course and its outcomes can be interpreted in at least three different ways.

The first interpretation might be that this was an oversight on the part of those who compiled the syllabus and that they simply neglected to stipulate outcomes that both correlate with their objectives and emphasise behavioural competence. Support for such an interpretation could be found in their proposed teaching-learning methodologies. One of the methodologies suggested in the SAICA document is a learning journal. In fact, the document contains an attachment dealing specifically with the composition of such a journal and how it could be used in the Ethics course. In the earlier discussion of the TLC framework, typical methods used to facilitate behavioural competence in learners were referred to. A learning journal was indicated to be one of the teaching methodologies typically associated with the development of behavioural competence (see Table 2 above).

A second interpretation might be that the compilers of the SAICA Ethics syllabus simply assumed that learner acquisition of the necessary cognitive competence would, at the same time, automatically equip them with behavioural competence. This assumption, frequent among educators, is increasingly contested. There is a growing body of evidence that cognitive competence does not necessarily translate into behavioural competence (cf. Bunke, 1988: 7; Coles, 1995: 68; Hosmer, 1988: 10. Piper *et al.*, 1993: 49; McDonald & Donleavy, 1995: 841–842; Maclagan, 1998: 24; Mahoney, 1999; Rabouin, 1997: 255). In other words, possessing the theoretical knowledge and the intellectual skills to reason out ethical matters does not automatically result in ethical behaviour. This requires more than cognitive competence. It must be complemented by the intrapersonal moral development that will dispose someone to ethical behaviour.

A third interpretation of the discrepancy between the mention of behavioural competence in the objectives, but not in the outcomes of the SAICA syllabus, might be the compilers' exclusion of behavioural competence outcomes from the SAICA Ethics syllabus because they were not convinced that such outcomes were appropriate for tertiary education. One school of thought holds that university education should be limited strictly to intellectual formation and should avoid character formation. There are, however, equally strong arguments against this position. The latter is advocated on various grounds, but one particularly relevant contention is that university education and professional training are intricately linked. Since their inception into the Western world, universities have been associated with professional training, to the extent that they owe their existence largely to the need for professional training in society. Pelikan (1992: 99) reminds us that the medieval university typically consisted of four faculties, those of Philosophy, Medicine, Jurisprudence and Theology. Three of the four faculties were thus involved in the professional training of doctors, lawyers and clergy respectively. If it is to be acknowledged that professional training falls within the ambit of university education, then it should also be acknowledged that the formation of the professional virtues and identity of aspiring professionals (and thus their behavioural competence) is also a legitimate objective and outcome of university education.

5

Conclusion

The objective of this paper was to determine whether the outcomes of the recently introduced SAICA Ethics syllabus match the objectives of the said module. By introducing a Teaching-Learning Competency Framework for teaching applied ethics, a theoretical framework was created within which the objectives and outcomes of the Ethics syllabus could be critically compared. It was found that the objectives and outcomes matched each other to a large extent, but two notable discrepancies were identified. The first discrepancy was that,

although no managerial competency objectives had been formulated, the outcomes of the syllabus nevertheless emphasised managerial competence. The second discrepancy was that, although the objectives of the syllabus did in fact emphasise behavioural competence, no such outcomes had been stipulated. It is therefore recommended that SAICA attend to these discrepancies in future revisions of their educational requirements.

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