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DOCTORAL THESIS

Business ethics education and student engagement in UK accounting and business degrees

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Business ethics education and student engagement in UK accounting
and business degrees: a dual perspective

By

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Abstract

21st Century corporate scandals and the global financial crisis of 2008 have led to increased attention on business ethics education in academic and professional syllabi. Despite efforts to improve business ethics education, issues remain, notably in student engagement. Business ethics provides students with an opportunity to develop their confidence to voice their own values and concerns in a professional environment in future. While student engagement is an issue faced in many subject areas, it is important to explore engagement in business ethics specifically to ensure students become ethical practitioners.

The purpose of this research is in two parts, firstly, to understand the student experience in business ethics education through curriculum design, student engagement and delivery methods. Secondly, to provide practical recommendations for educators to promote student engagement. Existing research typically focuses either on the educator or student perspective, but rarely considers these mutually. This research addresses this by collecting data through focus groups with educators and students (a dual perspective) at two UK business schools. Analysis of this data reveals where expectations are aligned or not with regard to the student experience.

A conceptual framework is formulated and applied to consider the content and delivery of business ethics education from a student engagement perspective. Similarities and differences in responses inform the development of practical recommendations specific to the cases observed. It is anticipated that this research will raise the profile of business ethics education and encourage development and adoption of best practice. This in turn will benefit society, by the accountants, managers and professionals of tomorrow graduating with a heightened sense of ethical awareness and behaving as more responsible and reflective practitioners as a result. This thesis makes a further contribution to help educators improve student engagement across a wider range of subjects in the business school curriculum.

Contents summary

Contents

Abbreviations

AACSB	Association to Advance Collegiate Schools of Business
ACCA	Association of Chartered Certified Accountants
AESIG	Accounting Education Special Interest Group
AICPA	American Institute of Certified Public Accountants
APESB	Accounting Professional and Ethical Standards Board
AUSSE	Australasian Survey of Student Engagement
BAFA	British Accounting and Finance Association
BAME	Black, Asian, Minority Ethnic
CABS	Chartered Association of Business Schools
CII	Chartered Insurance Institute
CIMA	Chartered Institute of Management Accountants
CIPFA	Chartered Institute of Public Finance Accountants
CDT	Cognitive Development Theory
CMI	Chartered Management Institute
CSR	Corporate Social Responsibility
DIT	Defining Issues Test
DPE	Deliberate Psychological Education
ESG	Environmental, Social and Governance
FRC	Financial Reporting Council
FSG	Federal Sentencing Guidelines

GDP	Gross Domestic Product
HEPI	Higher Education Policy Institute
HESA	Higher Education Statistics Agency
IAESB	International Accounting Education Standards Board
IBE	Institute of Business Ethics
ICAEW	Institute of Chartered Accountants in England and Wales
ICSA	Institute of Chartered Secretaries and Administrators
ICT	Information and Communications Technology
IES	International Education Standards
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
IPP	Ignatian Pedagogical Paradigm
JESA	Jesuit Secondary Education Association
KE	Knowledge Exchange
L&T	Learning & Teaching
NASBA	National Association of State Boards of Accountancy
NGT	Nominal Group Technique
NSS	National Student Survey
NSSE	National Survey of Student Engagement
OECD	Organisation for Economic Co-operation and Development

ONS	Office for National Statistics
PRME	Principles for Responsible Management Education
QDAS	Qualitative Data Analysis Software
RQ	Research Question
SDGs	Sustainability Development Goals
SEC	U.S. Securities and Exchange Commission
SEQ	Student Engagement Questionnaire
STEM	Science, Technology, Engineering and Mathematics
QAA	Quality Assurance Agency
UCAS	Universities and College Admissions Service
UKES	UK Engagement Survey
UN	United Nations
VLE	Virtual Learning Environment
VR	Virtual Reality

List of tables

List of figures

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Part 1: Introduction

The introduction to this thesis is provided in chapter 1. This chapter provides an overview of the research background; research motivation and problem; the aim, objectives and research questions; a brief discussion of the methodology and conceptual framework adopted; the research context (case A and case B); the importance of the study; and the structure of the thesis.

1. Introduction

1.1. Introduction

This chapter provides an overview of this research, prior to a three-part literature review, considerations of theoretical choices and a conceptual framework, the methodology of the research, an analysis and discussion related to each case, and lastly conclusions of the study. Firstly, this chapter provides the research background, then the research motivation and problem. From this, the aim, objectives and research questions are given. A brief discussion of the methodology and conceptual framework adapted in this study follows before the research context (case A and case B) is outlined. The importance of the study is acknowledged before components of the thesis are illustrated to to close this chapter.

Chapters in this thesis are organised according to four parts, as illustrated in figure 1.1. below. Introductions to each part precede relevant chapters.
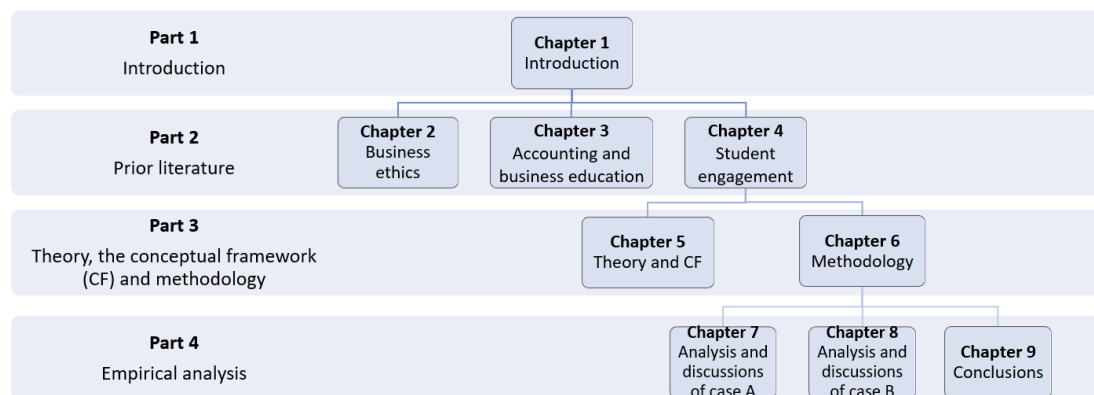
Figure 1.1. Thesis map

1.2. Research background

In the Journal of Business Ethics first volume in 1982, Hoffman and Moore (1982) provided a snapshot of business ethics education. This indicated that business ethics was present in curricula but was delivered more generally by philosophy and/or religion departments and business departments. In accounting education research, interest in business ethics

education gathered later (Loeb, 1991). Loeb and Rockness (1992) provided a "response" to ethics education in accounting, recognising that it is in its infancy, but interest had been gathering. Loeb and Rockness (1992) also noted the growing demand amongst employers for graduates to be stronger in "thinking through" ethical issues, as the recommendation to increase the inclusion of business ethics came from practice. However, Puxty, Sikka and Willmott (1994) commented on the speed at which accounting education was responding to such demands, suggesting that textbooks were not reflecting the demands and issues of the profession. Of the textbooks reviewed, none made any explicit reference to ethics. Furthermore, the authors proposed that in doing so, academia was promoting a principle of "as long as you follow the rules, you won't encounter a dilemma." van der Kolk (2019) found that this has not changed much, with excessive focus on core subjects as opposed to business ethics in course material. Similarly, Baetz and Sharp (2004) noted that core business curriculum material provided minimal reference to ethical theory and inadequate conceptual content, where coverage of ethical issues was superficial and provided little guidance.

Following the turn of the century, greater exploration of business ethics education began (Gustasfon, 2000). Gioia (2002: 144) noted the responsibility of teaching ethics to business students to restore faith following a "crisis of corporate confidence." In accounting, Diamond (2005: 361) stated that education and research should be better aligned with "the needs and problems not just of the profession but also with the demands and desires of society more generally," students included. Despite increased attention in business ethics education, issues remain. Miller and Shawver (2018: 1109) found that "current ethics training is insufficient and has not changed much over the last two decades." Referring to ethics education as "insufficient" suggests that needs and/or expectations are not being met. More recently, Tharapos and Marriott (2020: 6) noted the urgency with which future accounting education research must explore ethics education, "given the accounting profession's potential to initiate large societal change and create impact in an increasingly complex and

interconnected world." Tharapos and Marriott (2020) warned that stagnation of such exploration, may result in languor of syllabus and haphazard integration of reforms in the profession (or not all), leading to continuing reduced trust in the profession and less demand for higher education in accounting. Moreover, in business studies, Sholihin *et al.* (2020) noted that as the learning environment and learning preferences change, business ethics pedagogy must be developed with this. Studies that have sought to address this include the use of Game of Thrones as a tool to teach ethics (Karimova, 2018), using popular films to teach ethics (Biktimirov and Cyr, 2013), and developing a 3D immersive game (Jagger, Siala and Sloan, 2015). Mostly, studies in business ethics education evaluate the effect of ethics education interventions through pre and post-test analysis. However, it is arguable that the actual impact of business ethics education cannot be determined this way (Graham, 2012). Rather than assessing the immediate impact on students' ethics, Thorne (2001) suggested that educators need to be more creative to ensure that students are using their full cognitive moral capability to achieve long term benefits. Arguably, it is more important to improve critical thinking, developing soft skills such as judgement and decision-making skills, as technical knowledge can be developed with practice both during and upon leaving university.

1.3. Research motivation and problem

Mintz (2017: 9) expressed that, "by not teaching ethics, accounting educators promote another value, that ethics education is not important. Nothing could be further from the truth." This sentiment is shared by others, where business ethics education is championed both in and outside of academia (Jennings and Marriott, 2013; Pehlivanova and Martinoff, 2015; Utama, 2018) and in similar subject areas. For example, Ballantine, Guo and Larres (2018: 256) noted that, "the business world is ill-served by dishonest business students graduating and entering the workplace with a set of dubious ethical values," where moral development may be influenced by learning approaches. While prior literature has

contributed to the development of business ethics education, greater exploration is required to ensure that students are using their full cognitive moral capability to achieve long term benefits. It is important to develop the student in both technical knowledge and soft skills (Bakhshi *et al.*, 2017). As noted by IBE (2011), the challenge UK business schools face is delivering business ethics education in an engaging way. Engagement is imperative, though often, levels of engagement are misunderstood and rarely explored. Moreover, student needs and educator capabilities are seldom considered mutually. This may contribute to an expectations gap regarding the student experience that is to be resolved, considering content, delivery and overall engagement in business ethics education.

1.4. Aim, objectives and research questions

The aim of this research is to better understand the experience of undergraduate accounting and business students in business ethics education. From this, the research objective is to understand how engagement may be most effective in business ethics education through the content and delivery methods and to provide practical recommendations for practitioners to promote student engagement.

The following research questions are explored in this study:

1. How does the business ethics curriculum achieve perceived relevance to the student within programme constraints?
2. How do approaches to teaching business ethics enable or constrain the student experience?
3. How and why do students engage with business ethics education?

These questions are non-sequential but are interrelated. Firstly, research question (RQ) 1 refers to the curriculum design of business ethics education through the lens of the issue-contingent model. While the model has been developed into more comprehensive or context-specific models, it's presence and application are little explored. The model suggests

that relevance (or importance) of a topic (issue) must be recognised before an individual may engage with this further. The model may be applied to an educational context (Thorne, 2001; Guffey and McCartney, 2008; Mintchik and Farmer, 2009; Smith, Davy and Easterling, 2008; Martinov-Bennie and Mladenovic, 2015), to understand how perceived relevance in business ethics education is achieved within programme constraints. Programme constraints refer to professional body exemptions, the Quality Assurance Agency (QAA) for Higher Education's subject benchmark statements for accounting and for business and management, and a university's ethos. These are discussed further in section 7.2.1 in chapter 7 and section 8.2.1. in chapter 8. Secondly, RQ2 reflects self-determination theory and the three basic human needs of competence, autonomy and relatedness. Self-determination theory has been applied to areas of education research, such as social inclusion (Fisher *et al.*, 2020), examination preparation (Haerens *et al.*, 2019) and blended learning (Hsu, Wang and Levesque-Bristol, 2019) in schools, higher and further education. However, it does not appear in accounting and business education as much as other areas of education. Self-determination theory allows this research to explore teaching methods in business ethics education from both the perspective of the educator and student and interactions between them, where basic human needs are acknowledged. From this, it may be revealed how approaches to teaching business ethics enable or constrain the student experience. Lastly, RQ3 considers the levels of engagement among students in business ethics education, in relation to levels of attention and commitment (Schlechty, 2002). Often, the level of student engagement is categorised absolutely: engaged or disengaged. Rarely, is engagement categorised otherwise. Schlechty's model recognises that levels of engagement may vary. RQ3 asks how and why students engage considering what is taught (RQ1) and how it is taught (RQ2). This research question highlights how much attention and commitment is devoted by students, and how this is affected by curriculum design and pedagogic methods used. Particularly, attention and commitment are of key concern in business ethics education to

ensure student development beyond technical knowledge, where exposure to ethical issues and questions to challenge (or strengthen) existing beliefs are supported.

1.5. Methodology

In evaluating the benefits and limitations of alternative philosophies and approaches to this research at each level (i.e. ontology, epistemology and methodology), it is determined that a qualitative case study using an adaptation of the world café technique) is most appropriate. This is illustrated in the development of a research design pyramid. Appropriate data collection, management and analysis are then considered. In qualitative research, explanation here is seldom given. Transparency is provided at each stage of inquiry so that the research methodology, data collection and analysis may be audited. Chapter 6 describes explicitly the protocol used, including project-level design, group-level design, session structure and materials used and a discussion of the pilot study. A personal statement of reflexivity further aids transparency in acknowledging the researcher's background and any possible bias. To address the validity and reliability of this research, measures taken to omit or minimise such threats to validity and reliability are discussed. Additionally, Bradbury and Reason's (2000) guidance on validity in action research is considered, as their questions asked of a researcher may also be applied to this case study research (even though it is not action research). The dual perspective referred to in this research reflects the two different cases considered (case A and case B), two different degree programmes within these (accounting and business), and the two different stakeholder perspectives obtained (students and educators).

The conceptual framework adopted for this research reflects the concepts considered in the issue-contingent model (Jones, 1991), self-determination theory (Deci and Ryan, 2000) and the student engagement continuum model (Schlechty, 2002). These include:

- *the issue* (curriculum)

- o where content is relevant to the student and their wider learning

- *basic human needs* (learning and teaching (L&T) strategy)

  - o where the L&T strategy enhances the student experience, including consideration of teaching methods, learning styles, environment created, and support provided and relationships

- *attention and commitment* (student engagement)

  - o where students engage and appreciate how knowledge and skills gained may be applied to the professional environment, considering levels of attention and commitment

While this conceptual framework is unique to business ethics education, inevitably, there will be applicability in other topics, even in other subjects in higher education. For example, most undergraduate courses will seek to provide relevance to the student and their wider learning whatever the subject area. Nonetheless, the context and perspectives explored in business ethics education led to the development of these three elements. The conceptual framework is illustrated in figure 5.2. in chapter 5 of this thesis.

1.6. Research context

1.6.1. Case A

Case A began as a training school for elementary schoolmasters in 1840, soon becoming a training college in 1847. Over the next century or so, the institution maintained its college status, before becoming a General College of Higher Education in 1990. In 2003, the QAA established that the college's standards and quality were fully commensurate with the university sector. The following year, degree awarding powers were conferred, and the institution was established as a higher education institution. Now, the university has five faculty groups: in arts; business, law and digital technologies; education; health and wellbeing; and humanities and social sciences. The business school at case A was established

in 2009. The business school provides degrees only (i.e. no professional body associated courses). In the law, economics, accounting and finance department, there are 19 permanent members of staff.

UN PRME champions may be entire higher education institutions, or the business school alone in a higher education institution (United Nations, 2019). Champions are leaders in responsible management education, integrating the UN sustainability development goals (SDGs). If a school is a champion in one cycle of UN champion schools, it is not necessarily going to be a champion in the following cycle, with resubmission of an application required each time. In the UN PRME fourth cycle (2020-2021), case A remains a champion school in responsible management education. In the current cycle, there are 6 UK champions (including case A) of a total 37 champions across the world (UN PRME, n.d.). From case A, five students and six educators participated in focus groups. Two educators participated in follow up interviews.

The two-semester module focused upon in data collection at case A is a level 5 compulsory module for undergraduate accounting students called Business Ethics, Governance and Law, which, "introduces the foundational concepts, roles and complexities within the interrelated areas of law, corporate governance, ethics, sustainability and CSR (in the context of contemporary issues facing business) that are relevant to accounting."

1.6.2. Case B

Like case A, case B has roots in education, founded in 1841 as a teacher training college for women by the Church of England's National Society. Over the next century, three additional colleges were opened due to growing student numbers. In 1975, the Department for Education and Science approved the formation of the colleges into a higher education institution. Three years later, the university responded to the reduction in the number of student teachers by expanding its subject base, offering a range of new degrees. In 2002, the School of Business and Social Science was established. Here, business and management

programmes (and the business school in earnest) began. In 2010, the university underwent major restructuring. This led to the establishment of the current Business School. The business school provides degrees only (i.e. no courses with professional bodies).

Case B is a signatory for the UN PRME. With this, a report is submitted noting how the business school reflects the six principles: purpose, values, methods, research, partnership and dialogue. Unlike case A, students are unlikely to have expectations of ethics education, being only a signatory (as opposed to a champion). Nonetheless, it is explained to students at open days, in module descriptors and during term time that the business school aims to have students 'business ready' by graduation. This includes in both technical knowledge and soft skills. While students will not be expecting a significant level of business ethics education, it is anticipated that students may expect some exposure to topics in which soft skills may be developed to become business ready.

The module commonly referred to in data collection at case B is the level 6 compulsory module called Business Ethics and Responsible Management, which, "critically explores the moral and ethical challenges in managing organisations and how managers, who are both under pressure to act in a more socially responsible and sustainable manner and to hit performance targets, can approach their work through ethical thinking." Students from different courses across the business school are enrolled on the module, including business management, human resources management and marketing students. From case B, six and 10 educators participated in focus groups. Six educators participated in follow up interviews.

1.7. Importance of the study

The importance of this study is highlighted in practical recommendations that may change pedagogic practice. Some prior research has provided practical guidance in delivering business ethics, whether in case studies (Jennings and Marriott, 2013), curriculum design (Blanthorne, 2017) or in approaches (Gentile, 2017a). This research provides practical

recommendations which may be considered by business schools delivering business ethics education outside of the specific cases explored here. It is encouraged that such recommendations are replicated virtually, as many universities have moved to a blended or 100% online learning approach following the COVID-19 global pandemic. This may provide familiarity and consistency for students, where educators support a learning experience in which students may feel both comfortable and encouraged to explore ethical issues.

This research contributes to the development of accounting and business pedagogy in business ethics, where the personal and academic development of students is considered, in light of students' needs and educator capabilities. This research considers the perspectives of both students and educators mutually. Prior research has considered these perspectives, but in isolation (Ghaffari, Kyriacou and Brennan, 2008; Jagger and Volkman, 2014; Osgerby and Rush, 2015; Graham *et al.*, 2017). It is important to consider these perceptions mutually, to question and challenge educator assumptions of the student experience. This study seeks to address this in conducting follow up interviews with educators to "reveal" students' perceptions. This proved informative in understanding where educators were surprised (revealing an expectations gap) or unsurprised (revealing where perceptions were aligned). These reactions are captured with data collected from focus groups in chapters 7 and 8.

This research has considered the development of a conceptual framework and research questions from three branches of literature. According to Ridder, Hoon and McCandless Baluch (2014: 384), in relation to case study research, "theory functions as a blueprint in terms of covering the questions, the units of analysis as well as the analysis and interpretation of the findings." Such reflection of theory in this research has provided a foundation from which the research questions and subsequent analysis were informed. Moreover, the philosophical compatibility of the three theories considered have led to greater understanding of the student experience, notably the relation of academic

competency in students to student engagement in business ethics education and dependency levels on educators.

Martinov-Bennie and Mladenovic (2015: 200) suggested that a "fruitful" area of future research may be to "collect rich qualitative data" to shed further light on how interventions support students' development and how educational environments could be improved. Additionally, there is a persistent tendency to conduct studies at a single institution, as opposed to multiple institutions across subjects and courses (Marriott *et al.*, 2014; Apostolou, Dorminey and Hassell, 2018). This research considers two UK cases, one UN champion school and one non-champion school (but signatory to the UN PRME), where qualitative research methods are employed (focus groups and follow up interviews). This research considers two contexts and two "subgroups" within the cases (students and educators). This is consistent with Yin (2018: 60), where a comparative case study "should have at least two individual cases within subgroups."

In conducting qualitative research, this study illustrates its importance in the development of an innovative data collection method that can be converted to a pedagogic method. Elements of different techniques were considered to develop a new technique, an adaptation of the world café, to suit the research questions of this study. In chapter 6, section 6.5.2. provides the structure followed in world cafés, with further guidance provided in appendix 1 (session plan and resources checklist) and appendix 3 (logbook template).

1.8. Components of the thesis

Figure 1.2. illustrates components of the thesis, including the research questions and theory adopted.

Component			
Literature area	Chapter 2 Business ethics	Chapter 3 Accounting & business education	Chapter 4 Student engagement
Chapter 5 Theory chosen	Issue-contingent model (Jones, 1991) *(Issue)*	Self-determination theory (Deci and Ryan, 2000) *(Basic human needs)*	Student engagement continuum model (Schlechty, 2002) *(Attention and commitment)*
Research questions	1. How does the business ethics curriculum achieve perceived relevance to the student within programme constraints?	2. How do approaches to teaching business ethics enable or constrain the student experience?	3. How and why do students engage with business ethics education?
Focus	Curriculum	L&T strategy	Engagement
Factors (conceptual framework)	Content is relevant to the student/graduate Content is relevant to the student's programme outcome aims	Teaching methods Learning styles Environment created Support provided and relationships	Levels of attention Levels of commitment
Chapter 6 Methodology	World café focus groups with students and educators, and follow up interviews with educators.		
Analysis	Chapter 7 Case A (accounting students)		Chapter 8 Case B (business students)
Chapter 9 Discussion & Conclusions	Practical recommendations provided in content, delivery and engagement in light of data collected and analysed. Issues highlighted in integrating the sustainable development goals into the accounting curriculum specifically. The development of a student engagement model of business ethics education which considers perceived academic competence with perceived relevance.		

Figure 1.2. Components of the thesis

Part 2: Prior literature

Part 2 provides reviews of literature in three related areas. Chapter 2 considers business ethics literature and theory in various contexts, such as business and management and higher education. A review of accounting and business education literature follows, exploring curriculum and instruction; instruction by content area; educational technology; students; staff; a summary of research methods; and the direction of future research. The review of student engagement literature discusses a variety of theories applied, concerning behaviour, psychology, sociology and holistic education. This provided the foundation for exploration of key issues in the literature, such as interpretations of engagement, disengagement and learning styles among students and how they relate to what is being taught.

2. Business ethics

2.1. Introduction

Definitions of "business ethics" vary among different contexts, disciplines, topics and individuals (Jones, 1991). The Institute of Business Ethics (IBE) defines business ethics as "the application of ethical values to business" (IBE, n.d.). IBE states specifically that it takes a practical, rather than an academic or philosophical, approach to business ethics. Instead, for the purpose of this research, MacDonald's (2010) definition is used, where business ethics is "the critical, structured examination of how people and institutions should behave in the world of commerce." MacDonald (2010) recognised the critical and structured nature of business ethics, as the ethical decisions of individuals are critiqued through more than just opinions. Macdonald (2010) continued that topics of a similar nature, such as corporate social responsibility (CSR) and sustainability are categorised as subtopics of business ethics, encompassing a variety of issues. Accordingly, any reference to such subtopics will be considered relevant to the discussion of business ethics.

The global business environment has undergone significant changes in recent times (Andrew and Dirk, 2004). To a certain extent, this may explain why definitions of business ethics are adapted and altered so often. Similarly, research and public interest in business ethics have increased with greater transparency and communication through technology and societal changes in attitudes towards accountability. Whether this increase in interest and attention has occurred in line with the changing business environment is debatable (Bampton, 2004); it may be argued that the increased focus has been a reactive response, as opposed to a proactive response, to unethical behaviour. Nonetheless, such increased attention provides opportunities to explore a diverse range of philosophical perspectives when facing ethical decisions (White and Taft, 2004) which may be examined in academic research.

Before introducing ethics as a concept in business and finance, this chapter will introduce theoretical developments in ethics. Here, an overview of ethical theory is given, providing a basis from which the subject may be considered. This will then be followed by a discussion of business ethics theory and literature development, where contributions over the turn of the 21st Century to present day will be explored. Then, the relevance of business ethics in accounting will be argued, in terms of the effect of public corporate scandals on public trust in the profession, the efforts of accounting bodies to increase integration of ethics in professional qualifications, and the increased pressure on UK universities to develop the ethical professionals of the future. Lastly, business ethics education will be discussed in the higher education context. Here, the importance of the subject in undergraduate courses will be considered, with previous empirical efforts to improve the content and its delivery, before highlighting the current position of business ethics education in academia. Conclusions are provided, including key concepts and issues addressed in this chapter, and the first research question of this study.

2.2. From ethics to business ethics

Ethics may best be introduced by providing an overview of ethical theory foundations. This section provides a summary of Western perspectives of ethics and relevant theories. Other perspectives such as Eastern and Native American are excluded, as they represent ethical approaches to life in general, such as valuing relationships and maintaining community, which are very similar to ethic of care and virtue ethics discussed below. Moreover, Western perspectives are most commonly covered in UK business ethics education courses. From this perspective, ethics has been divided into two main categories: teleological and deontological (White and Taft, 2004). Teleological ethics refer to actions that are perceived as right or wrong based on their consequences. Whereas Deontological ethics refer to the action itself,

where actions are based on obligations, regardless of the consequences. Table 2.1. provides an overview of the two main Western perspectives and relevant theories of both.

<u>Ethical theory summary</u>

Theory	Description
Teleological	**Actions are right or wrong based on their consequences**
Utilitarianism	The greatest good for the greatest number
Egoism	Individual consequences take priority
Deontological	**Actions are based on obligations, regardless of consequences**
Rights perspective	Fundamental human rights, such as freedom from enslavement
Justice perspective	Demands respect for the dignity of every individual
Virtue ethics	Actions flowing from internal qualities
Ethic of care	Attending to others' well-being

Table 2.1. Ethical theory summary adapted from White and Taft (2004)

The variations in ethical theory further reflect the difficulties in providing a single definition of ethics (and business ethics) in literature. Depending on the theoretical stance adopted, the ethical behaviour and judgement of a person can differ significantly. With varying views and attitudes adopted and many diverse contexts to apply, it is no surprise that ethics continues to be a significant area of research this day, across industries, sectors and cultures.

In business ethics, these theories have been applied to research on many occasions (Tseng and Duan, 2010). They have provided a basis to develop concepts (Rest 1986; Jones, 1991), educational content (Carroll, 1979) and pedagogical methods (Mintz, 1995; Adkins and Radtke, 2004; van Hise and Massey, 2010; Graham, 2012; Apostolou, Dull, and Schleifer, 2013; Schmidt , Davidson and Adkins, 2013). It is important to acknowledge the frequency with which major ethical theory have provided solid foundations from which to explore business ethics further. For example, egoism and Aristotle's virtue ethics are commonly

applied to a business ethics context as the internal and external motivations of professionals are like those expressed in the theory aforementioned. These motivations are then examined by journalists, regulators, academics and other key stakeholders. Establishing an understanding of ethical theory and its application to a business and finance context provides an opportunity to discuss contributions to business ethics theory and literature development over the turn of the 21st Century.

2.3. Business ethics theory and literature development

By collecting, analysing and mapping business ethics studies from three relevant journals, Tseng and Duan (2010) identified the most highly cited journal articles in business ethics research from 1997 to 2006. The top three most highly cited articles were:

1. Treviño's (1986) person-situation interactionist model to understand ethical decision making in organisations;

2. Ferrell and Gresham's (1985) contingency framework to understand ethical decision making in marketing; and

3. Jones' (1991) issue-contingent model to understand ethical decision making in organisations.

Interestingly, Kohlberg's theory of moral development (1971) does not appear in Tseng and Duan's (2010) list of most highly cited journal articles. Though Kohlberg's work is grounded in the field of psychology, it has been referred to and applied in business ethics literature on numerous occasions (Armstrong, 1987; Lovell, 1995; Mintz, 1995; Thorne, 2001; Guffey and McCartney, 2008; Mintchik and Farmer, 2009; O'Leary, 2009; Saat, Porter and Woodbine, 2012; Chen, Chen and Chenoweth, 2013; Schmidt, Davidson and Adkins, 2013; Dellaportas *et al.*, 2014; Martinov-Bennie and Mladenovic, 2015; Haski-Leventhal, Pournader, and McKinnon, 2017; Christensen, Cote and Latham, 2018). Similarly, Rest (1986) presented a theory of ethical decision making that may be applied to organizational settings and is

commonly cited in business ethics literature. Yet it does not feature in Tseng and Duan's (2010) analysis. Nonetheless, these theories are acknowledged, as they have been referred to widely and used in business ethics literature, including those listed by Tseng and Duan (2010). For instance, in acknowledging Kohlberg's (1976) contribution, the top most cited article (Treviño, 1986) developed a model to understand ethical decision making in organisations. Moreover, Newton (1992) contributed to business ethics literature development further from an Aristotelean perspective, arguing that ethical decision making may be applied to the business context, as professionals fulfil their roles as employees and members of society (reflective of virtue ethics).

Jones (1991) provided an issue-contingent model for ethical decision making in organisations, where the issue at hand is prioritised (hence issue-dependency). Unlike Newton, Jones believed that understanding the characteristic of the "moral agent" prior to decision making is futile unless the perceived importance of the issue is recognised in the first instance. Jones argued that previous models assume that individuals will react and behave in the same manner, regardless of the nature of the issue. In other words, Jones suggested that all other decision-making details are irrelevant if the moral agent fails to recognise the moral issue. Being the third most highly cited journal article according to Tseng and Duan (2010), this model is widely applied in business ethics literature. While recognising the contributions of Ferrell and Gresham (1985), Hunt and Vitel (1986), Rest (1986), Treviño (1986), and Dubinsky and Loken (1989), the issue-contingent model reconsiders the fundamentals of ethical decision making in business ethics, moving from a focus on the individual to the nature (moral intensity) of the issue (Kelley and Elm, 2003). Previously, Jones' model has been acknowledged in the education of business ethics (Thorne, 2001; Guffey and McCartney, 2008; Smith *et al*., 2008; Mintchik and Farmer, 2009; Martinov-Bennie and Mladenovic, 2015;). In doing so, moving application of the model from an organisational context to a business ethics education context has provided invaluable

insights as to how relevance (perceived importance) to the student and their wider learning may be achieved in order to enable student engagement (through relevance). Gregory (2014) developed a model from this, considering the process of experiences of ethical situations. Whereas Jones' issue-contingent model illustrates a hierarchy with moral intensity being of highest importance, Gregory's process model depicts a process where each stage is of equal significance. The process model is developed from the issue-contingent model and others, such as Treviño (1986), as a teaching tool that may facilitate students to, "explore and reflect on organisational ethical dilemmas that they have faced or will face in the future" (Gregory, 2014: 3). This illustrates how theory may be used to develop teaching tools in business ethics education. While the experiential process model proposed by Gregory may be used to understand how students engage with ethical dilemmas, it does not consider the possibility of little engagement or disengagement. The issue-contingent model highlights the perceived importance of an issue. This reflects a common issue in student engagement, where students may ask themselves, "why am I learning this?" The model may be applied to business ethics education to consider the recognition (perceived importance) of an ethical issue among students regarding student engagement.

2.4. Business ethics in accounting

It is important to acknowledge the relevance of business ethics in accounting. Francis (1990: 9-11) identified five internal values that may be realised by accounting professionals: honesty; concern for the economic status of others (stewardship or accountability); sensitivity to the value of cooperation and conflict; communicative character of accounting; and dissemination of economic information. Three obstacles in realising these "possibilities" are identified: the dominance of external rewards (i.e., prestige, status, and money); the corrupting power of institutions; and the failure to distinguish between rules and virtues. Public accounting scandals over the turn of the 21st Century have illustrated how easily these

three obstacles can be met. For the first time in the Strategy& (PwC's consulting division) CEO Success Study's history of 19 years, more CEOs were dismissed for ethical lapses than for financial performance or board struggles in 2018 (Karlsson, Turner and Gassmann, 2018). This report has not been updated since 2018. ACCA (2019a) noted the growing demand for putting processes in place to monitor and report on social and environmental risks and "improve business models to redefine how they create value." Such events and changing attitudes have intensified public interest in the conduct, ethical behaviour and education of accounting professionals.

In the UK, it is common practice to take professional examinations to become a qualified accountant. These qualifications have adapted over the years to reflect the demands of the changing business environment. For example, a review of professional accounting education by Puxty, Sikka and Willmott (1994) found that there were no questions based on ethics in exams facilitated by the Institute of Chartered Accountants in England and Wales (ICAEW) and the Association of Chartered Certified Accountants (ACCA). In contrast to this, professional ethics now features in eleven of the fifteen ACCA accounting examinations (ACCA, n.d.a) and is the only subject to be signposted on the students' homepage of the ACCA qualification. Further efforts have been made to improve ethics in accounting (Fisher, 2018), including major revisions of ethical frameworks and consideration of ethics in a digital age. Furthermore, the ICAEW have developed a thought-leadership programme, AuditFutures, where engagement between academia and practice is built upon through dialogue to rethink systematically the future quality of the profession. As summarised by Utama (2018: 1), "no accounting education is complete without values, ethics and attitudes." Evidently, accounting bodies have made efforts to address the perceived lack of values, ethics and attitudes of accountants in qualifications and professional development. This turns attention to universities that have made fewer advancements in comparison. As said by Judith Samuelson, founder of the Aspen Institute's Business and Society Program, "the

world has moved, and finance classrooms need to catch up" (Murray, 2019). While this may be the case, it is important to acknowledge that there may be existing programme constraints that affect the development of business ethics education. Such constraints may include professional body exemptions, the Quality Assurance Agency (QAA) for Higher Education's subject benchmark statements for accounting and for business and management, and a university's ethos. These are discussed in further detail in section 7.2.1 in chapter 7 and section 8.2.1. in chapter 8 in relation to the cases considered in this research.

2.5. Business ethics education: a positive disruptor

Increasingly so, employers are seeking graduates with practical and soft skills, as well as technical knowledge (Boyce *et al.*, 2003; Bay and McKeage, 2006; Levant, Coulmont and Sandu, 2016; Liu and Fu, 2018). Such skills include emotional intelligence, ethical awareness and judgement skills. There is also general agreement among educators that development of such skills through business ethics education is important (Adkins and Radtke, 2004; Graham, 2012; Dellaportas *et al.*, 2014; Ballantine, Guo and Larres, 2018). Admati (2019) highlighted the duty which business schools have in regaining the trust of society, suggesting that, "if business schools step up to this challenge and become more civic-minded, they will help create an environment where business can both thrive and maximize benefit for society." Similarly, with reference to the number of CEOs dismissed for ethical lapses in 2018, Murray (2019) also supported the role of business schools in reversing this trend, where a range of pedagogic methods may be utilised, such as discussions of corporate cultures and tone at the top; practical strategies which students may carry forward with them upon leaving university; role play; gamification; and cross-institution competitions.

A significant proportion of relevant literature makes reference to (and in some cases seeks to answer) the question of whether ethics should be integrated into an existing course, provided as a standalone course or both (Bampton, 2004; Ghaffari, Kyriacou and Brennan,

2008; Graham, 2012; Apostolou, Dull and Schleifer, 2013; Jennings and Marriott, 2013; Dellaportas *et al.*, 2014; Cameron and O'Leary, 2015; Christensen, Cote and Latham, 2018). This is an ongoing debate (Pehlivanova and Martinoff, 2015), as different universities adopt different methods. Of the UK universities offering 3-year undergraduate accounting courses beginning September 2020, only 33% offer ethics as a compulsory module and 14% offer ethics as an optional module (UCAS, 2020). Some include optional or compulsory business ethics modules, some provide modules entitled, "values" or "responsible management" which indirectly cover business ethics, and some claim that they have integrated business ethics into the entire curriculum. In this sense, such universities may be limiting themselves to merely "window dressing" the course with ethical buzzwords (Murray, 2019). While there are courses that might cover business ethics, research has shown that "actual integration" varies. However, it may be argued here that absence of evidence is not evidence of absence. For example, it cannot be concluded that business ethics education is not integrated in the place of a separate compulsory or voluntary module. The extent to which business ethics is integrated is difficult to monitor, particularly from an external perspective.

With curriculum design, prior literature has also sought to develop pedagogical methods in business ethics education. For example, Palmer and Zakhem (2001) used the 1991 Federal Sentencing Guidelines (FSG) as a paradigm for ethics training. This alternative method of delivery through the lens of the FSG provides dialogical exploration of ethical dilemmas that may be faced in the 'real' world. However, as the FSG are rules based rather than principles based, students may be restricted when exploring such dilemmas. Alternatively, Schmidt, Davidson and Adkins (2013) recommended using the deliberate psychological education (DPE) approach. Based on cognitive development theory (CDT), DPE addresses the personal development component in business ethics education. This could have a significant impact on students' judgement skills and ethical decision-making processes by investing in the long-term impact that an effective business ethics education can have on a student. Furthermore,

van Hise and Massey (2013) suggested applying the Ignatian Pedagogical Paradigm (IPP) to a business ethics course. The IPP is a 450-year-old approach to education that facilitates a holistic approach to business ethics. Like many other pedagogical developments in business ethics, the IPP also allows for active learning, where students are given the opportunity to fully engage with the topic, teacher and fellow students. Like Schmidt, Davidson and Adkins (2013), van Hise and Massey (2013) argued that the IPP ensures development of the "whole" student, rather than just at an intellectual level. Pehlivanova and Martinoff (2015) identified leading courses that encourage ethical leadership and critical thinking skills by business schools globally. These include the University of Chicago Booth School of Business' course entitled "Designing a Good Life;" Copenhagen Business School's new MSc in Business Management and Philosophy; and Harvard Business School's in-class reflecting of "The Moral Leader" to share insights from around the world. This has contributed to fostering a community of academics and institutions that supports business ethics education in business schools.

At the turn of the Century, education was not one of the major areas of business ethics research (Tseng and Duan, 2010). Since then, attention has shifted where business ethics education has become of a key focus in business, management and accounting education research. Holland and Albrecht (2013: 777) identified the important issues facing business ethics academia in the next decade, the first of which being, "issues relating to business ethics education such as curriculum, pedagogy, faculty, and accreditation." Furthermore, at the British Accounting and Finance Association Accounting Education Special Interest Group (BAFA AESIG) Conference 2018, where the future of accounting education was discussed, it was suggested that academics need to accept the vulnerability of trying new ethics education methods, and that universities should focus on creating an ethos for future professionals (Martinoff, 2018). It is clear that business ethics in academia can be a positive disruptor to traditional approaches (Pehlivanova and Martinoff, 2015). As students are exposed to

increasingly complex ethical dilemmas and issues of the ever changing business environment, it is necessary that academics understand how business ethics may be taught to best accommodate such changes (White and Taft, 2004). Returning to Jones (1991), before any other stages of the decision-making process are considered, the importance of the moral issue at hand must first be recognised. In other words, it is important for students to recognise the relevance of what they are studying to themselves and their wider learning before being able to engage further.

2.6. Conclusion

Definitions of business ethics vary among societies, belief systems, industries and sectors. MacDonald's (2010) definition of business ethics is used in this research, where business ethics is "the critical, structured examination of how people and institutions should behave in the world of commerce." This chapter has provided an overview of ethical theory and its application to a business and finance context. Six ethical theories were identified: utilitarianism and egoism (teleological theories) and rights perspective, justice perspective, virtue ethics and ethic of care (deontological theories). From utilitarianism to virtue ethics, these theories have been applied to business ethics research on many occasions (Tseng and Duan, 2010). They have provided a basis to develop concepts (Jones, 1991; Rest 1986), educational content (Carroll, 1979) and pedagogical methods (Mintz, 1995; Adkins and Radtke, 2004; van Hise and Massey, 2010; Graham, 2012; Apostolou, Dull, and Schleifer, 2013; Schmidt , Davidson and Adkins, 2013). It was important to consider these before exploring ethics in business and finance further. For the first time in the Strategy& CEO Success study, more CEOs were dismissed for ethical lapses than for financial performance or board struggles in 2018. ACCA (2019b) noted the growing demand for putting processes in place to monitor and report on social and environmental risks and "improve business models to redefine how they create value." Such events and changing attitudes have

intensified public interest in the conduct, ethical behaviour and education of professionals. Increasingly so, employers are seeking graduates with practical and soft skills, as well as technical knowledge (Boyce *et al.*, 2003; Bay and McKeage, 2006; Liu and Fu, 2018). Such skills include emotional intelligence, ethical awareness and judgement skills. There is also general agreement among educators that development of such skills through business ethics education is important (Adkins and Radtke, 2004; Graham, 2012; Dellaportas *et al.*, 2014; Ballantine, Guo and Larres, 2018). Education is becoming a key focus of business ethics research (Holland and Albrecht, 2013), with pedagogic methods, curriculum frameworks and practical recommendations being developed. It may be highly informative to understand how students are engaging with business ethics, to better prepare them for their future career.

As the third most highly cited journal article in business ethics literature over the turn of the Century (Tseng and Duan, 2010), Jones' (1991) issue-contingent model has been applied often. The model illustrates the importance of recognising an issue in the first instance. Jones (1991) argued that previous models assume that individuals will react and behave in the same manner, regardless of the nature of the issue. In other words, Jones suggested that all other decision-making details are irrelevant if the moral agent fails to recognise the moral issue. This may be applied to the undergraduate accounting and business context to understand how the model is reflected, regarding the relevance of business ethics curriculum to students and their wider learning. To conclude, the first research question of this study is, how does the business ethics curriculum achieve perceived relevance to the student within programme constraints?

Wider business ethics literature has been reviewed to determine theory and concepts that may feature in business ethics curriculum. If business ethics curriculum is not perceived as relevant by students, whatever the learning and teaching strategy developed (explored in chapter 3), students are unlikely to engage (explored in chapter 4). Chapter 3 provides a

review of accounting and business education literature in relation to curriculum and

instruction; instruction by content area; educational technology; students; staff; a summary

of research methods; and the direction of future research. Ethics in the accounting

profession specifically is considered, in addition to business ethics education more broadly,

in terms of its development, trends and issues (e.g. the debate of whether ethics

curriculum should be integrated, standalone or both). Foundations laid in chapter 2 on the

relevance of business ethics topics and theories and chapter 3 on how that is delivered

combine to contextualise and support chapter 4 on the importance of student engagement

in business ethics education.

3. Accounting and business education

3.1. Introduction

Historically, the recognition of accounting as a discipline in higher education has been disputed. Despite this, in 1904, Henry Rand Hatfield was appointed the first Professor in Accountancy in America (Fellingham, 2007). Hatfield advocated the importance of accounting education, encouraging his students to observe the idiosyncrasies of accounting systems. He also supported accounting as an academic subject, encouraging colleagues to view accounting as a discipline worthy of place in higher education. Since then, accounting bodies, academic journals and accounting academics have continued to support accounting education research and practice (ACCA, n.d.b; ICAEW, n.d.). Similarly, business and management education has developed in business schools and as an academic research area. Academic journals have been founded, including the Journal of Accounting Education and the International Journal of Management Education. Literature has considered a wide range of issues, such as curriculum design; delivery methods; assessment styles; learning styles; external pedagogic resources; communication tools; and technology. This chapter will explore such literature, notably developments in the area of business ethics education.

This chapter will provide an overview of theoretical application in accounting and business education literature, including the extent to which it is applied and the most applied theories. Then, application of guidance from the profession will be considered, including codes and/or standards, to explore issues. After these foundations are provided, key accounting and business education literature is identified, with a discussion of its development as a growing research area. Lastly, consideration of key themes within the literature concludes this chapter.

3.2. Accounting and business education theory

3.2.1. Accounting and business education theory

Accounting education research often sees itself as "an atheoretical zone of practicality" (Marriott *et al.*, 2014: 276). Marriott *et al.* (2014) found that of 250 accounting education papers reviewed, only 28% included a theory of pedagogy. While this excluded certain papers, as there is a tendency for cases and other instructional material to not be informed by theory, it is evident that accounting education literature lacks theoretical depth. Nevertheless, the discipline recognises the importance of theory in having many positive functions in research, adopting theoretical developments from business and management education research. Often theoretical foundations from business education research are considered in accounting education research to overcome this. Also, some studies have applied professional guidelines, codes and/or standards to the research, such as the Code of Ethics for Professional Accountants as outlined by the International Ethics Standards Board for Accountants (IESBA) in place of theory (Cameron and O'Leary, 2015). The applications of guidance from the profession are considered following identification of theory applied in the literature. Before this, table 3.1. provides an overview of social, psychology and education theory applied in relevant prior literature. Here, theory that is most applied and referenced in the literature is selected.

Theory	Description
Social (cognitive)	
Cognitive load (Sweller, 2010)	Presenting information at a pace and level of difficulty that corresponds to how it is processed.
Moral development (Kohlberg, 1971)	Six stages of moral development, from obedience to universal principles.
Social cognitive career theory (Lent, Brown and Hackett, 1994)	How career interests develop, career choices are made, and career success is obtained.
Social interdependence theory (Johnson and Johnson, 1983)	Rewards, costs and expectations of interpersonal relationships (referred to as cooperative learning or social construct learning in accounting education research).
Psychology	
Emotional intelligence (Mayer and Salovey, 1997)	The ability to recognize, understand and respond to emotions in oneself and others.
Nudge theory (Thaler and Sunstein, 2008)	Using positive reinforcement and indirect suggestions to influence the behaviour and decision making of others.
Self-determination theory (Deci and Ryan, 2000)	Based on three basic human needs of autonomy, competence and relatedness.
Issue-contingent model (Jones, 1991)	Recognising and engaging with an ethical issue based on perceived importance.
Education	
Experiential learning (Kolb, 1984)	Learning through experience.
Other	
Virtue ethics (Aristotle)	Actions flowing from internal qualities.
Domain theory (Carroll, 1991)	Corporate Social Responsibility has four domains: philanthropic, ethical, legal and economic.

Table 3.1. Accounting and business education literature: application of theory

Despite the wide range of theory considered, very few studies have applied theoretical concepts. Perhaps, a reason for the lack of theoretical grounding is due to accounting and business being practical in nature. In light of this, some studies have applied professional guidance, including codes and/or standards. Table 3.2. provides an overview of the professional guidelines applied, specifically in accounting education.

<u>Accounting education literature: application of professional guidelines</u>

Professional guidelines, codes and/or standards	Concept/theory derived from	Application
The National Association of State Boards of Accountancy (NASBA)	N/A	To support specific ethics requirements in accounting curricula (Breaux *et al.*, 2009).
The International Ethics Standards Board for Accountants (IESBA)	N/A	In applying and expanding upon the fifth principle of the IESBA Code of Ethics, professional behaviour (Cameron and O'Leary, 2015).
The International Federation of Accountants (IFAC)	Refers to IESBA's Code of Ethics (IESBA is part of IFAC)	To support and promote the integration of ethics in an undergraduate accounting course (Martinov-Bennie and Mladenovic, 2015).
The Accounting Professional and Ethical Standards Board (APESB)	Based on IESBA's Code of Ethics	
The Association to Advance Collegiate Schools of Business (AACSB)	N/A	
The American Institute of Certified Public Accountants (AICPA)	None (but does refer to IESBA's code of ethics)	
The 1991 Federal Sentencing Guidelines	N/A	To bridge the gap between theory and practice in accounting education (Palmer and Zakhem, 2001).

Table 3.2. Accounting education literature: application of professional guidelines

The variety of professional guidelines applied reflects efforts by accounting educators and universities to reflect practice in curriculum design and delivery methods. These have been applied in research to promote the integration of business ethics (Breaux *et al.*, 2009; Martinov-Bennie and Mladenovic, 2015); to encourage student development and understand the student experience in the context of the profession (Cameron and O'Leary, 2015); and to bridge the gap between theory and practice in teaching (Palmer and Zakhem, 2001). As previously stated, accounting education research often sees itself as an atheoretical zone of practicality. Applying professional guidelines, codes and/or standards addresses this issue to an extent, by reflecting current practices in academic research, whether to explore the student experience or develop pedagogical practices. However, the guidelines applied in table 3.2. are not derived from ethical theory, nor the wider theory noted in table 3.1. previously. Moreover, first editions of the guidelines above do not discuss the derivation of principles determined. Though, consistently, these refer to characteristics of Aristotle's virtue ethics, whether intentionally or not. This is also reflective of Mintz (1996: 830) who found that Aristotelean intellectual virtues closely reflect the nature of accounting practices: intelligence, practical wisdom, understanding etc.

3.2.2. Areas of pedagogy explored

The theory applied in previous literature falls into three main groups, social, psychology and education. Where social theory is applied, students' cognitive function when processing and participating in class activities, assessments and other areas of the course are explored. Secondly, where theories of psychology are applied, student motivations to engage in their studies are considered. Lastly, in education theory, student learning is considered from a practical or holistic perspective. Interestingly, though theories of education such as Kolb's experiential learning assist in bridging the gap between theory and practice, it is the least explored theoretical group, with greater theoretical application from sociology and

psychology, limited as it is. Kolb's experiential learning appears in learning and teaching (for example, when justifying strategies or course plans) and general education research, but also in management development. The Kolb cycle provides an opportunity to reflect on what has been learnt and how this will influence action taken in the future, whether it is student learning or managerial practice. This, with critique of Kolb's contribution from others in the field, is discussed further in chapter 4.

In the literature considered, cognitive load theory, moral development and social cognitive career theory explore the ways in which students process information, how it is interpreted, and the effect this can have on their moral development and career choices. Moral development is applied to several studies (Mintchik and Farmer, 2009; O'Leary, 2009; Saat, Porter and Woodbine, 2012; Martinov-Bennie and Mladenovic, 2015; Christensen, Cote and Latham, 2018) to quantify the impact of business ethics education on students' moral development. However, it is debatable whether applying Kohlberg's theory of moral development can lead to a conclusion that students have developed in morals successfully or not. That is to say, their moral compass is not being tested in practice, and over very short time periods (a single academic term or less); the affect may be immediate, only reflecting what the student has been taught and can recall. Whereas, the relationship between the actual moral development of a student and their ethical behaviour in practice cannot be tested directly; students would need to be followed into practice from higher education and experience exact circumstances/issues presented to them by educators in their previous studies. The closest that research has come to this is in a study by Armstrong (1987), in which the author considered the moral development of certified accountants in comparison with accounting students, but does not follow professionals directly from study to practice. This begs the question; can moral development be measured? If not, how can Kohlberg be applied to accounting and business education? An alternative is to measure the development of students at a single point in time, irrespective of the impact of any ethics education

received. Students' cognitive functions are also considered in terms of how their career interests develop, how career choices are made and how career success is obtained (Lent, Brown and Hackett, 1994). However, other key areas of student cognitive functions are rarely considered in the literature, if at all. These include to what students attribute their academic successes and failures (Fiske and Taylor, 1991) and how social interactions contribute to academic development (Vygotsky, 1980; Johnson and Johnson, 1983). Social (cognitive) theory has great relevance in accounting and business education research but has not been applied as widely as expected.

Similarly, the adoption of theories of psychology is underutilised. From psychology, emotional intelligence theory, nudge theory, self-determination theory and the issue-contingent model, developed in a variety of contexts, have been applied to accounting and business education research. Here, the application of psychology theories has provided an opportunity to explore student motivations to engage in their studies. Notably, application of Jones' (1991) issue-contingent model was found in only one of the papers reviewed. Martinov-Bennie and Mladenovic (2015) apply the theory to highlight the importance of a students' ability to recognise an ethical issue in the first instance. Recognition of an issue forms the foundation of an ethical decision-making process. By extension, if the student does not recognise the issue, all other matters of engagement and moral development cannot be considered. Yet, the model has not been applied to studies that consider the decision-making process of students and how students engage with business ethics.

Lastly, the third group in which theory applied in accounting and business education research falls into is education. In this context, this refers to holistic education, as attention is given to experiential learning, the learning environment and relationships. Here, student learning is considered from a more practical perspective, supporting the connection between theory and practice. Despite this, such theory is not applied widely. For example, only a handful of studies acknowledge Kolb's experiential learning model (Dellaportas and Hassall, 2013; Tan

and Laswad, 2015; Levant, Coulmont and Sandu, 2016; Andres, 2019). This is surprising as active learning and the learning styles of students are discussed at conferences, research events and among academics frequently. The presence of holistic education theory in accounting and business education is yet to reflect the concern of academics and the profession to encourage experiential and active learning. Other theories, frameworks and models that may be applied from education that have not appeared in the research reviewed include Bloom's (1974) taxonomy, Astin's (1984) theory of student development and Schlechty's (2002) student engagement continuum model. These are discussed further in chapter 4.

3.3. Literature development

Thus far, this chapter has considered the application of theory from other research fields and professional guidelines. Accounting and business education literature covers a range of issues, including curriculum design, pedagogic methods, assessment, technology and student development. Apostolou, Dorminey and Hassell (2020) noted five key areas of accounting education in which these issues and others are explored:

- curriculum and instruction;
- instruction by content area;
- educational technology;
- students; and
- staff.

These areas will be used to structure the exploration of accounting and business education literature, as they have been consistently identified as part of ongoing literature reviews. This is then followed by a summary of research methods used and the direction of future research.

3.3.1. Curriculum and instruction

Issues addressed in curriculum and instruction range from content design and instructional approaches, to assessment and feedback. In the literature reviewed, there is greater focus on curriculum design and delivery methods compared with assessment and competencies. This is consistent with a recent review conducted by Apostolou, Dorminey and Hassell (2020). The literature within this area tends to be high level. This is to be expected, as a key issue in curriculum and instruction is consistency of application. Osgerby, Jennings and Bonathan (2018) obtained the perceptions of students with regards to a programme focused assessment, where a programme focused assessment integrates the different topic areas within the course. In doing so, the study confirmed the complexity of students' preferences in learning and assessment. Perhaps, this supports the argument for a more focused study to explore students' preferences in specific subject areas, before applying findings to the wider curriculum. Similarly, Marriott and Lau (2008) found that students were unsure of online summative assessments. Though students perceived a beneficial impact on learning, students were unsure of the method being applied to all modules. Educators must be careful when experimenting with students' learning experience, incorporating innovative pedagogic methods and changes to curriculum design cautiously so as not to disrupt the student learning experience significantly. This is also reflected in findings from Graham *et al.* (2017), where students did not respond well to the quantity of "nudges," such as emails and pop-up messages during lectures. Instead, research may consider issues of curriculum and instruction where specific elements are considered (Trout, 2018). In doing so, educators may tailor the student experience more appropriately.

Despite feedback being an area of least satisfaction in the National Student Survey (NSS) year after year requiring attention and improvement, it is consistently the least explored area in curriculum and instruction focused research. While feedback is not explored in the collection

of data in this research, it is an important part of curriculum and instruction to be acknowledged. Marriott and Teoh (2012) considered how screencasts may enhance feedback. With screencast, feedback is given as an audio recording, often combined with a digital video. Interestingly, the study found that students of an undergraduate finance module responded very well to this, seeing great value in receiving feedback in this manner. The nature of feedback across UK business schools has remained relatively unchanged for a number of years. It is arguable that innovative methods of delivering feedback such as this are what is needed to address the dissatisfaction among students.

Within curriculum and instruction, active learning (learning beyond listening) is explored. This reflects great efforts from both universities and professional bodies to innovate the ways in which students engage with their studies, beyond the traditional lecture format. Some have also considered experiential learning with active learning strategies (Dellaportas and Hassall, 2013), for example where "ethics days" are organised to expose students to the reality of their studies. This research will consider active learning strategies, with regards to the perceptions and preferences of both students and educators. Passive learning strategies, such as lectures, will also be considered for comparative purposes to reflect the full student experience.

3.3.2. Instruction by content area

Instruction has been considered by content area more so than instruction generally. This is expected as the type of instruction utilised, and issues of instruction may be unique and different in each subject; the instructional issues faced in a business management module for example may differ from those in a corporate finance module.

Despite the wide range of topics in accounting and business, the focus of research with regard to instruction by content area tends to be in core subjects (Marriott and Lau, 2008; Aldamen, Al-Esmail and Hollindale, 2015; Levant, Coulmont and Sandu, 2016; Graham *et al.*,

2017). Perhaps, it is due to the large volume of students in core modules from whom it is possible to collect data. Some interest has occurred outside of core subjects, such as big data (Janvrin and Watson, 2017) and forensic accounting (Elias and Evans, 2019). Though not always a compulsory topic and not currently an exemption under the ACCA and ICAEW professional qualifications at the time of this study, business ethics is increasingly used as a content area to experiment with and develop instruction. This may be due to its ambiguous nature, where issues require greater depth of investigation by both students and educators.

3.3.3. Educational technology

The use of technology in higher education as a pedagogic tool occurred relatively recently, compared with methods such as role play, discussions and debates. As technology has become a significant part of students' lives both inside and outside of their studies, it cannot be ignored in the research community. This is an area of interest that continues to grow (Apostolou *et al.*, 2017). For example, the Journal of Business Ethics provided a special issue in 2020 to explore the use of new technologies in ethics, CSR and corporate sustainability education. Many universities now use educational technology including lecture capture (Aldamen, Al-Esmail and Hollindale, 2015), business simulations (Levant, Coulmont and Sandu, 2016), social media (Osgerby and Rush, 2015) among others inside and outside of the classroom. As part of this research, student and educator perspectives of the use of interactive software in business ethics education will be explored.

3.3.4. Students

In recent accounting education literature, Apostolou, Dorminey and Hassell (2020) identified three areas in research that focus on accounting students: academic major and career issues (five papers identified, plus one descriptive); student skills and characteristics (two papers identified); and approaches to learning and assessment (ten papers identified, plus one descriptive). Predominantly, these cover career interests, self-efficacy and learning styles.

Most of the studies identified in the area of academic major and career issues were conducted with US students. Though, some studies have considered UK students. For example, Ming Chia (2005) sought to understand the relevance of emotional intelligence as well as academic performance and extracurricular activities in receiving job offers from the Big 5 (now Big 4) accounting firms. Bay and McKeage (2006) highlighted the importance of emotional intelligence among students, as demanded by the changing professional environment. The study found that emotional intelligence in students was worryingly low. Both Ming Chia (2005) and Bay and McKeage (2006) acknowledged that emotional intelligence was seldom emphasised in accounting programmes, despite demands from the profession for soft skills as well as technical knowledge. In more recent times, accounting and business education curriculum and pedagogic methods have adapted to reflect these demands. Sholihin *et al.* (2020) found that enhancing self-efficacy in business students, boosted students' interest business ethics and ethical efficiency. It would appear that engaging students may lead to improved confidence in abilities, both academically and personally. In other words, when students recognise when the link between learning and practice is made, there is greater opportunity to develop the skills necessary in an accounting career through student engagement. Apostolou, Dorminey and Hassell (2020) found that approaches to learning and assessment was the most explored area empirically in research of accounting students in 2019 (but the least explored area in 2018 and 2017). It is important to consider both accounting and business students' preferences of pedagogic methods and learning styles in business ethics education, to better understand how students' full potential may be reached and how soft skills may be developed through authentic engagement.

3.3.5. Staff

Research here includes the impact and trends of research over time, and the challenges faced by staff (particularly in business ethics education). Several literature reviews have been

conducted to illustrate the impact and trends of research (Marriott *et al.*, 2014; Sangster *et al.*, 2015; Apostolou, *et al.,* 2017; Apostolou, Dorminey and Hassell, 2018; Apostolou, *et al.,* 2019) as well as the nature of rankings of authors and journals (Bernardi, Zamojcin and Delande, 2016; Tharapos and Marriott, 2020). A review of recent literature has shown that of empirical research, 95% of all authors contributed from the US, the UK, Australia, New Zealand and Canada, 76% of which were from the US and just 9.7% from the UK (Marriott *et al.*, 2014). This dispersion has improved in recent years. Apostolou, Dorminey and Hassell (2020) noted that of the samples considered in 31 accounting education empirical studies of 2019, 51% were from the US and Canada, 10% from Australia and New Zealand, 13% from Europe, 16% from Asia and Africa and 10% multinational. Despite this progression, the geographical dispersion of research remains uneven.

Reviews have shown that accounting education research is moving towards a more interdisciplinary approach, to improve the reach and impact of studies (Tharapos and Marriott, 2020). This includes consideration of students across business school courses, such as business and management, and specific subject areas shared. Sangster *et al.* (2015) found that after accounting and finance, the second most common source of citations of accounting education research, came from journals on ethics. Studies of business ethics education have increased since the early 2000's as the business environment has changed significantly. With this, educators face challenges in reflecting the business environment in the classroom to develop the 'whole' student beyond technical knowledge (Diamond, 2005). This has required a change in attitudes and culture among academics who have been resistant to change. While difficulties remain in implementing business ethics education, studies into pedagogic methods have provided great resources to assist educators. It is important to develop these further, so that educators are supported as much as possible.

3.3.6. Summary of research methods

There is a persistent tendency to conduct studies at one institution, as opposed to multiple institutions across subjects and courses (Graham, 2012; Dellaportas and Hassall, 2013; Cameron and O'Leary, 2015). Many empirical studies and literature reviews have suggested that future research be conducted multi-institutionally. While single-institutional studies provide interesting findings, multi-institutional studies may improve the generalisability of findings, acknowledging that contexts of business ethics education may differ and produce different results. Some studies have addressed this (Graham, 2012; Noga and Rupert, 2017) by conducting research at different institutions in different geographic locations. Others have made suggestions to improve collaborative research through the journals themselves, calling on bodies and organisations and journals to coordinate multi-institutional studies. Despite such efforts, there is slow progress in implementing this collaborative nature of research. Of course, there are difficulties in doing so. For example, conducting research at universities with different term times, structure of courses, and potentially the significant geographical distances between institutions can cause logistical issues. While difficulties remain, the accounting and business education community is encouraged to promote and engage in collaborative research where possible.

Table 3.3. illustrates findings from Marriott *et al.* (2014) regarding research methods adopted in accounting education research. While this is accounting education specific, the table reflects similar approaches to research methods in business education research.

Research methods used		Evidence to support analysis	
Survey	40%	Quantitative	63%
Experiment	18%	Mixed methods	12%
Archival	16%	Descriptive	11%
No research methods	13%	Polemic*	9%
Case study	12%	Qualitative	6%
Total	**100%**	**Total**	**100%**

Table 3.3. Accounting education research, adapted from Marriott *et al.* (2014)

*Polemic: offering little or no empirical evidence, intended to encourage debate

Marriott *et al.* (2014) reviewed 250 articles across six academic journals and found case studies to be the least common research method used. Of the same articles, 63% used quantitative evidence to support analysis, 12% used mixed methods and only 6% used qualitative methods. There is a generally held perception that a scientific or empirical approach to research is favoured by journals (Tharapos and Marriott, 2020), so, it is expected that most papers reviewed used quantitative evidence to support analysis. However, given the impetus provided by previous literature to explore accounting and business education from a qualitative perspective, it is surprising that so few studies have used these methods (including field studies, interviews and participant observations). Perhaps, quantitative methods such as surveys remain the most popular due to their ease of implementation compared with qualitative methods. Academics have overcome the call for more qualitative research with the existing preference of journals for quantitative research by adopting a mixed methods approach. This is reflected in the 12% of articles that have used a mixed-method approach. The general approach of mixed-method research is to conduct interviews and/or focus groups to either strengthen survey design before data collection, or to use in

support of survey results (Marriott and Lau, 2008; Ghaffari, Kyriacou and Brennan, 2008; Graham, 2012; Marriott and Teoh, 2012). For example, Jennings and Marriott (2013) used interviews to provide participants with the opportunity to articulate themselves verbally. This contributed findings to the study that were not captured in the surveys. However, the authors noted the difficulty students faced in articulating themselves. Perhaps, an opportunity for participants to express themselves by different means would be beneficial. For example, a more structured session where participants are able to express themselves through different exercises, verbally and written. Applying both structure and open-ended questions may prove highly informative. In recent years, authors have called for greater exploration of qualitative methods, such as in-depth interviews and focus groups, to provide greater insight (Ghaffari, Kyriacou and Brennan, 2008; Schoenfeld, Segal and Borgia 2017). Martinov-Bennie and Mladenovic (2015: 200) suggest that a "fruitful" area of future research may be to "collect rich qualitative data" to shed further light on how interventions support students' development and how educational environments could be improved (the intervention in the study being an ethical framework).

Of the qualitative research methods adopted, surveys, interviews and focus groups are the most commonly applied. Jagger and Volkman (2014) conducted interviews with undergraduate accounting students to gain insight into students' learning preferences. This allowed for an in-depth analysis and insight into the perceptions and experiences of students when engaging in studies together. Similarly, focus groups have been used to explore students' experiences to examine not only what students think, but how they think and why they think in such a way (Marriott and Lau, 2008; Marriott and Teoh, 2012). Through this group interaction, participants may able to clarify their views and explore each other's, in a way that may not be achievable in one-to-one interviews. Notably, Selwyn, Marriott and Marriott (2000) explored students' use of ICT by conducting focus groups at two universities. The authors considered the experiences at more than one institution, where they were able

to observe participants engaging in interactions. This provided a valuable context-specific element to the discussions. However, this study, like others, considered the perceptions of students only. Had the study considered educators' attitudes towards using ICT as a pedagogic tool, an expectations gap (or alignment) may have been identified. For example, had educators suggested that students engaged with ICT pedagogic methods well but students said that they didn't, this would have revealed an expectations gap to be resolved. Consequently, recommendations for curriculum revision and best practice may have been made. It is important to have synergy of expectations. Expectations are usually set by educators at the start of term, with regards to attendance, commitment to studies, the content that will be covered and how it will be covered and assessed. In some cases, educators ask their students what their expectations of the course and/or specific module are. However, there is little exploration of whether these expectations are met. Module evaluations have remained unchanged and are relatively standard across UK universities; usually a short survey with 5-point Likert scales from strongly agree to strongly disagree in areas such as resources, student voice and academic support. Sections 3.3.4. and 3.3.5. of this chapter have shown that studies considering student and educator experiences, consider these separately. Possibly, to meet expectations and understand such experiences in depth, qualitative research methods may be used to consider these mutually.

3.3.7. Direction of future research

Existing accounting and business education literature provides researchers with the opportunity to, "launch from the growing knowledge base of what is and delve deeper into why and how" (Apostolou, Dorminey and Hassell, 2018: 19). Recent reviews of literature have shown persistent interest in curricular issues, indicating the perceived importance of topics, how students learn and how material is structured and delivered. As previously mentioned, business ethics is an increasingly popular area of exploration. Yet, very few

studies have considered the importance of how students learn and how material is structured and delivered in relation to ethics. Jagger and Volkman (2014) sought to identify the learning approaches that best facilitate business ethics learning at a UK university. Interviews were conducted to determine which teaching interventions were most memorable. It was determined that structured debates had the most lasting impression on students, helping students to see ethical issues from other perspectives. The findings are informative when considering what delivery methods are most suitable in business ethics education. However, the study does not indicate what content may be covered to engage students in debates, nor what educators' opinions on the method were. Were certain topics more engaging to debate than others? Were expectations among students and educators aligned in terms of the content covered and methods used to deliver this? Studies that have considered the educators and students' perspectives have proven highly informative (Adkins and Radtke, 2004), providing a foundation from which to understand expectations further. Suggestions for future research in the literature are sensitive to the more student-focused and student-led approach to business and accounting education, where student preferences must be considered. In doing so, educators may be able to address the preferences expressed by students, within the parameters of their own capabilities in delivering such content and pedagogic methods, thereby contributing to the closing of expectation gaps that may exist.

3.4. Ethics in the accounting profession

Perhaps, the relevance of business ethics in accounting is less obvious than its relevance in business and management. The collapse of Enron in 2001, the sub-prime mortgage crisis of 2007 and more recent unethical behaviour such as Tesco's overstating of profits by a quarter of a billion pounds in 2014, have provided impetus to reforms in the accounting profession and education. As stated by Johnston (2017), "ethics play a crucial role in everything that

accountants do." It is important that companies, bodies and professionals themselves reflect this and appreciate the importance of business ethics in accounting, where trust and integrity is central. It is also important to reflect this attitude in accounting education, where pedagogic methods reflect both unethical behaviour in accounting historically, but also current issues that graduates may face, such as challenging toxic corporate cultures and being confident in voicing ones' own values and concerns.

McPhail (2001) suggested that accounting education had "de-humanised" students, where students were unable to recognise or acknowledge the effect of their actions on others. Since then, efforts have been made to improve business ethics education in accounting. Under increased public scrutiny, the profession has made efforts to regain trust (Khurana and Nohria, 2008; Ballantine and McCourt Larres, 2012; Martinov-Bennie and Mladenovic, 2015). However, in recent years the actions of the Big 4 (the four largest accounting firms in the UK) have eroded trust once again, after controversies in audits performed (Kinder, 2018). These have resulted in the Financial Reporting Council (FRC) issuing fines (Jones, 2018). In July 2019, the FRC issued its first Annual Enforcement Review which revealed a substantial increase in fines as a result of poor audits (FRC, 2019); a record £43m of fines were issued for misconduct and standards breaches. In 2019, three of the big 4 were fined: PwC were fined £4.55m for a "serious lack of competence" in the audit failure of an IT firm (Saker-Clark, 2019); Deloitte were fined £4.2m for failing to, "act in accordance with the fundamental principle of professional competence and due care" when auditing Serco's Geografix division (Williams, 2019); and KPMG were fined £6m and "severely reprimanded" following a "botched" audit of car insurer Equity Syndicate Management. The second Annual Enforcement Review in 2020 revealed a continuation of such issues, with 11 new investigations (FRC, 2020) and PwC, Deloitte and KPMG facing fines again (Ernst and Young did not receive fines but were under investigation for the audit of Thomas Cook). The FRC continues to investigate KPMG for its work with Carillion, a public sector company which collapsed under £1.5bn of debt in 2018.

Continued unethical behaviour such as this means that McPhail's argument is as relevant today as it was in 2001. According to Puxty, Sikka and Willmott (1994: 79), accountants are, "induced to act ethically through two aspects of their socialisation: the educational process preparing them for qualifying examinations and the influence of work experience and role models who show what it means to be ethical." With this, Jules (2019) suggested that accounting education needs to evolve with the profession and respective bodies. Evidently, there is a relationship between ethics in the profession and ethics education at university. Demands from employers for soft skills, such as emotional intelligence, are becoming increasingly common. Similarly, with "green" accounting and greater emphasis on environmental, social and governance (ESG) issues, accountants are now expected to look beyond the figures, to recognise more than just the bottom line. Universities cannot ignore this and must develop business ethics education in accounting accordingly.

3.5. Business ethics education

3.5.1. Development and trends

With the turn of the century and increased attention on accountability in accounting and business practices, academics have reflected on expected changes and challenges to be faced in coming years (Howieson, 2003; Diamond, 2005). Such literature noted the significant implications in education, with major restructuring of curriculum, greater interaction with practice, and reassessment of what skills and knowledge would need to be developed in students. In 2006, the IAESB released guidance focusing on the implementation of good practice and maintenance of professional values, ethics and attitudes in accordance with IES4 (O'Leary, 2009). With this, ethics has gained traction in education and research, that continues to evolve (Jagger and Volkman, 2014). In reviewing the literature of six accounting education journals from 2006 to 2011, Sangster *et al.* (2015) found that accounting education citation is popular cross disciplinary, with specialists in ethics, learning styles, assessments,

curriculum, use of technology etc. This is important as accounting education research is a relatively small field, where diverse, cross-disciplinary research helps to support the field. This may include consideration of wider student populations, such as business students. Similarly, Apostolou, *et al.* (2017) explored trends in accounting education research from 1997 to 2016, and found that ethics was the second most explored topic (after financial) with a positive 425% proportional change between 1997-2006 and 2007-2016 (for comparative purposes, the area of "financial" saw a positive 64% change). Table 3.4. shows the result of searching key terms in a research database, Business Source Premier (as at 1 February 2021).

<u>Key terms search in Business Source Premier</u>

Terms searched	Articles found	
"Accounting education"	9,955	
"Business education"	22,652	
"Accounting and business education"	2,313	
"Accounting education" and "ethics"	519	
"Accounting education" and "Professional ethics"	143	28%
"Accounting education" and "Business ethics"	164	32%
"Accounting education" and "Accounting ethics"	206	40%
Total	**513**	**100%**
"Accounting education" and "Business ethics" and "engage/engagement"	2	

Table 3.4. Key terms search in Business Source Premier

A search for "business education" revealed a high number of articles, indicating that many articles in this search may be irrelevant (i.e. at a glance, some papers covered marketing

education specifically). A search for "business and accounting education" revealed very few articles. In subsequent searches, "accounting education" was taken forward, as a review of the articles generated revealed studies that also considered business and management education. Some articles came from magazines and journals for the use of practitioners and educators, such as the CPA Journal, Accounting Today, and Accounting Horizons. Searching the term "accounting education" only, 44 of the 9,955 articles found were from the Journal of Business Ethics. Then, the terms ethics, professional ethics, business ethics and accounting ethics were searched. The researcher acknowledges that there may be some overlap in papers referring to these key terms. For example, one paper may refer to both professional ethics and business ethics (hence 519 ≠ 513). Most papers (40%) refer to accounting ethics. This reflects the terminology used by US authors. As noted previously, most accounting education research is conducted in America (Marriott *et al.*, 2014), which explains the frequency with which the term "accounting ethics" is referred. Secondly, "business ethics" is referred to by 32% of the research considered, reflecting the frequency with which it is referred to in course descriptions and curriculum design. Similarly, the term "business ethics" is commonly used in business education curriculum also. As business ethics was a commonly used reference, this term was used to search in conjunction with "engage/engagement," as this research will consider UK business ethics education from a student engagement perspective. "Motivation" was also searched, to account for any literature that refers to motivation but also covers engagement (for example, those that explore the moral development of students). Only two papers were found, one of which was a non-empirical "brief note" provided to "stimulate further discussion on how business ethics education could be more effective and perhaps engender greater civic awareness and engagement among students" (McPhail, 2006: 308). The second paper was also non-empirical, providing a 5 step pedagogic tool based on vignettes (Radtke, 2004), suggesting that this method may engage students in discussions, rather than the nature of student engagement itself. In wider

research, two papers were found that considered engagement in business ethics with business students (Jagger and Volkman, 2014; Karimova, 2018). Jagger and Volkman (2014) conducted interviews with business students to understand student preferences regarding a pedagogic method that was tested. This was "critical consciousness," where students were presented with a problem, which is related to a student's subjective experience, based on Freire (1970). Karimova (2018) used the television programme "Game of Thrones" to help students apply ethical theory and understand ethical issues further. Pre and post testing showed that this had a positive effect on developing an understanding of ethics, though there was an issue with some students not being familiar with the characters of the programme. These studies show that it is possible (and worth) exploring business ethics education from a student engagement perspective.

3.5.2. Areas explored

Ethics in accounting and business education offers a unique environment in which educators can experiment with teaching methods that may be applied to the wider curriculum, develop content that reflects practice and account for the development of both soft and hard skills. This is supported further by Martinov-Bennie and Mladenovic (2015: 200), who argued that it is important to, "provide students with opportunities for in-depth group discussions, ethical theories and perspectives as well as exposure to a range of business cases to sensitise them to the many different ethical issues they may encounter." Utama (2018: 1) also stated that, "no accounting education is complete without values, ethics and attitudes." Yet, some opposition remains from educators, with regards to its relevance as a subject (particularly in accounting); the difficulty of introducing a subject into an already crowded curriculum; the inability to change students' views; and the ambiguous nature of ethics (some argue that it is difficult to assess). So, research continues to explore effective ways to implement business ethics education, providing educators with a wide range of materials to refer to when

teaching business ethics. This section will identify the main areas explored within business ethics education, including: the debate of integrated, standalone or both; proposed methods and curriculum design (based on secondary research); testing of individual methods (based on primary research); the impact of business ethics education; snapshots and the state of business ethics education; and connecting education and practice.

The debate of integrated, standalone or both

As accounting courses are limited by professional exemptions in curriculum design, this debate is arguably more relevant in accounting education than business education. In the UK, Ghaffari, Kyriacou and Brennan, (2008) found that integration of ethics is more common than standalone courses. This preference is reflected in findings from Dellaportas *et al.* (2014), where educators preferred integration over standalone, and Miller and Shawver (2018), where educators believed ethics should be integrated. This was confirmed by the Association of MBAs, that business schools have increased the number of standalone business ethics courses available (IBE, 2011). However, this is unfortunate for students, as prior research has shown preference for a standalone course rather than integrating teaching across the curriculum among students (Adkins and Radtke, 2004; Graham, 2012). Interestingly, Miller and Shawver (2018) noted that actual coverage of ethics within each module was very low, just 7.83% of a module's content on average. This favours the argument for either a standalone business ethics module or both standalone and integrated, as some business schools may be "window dressing" courses with ethical buzzwords (Murray, 2019).

Apostolou, Dull and Schleifer (2013) noted 12 papers in existing literature that provide resources for a standalone course, and only 3 papers that noted that a preference exists to include ethical topics in existing courses rather than a standalone ethics course. The authors summarised prior literature on this debate, and concluded that ultimately, the decision is

based on the resources available. Similarly, Jennings and Marriott (2013) found that there is no obvious conclusion to be draw from existing studies as to which approach is more effective. As put by Blanthorne (2017: 138), "the debate continues and both approaches have merits."

Proposed methods and curriculum design (based on secondary research)

Blanthorne (2017) provided guidance on who is most suitable to teach ethics, what topics may be included, what material is likely to resonate with students, and how to provide a unique standalone course structured in a meaningful manner. Similarly, Apostolou, Dull and Schleifer (2013: 3) provided a curriculum framework with five phases: assess the need for ethics in the curriculum; articulate learning objectives; identify nature of content; determine mode(s) of delivery; and conduct learning assessment. The authors also noted case studies as a popular method, as well as games, role playing and reflective learning. In terms of content, corporate scandals, sexual harassment policies and law and SEC Accounting and Auditing Enforcement Releases were also identified as suggestions for content from prior literature. van Hise and Massey (2010) used the Ignatian Pedagogic Paradigm (IPP), a 450-year-old approach to education, to develop a framework for business ethics education. The five components of the IPP are applied: context, experience, reflection, action and evaluation. The authors provided a model curriculum, with recommendations according to the five components. As a result, active learning strategies were proposed, including case studies, collaborative learning and reflective learning. The authors suggested that the "model curriculum" provided would develop the whole student and not just the intellect, stimulate community in the classroom, focus on values, stress excellence, and stimulate a desire for life-long learning. The application of the IPP is yet to be tested, though in 2013, the same authors provided further guidance on pedagogic methods of business ethics education (Graham *et al.*, 2013).

Notably, Mary Gentile developed the Giving Voice to Values tool, which supports students in business schools by focusing on professional values and judgement, helping them develop tools to withstand pressure from seniors (Gentile, 2017b). Giving Voice to Values is supported by others (Mintz, 2017; Christensen, Cote and Latham, 2018), but has faced criticism. While Gonzalez-Padron *et al.* (2012) supported the approach as an effective tool, the authors noted that it assumes that the ethical issue is recognised, and may not be the comprehensive or holistic approach to business ethics education that is often needed.

More focused resources have been provided, that consider particular methods and content that may be used by educators. For example, Mintz (1995) suggested using virtue ethics. Mintz began by illustrating the place of virtue ethics in accounting; virtues enable accountants to resist client and commercial pressures that may result from conflicts between an accountant's obligation to a client or employer and public interest considerations. Then, it is suggested that the learning of virtue may be facilitated by using case analysis, cooperative learning and collaborative learning techniques, and role playing. In 2006, Mintz added to this by suggesting that reflective learning be integrated with virtue ethics, facilitated with the methods aforementioned and class discussions, minute papers and reflection journals (Mintz, 2006). In contrast to Mintz's suggestion that educators use virtue ethics to teach students ethics, Burton, Dunn and Goldsby (2006) proposed applying moral pluralism. Martinov-Bennie and Mladenovic (2015: 199) also supported this, finding that applying multiple theoretical perspectives, "sensitises students to the various ethical dimensions of many business issues." Moreover, moral pluralism allows students to examine situations from a more realistic perspective than through a single theoretical perspective (Becker, 2002). This provides educators with the opportunity to reflect current issues that students may understand from different perspectives. Perhaps, it is most appropriate for virtue ethics to be used in specific elements of business ethics education, such as reflection and evaluation of decision-making. Then, moral pluralism may be adopted in these areas and

others, to help students understand ethics further from multiple perspectives. These may include such ethical theory as utilitarianism, ethics of duty and egoism.

Testing of methods in isolation (based on primary research)

Very few studies have examined student preferences following the implementation of certain teaching methods. Though, where this has been explored, quantitative (Chen, Chen and Chenoweth, 2013; Dellaportas and Hassall, 2013) and qualitative research methods (Jagger and Volkman, 2014) have been used to understand how these enable engagement. In doing so, studies have been able to provide suitable recommendations, with suggestions to explore the implications of other specific methods, such as reflective writing, student presentations, case studies, and guest lectures. However, research that considers pedagogic methods focus on how these may enable engagement, without considering how they may constrain engagement. For example, a student may struggle with academic reading to such an extent that this approach is not only not preferred but is in fact constraining engagement. It is important to consider disengagement as much as engagement, as these are two sides of the same coin; although they are different, they cannot be separated.

The impact of business ethics education

The impact of business ethics education has been explored on several occasions. Apostolou, Dull and Schleifer (2013) noted the popularity of the Defining Issues Test (DIT), developed by Rest (1986) who argued that moral reasoning is a distinct cognitive domain and can be taught. This has been applied to many studies that have explored the effect of ethics education on students' moral development, sensitivity and judgement (Armstrong, 1987, 1993; Welton and Guffey, 2008; Mintchik and Farmer, 2009; O'Leary, 2009; Saat, Porter and Woodbine, 2012; Martinov-Bennie and Mladenovic, 2015; Bailey, 2017; Christensen, Cote and Latham, 2018; Bailey, 2019). Each of the studies considered here showed improvements to students' moral development, sensitivity and judgement when implementing ethics

courses. However, it may be argued that only the immediate effect of business ethics education can be tested, reflecting what the student has learnt and can recall in the short term, rather than the long term (Graham, 2012). Armstrong (1987) considered the moral development of certified accountants in comparison with accounting students, and found that the certified accountants had only reached the moral maturation level of adults in general, not even to the level of the students in the study, suggesting perhaps that the education they had received may not have fostered continual moral growth. Prior literature has confirmed that students retain the information received in business ethics education in the short term, but not whether it impacts their actions or behaviour later in life. Admittedly, this would be very difficult to measure. Instead, attention may turn to the ways in which students engage with business ethics; where is their attention and commitment directed? What delivery methods and aspects of curriculum design resonate with students?

Snapshots and the state of business ethics education

In the Journal of Business Ethics first volume in 1982, Hoffman and Moore (1982) provided a snapshot of business ethics education, which indicated that business ethics was present in curricula, but was delivered more generally by philosophy and/or religion departments and business departments. In accounting education research, interest in business ethics education gathered much later (Loeb, 1991). Loeb and Rockness (1992) provided a "response" to ethics education in accounting, recognising that it is in its infancy, but interest had been gathering. Loeb and Rockness (1992) also noted the growing demand amongst employers for graduates to be stronger in "thinking through" ethical issues, as the recommendation to increase inclusion of business ethics came from practice. However, Puxty, Sikka and Willmott (1994) commented on the speed at which accounting education was responding to such demands, suggesting that textbooks were not reflecting the demands and issues of the profession. Of the textbooks reviewed, none made any explicit reference to ethics. van der Kolk (2019) found that this has not changed much, with excessive

focus on core subjects as opposed to business ethics in course material. Similarly, Baetz and Sharp (2004) noted that core business curriculum material provided minimal reference to ethical theory and inadequate conceptual content, where coverage of ethical issues was superficial and provided little guidance.

Despite increased attention in business ethics education, issues remain. Miller and Shawver (2018: 1109) found that "current ethics training is insufficient and has not changed much over the last two decades." Referring to ethics education as "insufficient" suggests that needs and/or expectations are not being met. More recently, Tharapos and Marriott (2020: 6) noted the urgency with which future accounting education research must explore ethics education, "given the accounting profession's potential to initiate large societal change and create impact in an increasingly complex and interconnected world." Tharapos and Marriott (2020) warned that stagnation of such exploration, may result in languor of syllabus and haphazard integration of reforms in the profession (or not all), leading to continuing reduced trust in the profession and less demand for higher education in accounting. In business studies, Sholihin *et al.* (2020) note that as the learning environment and learning preferences change, business ethics pedagogy must be developed with this.

Connecting education and practice

Efforts have been made by professional bodies to influence business ethics education in universities, and educators have made efforts to reflect the current business environment in the classroom, so as to expose students to issues that they may face as graduates and in their future career. As previously mentioned, ICAEW's thought leadership programme AuditFutures has supported ethics education in universities by providing resources on how to teach ethics and how to empower and engage students in the subject. Similarly, IBE provided resources and guest speakers from the institute to support educators of business schools in delivering business ethics. Support has also been provided by professionals

(Utama, 2018) that have emphasised the importance of business ethics education as part of the employment agenda of students. However, in accounting, findings from Miller and Shawver (2018) suggested that in reality the professional bodies are "not influencing the coverage of ethics in UK undergraduate accounting programmes." This suggests that stronger relationships between the profession and academia are needed. A foundation of resources and support exists, but there appears to be a disconnect between this and business schools' efforts. It is important to reflect current practices as it is anticipated that students will apply their everyday knowledge and experiences to their professional training and education. It may be useful to identify the pedagogic methods which reflect the business environment best (and worst) in enabling (and constraining) student engagement, considering support provided by bodies and others from practice, such as ACCA and UN PRME.

3.6. Key themes

3.6.1 Best practice vs reality

Despite recommendations, suggestions and material provided to ensure best practice, the teaching of business ethics in reality appears limited, and even avoided in some cases. The literature shows that educators favour integration of ethics in accounting as opposed to standalone courses, and yet Miller and Shawver (2018) found that actual coverage of ethics within each module was very low; just 7.83% of a module's content on average. Moreover, support from the profession is in abundance and yet it has had little effect on pedagogic practices (Miller and Shawver, 2018). Prior literature has provided many resources for integrating ethics or providing standalone courses, but few studies have tested the effect and preference of such methods. For example, there is no empirical evidence that the Ignatian Paradigm Pedagogic tool proposed by van Hise and Massey (2010) has improved student engagement or enabled educators to overcome barriers to implementation of

business ethics. Perhaps, the gap between best practice and reality stems from the perceived barriers faced by academics in implementing business ethics education. Though prior literature has provided guidance and resources to teach ethics, it seems that educators remain reluctant to integrate the subject. This leads to a second theme within the literature, barriers to implementation.

3.6.2. Barriers to implementation

Within the literature, four key barriers are identified: the relevance of ethics as a subject (notably in accounting); the difficulty of including ethics in an already crowded curriculum; the inability to change students' views; and the ambiguous and measureless nature of ethics.

Firstly, some may argue that ethics has no relevance in accounting, a heavily numerical field that focuses on processes and calculations. However, topics such as earnings management, tax evasion and avoidance and supplier selection provide opportunities for students to acknowledge and analyse the ethical element of the situation, where implications and consequences are considered. It is important to expose students to ethical issues as these may be encountered by themselves in graduate roles and later in their career. Business ethics continues to have great relevance in accounting, as demands of the profession continue to change (Howieson, 2003; Diamond, 2005). At the very least, educators may cover the development of codes of ethics from professional bodies (Palmer and Zakhem, 2001), with the changes to regulations and standards that reflect a greater focus on ethics within the profession to achieve relevance. Then, other content may be introduced, including ethical theory. Some worries exist when teaching theory, in that the theories themselves may have their own limitations. It may be perceived that including theories with limitations may deter students from engaging with the subject, questioning the relevance of such theories (Burton, Dunn and Goldsby, 2006). However, pluralism is necessary to understand why students believe what they believe, and how they have developed their values.

Secondly, in the UK, many universities offering undergraduate business degrees may be restricted in curriculum design through reflection of the university's ethos, the QAA benchmark statement, or compliance with professional bodies where relevant certificates are awarded to students upon graduating. Similarly, undergraduate accounting courses are accredited by ACCA, ICAEW and others, and may provide further exemptions offered towards the Chartered Institute of Management Accountants (CIMA) and Chartered Institute of Public Finance Accountants (CIPFA) examinations. This has resulted in crowded curriculums that attempt to cover multiple subjects over the three years to meet accreditation requirements. Subsequently, programme constraints such as these have been used as a reason to not integrate business ethics or provide a standalone module. However, the few universities that do provide standalone modules and integrate ethics into existing subjects have shown that it is in fact possible to do so within programme constraints. Howieson (2003) offered a solution to this, arguing that it's not about asking what's available, but rather how can resources be increased. Howieson (2003) also accepted that the issue of resources (such as time and expertise) cannot be solved easily.

Thirdly, some believe that students' views cannot be changed, with attitudes being "fixed." However, the impact of business ethics education on students has been explored on many occasions, with findings of increased moral development, sensitivity and judgment. While this is relatively short-term evidence of the impact of business ethics education, it proves that students' views and attitudes are not fixed. Moreover, Gioia (2002) argued that it is hypocritical of educators in business schools to commit to "lifelong learning" and also suggest that students' views cannot be challenged. With this, it is acceptable if students' views and attitudes don't change. That is to say, ethics provides an opportunity to challenge students, putting into question their own values, understanding why they believe what they believe, and may strengthen those views based on understanding and interaction with ethical issues. Rather than the aim of business ethics education to be to change students'

attitudes, instead, students may be encouraged to rethink their own beliefs and strengthen them, regardless of whether they are changed or not.

Lastly, the ambiguous nature of ethics has proven an issue in creating appropriate assessments. As ethical issues cannot be solved numerically, can be subjective and often produce several "correct" answers, some educators may find difficulties in assessing business ethics. This was noted in section 3.5.2. in the lack of guidance regarding assessment methods in the papers providing pedagogic methods and curriculum design resources. More recently, this has been forced into consideration, as many educators have moved their assessments online following the COVID-19 pandemic (Sangster, Stoner and Flood, 2020). While guidance has been provided to educators during the pandemic (Ballantine and Jones, 2020), guidance in assessment specifically is yet to be provided. This is understandable as assessments can be time consuming to create, organise and implement.

At the annual BAFA Conference 2019, Lord Prem Sikka suggested that the, "status quo needs to be challenged, we have a duty as academics to stand for something" and that greater social analysis and emphasis on social impact is required. Perhaps, a change in culture and attitudes is the key aspect to address in order to overcome the barriers of business ethics education. It is imperative that the barriers identified are not used as an excuse to exclude ethics. As summarised by Mintz (2017: 9), "by not teaching ethics we promote another value, that ethics education isn't important. Nothing could be further from the truth." It is important to acknowledge student preferences, perceptions and learning needs to both better tailor the course to students and encourage development of soft skills desired by employers. These may then be developed within the parameters of educators' own comfortability.

3.6.3. Student preferences, perceptions and learning needs

It is important to listen to students to understand the issues they relate to, how they best engage with their studies and what changes could be made to improve the student experience (Smyth, 2019). Graham (2012) argued that as higher education becomes more student centred, universities will have to become more sensitive to students' needs and expectations. While most studies that use students as participants are considering the impact of business ethics education on moral development, sensitivity and judgement, some empirical studies have considered the perceptions of students to improve what is delivered and how it is delivered (Adkins and Radtke, 2004; Marriott and Teoh, 2012; Osgerby and Rush, 2015; Osgerby and Rush, 2018). Such studies have established student preferences, but there is an opportunity for future research to merge two significant areas of research: students and curricular issues (Apostolou, Dorminey and Hassell, 2020). Understanding the relation of learning preferences (in other words, student engagement) to the student experience may provide useful insights (Mintchik and Farmer, 2009). This may improve alignment of expectations, considering the perceived limited resources of educators.

Student perceptions of specific pedagogic methods have been explored, such as case studies (Boyce *et al.*, 2003), experiential learning (Dellaportas and Hassall, 2013) and discussions and debates (Jagger and Volkman, 2014). In doing so, the authors were able to conclude whether students found such methods helpful in supporting their learning or not. Such insights may support the revision and/or inclusion of which methods are most appropriate. Notably, Dellaportas and Hassall (2013) used Kolb's experiential learning to ask students to evaluate their experience of a prison visit. For example, students were asked as part of a survey, ""What happened (your thoughts, feelings, and perceptions) at the time of the experience?" In doing so, the study was able to conclude that experiential learning can be a powerful learning tool that has the potential to produce long-term learning outcomes. Larrán,

Andrades and Herrera (2018) sought to understand the extent to which Spanish students are concerned with CSR and sustainability issues. Findings showed that not only were students very concerned, but also that they had moved away from the prior focus on the economic dimension of CSR and sustainability identified in prior literature. Such findings indicated that a review of the existing curriculum and pedagogic methods was (and is) necessary to engage students effectively. Evidently, the preferences, perceptions and learning needs of students can influence the design of curriculum and pedagogic methods used. That is to say, while students do not have the authority to design the curriculum and develop pedagogic methods explicitly, they can have a direct impact on future developments.

3.7. Conclusion

This chapter has provided an overview of the application of theories in prior literature, and the application of professional guidelines, including bodies, codes and/or standards. It was found that, consistent with prior reviews, business and accounting education research remains only partially theorised. Many authors have used professional guidance to overcome this minimal application of theory in research. In doing so, and perhaps unintentionally, this has contributed to bridging the gap between education and practice. In the literature, theory has been adopted from social, psychology and education. Where social theory is applied, students' cognitive function when processing and participating in class activities, assessments and other areas of the course are explored. Secondly, where theories of psychology are applied, student motivations to engage in their studies are considered. Lastly, in education theory, student learning is considered from a practical or holistic perspective. This chapter has discussed the application of theory in these three areas and has explored how research may develop a stronger theoretical foundation from which to support findings. This includes the application of self-determination theory (Deci and Ryan, 2000) and the

three basic human needs, as this has been considered in other areas of education research, in a range of disciplines and levels of education.

Demands from employers for soft skills, such as emotional intelligence, are becoming increasingly common. Similarly, with "green" accounting and greater emphasis on ESG issues, graduates are now expected to look beyond the figures, to consider more than just the bottom line. Educators may address these demands in some way by delivering business ethics education that most effectively reflects the current business environment and issues faced by professionals. It is not a case of "following the rules" and avoiding ethical issues (Puxty, Sikka and Willmott, 1994), but rather an important opportunity to challenge, develop and reflect upon the values and beliefs of students as part of a business ethics education. Prior research identifies some active learning methods that may be appropriate but does not consider which methods may lead to disengagement. It is just as important to identify what doesn't work well with students, as much as what does. This is particularly important when aligning the expectations of students and educators. For example, what if educators favour academic reading as a pedagogic method more than students do? Educators may be using methods that are considered best practice but in reality, may be constraining engagement.

It is clear that the profession supports the implementation of business ethics education. However, there seems to be a disconnection between practice and education. This chapter has noted that often, "best practice" is not reflected. Subsequently, key barriers to implementing business ethics education were discussed, including: the relevance of ethics as a subject (notably in accounting); the difficulty of including ethics in an already crowded curriculum; the inability to change students' views; and the ambiguous and measureless nature of ethics. In response to such barriers, Howieson (2003) offered a response arguing that it is not about asking what's available, but rather how can resources be increased. Howieson (2003) also accepted that the issue of resources (such as time and expert lecturers) cannot be solved easily. Nonetheless, business ethics education must still be attempted, as

evidenced by many UK universities that have provided this, even standalone course in some instances.

There is general agreement in the literature to encourage more collaborative, multi-institutional research, utilise qualitative methods to gain an in-depth understanding of student and educator perceptions and expectations, and to understand student experiences specifically in business ethics education. Despite the wide range of topics, the focus of research with regard to instruction by content area tends to be in core subjects (Marriott and Lau, 2008; Aldamen, Al-Esmail and Hollindale, 2015; Levant, Coulmont and Sandu, 2016; Graham *et al.*, 2017). While there are opportunities to experiment with instruction in core subjects, there is also opportunity to experiment in business ethics education, an area of the literature which is seeing increased attention.

This chapter has noted that prior research has acknowledged an existing gap between theory and practice, in that business ethics education often does not reflect the business environment. Findings from Miller and Shawver (2018) suggested that the professional bodies are "not influencing the coverage of ethics in UK undergraduate accounting programmes." This research proposes exploring business ethics education from a student engagement perspective, to develop methods of best practice. In understanding that barriers to implementation exist and the preferences of students may vary, this research seeks to acknowledge the perceptions of both educators and students mutually. Here, the basic human needs of autonomy, competence and relatedness and considered (Deci and Ryan, 2000). Lastly, many relevant studies were conducted at a single institution (Marriott and Lau, 2008; Aldamen, Al-Esmail and Hollindale, 2015; Levant, Coulmont and Sandu, 2016; Graham *et al.*, 2017). Though the benefits of multi-institutional research are acknowledged in the literature, very few studies consider more than one context (Noga and Rupert, 2017). This research proposes data collection from educators and students at two UK Business Schools, one a UN PRME champion school and another non-UN PRME champion school. As

UN PRME champion schools are recognised as thought and action leaders in responsible management education, it is expected that the two contexts, with different student and educator demographics, will provide insight into which methods best reflect the current business environment in business ethics education, and where student engagement is enabled or constrained. To conclude, based on the discussions within this chapter and contributions to prior literature acknowledged, the second research question of this study is, how do approaches to teaching business ethics enable or constrain the student experience?

Chapter 4 will consider student engagement, the ultimate challenge for business ethics educators to ensure effective learning. Student engagement literature draws on theories from psychology, sociology and holistic education, to explore interpretations of engagement, disengagement and learning styles among students and how they relate to what is being taught. Following discussions in chapter 3 on how learning and teaching strategy can enable or constrain student learning, chapter 4 will focus on student engagement to set the scene for the empirical part of the thesis.

4. Student engagement

4.1. Introduction

As a concept, student engagement first appeared in the 1980's, in Astin's theory of student involvement (1984). Following this, student engagement is first measured in higher education by the National Survey of Student Engagement (NSSE) in America in 2000. Further definitions, conceptualisation and application of student engagement have led to a vast array of literature from different levels of study (from early years to higher education), subject areas and sources. In accounting and business education research, prior literature rarely refers directly to student engagement, but rather student development, student motivation or similar terms. Studies have explored areas such as industry and career interests, assessment and learning tools and pedagogic methods (Aldamen, Al-Esmail and Hollindale, 2015; Osgerby and Rush, 2015; Schoenfeld, Segal and Borgia, 2017; Osgerby and Rush, 2018; Osgerby, Jennings and Gee, 2018). Here, progress has been made to improve the student experience, including the development of soft skills that are increasingly desired by employers. By engaging with subjects where such skills may be discovered and developed, such as business ethics, students may internalise and apply what they have learned (Pehlivanova and Martinoff, 2015), perhaps increasing the likelihood of acting on the this in the future. An understanding of student engagement as a concept, the theoretical perspectives applied, and application in existing research is required to explore this area further. This includes definitions, dimensions and research perspectives of student engagement; prominent contributions to literature; theoretical perspectives; and student disengagement. As this research explores student engagement in undergraduate accounting and business, relevant prior literature in higher education institutions will be examined. To close this chapter, a conclusion will be provided in which key points from the review of literature are summarised and the third research question of this research is provided.

4.2. Understanding student engagement

Interpretations of student engagement vary across educational contexts. Nonetheless, three common dimensions of engagement are identified: behavioural, emotional and cognitive (Trowler, 2010). There is argument in the literature for a fourth dimension: physical (Burch *et al.*, 2015; Brabon, 2018). These dimensions are explored from four dominant research perspectives: behavioural, psychological, social and holistic (Kahu, 2013). While definitions may be based on elements of engagement such as attendance, experience, satisfaction, assessment, communication and performance, studies must investigate these with focus and care. In other words, studies cannot seek to address all elements of student engagement at once. For example, attendance may be compared with assessment type, or attendance may be considered in isolation. To reflect the elements of engagement considered in this research (such as the physical learning environment), definitions from prominent names in the literature (Astin, 1984; Kuh, 2003; Coates, 2007) and others in the field (Kearsley and Shneiderman, 1998) are discussed with the most appropriate definition to this research identified.

With reference to Kohlberg's theory of moral development (1976) and Bloom's taxonomy of education (1956), Astin (1984: 518) defined student involvement as, "the amount of physical and psychological energy that the student devotes to the academic experience." Kearsley and Shneiderman (1998) considered student engagement based on engagement theory, arguing that students must engage with others and worthwhile tasks to engage meaningfully. Kearsley and Shneiderman (1998) then identified three components of student engagement: collaboration, project orientation and authentic focus. Another prominent name in student engagement literature, Kuh (2003: 25), defined student engagement as, "the time and energy students devote to educationally sound activities inside and outside of the classroom, and the policies and practices that institutions use to induce students to take part in these

activities." Lastly, Coates (2007) suggested that there are different forms of student engagement based on social and academic factors: collaborative, intense, passive and independent. From these contributions, this research applies Astin's (1984) definition of student engagement, as it allows for consideration of disengagement as much as engagement and may be applied to the student experience in the physical learning environment. Moreover, Astin (1984) considered physical and psychological energy that is devoted to the academic experience. Arguably, such energy is influenced in part by the educators' role in the student experience. As suggested by Harper and Quaye (2014), universities cannot expect students to engage by themselves, and the more engaged the students are, the better the institution. While this may be contested as an oversimplification of an institution based on student engagement, others have provided similar arguments. For example, Kuh (2003) argued that student engagement directly measures the quality of an institution, in that the responsibility to improve student engagement lies with both students and educators. To reflect this, Vallee (2017) attempted to reframe student engagement as 'student/teacher' engagement. Evidently, it is important to consider the perspectives of both students and educators when examining the levels of student engagement in any given context.

4.3. Student engagement theory

Perhaps due to its infancy, student engagement research remains weakly theorised (Kahn, 2014). Nevertheless, Kahu (2013) identified four dominant research perspectives in student engagement literature: psychological, social and holistic. As theory leads practice (Harper and Quaye, 2014), the application and relevance of these perspectives to this research are considered before data is collected, analysed and interpreted.

Student engagement theory summary

Theory	Description
Psychology	
Flow (Csikszentmihalyi, 1990)	Establishing individuality, to merge with reality.
Self-determination theory (Deci and Ryan, 2000)	Built upon three basic human needs: autonomy, competence and relatedness.
Achievement goal theory (Elliot, Murayama and Pekrun 2011)	Outcome orientated.
Self-efficacy (Bandura, 1986)	Belief in one's ability to achieve goals.
Social	
Reflexivity (Archer, 2007)	How we relate to real socio-political conditions.
Zone of proximal development (Vygotsky, 1980)	Social interaction precedes development.
Moral development (Kohlberg, 1971)	Six stages of moral development, from obedience to universal principles.
Attribution theory (Fiske and Taylor, 1991)	Using information to arrive at causal explanations for events.
Social cognitive career theory (Lent, Brown and Hackett, 1994)	How career interests develop, career choices are made, and career success is obtained.
Social interdependence theory (Johnson and Johnson, 1983)	Rewards, costs and expectations of interpersonal relationships.
Holistic	
Classical conditioning (Pavlov, 1927)	Learning through association.
Experiential learning (Kolb, 1984)	Learning through experience (reflective learning).
Critical reflection (Reynolds, 1998)	An extension of reflective learning, adopting a perspective beyond the individual.
Student engagement continuum model (Schlechty, 2002)	5 levels of student engagement according to attention and commitment.
Bloom's taxonomy (Bloom, 1974)	A model to classify learning objectives.
Student involvement (Astin, 1984)	Involvement aids motivation.

Table 4.1. Student engagement theory summary

Psychology

Theory from psychology is highly applicable to the context of education and is applied widely in student engagement literature. Such theory includes flow (Csikszentmihalyi, 1990), self-determination (Deci and Ryan, 2000) and achievement goal theory (Elliott, Murayama and Pekrun, 2011). Flow is concerned with recognition of self and wider society. Flow theory appears less in the literature than the other motivation theories examined here. This may be a result of the popularity and consistency with which self-determination theory is applied, where researchers prefer consideration of basic human needs as opposed to recognition of self. The three basic human needs considered in self-determination theory are autonomy, competence and relatedness, all of which are highly applicable to student engagement. The theory is flexible in its application, in covering the "basics" and its non-subject specific (nor age specific) nature; it may be applied to a variety of fields and disciplines within education at any stage of learning, from early years to higher education. Achievement goal theory explores engagement under the assumption that students are goal orientated. This is also highly applicable to student engagement as many students are concerned (in part or wholly) with final grades, a significant goal in higher education, rightly or not. Both self-determination theory and achievement goal theory consider student needs, identifying factors that directly impact student engagement. However, achievement goal theory is very focused and considers a single motivation of engaging: achieving goals. This may be most applicable where research concerns vocational studies and students are motivated by future career plans, such as medicine. Additionally, achievement goal theory does not consider the influence of educators on levels of student engagement.

Another form of psychological theory in student engagement is cognition. An example of this is self-efficacy theory (Bandura, 1986), where an individual's belief in their abilities to achieve goals is considered. This is similar to achievement goal theory but concerns the cognition of thoughts regarding achieving goals. Self-efficacy theory in education may be applied when

considering confidence levels in students, where goals may be in terms of both hard skills, such as technical knowledge, and soft skills, such as public speaking and communication. Application of this theory may prove highly informative when seeking to understand the existing levels of self-efficacy among students and how it may be improved. Self-efficacy theory does accommodate disengagement and engagement (no self-efficacy to total self-efficacy). However, as with achievement goal theory, it is very focused and limits student engagement research to a single factor (self-efficacy).

Social

In social theory, Archer's (2007) reflexivity is considered, which acknowledges how individuals relate to real socio-political conditions. The important term here is "how." Kahn (2013) argued that this theory may be applied to student engagement, to understand how students engage with their learning. This raises questions such as, how are teaching methods, such as role play, used to simulate "real" issues? How are students able to relate content to their future professional environment? Reflexivity provides a foundation from which to explore how students engage with their learning. Arguably, it excludes important factors such as the learning environment, and focuses on an individual's internal processes. Application of this theory may not allow for consideration of how educators influence student engagement. While it is important to consider internal factors that affect student engagement, external factors can also affect student engagement equally. In this research, the learning environment is a key concern, as well as the influence that educators may have on engagement (i.e., the student/educator relationship and support provided).

Vygotsky (1980) suggested that in cognitive development, social interaction precedes development. In subject areas where personal development and moral development is realised, zone of proximal development may be considered. Social interactions may include those between students and those between students and educators, virtually and physically.

These then create an environment in which students can relate to one another, through what is being taught and how it is being taught. Vygotsky's theory may also be used to explain a lack of engagement when a zone of proximal development is not created (Maloshonok, 2014). This theory allows for a dynamic analysis of the physical environment in which students engage. Despite this, Vygotsky's theory is seldom applied to the higher education context. This may be because relationships are considered more important to earlier stages of education, whereas learners in higher education can be distant, with less interactions with fellow students and educators and more independence. While this is an area requiring greater exploration, this research considers this issue in tandem with several others across three disciplines (business ethics, accounting and business education and student engagement), requiring a broader theoretical perspective of student engagement to reflect this.

Alternative theory that may be applied to student engagement include Kohlberg's (1971) theory of moral development, attribution theory (Fiske and Taylor, 1991), social cognitive career theory (Lent, Brown and Hackett, 1994) and social interdependence theory (Johnson and Johnson, 1983). Arguably, these are concerned with the nature of the student in the first instance, through examination of internal factors (motivation) and then external factors (environment). Often, Kohlberg's theory of moral development is considered in reviewing prior literature but is rarely applied in research methods and data analysis. Instead, Rest's (1986) DIT test has been used (Armstrong, 1993; Martinov-Bennie and Mladenovic, 2015; Boyle, Boyle and Carpenter, 2016), as this was developed from Kohlberg to measure moral judgement. However, it is arguable that the actual impact of business ethics education cannot be determined this way (Graham, 2012). Moreover, Kohlberg's theory was developed by asking boys (no female participants questioned) questions based on moral dilemmas they were highly unlikely to comprehend nor relate to, let alone discuss possible actions to be taken (some participants were as young as 11 years old). Additionally, Kohlberg assumed an

existence of some engagement with the issue; when considering its application to student engagement, this theory may exclude those students that are disengaged, perhaps even disruptive.

Attribution theory is a theory of motivation that assumes that individuals seek to understand why certain events occur using social norms and information as data to make inferences (attributions) about successful or failed outcomes (Johnson *et al.*, 2016). There are three categories of attributions, stability, locus and control. This may be applied to an education context, as ability, effort, task difficulty and luck are considered. Here, the relationship with such attributions and achievement (i.e. grades) may be explored. While this theory reflects the student experience, it may also consider engagement, where attributions influence levels of engagement as opposed to achievements. Before doing so, it must be acknowledged that the theory limits such exploration to three categories and four types of attributions (what if additional attributions affect engagement?). Moreover, it is arguable that the theory is concerned with the assessment of a student (their final grade) rather than the personal development of a student. This is similar to social cognitive career theory, which considers how career interests develop, career choices are made, and career success is obtained, rather than how the student develops during their studies to add long-term value.

Social interdependence theory is a form of social exchange theory, where the rewards, costs and expectations of interpersonal relationships are considered. In student engagement, this theory argues that students' levels of engagement are influenced by the relationships that they form with educators and fellow students. Often, the relationships formed with educators are ignored, instead focusing on dynamics among students. This may also be referred to as "cooperative learning" (Mintz, 1995). For example, Peek, Peek and Horras (1994) applied social interdependence theory to business ethics education, concluding that group interactions encouraged participation. Moreover, the theory has been applied in accounting education research from two practical perspectives, where accounting practice

is socially constructed. McGowan (2012) explored this from a traditional viewpoint, where student engagement is led by interactions among students to understand the practical nature of accounting. Whereas, Christensen (2014) developed the application of this theory to accounting education research by considering that students may engage in social interdependence with society, for example, through the appreciation of their wider responsibility as accountants. Evidently, social interdependence theory can be applied to explore student engagement. However, the theory considers external factors affecting engagement only. Moreover, the theory lends to a focus on delivery methods, excluding curriculum design. Additionally, Astin's theory of student involvement (1984) encompasses many factors affecting student engagement, from student inputs (background), environment (all experiences whilst attending university) and outcomes (values existing after graduation). Often, a definition of student engagement from Astin's theory of student involvement is considered in prior literature, as opposed to application of the theory and its components. Consistent with this approach, Astin's definition of student engagement is applied to this study rather than the theory itself.

Holistic and behavioural

Pavlov's (1927) classical conditioning is an example of behavioural theory, where engagement is achieved through association. Classical conditioning may be applied to education, in that behaviours may be taught in the classroom by creating familiar and repeated simulation of scenarios and issues. A common example of this is when a teacher claps three times and tells the students to be quiet. The "conditioning" occurs with the two combined actions of clapping and telling students to be quiet. Behavioural theory does not originate in education literature and therefore has some limitations when being applied to student engagement. An important limitation is in accounting for the variation in student responses; what if students are quiet but only for a few moments? What if students choose not to be quiet at all? Additionally, this theory may have limited application to a higher

education context, where students are considered adults and may be less easily influenced by "conditioning" efforts.

Additional holistic theory may be applied to student engagement. For example, Bloom (1974) provided a model to classify and evaluate learning objectives with the intention to improve student engagement. Often, Bloom's taxonomy is used practically by academics and educators to develop pedagogic strategies in their department or institution.

Kolb (1984) proposed that students learn through experience. The experiential learning cycle has four stages: experience (what happened and what was learnt); reflection (thoughts on the experience, what was found to be useful); generalisation (what were the key learning points); and action (how the learning will be applied). For example, Dellaportas and Hassall (2013) used Kolb's experiential learning to ask students to evaluate their experience of a prison visit. In management education literature, Kolb's learning cycle has been criticised for its oversimplification of learning by experience (Reynolds, 1998), where a more individualised perspective is adopted. Reynolds (1998) noted that at the core of Kolb's theory is reflection, and argued that reflection may be developed further, to form critical reflection.

Critical reflection as a concept is derived from critical theory. Reynolds (1998: 197) noted the aim of critical theory, being "a just and democratic society through reasoned confrontation of the dominant, science-influenced rationality which privileges means over ends, facts over values, and which perpetuates arid intellectualism at the expense of people's feelings." In other words, critical theory recognises individuals' positions in society, where factors other than quantitative evidence are considered. Reynolds (1998) argued that this notion, in critical reflection, may be applied to learning. However, as with previous theories, critical reflection assumes a level of engagement to begin with. If this is to be applied to education research empirically, it is important to acknowledge this, where disengaged students (participants) may be unaccounted for.

Schlechty's (2002) student engagement continuum model provides five levels of engagement according to attention and commitment: rebellion (phantom/disruptive student); retreatism (occasionally attends class) where attention is none existent and commitment is low; ritual compliance (doing the bare minimum) where both attention and commitment are low; strategic compliance (doing what is required with no lasting effect) where attention is high but commitment is low; and authentic engagement (engaging authentically and adding long term value) where both attention and commitment are high. This model was developed in the context of the American education system, and is based on the assumption that levels of engagement can change day to day in an individual (i.e. a normally authentically engaged student may resort to retreatism on any given day if they are tired or distracted by other concerns), and that it is a pattern that forms engagement over time. Another assumption of the model is that engagement is subjective, in that different types of engagement produce different types of commitment and, therefore, different types of effort and learning results (Schlechty, 2002). From this, "teachers can develop a profile of their own classroom to understand better what is going on" (Schlechty, 2002: 8). All assumptions lead to a concluding ninth assumption that, "teachers can directly affect student learning through the invention of work that has those qualities that are most engaging to the student" (Schlechty, 2002: xviii). This acknowledges that both students and educators have a role in student engagement. Schlechty's levels of engagement is a general, non-subject specific model that may be applied to accounting and business education. Acknowledgement of disengagement provides the opportunity to evaluate students according to the 5 levels of engagement identified.

It is important to note that this research considers the physical learning environment (Burch *et al.*, 2015; Brabon, 2018) as opposed to the virtual learning environment or both, to provide greater focus in this research. Additionally, it is anticipated that participants will refer to experiences had in the classroom, as opposed to virtual or blended learning. References to

virtual learning will be acknowledged and explored further if appropriate. Furthermore, a greater number of pedagogic methods may be considered in the physical learning environment, such as debates, discussions and role play. While these methods may be facilitated virtually, it is more common for these methods and others to appear in the physical classroom. It may be that this research finds how methods in the physical environment may be replicated virtually. Nonetheless, consideration of the physical environment in data collection and analysis is most appropriate given the dominance of physical learning as opposed to virtual in undergraduate accounting and business education at the time of this research (the main body of the data collection process was conducted prior to a move to blended learning across UK universities following the COVID-19 pandemic).

4.4. Student disengagement theory

Disengagement theory is centred around the mindsets and psychological commitments of students. For example, imposter syndrome is common among higher education students, where they feel that they don't deserve to be there (Gill, 2016), as if they are standing in borrowed shoes, regardless of capabilities and levels of intelligence. This dispels the myth that disengagement is simply a case of the student not caring. Disengagement can take the form of self-doubt, where the student wishes to engage but insecurity prevents this. Similarly, Mann (2001) suggested that a lack of confidence leads to students alienating themselves. Mann (2001) proposed that alienation may be approached through solidarity, hospitality, safety, the redistribution of power and criticality. Furthermore, Kuh (2003) acknowledged the psychological commitments of both educators and students by identifying a disengagement compact; "I'll leave you alone if you leave me alone" (Kuh, 2003: 28). When low psychological commitments are adopted by both educators and students, imposter

syndrome, alienation and even distancing can occur. This suggests that both parties are responsible for and can impact levels of student disengagement equally.

Theory that explores student engagement predominantly may also be applied to student disengagement. In some cases, this can be challenging. For example, some theory assumes an initial level of some engagement that can be built upon. This may include experiential learning and achievement goal theory, where it is presumed that individuals are somewhat motivated to engage in their studies. On the other hand, Vygotsky's zone of proximal development occurs when an individual's development is in an embryonic state, where functions such as problem solving are explored. This suggests dependency in students, where assistance from educators is required. This assistance may be provided in full, part or not at all. Where there is little or no assistance provided, there is potential for disengagement. This further supports the argument that disengagement may not be a result of students simply not caring about the studies, but rather that they wish to engage with their studies at any point in the learning process if given the opportunity to do so. Again, the shared responsibility of student engagement is emphasised. Schlechty (2002) accounts for disengagement, by providing specific types of disengagement according to levels of attention and commitment. Of the five levels identified, four reflect a certain amount of disengagement (levels 1 to 4). Not only is disengagement addressed here, but specific levels are provided to allow for categorisation of students and recommendations to be made based on this. For example, if students are found to be level 4, where attention is high but commitment is low, educators may wish to focus on how students may be encouraged to commit more to their studies.

With engagement comes disengagement. The two are very similar, in that both are caused by the same internal and external factors, such as commitment, motivation, environment and support. As with engagement theory, imposter syndrome, alienation, the disengagement compact and some theory from table 4.1. reflect the negative impact that an

ineffective learning environment can have on the mindsets and psychological commitments of students. Furthermore, each highlight the importance that a positive student/educator relationship can have on the student experience. From this, it may be argued that engagement and disengagement are two sides of the same coin; although they are different, they cannot be separated. As such, this research will acknowledge disengagement in data collection, analysis and findings.

4.5. Student engagement in higher education

4.5.1. Measurements

Student engagement is a key concern of many higher education institutions both domestically and internationally. Based on Coates' (2007) interpretation of student engagement, the NSSE was first conducted in 2000 to assess levels of student engagement at universities and colleges across America and Canada (NSSE, n.d.) using the student engagement questionnaire (SEQ) tool. This is based around five key indicators: academic challenge; learning with peer; experiences with faculty; campus environment; and high-impact practices (Harper and Quaye, 2014:5). Since 2000, over 1600 institutions have participated. The data from NSSE is then used by educators to identify areas for improvements. Since its inception, NSSE have provided other resources such as Project DEEP (Documenting Effective Educational Practice) in 2005. Additionally, the Australasian Survey of Student Engagement (AUSSE) was launched in 2007 and was also based on the SEQ tool used in NSSE (Coates and Hillman, 2008). Lastly, the UK Engagement Survey (UKES) is used in conjunction with level 6 National Student Survey (NSS) feedback, where results can be broken down, targeting where enhancement is needed most (UKES, n.d.). Additional efforts to improve measurements of student engagement in higher education have been explored by others, such as the RAISE network (researching, advancing and inspiring student engagement) of both educators and students, and the Student Academic Experience Survey

developed by the Higher Education Policy Institute (HEPI) in partnership with Advance HE since 2006. This illustrates the variety of measurements available to institutions when assessing their own levels of student engagement and key areas in which this may be improved.

4.5.2. Empirical research

As measurements of student engagement in higher education have developed, so too has academic literature. In an attempt to understand the 21st century undergraduate student, Krause (2005) provided ten working principles to enhance student engagement, including how to create and maintain a stimulating intellectual environment, foster social experiences, use assessment to shape experience and encourage engagement, and manage online learning experiences with care. Krause's principles demonstrate the need to evaluate student engagement continuously, in view of changing student needs. Similarly, Holmes (2018) called for greater creativity in virtual assessment in order to improve levels of engagement in higher education. While the study found that e-assessments do improve levels of engagement through interactivity with the virtual learning environment, it is important to ensure that this is maintained and adapted when necessary. Brabon (2018) echoed this by suggesting that more formative assessments throughout a term would improve engagement, with each being creatively and intellectually stimulating. Feedback has also been considered to improve student engagement in higher education (Cramp, 2011), as well as using popular television programmes as a pedagogic method to deliver curriculum (Karimova, 2018). While some experiments with pedagogic methods have appeared to have no impact on levels of engagement, such studies have contributed in fostering innovation and creativity in determining how the student experience may be enhanced to provide areas for future enquiry.

Additionally, the influence of technology on student engagement has been explored. For example, there is evidence of business schools around the world using Virtual Reality (VR) which provides a highly immersive experience, where students wear headsets and are transported to another environment (Murray, 2018). It provides students with the opportunity to bring life to issues discussed (i.e. by using WaterAid's "AfterShock" VR documentary), developing key skills such as presenting (by simulating audience reactions controlled by educators) and more. Cramp (2011) found that working dialogically with students in terms of feedback on assessments, addressed issues of disengagement that might have otherwise gone undetected. That is to say, not all students would have expressed feelings of isolation or giving up otherwise. Furthermore, advancements in online interactivity and communication have enabled educators to provide a sense of belonging and importance to students. Taylor and Francis Group (2019) produced a white paper providing guidance in using technology inside and outside the classroom. This paper highlights the ease at which students and educators may communicate more readily, as a group or individually. Using technology to communicate means that interactions are not restricted to inside the classroom. While face-to-face contact is important, this means that the reality of the 21st Century university student's life is realised and accommodated as much as possible.

Currently, a focus on active learning dominates much of the literature. Active learning in higher education can improve engagement as students are required to take notes and discuss and reflect on what they have learned (Andres, 2019). It can be used to manage course difficulty, in improving student motivation. According to the Association to Advance Collegiate Schools of Business (AACSB) Standard 13 (AACSB, 2013: 37), business schools must "show clear evidence of significant active student engagement in learning." The Chartered Association of Business Schools (CABS) in the UK also advocates active learning, publishing resources in blended learning, engaging with business and practitioners, and online learning. With this support, there is opportunity to explore the relationship between approaches to

active learning and student engagement in specific subject areas, such as business ethics, to provide greater focus.

4.6. Student engagement in accounting and business education

In courses where society, professional responsibilities, economies and the business environment are relevant, it is important to reflect these in curriculum design and pedagogic methods used. Through active learning, Levant, Coulmont and Sandu (2016) used a business simulation to teach highly applicable soft skills. Some of these 11 soft skills included self-knowledge, the ability to communicate and to express oneself verbally. The study confirmed that business simulations can be beneficial to students, with such benefit understood and appreciated. Despite minor qualitative comments that the simulation could be developed to iron out any frustrations that students had, this study reiterates the importance of active learning in developing soft skills. Similarly, Schoenfeld, Segal and Borgia (2017) argued that the "whole student" is to be developed, not just their technical knowledge. Schoenfeld, Segal and Borgia (2017) argued that active learning to develop relationships and interests in the industry should be employed to ignite passion and curiosity in students. This may include guest speakers from professionals, or internships and work experience. In turn, students may recognise the value in what they are learning, and how it relates to their future career. Therefore, both content and delivery are significant drivers in how a student relates to their studies both as a learner and future professional.

The use of learning tools has also been examined. Lecture capture is used widely across UK institutions, and may be audible, visual or both. Typically, these are then available to students via their VLE, such as Blackboard, Canvas or Moodle. In some cases, the use of lecture capture is compulsory. By comparing the use of lecture capture with student attendance and performance, Aldamen, Al-Esmail and Hollindale (2015) found that lecture capture can successfully improve student engagement among accounting students. This

dispels the misconception that students will use lecture capture as a substitute to attending classes. The study found that it was the students with higher levels of attendance and performance that engaged with lecture capture most. This suggests that there is a disconnection in some areas between student and educator perceptions of what pedagogical methods improve levels of engagement. Gaining the perceptions of educators together with students' perceptions would aid in identifying which pedagogical methods support or hinder students' learning. Here, differences and similarities in responses would support the development of appropriate practical recommendations.

4.7. Student engagement in business ethics education

Specifically, the nature of business ethics invites debates and discussions from several perspectives, regarding both theory and practice. This subject facilitates active learning among students, where students may develop knowledge and skills to be applied in their future career. This may be through what is taught (content) and the pedagogical methods used (delivery). Pehlivanova and Martinoff (2015) stressed the importance for accounting students to engage in business ethics to internalise and apply what they have learned. Though technical knowledge is important, it sits within a wider social frame (Pehlivanova and Martinoff, 2015: 11), which further contextualises and motivates students to work towards a greater purpose. Moreover, Ballantine, Guo and Larres (2018: 256) noted that, "the business world is ill-served by dishonest business students graduating and entering the workplace with a set of dubious ethical values," where moral development may be influenced by learning approaches. It is important for educators to provide a learning environment in which dialogue is encouraged to develop students' values (Jagger and Volkman, 2014). The development of values and emotional intelligence is increasingly desirable to employers (Ming Chia, 2005). It is imperative that students are equipped with the tools needed to learn how they might express and control their emotions, as well as

empathy. For example, understanding the impact of ethical (and unethical) decision making upon relevant stakeholders allows students to explore such consequences regarding the role of an accountant, manager or similar profession in society, where issues of trust, transparency and accountability are explored.

Interest in developing innovative pedagogy for responsible teaching is increasing, with a variety of pedagogic methods suggested. These include the use of Game of Thrones as a tool to teach ethics (Karimova, 2018), using popular films (Biktimirov, 2013), prison visits (Dellaportas and Hassall, 2013), case studies (Boyce *et al.*, 2003) and developing a 3D immersive game (Jagger, Siala and Sloan, 2015). Gray (2013) commented on student engagement and the teaching of sustainability in UK undergraduate accounting courses. While this was not an empirical study, Gray (2013) contributed to the discussion around how and why students engage with topics like sustainability. Jagger and Volkman (2014) developed the conversation further by speaking with business school students directly to understand how moral sensitivity may be enhanced when studying business ethics. This contributed greatly to the literature by reflecting the student-centred approach many universities now adopt. This study considered the influence of a particular pedagogic method (argument formation and debates) from a single theoretical perspective (Aristotle's virtue ethics). While this study was able to determine the effect of a single pedagogic method on moral sensitivity, the effect of multiple pedagogic methods on student engagement may prove highly informative regarding the "full" experience of students following a business ethics course. In this sense, how and why students engage may be determined across several pedagogic methods and be topic specific.

4.8. Conclusion

This research considers Astin's (1984) definition of student engagement, as it allows for consideration of disengagement as much as engagement and may be applied to the student

experience in the physical learning environment. Astin (1984) considered physical and psychological energy that is devoted to the academic experience. Arguably, such energy is influenced by the educators' role in the student experience to some extent. As suggested by Harper and Quaye (2014), universities cannot expect students to engage by themselves, and the more engaged the students are, the better the institution. While this may be contested as an oversimplification of an institution based on student engagement, others have provided similar arguments. For example, Kuh (2003) argued that student engagement directly measures the quality of an institution, in that the responsibility to improve student engagement lies with both students and educators (Kahu, 2013). With this, it may be highly informative to consider both student and educators' perspectives regarding how and why students engage with business ethics. Additionally, this research explores the physical learning environment. In collecting responses from individuals prior to the impact of COVID-19 on the learning environment in higher education, it is anticipated that participants will refer to experiences had in the classroom, as opposed to virtual or blended learning.

In this chapter, theories applied to student engagement research from a number of fields were considered. Such fields included sociology, psychology and education. Perhaps due to its infancy, student engagement research remains weakly theorised (Kahn, 2014). Here the advantages and disadvantages of notable theory were discussed, including their application to the higher education context, relevance to the research aim, and the likelihood of compatibility with other theory considered in chapters 2 and 3.

It is important to consider disengagement as well as engagement. Disengagement theory is centred around the mindsets and psychological commitments of students. For example, imposter syndrome is common among higher education students, where they feel that they don't deserve to be there (Gill, 2016), as if they are standing in borrowed shoes, regardless of capabilities and levels of intelligence. This dispels the myth that disengagement is simply a case of the student not caring. Disengagement can take the form of self-doubt, where the

students wishes to engage but insecurity prevents that. Similarly, Mann (2001) suggested that a lack of confidence leads to students alienating themselves. As with engagement, both students and educators are responsible for and can impact levels of student disengagement equally. Consideration of disengagement from a theoretical perspective can be challenging; some theory assumes an initial level of some engagement that can be built upon. Alternative theories are more flexible in their consideration of disengagement. In Schlechty's student engagement continuum model, four out of five levels acknowledge disengagement of some kind in relation to attention and commitment. It may be argued that engagement and disengagement are two sides of the same coin; although they are different, they cannot be separated and are influenced by similar factors. As such, this research will acknowledge disengagement in data collection, analysis and findings. To conclude, based on the discussions within this chapter and contributions to prior literature acknowledged, the third research question of this study is, how and why do students engage with business ethics education?

Part 3: Theory, the conceptual framework and methodology

Part 3 begins with chapter 5, which illustrates how prior literature, theoretical foundations and concepts within them inform this research. For example, from business ethics literature, the issue-contingent model supports research question 1; from accounting and business education literature, self-determination theory informs research question 2; and from student engagement literature, the student engagement continuum model leads to the development of research question 3. From this, chapter 5 illustrates the conceptual framework applied in this research.

Chapter 6 discusses the research philosophy, including the ontology, epistemology, research paradigm, approach to theory development, methodology, time horizon, methods and techniques used, and the relevance of the research philosophy to the research questions. This is followed by an outline of the research design, including the case itself in terms of participant selection and case characteristics. Then, the data collection process is given, including the protocol to be used (project-level design, group-level design, and session structure) and a reflection upon the pilot study. This is followed by the data management and analysis approach, where Kreuger's (1994) five stages of analysis are adopted. The researcher's efforts to acknowledge and ensure the validity and reliability of the study are provided. Lastly, a statement of reflexivity concludes chapter 6, where the researcher examines oneself (background, strengths and weaknesses), and the research relationship with participants and the context/phenomenon studied.

5. Theoretical choices and conceptual framework

5.1. Introduction

Whether quantitative, qualitative or mixed-methods, all empirical studies must connect to literature or concepts that, "support the need for the study, be related to the study's purpose statement, and situate the study in terms of previous work" (Rocco and Plakhotnik, 2009: 1). According to Merriam and Simpson (2000), the literature review, conceptual framework and theoretical framework share five functions:

1. to build a foundation;

2. to demonstrate how a study advances knowledge;

3. to conceptualise the study;

4. to assess research design and instrumentation; and

5. to provide a reference point for interpretation of findings.

This chapter follows three literature reviews of business ethics, accounting and business education and student engagement to illustrate theoretical choices and a conceptual framework that support this research and serve the five functions outlined above. In qualitative research specifically, both a theoretical and conceptual framework may be used (Robinson, 2014). Though some argue that concepts may be more suitable to apply than theory in qualitative research due to its inductive nature, all research (whatever the research methodology) demonstrates its importance through the linkages made between research questions and wider theoretical concepts or policy issues (Rocco and Plakhotnik, 2009). Robinson (2014) argued that qualitative research needs both theoretical and practical guidance. Moreover, Kivunja (2018: 48) suggested that a theoretical framework may be thought of as an analytical structure, and the conceptual framework as the "logical master of the research." Kivunja (2018: 47) also suggested that the conceptual framework, "could

be the product of your own thinking" and the theoretical framework, "comprises other people's theoretical perspectives that you interpret as relevant to your research, and in particular, helpful in your data analysis and interpretation." In research such as this where importance must be demonstrated and practical recommendations made, it is necessary to provide both theoretical foundations and a conceptual framework. Moreover, a benefit of providing this is in greater support and structure in thematic data analysis and findings. Both considerations are connected notably in the research questions (Rocco and Plakhotnik, 2009). In the literature review, relationships and connections between concepts are made, with attention to theoretical contributions. From this, research questions are developed. A conceptual framework provides the foundation for the importance of the research questions, where concepts are organised to support these. The theory provides a lens through which connections in the data are revealed, providing meaning to research questions.

Multiple theories are considered as this research is interdisciplinary. The conceptual framework provides a more focused view on the student and educator roles and interactions between them, where the curriculum, L&T strategy and student are considered, each representing the three areas of literature respectively. The theory and concepts highlighted reflect the physical learning environment and account for disengagement as well as engagement (i.e. the extent and nature of elements such as commitment, autonomy and support).

Firstly, this chapter will outline what constitutes theory and a theoretical framework before providing the theoretical choices of this research. Key concepts within the theory are considered regarding the role of the educator; the role of the student; and the educator-student relationship. This follows with development of research questions. Then, this chapter will outline the purpose and nature of a conceptual framework before providing the conceptual framework of this research. Lastly, a conclusion of this chapter is provided.

5.2. Theoretical foundations in empirical research

According to Ridder, Hoon and McCandless Baluch (2014: 384), in relation to case study research, "theory functions as a blueprint in terms of covering the questions, the units of analysis as well as the analysis and interpretation of the findings." Similarly, Abend (2008) suggested that theory is a generalised statement of abstractions or ideas that asserts, explains or predicts relationships or connections between or among phenomena. Put simply, to have a theory about anything is more like having an explanation for it (Hamilton, 2017). A theory reflects the deep and broad base of knowledge within a discipline. Attempts have been made to indicate characteristics or what constitutes a theory (Aram and Salipante, 2003; Rocco and Plakhotnik, 2009; Hamilton, 2017; Kivunja, 2018). Some of these include:

- The ability to generalise and apply the theory to multiple contexts within the limits of critical bounding assumptions that the theory explicitly makes;

- Conditions under which it may be applied are specified, including limitations;

- Enough detail is provided to facilitate observation and testing of the theory;

- Greater focus in research because of the theory adopted; and

- Clarity and simplicity in explanation of the theory is provided.

Similarly, a theoretical framework is consistent with the characteristics highlighted. Such a framework provides the structure, scaffolding and frame of a study (Merriam and Simpson, 2000), using theories expressed by experts in the field to provide a "theoretical coat hanger" for data analysis and interpretation of results. Kivunja (2018) posed several characteristics of the theoretical framework in relation to qualitative research, notably:

- It increases the credibility of data;

- It may enhance the transferability of findings;

- It increases the confirmability of findings; and

- It improves the dependability of findings.

Theory is applied in social sciences research to provide structure and act as a frame of reference in data analysis and findings (Pugh, 1966; Miner, 1978). For example, in knowledge-based management and organizational knowledge creation (Nonaka, Toyama and Hirata, 2008), job attitudes and employee motivation (Lawler, 1981) and social and economic organisation (Weber, 1964; Silverman, 1970; Cooper and Wolf, 1980; Buchanan and Bryman, 2007). In accounting education research specifically, application of theoretical frameworks is limited, with the field being a-theoretical in nature (Marriott, *et al.*, 2014). Nevertheless, theory may be used to support qualitative case study research in accounting education by drawing upon theory from alternative fields. These may be closely related to accounting, such as business and management, or further afield, in areas such as psychology.

Andres (2019) adopted Kolb's learning cycle and cognitive load theory to develop a theoretical framework to explore active teaching and learning motivation among business and STEM undergraduate students. This allowed examination at four levels: attention/engagement; encoding; information processing/synthesising; and motivation. Bujaki, Lento and Sayed (2019) explored whether the fraud triangle and risk mapping may be used to understand academic fraud among accounting students. This provided structure to processes of decision making, including motivation, opportunity and rationale in academic dishonesty. Schmidt, Davidson and Adkins (2013) adopted deliberate psychological education theory to be integrated into business ethics education curricula. Interestingly, in some cases such as this, theoretical frameworks have been the primary focus of some research, where, for example, ethical theory are used as a guide to developing business ethics curriculum (White and Taft, 2004). Moreover, theories from research areas outside of accounting and business education are used, including learning theory and psychology in management education research.

Armstrong (1993) suggested that a theoretical base is needed in business ethics education. So, it is important that this research has a theoretical foundation too. Theoretical

frameworks may be applied in qualitative case study research, providing a basis for "building crafted, persuasive, consistent, and credible research" (Cunliffe, 2011: 647). In relation to qualitative research, Cunliffe (2011) revised Morgan and Smircich's (1980) typology of subjectivism and objectivism to include a third knowledge problematic: intersubjectivism. In doing so, the ontological, epistemological and methodological assumptions of intersubjectivism, subjectivism and objectivism are examined (summarised in table 5.1. overleaf). The table considers examples from a range of organisation and management theory disciplines, such as accounting, entrepreneurship, marketing and human resource management, and the topics and methods within each. In turn, this reflects the various philosophical and methodological possibilities open to qualitative researchers in social sciences.

Metatheoretical positioning in qualitative research, adapted from Cunliffe (2011)

	Intersubjectivism	Subjectivism	Objectivism
Nature of relationships	Dialectical interplay between ourselves, others, and surroundings. Experienced differently by different people.	Relationships contextualised between people and their surroundings. People are reflexively embedded in their social world.	Relationships between entities in a pre-existing society, between mechanisms and processes. Cognitive and behavioural.
Durability of social realities	Social experience and meanings as ephemeral, fleeting moments.	Social realities are contextual, perceived, interpreted, and enacted in similar ways but open to change.	Enduring social structures, with relative stability but are subject to resistance and change.
What meaning is and its location	Indeterminate, in the moment between people, neither fully in nor out of control.	Shared meanings, negotiated and specific to a time and place.	Common meaning, transcend time and space, literal language.
Concept of time and progress	Time experienced in the present, in living conversation with others.	Time and place are subjectively experienced, progress as a situated human accomplishment.	Time experienced sequentially/universally. Progress is linear, recursive or emerging over time.
Place of the researcher	Reflexive hermeneutic: experiences between people, embodied and embedded researcher.	Double hermeneutic: Researcher embedded in the world, as outsider or insider.	Single hermeneutic: researcher is separate from the world, observes and is detached.
Form of knowledge (epistemology)	Pragmatic knowing - in-situ, knowing from within, micro level focus.	Pragmatic or syntagmatic - common sense, interactions, macro and micro level focus.	Syntagmatic - interdependent or dependent relationships between structural elements, sequences, mainly macro focus.

Nature of social reality (ontology)*	Relative to interactions, relationally embedded. Context is human action and interpretation	Socially constructed realities, linguistics and meanings and interpretations.	Reality as a process, concrete structures. Naïve realism.
Human nature assumptions*	Reflexive. Relational and story tellers.	Reflexive. Interpreters and sense makers.	Elements in the process, information processors, network coordinators.
Theoretical underpinnings*	Phenomenology, relational constructivism, ethnographic, interpretivism.	Constructivism, researcher is detached or involved, inductive, interpretivism.	Positivism, statistical or structural connections, rational choice models, deductive.
Potential research methods*	Narrative ethnography, reflexive autoethnography, dialogic action research.	Narrative and discourse analysis, grounded theory, participative inquiry, content analysis.	Surveys, structured interviews, case studies, grounded theory, action research.
Typical words used in research*	Betweenness, living conversations, possible meanings.	Themes, multiple meanings, social practices.	Categories, variables, structures, efficiency, measurement, progress.

Table 5.1. Metatheoretical positioning in qualitative research, adapted from Cunliffe (2011)

*Overlap between intersubjectivism and subjectivism

According to table 5.1., this research reflects subjectivism. For example, the social reality of participants (students and educators) is contextual, perceived, interpreted and acted in similar ways, and the researcher is both an "insider" and "outsider" of cases observed in this research. This is discussed further in chapter 6. Cunliffe (2011) found similarities between intersubjectivism and subjectivism, in ontology, human nature assumptions, theoretical underpinnings and potential research methods to be used. While these similarities remain, this research is more consistent with subjectivism, as meaning is not "indeterminate" and may be shared among participants. Furthermore, it is anticipated that thematic analysis will be adopted, considering multiple meanings and social practice. The revision of a now

contested objective-subjective distinction that accounts for changes in organisation and management theory since 1980 provides a philosophical foundation for this research, as theoretical choices are made. As argued by Cunliffe (2011: 666), qualitative research in social science working from a subjectivist position is subject to greater scrutiny, where significant justification in methodological choices is needed to be considered "acceptable." The consideration of three knowledge problematics rather than two provides greater clarity and logic when determining the philosophical positioning, particularly as uncommon approaches are explored, such as the world café technique (to be discussed in chapter 6). As such, it is hoped that this research is conducted in a more "careful, thoughtful and informed" way, rather than being shaped to "methodological obligations" and fit "technical requirements."

van de Ven and Poole (1995) called for an interplay between various theoretical perspectives to obtain an all-encompassing understanding of processes of change in organisations. Similarly, Lewis and Grimes (1999) suggested considering multiple theoretical paradigms in organisation and management research. Moreover, Hoque, Covaleski and Gooneratne (2013) and Modell (2015) explained how theoretical triangulation and pluralism may be applied successfully in accounting and interdisciplinary accounting research (Parker and Guthrie, 2009). It is important to consider multiple theoretical perspectives in this research as three disciplines are considered. Table 5.2. illustrates key theories applied from each area of literature in this research and the concepts they reflect. Here, theory that is most applied and referenced in the literature is selected. Later in this chapter, table 5.3. outlines the theoretical choices. While no traditional ethical theory has been applied (such as virtue ethics and utilitarianism), relevant theory applied in the business ethics literature has been considered (i.e. the issue-contingent model). As there has been less theoretical development and application in accounting research, some management education literature is drawn upon to supplement this. Management education is a path for those in or aspiring to be in a business management or organisation leadership role. Whereas, accounting education is a

path for those in or aspiring to be in a professional role as a 'financial expert.' While these two paths are similar, they are not identical. Further in this section, a critique of some management education theory is provided, in which it's applicability and relevance in accounting and business education is considered.

Theories from each area of literature

Area of literature	Theory	Concepts
Business ethics	Kohlberg's levels of moral development (Kohlberg, 1971)	Ideology
	Issue-contingent model (Jones, 1991)	Issue
	Process model of experiences of ethical situations (Gregory, 2014)	Experiences
Accounting and business education	Self-determination theory (Deci and Ryan, 2000)	Relatedness Competence Autonomy
	Social interdependence theory (Johnson and Johnson, 1983)	Communication
Student engagement	Kolb's learning cycle (Kolb, 1984)	Teaching methods
	Student engagement continuum model (Schlechty, 2002)	Attention Commitment
	Critical reflection (Reynolds, 1998)	Reflection

Table 5.2. Theories from each area of literature

Sections 5.2.1., 5.2.2. and 5.2.3. discuss table 5.2. further in relation to the role of the educator, the role of the student and the qualities they share and bring to the environment mutually. This is to facilitate distinctions in responsibilities and expectations among participants in data analysis.

5.2.1. The role of the educator

For many years, the role of the educator in primary, further and higher education has been explored. However, a clear definition is yet to be established in the higher education context. Zukas and Malcolm (1999) reviewed literature across different levels of education to define an educator and their key roles. Derived predominantly from the field of psychology, Zukas and Malcolm (1999) found that an educator appears to be "a completely rational, autonomous, unified and consistent human being." Arguably, this is unrealistic of educators, given that they are expected to be flexible and able to adapt to delivering a variety of topics that are themselves not completely rational, autonomous, unified and consistent. Considering this, Zukas and Malcolm (1999) attempted to categorise characteristics of an educator into key roles: a reflective practitioner; critical practitioner; a situated learner within a community of practice; a facilitator of learning; and deliverer of service.

There have been additional attempts to understand the role of an educator. Williams and Williams (2011: 3) referred to the notion that teachers are "producers of environments that allow students to learn as much as possible." Chew (2009: 13) determined that educators within higher education environment play a major role in "developing one's personality and act in order to contribute to the community and society." van Hise and Massey (2010: 454) refer to a definition by the Jesuit Secondary Education Association (JSEA), that an educator is "to accompany the learner in their (sic) growth and development" where the teacher is "not merely to inform, but to help the student progress in the truth." In accounting education research, Dellaportas *et al.* (2014: 363) noted that the educator's role is "to play their role not only to restore public confidence in the profession but also to maintain it by addressing questions of moral obligations and social responsibility." Despite this, there are some that believe their role to be solely "the transmission of technical, objective accounting information" (Adkins and Radtke, 2004: 281). As illustrated in the literature and discussions

of the educator's role aforementioned, it is clear that an educator's role extends beyond delivery of technical knowledge. This research attempts to identify three key contributions made by educators: relatedness; competence; teaching methods and reflection; and issue and experiences. These are discussed in relation to the few theories applied within each and contributions from prior literature.

Relatedness

Deci and Ryan's (2000) self-determination theory considers three basic human needs: autonomy, competence and relatedness. Here, relatedness refers to relationships (Schenkenfelder, Frickey and Larson 2019). Despite its prevalence in psychology and other research areas, chapter 3 found that this theory is seldom applied to accounting and business education research. This theory has relevance in education research, in key issues such as inclusion (Fisher *et al.*, 2020); examination preparation (Haerens *et al.*, 2019); academic achievement (Johnson, *et al.* 2016); and blended learning (Hsu, Wang and Levesque-Bristol, 2019). It is unclear why the theory does not feature in relevant prior literature, as this theory may be applied to understand how support provided and relationships (relatedness) may enable or constrain student engagement.

Competence

A second component of self-determination theory is competence. Other theories identified in chapters 2, 3 and 4 have considered the impact of environment on student engagement, including Vygotsky's zone of proximal development, Kolb's experiential learning and Astin's theory of student involvement. Compared with these, self-determination theory provides a broader view of the environment, that can be applied widely to educational contexts. For example, Hsu, Wang and Levesque-Bristol (2019) applied self-determination theory to understand how learning outcomes may be achieved through the online learning environment. This study considered students from seven subject areas and illustrates how

this theory may be applied to contextual findings in relation to the (online) learning environment where issues other than environment are also considered. Similarly, Schenkenfelder, Frickey and Larson (2019) applied self-determination theory to the learning environment in a US university to understand academic satisfaction among students across academic disciplines. The Organisation for Economic Co-operation and Development (OECD) has emphasised the importance of environment in students' learning (Hanna, David and Francicso, 2010), notably in relation to students' motivations to engage in their studies. Moreover, Martinov-Bennie and Mladenovic (2015) suggested that future research may explore how the accounting education environment can be improved. Here, academic competence in students may be considered and how this may influence levels of engagement.

Teaching methods and reflection

Kohlberg's theory of moral development identifies six levels of moral development, from preconventional morality (avoiding punishment) to postconventional morality (universal ethical principles). Additionally, Kolb proposed that students learn through experience. The experiential learning cycle has four stages: experience (what happened and what was learnt); reflection (thoughts on the experience, what was found to be useful); generalisation (what were the key learning points; and action (how the learning will be applied). While Kohlberg's theory of moral development is commonly applied within the literature, Kolb may also be used to help bridge the gap between theory and practice (Dellaportas and Hassall, 2013; Tan and Laswad, 2015; Levant, Coulmont and Sandu, 2016; Andres, 2019). The experiential learning cycle appears in management development and general education research, but not without criticism. Though other theories from the field of education may be used to explore teaching methods (i.e. Bloom, 1974), table 3.1. in chapter 3 showed that Kolb's experiential learning cycle is one of the few education theory to be applied in accounting and business education research thus far. For example, Dellaportas and Hassall (2013) used Kolb's

experiential learning to ask students to evaluate their experience of a prison visit. However, alternative education theory from other disciplines, such as management education, may be applied. In management education literature, Kolb's learning cycle has been criticised for its oversimplification of learning by experience (Reynolds, 1998), where a more individualised perspective is adopted. Reynolds (1998) noted that at the core of Kolb's theory is reflection, and argued that reflection may be developed further, to form critical reflection. Later in this chapter, alternative theoretical foundations from education are explored to consider teaching methods, including a discussion of Schlechty's (2002) student engagement continuum model.

Issue and experiences

Arguably, if a topic is deemed irrelevant, it will not be considered further by the student (Guffey and McCartney, 2008; Kelley and Elm, 2013). The issue-contingent model developed by Jones (1991) illustrates the importance of recognising an issue (topic) in the first instance, before exploring it further, applying emotion and technical knowledge, making a decision and reflecting upon it. Jones (1991) argued that previous models assume that individuals will react and behave in the same manner, regardless of the nature of the issue. In other words, Jones suggested that all other decision-making details are irrelevant if the moral agent fails to recognise the moral issue. Being the third most highly cited journal article in business ethics literature according to Tseng and Duan (2010), this model has been applied widely. While recognising the contributions of Ferrell and Gresham (1985), Hunt and Vitel (1986), Rest (1986), Treviño (1986), and Dubinsky and Loken (1989), the issue-contingent model reconsiders the fundamentals of ethical decision making in business ethics, moving from a focus on the individual to the nature (perceived relevance) of the issue. Gregory (2014) developed a model from this, considering the process of experiences of ethical situations. Whereas Jones' issue-contingent model illustrates a hierarchy, with moral intensity being of highest importance, Gregory's process model depicts a process where each stage is of equal

significance. The process model is developed from the issue-contingent model and others, such as Treviño (1986), as a teaching tool that may support students to, "explore and reflect on organisational ethical dilemmas that they have faced or will face in the future" (Gregory, 2014: 3). This illustrates how such theory may be used to develop teaching tools in business ethics education.

In chapter 3, this research discussed studies that have sought to develop content and curriculum design (Mintz, 1996; van Hise and Massey, 2010; Apostolou, Dull and Schleifer, 2013; Blanthorne, 2017; Gentile, 2017a; Gentile, 2017b). Historically, theory is used to design curriculum, with Gregory's process model as an example of such tools to be used by educators. However, this tool assumes that students not only identify an ethical issue, but also acknowledge its importance, apply emotions to the decision-making process and consider the issue retrospectively. This model does not account for students that do not see the relevance of what they are learning in the first instance. As noted by Gregory, the issue-contingent model provided a new perspective, introducing questions of, "whether students recognised that there was an ethical issue and what caused this recognition" (Gregory, 2014: 4). While the experiential process model proposed by Gregory may be used to understand how students engage with ethical dilemmas, it does not consider the possibility of little engagement or disengagement. The issue-contingent model highlights the perceived importance of an issue. This reflects a common issue in student engagement not unique to accounting and business, where students may ask themselves, "why am I learning this?" The issue-contingent model may be applied to consider the recognition of an ethical issue among students (perceived importance or relevance) and what causes this recognition.

5.2.2. The role of the student

Attempts to define elements of the students experience such as academic achievement, inclusive learning, cheating, engagement are made in the literature (Khan, 2014;

Maloshonok, 2014; Scott, 2017; University of Southampton, n.d.; York, Gibson, and Rankin, 2015), but not to define the student itself. Perhaps, the definition of a student is considered straight forward and obvious; an individual that is engaged with formal learning at an educational institution. However, in higher education, it is arguable that a more focused definition is required. A report by Advance HE determined learning within higher education as "a sustained change in students' cognition and behaviours" (O'Donnell, Kean and Stevens, 2016: 28). However, Johnson (1978) considered the role of a student as an economic function, where the university is a profit-maximising firm. While there are many statistics available regarding the demographic of students in higher education worldwide from organisations such as the Higher Education Statistics Agency (HESA), and consideration of elements of the student experience are made in the literature, a definition of a student is not provided. Some studies have noted characteristics of students within and across subject groups (Smith, Davy and Easterling, 2004; Saat, Porter and Woodbine, 2012; Haski-Leventhal, Pournader and McKinnon, 2017). Nonetheless, there does not seem to be a concise identification of student characteristics in higher education. This research attempts to identify three key contributions made by students: learning styles; and attention and commitment. These are discussed in relation to the few theories applied within each and contributions from prior literature.

Learning styles

As noted in chapter 4, there are theories from various disciplines that consider learning styles of students. For example, classical conditioning (Pavlov, 1927) acknowledges learning though association, and Biggs' (1993) SOLO taxonomy illustrates the structure of observed learning outcomes through five levels of competency (pre-structural, uni-structural, multi-structural relational and extended abstract). Table 5.2. illustrates the key theories noted in chapters 2, 3 and 4 and elements reflected in each. Learning styles may be explored through a number of these theories, from each of the three areas of literature considered. For example,

learning styles may be explored through self-determination theory, where the relation

between basic human needs and learning may be determined. Learning styles are important

to consider when developing pedagogic methods and are considered in this research.

Attention and commitment

Figure 5.1. illustrates the five levels of engagement as identified by Schlechty (2002) in

relation to attention and commitment.

Schlechty's (2002) five levels of engagement

	Attention	Commitment	Level	Student
5	High	High	Authentic Engagement	Engages and adds long term value
4	High	Low	Strategic compliance	Does what is required, no lasting effect
3	Low	Low	Ritual compliance	Bare minimum
2	None	Low	Retreatism	Occasionally attends class
1	Diverted	None	Rebellion	"Phantom" or disruptive student

Figure 5.1. Schlechty's (2002) five levels of engagement

Schlechty's student engagement continuum model is a general, non-subject specific model

that may be applied, accounting for disengagement and providing the opportunity to

categorise participants comments according to each levels' components. For example,

should a student provide a comment on the content of business ethics education such as, "I

can see how what we learn now relates to my future career," it may be interpreted that the

content spoken of adds long term value, reflecting level 5. Furthermore, the model

recognises varying levels of attention and commitment, again, accounting for disengagement. Often, the level of engagement among students is categorised absolutely: engaged or disengaged. Rarely is engagement categorised otherwise. Schlechty's student engagement continuum model recognises that levels of engagement may vary. While it is unlikely that many frequently absent/disengaged students take part in this research, they are accounted for should they participate. Once students' comments have been analysed and categorised in this research, it may become clear where students position themselves; do they occasionally attend? Do they do the bare minimum? Do they do what is required of them but no more? Or do they see the long-term value? Furthermore, this model will help to support any practical recommendations to be made. For example, if it is found that students are "doing the bare minimum," practical recommendations may be made to facilitate a more creative approach to delivery to ensure that students are pushed beyond the bare minimum. Similarly, if students feel that there is "no lasting effect," recommendations may be made to revise curriculum design to reflect possible ethical issues that may arise in future careers.

5.2.3. Educator and student relationship

Teaching focuses not only on pedagogical techniques, but also on the social and emotional dynamics of the educator and teacher relationship (Williams and Williams, 2011). This is highlighted on many occasions. Elements of such a relationship include care, trust and approachability (Tighe *et al.*, 2013; Ghenghesh, 2018; Steen-Utheim and Hopfenbeck, 2019). MacGrath (2005: 57) suggest that this relationship is, "at the heart of teaching since it is an activity based on communication." Moreover, Kahu (2013: 767) considered relationships to be the crux of learning, where, "good relationships foster engagement, which in turn promotes good relationships; and engagement leads to better grades, which in turn motivate students to be more engaged." Such a relationship can change over time as a result of

changes to the learning environment. These may be explored in light of developments in teaching capabilities and students' learning preferences. This research attempts to identify three key elements of the educator and student relationship: autonomy, communication and ideology.

Autonomy

As mentioned, Deci and Ryan (2000: 73) identified three basic psychological needs, one of which is autonomy, which "facilitates internalization and in particular is a critical element for a regulation to be integrated." In other words, autonomy refers to the opportunity to be able to manage and initiate one's actions, or in the case of the higher education context, academic freedom of expression. Both educators and students can experience autonomy. Educators may experience autonomy when delivering topics such as earnings management and tax evasion/avoidance, as they stimulate discussions and debates of ethical dimensions that require flexibility. Similarly, autonomy among students is necessary so that they may experiment with their learning, questioning concepts, theories and even points raised by the educator. As this research considers business ethics education through student engagement, self-determination theory provides an opportunity to consider autonomy within the educator-student relationship in terms of how it may enable or constrain engagement.

Communication

The impact that communication between educators and fellow students can have on engagement within universities can be significant. Cramp (2011) found that working dialogically with students in terms of feedback on assessments, addressed issues of disengagement that might have otherwise gone undetected. That is to say, not all students would have expressed feelings of confusion, isolation or giving up otherwise. In providing oral feedback to students they were given the opportunity to express such feelings. Furthermore, advancements in online interactivity and communication have enabled

educators to ensure that students have a sense of belonging and importance both inside and outside of the classroom. Taylor and Francis Group (2019) produced a white paper providing guidance in using technology inside and outside the classroom. This paper highlights the ease at which students and educators may communicate more readily, as a group or individually. The survey found that advances in technology had positively contributed to the detection of plagiarism, ease of communication, but had also affected the relationship between students and educators, with 36% of educators feeling that they have had to adapt to an "always on" culture. Using technology to communicate means that interactions are not restricted to inside the classroom. While face-to-face contact is important, this means that the reality of the 21st Century undergraduate students' life is realised. Greater use of technology can lead to greater communication, collaboration and interactivity between students and educators. As a result, interactive software is considered in data collection, when exploring the experiences of students and educators in the physical learning environment.

Graham *et al.* (2017) used nudge theory to investigate the influence of "nudges" on student engagement. In this instance, nudges were weekly emails to the class, personalised emails each semester, face-to-face discussions with lecturers and "pop-up" messages at the mid-point of lectures. Arguably, this study did not account for the different types of communication methods, with half the nudges being via email. Similarly, it did not consider students' use of their email accounts versus their use of other communicative tools such as social media (i.e. Twitter) and smart phone applications (i.e. WhatsApp). This is recognised, as Graham *et al.* (2017) suggested that future research may seek to understand what specific nudges affect student engagement. Communication remains to be under-researched in accounting and business education. As a result, theory has not been applied to communication in the student-educator relationship. Several theories may be used to explore communication. Self-determination theory is highly applicable as it is based on three basic human needs, all related to communication in some way. Frequently, students and

educators across subject areas outline and debate the levels of communication expected from both parties over the course of the degree. It is anticipated that participants will wish to discuss this matter in data collection, and so it is accounted for in questions to be asked and discussions to be prompted.

Ideology

Social responsibility and awareness have changed in both a professional and academic context, with greater consideration of CSR and ESG issues in accounting and business education and practice. This is reflected by studies that have tried to determine social responsibility orientations and attitudes among students in higher education (Haski-Leventhal, Pournader and McKinnon, 2017; Larrán, Andrades and Herrera, 2018; Galvão *et al.*, 2019). This may be referred to as ideology. In prior literature, ideologies have been considered from the student perspective, but not the educator perspective. As the educator designs curriculum and develops pedagogic methods, it is important to consider the ideologies of educators too, as these are highly likely to impact curriculum design and the learning environment. In this study, self-determination theory may be applied to consider autonomy, where an individual has the freedom to express themselves. Expression here may be in personal ideologies. In the context of business ethics education, it is important to consider autonomy and freedom of expression, where sensitive issues may be discussed in the classroom. This autonomy must be shared by both students and educators, to facilitate conversations in which both parties feel comfortable expressing themselves.

Theoretical choices

Table 5.3. below illustrates the three theories taken forward from table 5.2. previously. These are considered in relation to the area of literature in which they appear, contributions to research question development and focus. A discussion of each, including the alternative theories not taken forward, follows.

Theories taken forward from each area of literature

Literature area	Theory chosen	Research question (RQ)	Focus
Business ethics	Issue-contingent model (Jones, 1991) *(Issue)*	RQ1: How does the business ethics curriculum achieve perceived relevance to the student within programme constraints?	Role of the educator (curriculum)
Accounting and business education	Self-determination theory (Deci and Ryan, 2000) *(Basic human needs)*	RQ2: How do approaches to teaching business ethics enable or constrain the student experience?	Student/educator interactions (L&T strategy)
Student engagement	Student engagement continuum model (Schlechty, 2002) *(Attention and commitment)*	RQ3: How and why do students engage with business ethics education?	Role of the student (engagement)

Table 5.3. Theories taken forward from each area of literature

To consider the curriculum design of business ethics education, the issue-contingent model is applied. This theory emphasises the importance of the issue before any other stages of the ethical decision-making process can be considered. This hierarchical model suggests that the issue itself is more important than the individual. It does not matter how ethical or unethical a person appears to be, if they do not engage with the dilemma in the first instance, they will not engage further. Developed from the issue-contingent model, Gregory (2014) provided a process model, where emotion and retrospective reflection is considered among students. While this theory is specific to the educational environment as opposed to the organisation environment considered by Jones, the process model does not consider disengagement. This research considers experiences and expectations of students and educators mutually, so, it is imperative that disengagement is considered as much as engagement. The issue-contingent model may be applied to consider the recognition of an ethical issue among

students (perceived relevance or importance) and what causes this recognition. Furthermore, Jones (1991) is third most highly cited journal in business ethics literature, as noted in chapter 2.

In discussions above, elements of each theory were considered, including communication, ideology and learning styles. Several of these elements may be addressed in self-determination theory (Deci and Ryan, 2000), which considers three basic human needs, competence, autonomy and relatedness. In doing so, self-determination theory covers a range of issues to be discussed in data collection. These include the student-educator relationship, communication and freedom to express ideologies. Additionally, it is anticipated that self-determination theory will help to identify and analyse the expectations (basic human needs) among participants.

Several theories have been applied to student engagement research in a wide range of disciplines, subject areas and levels of education. Schlechty's (2002) student engagement continuum model provides a general, non-subject specific view of engagement, considering attention and commitment. Other theories have looked at engagement from a similar perspective, for example, Astin's (1984) theory of involvement. Schlechty provides a more focused perspective on attention and commitment that can be used to evaluate student engagement according to five levels. Moreover, this model considers disengagement as well as engagement, at varying levels (levels 1 to 4). This may prove useful in evaluating the approach students have to learning business ethics.

It is imperative that each theory is philosophically compatible. The issue-contingent model (Jones, 1991) is a theory derived from existing concepts, theory and evidence in social psychology research, arguing that moral intensity influences every level of ethical decision making. Self-determination theory is a theory of psychology, specifically in motivation (Deci and Ryan, 2000), employing an organismic metatheory that highlights the importance of

inner resources for personality development and behavioural self-regulation. The student engagement continuum model (Schlechty, 2002) was developed in the context of the American education system, and is based on the assumption that levels of engagement can change day to day in an individual (i.e. a normally authentically engaged student may resort to retreatism on any given day if they are tired or distracted by other concerns), but it is the pattern that forms engagement over time. Another assumption of the student engagement continuum model is that engagement is subjective, in that different types of engagement produce different types of commitment and, therefore, different types of effort and learning results (Schlechty, 2002). In section 5.2. of this chapter, the subjective nature of this research was discussed using Cunliffe's (2011) interpretation of metatheoretical positioning in qualitative research across three positions: intersubjectivity, subjectivity and objectivity. According to Cunliffe's (2011) discussion, this research reflects subjectivism. The three theories also reflect subjectivism, in considering socially constructed realities, where relationships are contextualised, and people are reflexively embedded in their social world. Moreover, the methodological assumptions of each theory relate to one another. For example, Deci and Ryan (2000) and Schlechty (2002) concern motivation, where self-determination theory refers to intrinsic motivation and the student engagement continuum model concerns extrinsic motivation depending on the learning and teaching context (Digamon and Cinches, 2017). In this way, both intrinsic and extrinsic motivation are acknowledged in this research.

The issue-contingent model and student engagement continuum model argue that importance or value must be determined for an individual to engage (or commit) with an issue (or learning) further. Self-determination theory and the student engagement continuum model both concern motivation and relationships and social interactions. Additionally, each theory considers disengagement, in one form or another. It is important to acknowledge that students are not perfectly engaged all of the time, and that causes of

disengagement are likely to be discussed in data collection by both students and educators. Also, each theory may be applied to the physical environment. While this may be the case in most theories discussed in chapters 2, 3 and 4, it is important to note here in acknowledging the philosophical compatibility of theory applied in this research.

5.3. Research questions development

1. How does the business ethics curriculum achieve perceived relevance to the student within programme constraints?

2. How do approaches to teaching business ethics enable or constrain the student experience?

3. How and why do students engage with business ethics education?

Research question 1 (RQ1) refers to the curriculum design of business ethics education through the lens of the issue-contingent model. In drawing on theory from social psychology, the "issue" refers to the content of an ethics course, where engagement with curriculum design is issue dependent. The model was developed in an organisational context. This has contributed to knowledge creation in organisational research, where the ethical decision-making process of managers is explored. Moreover, the model has been developed further by others (Gregory, 2014) to be applied to different contexts, such as student learning in higher education. While the model has been developed into more comprehensive or context-specific models, it's presence and application contextually are little explored. The model may be applied to an educational context (Thorne, 2001; Guffey and McCartney, 2008; Smith *et al.*, 2008; Mintchik and Farmer, 2009; Martinov-Bennie and Mladenovic, 2015). This is likely to raise other questions, for example whether students see the relevance of what they are learning and to what extent this influences the way in which they learn and engage with business ethics, which leads to the second research question in this research.

RQ2 reflects self-determination theory and the three basic human needs of competence, autonomy and relatedness (Deci and Ryan, 2000). Self-determination theory has been applied to areas of education research, such as social inclusion (Fisher *et al.*, 2020), examination preparation (Haerens *et al.*, 2019) and blended learning (Hsu, Wang and Levesque-Bristol, 2019) in schools, higher and further education. Accounting and business in higher education provides an environment in which skills and technical knowledge may be developed, to be used and applied in a professional capacity upon entering the business environment. Teaching methods are key to facilitating this, in providing students with an opportunity to experiment with learning styles, question and/or strengthen existing beliefs, and develop soft skills such as communication and decision making. The undergraduate environment provides an opportunity to develop competence, autonomy and relatedness in students, but also for educators to develop their own pedagogic skills. Self-determination theory allows this research to explore teaching methods in business ethics education from both the perspective of the educator and student and interactions between them. Moreover, this theory covers a wide range of issues highlighted by alternative theory within the three basic human needs, such as communication, freedom of expression, learning styles and teaching methods, which can enable or constrain engagement.

Lastly, RQ3 considers the levels of engagement among students in business ethics education, in relation to levels of attention and commitment (Schlechty, 2002). RQ3 asks how and why students engage in business ethics education in light of what is taught (RQ1) and how it is taught (RQ2). This is likely to highlight how much attention and commitment is devoted by students, and how this is affected by curriculum design and pedagogic methods used. Other influences may be highlighted outside of content and delivery, such as classroom dynamics and cultural considerations in the classroom. This model was developed as part of an "action plan" resource for teachers, principals and superintendents at American secondary schools. Perhaps, the context in which this model was created, and less theoretical underpinning

compared with its peers explains the lack of application in academic research; this model does not feature in accounting and business education research. Nonetheless, its non-context specific nature and consideration of extrinsic motivation supports exploration of student engagement in accounting and business education. Particularly, attention and commitment are of key concern in business ethics education to ensure student development beyond technical knowledge, where exposure to ethical issues and questions to challenge existing beliefs are supported and have long-term value.

5.4. A conceptual framework

According to Rocco and Plakhotnik (2009: 126), a conceptual framework, "grounds the study in the relevant knowledge bases that lay the foundation for the importance of the problem statement and research questions." Similarly, Kivunja (2018: 47) suggested that, "a logical conceptualization means that a conceptual framework is a metacognitive, reflective and operational element of the entire research process." By considering the framework as the "logical master of the research," Kivunja (2018: 47) posed six questions that the conceptual framework considers. These are illustrated in table 5.4. and answered in relation to this research.

Conceptual framework questions

Question	Response
1. What do you want to do in your research?	To better understand the experience of undergraduate accounting and business students in business ethics education
2. Why do you want to do it?	Business ethics education is insufficiently explored. Students and educators' expectations and perceptions are rarely explored mutually.
3. How do you plan to do it?	Both student and educator perspectives will be obtained through world cafés, followed by follow up interviews with educators to relay to them student responses. Two UK business schools are identified.
4. How will you make meaning of the data?	Evidence in data will be searched according to factors identified in the conceptual framework, then grouped according to three key areas: content, delivery, and engagement.
5. Which worldview will you locate your research in?	An interpretivism approach is taken (Cunliffe, 2011 and table 5.1.), in a pragmatic paradigm.
6. How will you report your findings?	Findings are reported in a PhD thesis, monograph format.

Table 5.4. Conceptual framework questions

Conceptual frameworks may be applied to quantitative or qualitative research, or non-empirical research. For example, Jabareen (2008) conducted a critical review of existing literature to develop a conceptual framework for sustainable development. This illustrates that a conceptual framework may be highly informative in interdisciplinary research, where multiple concepts are considered and must be organised to show the relationship between each discipline and the concepts within them.

Ishaque (2017) developed a conceptual framework based on social cognitive theory and a throughput model of decision-making to understand the process through which conflict of

interests affect accounting professionals. The framework is referred to as the S-O-R paradigm, where 'S' represents stimulus (environment), 'O' represents the organisation experiencing the conflict (perceptions and judgement) and 'R' represents response (compliant or deviant behaviour). This framework illustrates how theory may inform a conceptual framework, creating a strong foundation for data collection, analysis, and interpretation of findings. Similarly, in reviewing education, social science and sustainability literature, Khan, Fatima and Bose (2019) identified key factors that could influence pro-environmental behaviours of university students to develop a conceptual framework. This is similar in nature to the research conducted here; three similar areas are explored, and theory discussed to develop a conceptual framework through which business ethics education may be explored from a student engagement perspective. Furthermore, Khan, Fatima and Bose (2019) drew upon four theories from the field of psychology: theory of planned behaviour, social cognitive theory, norm activation theory and values-beliefs-norms theory. In the research here, theories from psychology are also considered, such as self-determination theory, as well as theories from other relevant fields, such as education. Interestingly, conceptual frameworks have also been utilised in non-empirical research to develop curriculum design and pedagogic methods for educators to use in practice. For example, frameworks have been used to design curriculum in business ethics (Apostolou, Dull and Schleifer, 2013), corporate social responsibility (Carroll, 1979) and management accounting (Samuel, 2018). Few qualitative studies have been conducted in accounting and business education research, with fewer still applying conceptual frameworks. This research seeks to contribute to accounting and business education literature by applying a conceptual framework to a qualitative case study. Such a framework here will allow the researcher to structure data analysis and management according to key concepts, and to consider the practical nature of findings. It is anticipated that practical recommendations will be made with regards to the content, delivery and overall engagement. While recommendations may

be case specific, it is likely that such recommendations may be utilised by educators delivering business ethics education in other cases.

The conceptual framework

The conceptual framework adapted for this research reflects the concepts considered in the issue-contingent model, self-determination theory and the student engagement continuum model. The conceptual framework begins with curriculum, in terms of its relevance to the student and their wider learning. Then, the L&T strategy is considered, in terms of methods used, learning styles, the environment created, support provided and relationships. Lastly, overall engagement is acknowledged, in terms of the levels of attention and commitment provided by the student. Here, disengagement is accounted for as well as engagement. The framework highlights three key concepts to be explored. It is anticipated that differences and similarities identified according to these will lead to greater clarity in providing appropriate practical recommendations.

While this conceptual framework is unique to business ethics education, inevitably, there will be applicability in other topics, even in other subjects in higher education (i.e. most undergraduate courses will seek to provide relevance to the student and their wider learning). Nonetheless, the context and perspectives explored here led to the development of these three elements. It may be that when applied to other topics, the weightings of the three concepts fluctuate. Consider two accounting topics, taxation and management accounting. In taxation, the second column, L&T strategy, may be of greater focus than it would be in management accounting, as taxation rates, personal allowance etc are subject to change annually and cases of tax evasion and tax avoidance are reported on almost a daily basis. However, the third column, student, may be of greater focus in management accounting than it would be in taxation, as technical knowledge gained in taxation may be

applied less frequently in a professional environment than knowledge gained in management accounting education in a graduate role.

In business ethics education, these three elements are in equilibrium, with each given equal weighting and presence. Business ethics can appear across the curriculum hence content must be relevant to the student and their wider learning. While ethical theory may be part of the curriculum, business ethics is a practical topic in which students are encouraged to develop their understanding of topics and ability to communicate their values effectively. So, delivery methods and learning styles are just as important as the content being taught. Figure 5.2. below illustrates the conceptual framework of this research.

<u>Conceptual framework</u>

	Curriculum (content)	L&T strategy (delivery)	Student (engagement)
Concept	*C1: Content is relevant to the student and their wider learning*	*C2: The L&T strategy enhances the student experience*	*C3: Students engage and appreciate how knowledge and skills gained may be applied to the professional environment*
Factors	F1: Relevant to the student/graduate F2: Relevant to the student's programme outcome aims	F3: Teaching methods F4: Learning styles F5: Environment created F6: Support provided and relationships	F7: Levels of attention F8: Levels of commitment

Figure 5.2. Conceptual framework

5.5. Conclusion

This chapter illustrates the development of theoretical choices, research questions and a conceptual framework considering the literature reviewed in chapters 2, 3, and 4. In doing so, theories and concepts within these chapters are revisited here and organised according to key concepts and relevance in this research. The theoretical choices provides a lens through which connections in the data are revealed providing meaning to research questions (Rocco and Plakhotnik, 2009). The theoretical choices illustrate the application of multiple theories to the context of this research (UK business schools), with regards to the role of the educator, the role of the student and interactions between them. This is to facilitate distinctions in responsibilities and expectations among participants in data analysis. Multiple theories are considered as this research is interdisciplinary. These are then used to support research questions; all research (whatever the research methodology) demonstrates its importance through the linkages made between research questions and wider theoretical concepts or policy issues (Rocco and Plakhotnik, 2009).

Table 5.3. illustrates the application of three key theories. This chapter notes that prior research calls for an interplay between various theoretical perspectives to obtain an all-encompassing understanding of processes (Van de Ven and Poole, 1995) in social sciences research (Lewis and Grimes, 1999), even specifically in accounting and interdisciplinary accounting research (Parker and Guthrie, 2009; Hoque, Covaleski and Gooneratne, 2013; Modell, 2015). The theoretical choices reflect the relationship between students and educators, where the role of the educator, student and mutual qualities are acknowledged. MacGrath (2005: 57) suggested that the relationship between students and educators is, "at the heart of teaching since it is an activity based on communication." Moreover, (Kahu, 2013: 767) considered relationships to be the crux of learning, where, "good relationships foster engagement, which in turn promotes good relationships; and engagement leads to better

grades, which in turn motivate students to be more engaged." Given the complexity of the learning environment and importance of the student and educator relationship, the roles of both students and educators must be considered in isolation and mutually.

The conceptual framework begins with curriculum, in terms of its relevance to the student and their wider learning. Then, the L&T strategy is considered, in terms of methods used, learning styles, the environment created, support provided and relationships. Lastly, overall engagement is acknowledged, in terms of the levels of attention and commitment of students. The conceptual framework is developed from concepts within the three chosen theories (table 5.3.), to ensure consistency in research questions, data analysis and to facilitate connections between theory and practice. A conceptual framework may be highly informative in interdisciplinary research, where multiple concepts are considered and must be organised to show the relationship between each discipline and the concepts within them (Jabareen, 2008; Ishaque, 2017; Khan, Fatima and Bose, 2019). This research seeks to contribute to accounting and business education literature by applying a conceptual framework to a qualitative study.

According to Merriam and Simpson (2000), the literature review, conceptual framework and theoretical framework share five functions: build a foundation; demonstrate how a study advances knowledge; conceptualise the study; assess research design and instrumentation; and to provide a reference point for interpretation of findings. Having built a foundation and demonstrated how this study will advance knowledge and conceptualised this study, the literature review, theoretical choices and conceptual framework will be considered in assessing the research design and act as a frame of reference for interpretation of findings.

6. Methodology

6.1. Introduction

Corbin and Strauss (2008: 1) referred to methodology as, "a way of thinking about and studying social phenomena" where each methodology, "rests on the nature of knowledge and of knowing." In social research, elements of the methodology to be considered include: the relationship between theory and research; epistemological and ontological assumptions and other philosophical positionings; the ethical issues in exploring issues/phenomenon; the context in which a study is conducted; and the research process itself, collecting and analysing data for example (Bryman, 2016). Creswell (2012) noted key characteristics of methodology in relation to qualitative enquiries, where procedures are shaped by the researcher's experiences. Additionally, Creswell (2012) explained that research questions, data collection and data analysis strategies can all change during the research process in qualitative studies. Nonetheless, it is important to determine methodological components of the research such as the philosophical stance, research design, data collection and analysis strategy. Moreover, Creswell (2012) referred to the concept of "methodological congruence," where the purpose, research questions and methods of research are all interconnected and interrelated, a common trait of qualitative research. This concept is followed in this chapter and referred to throughout, to ensure that the study is a cohesive whole rather than in fragmented, isolated parts.

In this chapter, the empirical research discussed (notably in chapter 3) will be revisited in relation to the methodological approaches of key studies. This includes acknowledgement of frequently adopted methodologies, trends in research and calls for methodology development in future research. Then, the research philosophy will be identified. This will include the ontology, epistemology, paradigm, approach to theory development, methodology, time horizon and techniques used in the research. Each is to be considered in

relation to the other and alternative approaches to ensure compatibility of those adopted. This is followed by the research design of the study, beginning with the relation between the research philosophy and research questions where the interrelatedness between them will be acknowledged. The methodology adopted will be revisited followed by a discussion of the case selection used to ensure suitable individuals participate in this study. Considering the research philosophy and research design, the approach to data collection will be discussed. This will include the variations of possible techniques and protocols that may be used in data collection, and as a result, the techniques and protocol developed. Once the technique is chosen, project-level design issues (standardisation, participant selection, number of groups) and group-level design issues (level of moderator involvement, group size) will be outlined and addressed before providing the group session structure. Following this, a reflection upon the pilot study will be provided, which will include positive and negative aspects of the experience and lessons learned. Data management and analysis will be acknowledged. Additionally, the validity and reliability of the study will be recognised in relation to the nature of this research (a qualitative case study with participants of varying levels of expertise and experience). Lastly, a reflexivity section will examine oneself as a researcher (background, strengths and weaknesses), and the research relationship with participants and the context/phenomenon studied. This section will consider the researcher's position in both data collection and analysis and provide a personal reflection upon the background, values and beliefs that have influenced this researcher's focus of enquiry. A conclusion is provided in which key points from this chapter are highlighted and summarised.

6.2. Empirical research in accounting and business education revisited

There is a persistent tendency to conduct studies at a single institution, as opposed to multiple institutions across subjects and courses (Apostolou, Dorminey and Hassell, 2018; Marriott *et al.*, 2014). Many empirical studies and literature reviews have suggested that

future research be conducted multi-institutionally. Single-institutional studies provide interesting findings that may be explored further (Graham, 2012; Dellaportas and Hassall, 2013; Cameron and O'Leary, 2015). While this research may have been conducted in a single institution, multi-institutional research may reveal how student engagement varies and depends (or does not) on context, acknowledging that different contexts can produce different results. As noted by Yin (2018: 61), analytic conclusions from multiple-case research are "more powerful than those coming from a single case alone." Some studies have addressed this (Graham, 2012; Noga and Rupert, 2017) by conducting research at different institutions in different geographic locations. Despite such efforts, there is slow progress in implementing this collaborative nature of research. Of course, there are difficulties in doing so, but while difficulties remain in conducting multi-institutional studies, the research community is encouraged to promote and engage in collaborative research where possible, whether "two-case" (Yin, 2018) or multi-institutional.

Marriott *et al.* (2014) reviewed 250 articles across six academic journals and found case studies to be the least common research method used (29 articles). Nonetheless, there is a generally held perception that a scientific or empirical approach to research is favoured by journals. It was expected that most papers reviewed used quantitative evidence to support analysis (157 articles). However, given the impetus provided by previous literature to explore qualitative research methods, it is surprising that so few studies have used such methods (i.e. field studies, interviews, focus groups and participant observations). Authors have called for greater exploration of qualitative methods and techniques, to provide greater insight and depth of understanding of issues (Ghaffari, Kyriacou and Brennan, 2008; Schoenfeld, Segal and Borgia, 2017). Martinov-Bennie and Mladenovic (2015: 200) suggested that a "fruitful" area of future research may be to "collect rich qualitative data" to shed further light on how interventions support students' development and how educational environments could be improved.

Of the qualitative research methods adopted in prior research, surveys, interviews and focus groups are the most commonly applied. Through distributing surveys to 104 UK Universities, Ghaffari, Kyriacou and Brennan (2008) provided a geographically well dispersed response, being one of the first empirical studies following Enron and other financial scandals conducted in the UK to explore business ethics education in accounting. O'Leary (2009) conducted scenario-based surveys at one UK University with 155 students and confirmed that business ethics education can be beneficial to students. Graham (2012) shifted the focus of existing research (that considers the implementation of pedagogic methods), in directing survey questions previously aimed at educators to students. Through a mixed-method approach, Jennings and Marriott (2013) established that ethics should be included in accounting curriculum and identified the barriers in doing so.

Some studies have conducted longitudinal research to determine the effect that business ethics education may have on student development and ethical awareness. This has been explored in accounting students (O'Leary, 2009; Saat, Porter and Woodbine, 2012) and business students (Lau, 2010; Ngan, 2013). However, longitudinal studies have been criticised for representing a false positive result, in that the actual long-term effect of business ethics education cannot be tested directly. Instead, research of this nature appears to test only the short-term memory of students, as opposed to the soft skills and judgment skills they may or may not have developed whilst at university.

Focus groups have been used to explore the student experience. Jagger and Volkman (2014) conducted interviews with undergraduate business students to gain insight into students' learning preferences. This allowed for an in-depth analysis and insight into the perceptions and experiences of students when engaging in studies together. Similarly, focus groups have been used to explore students' experiences to examine not only what students think, but how they think and why they think in that way (Marriott and Lau, 2008; Marriott and Teoh, 2012). Through this group interaction, participants are able to clarify their views and explore

each other's, in a way that may not be obtained in a one to one interview. Notably, Selwyn, Marriott and Marriott (2000) explored undergraduate accounting students' use of ICT by conducting focus groups at two universities. While the authors do not provide an explanation as to why two contexts are explored, they did note that, "focus groups differ from informant interviewing in that they offer the chance to observe participants engaging in interaction… thus providing a valuable context-specific element to the discussions" (Selwyn, Marriott and Marriott, 2000: 196). However, this study, like others, considered the perceptions of students only. Had the study considered educator attitudes towards using ICT as a pedagogic tool, an expectations gap or match may have been identified. For example, had educators suggested that students engaged with ICT pedagogic methods well, but students said that they didn't, this would have revealed an expectations gap (Adkins and Radtke, 2004) to be resolved. Consequently, recommendations for curriculum revision and best practice may have been made in line with the expectations of both educators and students. Like Selwyn, Marriott and Marriott (2000), this research is also context-specific, as students participating are from the same cohort within a business ethics module. Similarly, the educator participants are of the same module team. In this sense, the analysis of data is linked to context, where the dependency of student engagement on the environment in which students learn and educators teach may be revealed. While the focus group technique has proved informative in exploring students' experiences, there is a risk that focus groups with little or no clear "style" may result in general discussions. Section 6.5. in this chapter considers a structured approach to the focus group technique in light of project level and group level issues, to ensure the credibility of this research.

Marriott *et al.* (2014) found that of 250 accounting education papers reviewed, only 28% included a theory of pedagogy. It is important to note here that some studies have used professional guidelines, codes and/or standards to frame the research, such as the Code of Ethics for Professional Accountants as outlined by IESBA (Cameron and O'Leary, 2015). This

has proven to be highly informative, as graduates are likely to study for professional qualifications based on these guidelines, codes and/or standards. This research is interdisciplinary in nature, where pedagogic methods from outside of traditional accounting and business education are explored. Here, such interdisciplinary research may facilitate the extension of theory in this research (Ridder, Hoon and McCandless Baluch, 2014; Smyth, 2019). For example, theoretical foundations from business and management education research are considered. According to Ridder, Hoon and McCandless Baluch (2014), adopting a synergistic dialogue allows the researcher to demonstrate a full specification of existing theory by elaborating new categories and embedding well-defined constructs in new contexts. This also provides a foundation for future research. This research combines three research areas to extend the existing literature. This is consistent with a synergistic dialogue, where findings will be positioned towards literature that shares common underlying assumptions. In prior chapters of this thesis, contributions to literature and the synergistic dialogue positioning considered here have been discussed in terms of how they may be built upon further and how such findings from prior research have been positioned towards theory. Following this, this chapter outlines the research philosophy developed and adopted here, as well as the research design, nature of data collection and analytic strategy to be implemented.

6.3. Research philosophy

The term research philosophy refers to, "a system of beliefs and assumptions about the development of knowledge" (Saunders *et al.*, 2015: 124), underpinning our understanding of what we are doing when we generate knowledge (Byrne, 2017). Once this position is established, research approaches are developed; it is important that the philosophical stance is addressed before data collection is conducted to create a coherent research design. This section will outline the ontology, epistemology, theoretical perspective, approach to theory

development, methodology, time horizon and methods and techniques of this research. Justification for these adoptions is provided, with reference to alternative approaches and the purpose of this research.

To develop a research philosophy, it is important to consider the 'layers' of research, from ontology to the techniques and protocol that are to be used in data collection. It is recognised that both ontology and epistemology are based mainly on the researchers' beliefs and personal persuasion about the conception of the world and have certain methodological consequences (Hay, 2002). Hay (2002: 63) proposed a "directional dependence," where "ontology logically precedes epistemology which logically precedes methodology." By way of explanation, the ontology of the research is first established, followed by the epistemology, theoretical perspective (paradigm), methodology, methods and techniques used. With slight variation, this general directional dependence appears in Crotty (1998), Cunliffe (2011), Creswell (2012) and Easterby-Smith *et al.* (2012). Although it may be argued that these terms are all interellated in one way or another and cannot be ordered, referring to a directional dependence assists this researcher in understanding the philospohical assumptions that underpin and are most relevent to this research. As identified by Crotty (1998), these assumptons will directly impact the research questions and interpretation of findings. This structure will be followed to assure the quality of this research and understanding of the implications associated with adopting such positions. Additional elements of the "research onion" (Saunders *et al.*, 2015) are included, such as the time horizon and approach to theory development. Table 6.1. illustrates the philosophical stance of this research, according to the directional dependence aforementioned.

Term	Position adopted
Ontology (Theory of being)	Subjectivism
Epistemology (Theory of knowing)	Social constructivism
Research paradigm (Political or ideological orientation)	Interpretivism
Approach to theory development (Relation to theory)	Abduction
Methodology (Theory of discovery)	Case study
Time horizon (Cross-sectional, mid-range, longitudinal)	Mid-range
Methods and techniques* (Collection of data)	Focus groups

Table 6.1. Philosophical stance

*Expanded upon in Table 6.2. in section 6.3.7.

6.3.1. Ontology

Creswell (2012: 16) proposed establishing the stance towards the nature of reality, ontology, first in developing the research philosophy. The aim of ontology is to provide reasoned, deductive accounts of the fundamental nature of things that exist (Given, 2008). Ontology has relevance in social research as it illuminates and deepens questions posed, strengthening subsequent recommendations. It has been considered in accounting research specifically (Laughlin, 1995; Ryan, Scapens and Theobold, 2002) where reality can be considered "financial and accounting reality." Put simply, ontology refers to the researcher deciding on a view about the nature of the world (Laughlin, 1995), making ontological assumptions.

Ontology can be an abstract concept (Saunders, Lewis and Thornhill, 2009), with different understandings of what ontology concerns. For example, some suggest that ontology concerns assumptions that lie somewhere on the objectivist-subjectivist continuum (Saunders, Lewis and Thornhill, 2009; Cunliffe, 2011), whereas others have understood ontology to concern realism, relativism, social construct or nominalism (Easterby-Smith *et al.*, 2012). In this research, ontology is understood to be a set of assumptions that lie somewhere on the objectivist-subjectivist continuum (Cunliffe, 2011).

Assumptions are made about the nature of reality, where reality is decided by convention and the world is socially constructed (Saunders, Lewis and Thornhill 2009), consistent with a subjectivist ontology. This researcher considers that the world consists of multiples meanings, interpretations and realities, reflective of the often unique and complex context of business ethics education. These assumptions illustrate the interconnectivity of ontology, epistemology and paradigms in research (Cunliffe, 2011); assumptions about the nature of reality (ontology) reflect directly epistemological and theoretical considerations, for example, social construction and a world in which multiple interpretations are possible.

6.3.2. Epistemology

Once the ontological position is established, the epistemology of the research is considered. Epistemology is a core area of philosophical study that includes the sources and limits, rationality and justification of knowledge (Given, 2008). Epistemology concerns assumptions about knowledge, what constitutes acceptable, valid and legitimate knowledge, and how we can communicate knowledge to others (Burrell and Morgan, 1979). Put simply, epistemology refers to how we know what we know (Saunders, Lewis and Thornhill, 2009).

First approached by Plato (Given, 2008; Ryan, Scapens and Theobold, 2002), epistemology has been developed with more recent positions focusing on the societal function of knowledge. As with ontology, understandings of epistemology vary. For example, some

suggest that epistemology concerns assumptions in relativism, realism, social constructivism etc (Saunders, Lewis and Thornhill, 2009), others have understood epistemology to concern major positions of objectivism, constructivism and subjectivism (Crotty, 1998), whereas some have understood epistemology to question the positioning and reflexivity of the researcher in positioning with participants (Creswell, 2012). In this research, epistemology is understood to be a set of assumptions in relativism, realism, social constructivism and so on. Cunliffe (2011) noted that basic epistemological stance of subjective research is to "obtain phenomelogical insight," consistent with the nature of this research. As this research is concerned with the procedures through which individuals make sense of what is going on, reality is considered a social construction where multiple realities or truths are possible (Burrell and Morgan, 1979; Ryan, Scapens and Theobold, 2002). This reflects social constructivism, a form of subjectivism (Saunders, Lewis and Thornhill, 2009). A social constructionist approach to research focuses on subjectively experienced events (Cunliffe, 2011), to insights into processes of social construction (i.e. student engagement and sensemaking in specific contexts such as business ethics education). Social constructivism also reflects the nature of the context of this research, business ethics education, where social constructs encourage (or discourage) engagement, and the impact of social backgrounds and experiences on discussions of business ethics.

6.3.3. Research paradigm

Following ontology and epistemology, the research is further shaped by bringing to the enquiry paradigms (Creswell, 2012). It is important to note that a research paradigm is not synonymous with a theoretical perspective; a paradigm is a mindset or disposition, whereas a theory is a pattern of observed effects. Paradigms are not discussed in all research and, as with ontology and epistemology, are often given conflicting definitions (Mackenzie and Knipe, 2006), becoming more complex in recent times, particularly in social science research.

Nonetheless, it is important to determine the paradigm of the research before the research design and methods to be used in data collection (Mackenzie and Knipe, 2006). Many paradigms have been developed and considered in the literature. These include positivist, interpretivist, transformative, pragmatic, radical humanist, radical structuralist, functionalist, critical realist and postmodernist (Burrell and Morgan, 1979; Mackenzie and Knipe, 2006; Saunders, Lewis and Thornhill, 2009; Cunliffe, 2011).

Subjectivist ontologies are usually associated with interpretive approaches to social constructionism (Burrell and Morgan, 1979; Cunliffe, 2011). Interpretive research seeks to understand human social activities and experiences empathetically and interpret this social reality. As with social constructivism, an interpretivist approach is most consistent with the context of this research, where student engagement in business ethics education is subject to social activities and experiences of students both inside and outside of the classroom. Moreover, objective paradigms, such as positivism, denies human uniqueness and individuality, further supporting the notion that this research is based on interpretivism, where every student engages differently, and every educator has their own style of teaching. Additionally, interpretivism accounts for human beliefs, values and lives in different contexts and cultures. Not only does this research consider the experiences of individual students and educators, but also students and educators in two different contexts, where the subject (business ethics) is heavily influenced by beliefs, values and cultures.

6.3.4. Approach to theory development

In the research "onion" created by Saunders *et al.* (2015), the approach to theory development refers to the way in which the research project relates to theory. Three approaches are identified: deduction, abduction and induction. Within each, the logic, generalisability, use of data and relation to theory vary. When findings are generalised from the general to the specific, a hypothesis is tested and a theory confirmed or falsified, a

deductive approach is adopted. When conclusions are generated and are generalised from the specific to the general and theory is built, an inductive approach is adopted. Lastly, when conclusions are generated and are generalised from the specific to the general and existing theory is incorporated, an abductive approach is adopted. It is determined that this research is not deductive in its approach to theory development, as no predictions are made, nor hypotheses outlined to be proved, and quantitative methods are not used.

Both inductive and abductive approaches may be applied to qualitative studies in social sciences research. An inductive approach is used when research starts by collecting data to explore a phenomenon, generating or building theory, whereas an abductive approach is used when data is collected to explore a phenomenon, identify themes and explain patterns, generating a new theory or modify an existing theory to deliver new understanding (Saunders, Lewis and Thornhill, 2009). In inductive research, conclusions are likely to be true, whereas abductive research leads to "best guess" conclusions that may or may not be true. Abductive reasoning considers a cause. For example, what causes students to engage or disengage. Then, a set of explanations, ideas or recommendations are outlined, which may or may not explain the phenomenon. This is consistent with Moriarty (1996), who stated that abduction starts with facts without having a theory in view but knowing that a theory is required to explain the phenomenon. Further reflective of the abductive approach, is a conceptual framework applied to this research, as discussed in chapter 5, where development of theoretical explanations was made, in relation to existing knowledge, both empirical and theoretical, and the focus of enquiry (Lukka, 2014).

6.3.5. Methodology

Crotty (1998) referred to methodology as the strategy, process or design underpinning the use of methods. These methods are then linked through the methodology to the desired outcomes. Given (2008) identified several qualitative approaches to methodology, including

case study, action research, ethnography and grounded theory. Laughlin (1995) explained that some research covers more than one methodology, being "middle-range thinking" that allows for flexibility, further recognised by Cunliffe (2011), who noted the "blurring" of approaches to methodology in qualitative research. For example, a study may reflect characteristics of both case study and action research; a researcher may be a participant, consistent with action research, but is only reporting observations (not testing solutions), consistent with a case study. As mentioned, this research does not seek to generate new theory and adopts abductive reasoning. This is not consistent with grounded theory, which generates new theory where there is no prior knowledge and is inductive by nature (Given, 2008). This researcher is aware of existing issues in business ethics education and seeks to explore the perceptions and experiences of both students and educators. While ethnography is a common methodology in education research, it may create a false perception of the environment. For example, students may appear to be engaged in the classroom from the perspective of the researcher when observed but may relay experiences of disengagement when interviewed. Case study and action research are similar qualitative methodologies and are discussed further in relation to this research.

Case studies may be used to explore phenomenon, both at single institutions (Farr, 2013; Osgerby and Rush, 2015), and comparatively across more than one institution (Marks, 2007; Chew, 2009; Graham *et al.*, 2017). Yin (2018: 286) defined a case study as, "a social science research method, generally used to investigate a contemporary phenomenon in depth and in its real-world context." Therefore, it is important to observe and analyse the context in which business ethics education is delivered. Similarly, action research has been used (McGowan, 2012; Abbott and Palatnik, 2018) at single institutions, facilitating the development, implementation and review of pedagogic strategies and methods. Coghlan and Brannick (2010) considered action research as focused on research in action, rather than about action, a collaborative partnership concurrent with action, where it is both a sequence

of events and an approach to problem solving. For this reason, action research is often longitudinal, to provide an account of recommendations put into action. This is a key difference between case studies and action research, in that action research tests and reflects upon a solution (McNiff, 2002). In this research, a solution is not tested nor reflected upon. Instead, perceptions of experiences are obtained to understand the student experience in business ethics education. Case studies and action research may also differ in the nature of recommendations. Case studies may result in more than one solution that may be applied to multiple institutions or organisations, whereas action research results in a single actionable solution related to a specific problem at one institution or organisation. In this research, practical recommendations are provided that may be applied to address issues of student engagement in business ethics education across UK universities.

This research considers business ethics education at two UK business schools exploring levels of student engagement (an issue not unique to one institution), where contributions to knowledge may extend to external cases, not just one internal case. Moreover, this study will not implement change, but rather make practical recommendations that may or may not be applicable more widely depending on the nature of business ethics education at any given UK institution. In this sense, recommendations will be made but not necessarily actioned (nor tested). Though the researcher acknowledges their proximity to the research as an educator, they are not considered a participant. Nonetheless, reflection upon the researcher's role is important and considered in section 6.8. of this chapter. This issue reflects the "blurring" of methodologies previously mentioned, where a study may reflect characteristics of more than one methodology (i.e. researcher as a participant in action research and researcher as independent in case study research). As previously established, student engagement research remains weakly theorised (Kahn, 2014). According to Ryan, Scapens and Theobold (2002), case studies are particularly appropriate where theory is not well developed.

6.3.6. Time horizon

Like the approach to theory development, the time horizon is not identified as one of the components in the directional dependence of research philosophy outlined by Hay (2002). Nonetheless, as an observed phenomenon may vary over time as the context changes, it is important to specify this. Generally, time horizons are either cross-sectional, capturing data at a single moment in time, or longitudinal, where data is repeatedly collected over a period of time. However, there is emergent "middle-range thinking" that accounts for research that may be longitudinal and descriptive, but also with the analytics of a cross-sectional study (Laughlin, 1995). Some empirical studies have explored the effect of business ethics education on both accounting and business students over a period of time (Mintchik and Farmer, 2009; Lau, 2010; Ngan, 2013; Martinov-Bennie and Mladenovic, 2015). These studies have considered the immediate impact on students, while they are still at university. It is debated whether this truly tests the long-term effect of business ethics education. It has been argued that to do so would be extremely difficult, and potentially result in false positive results. To examine business ethics education, a cross-sectional study is likely to provide immediate insights into what recommendations could be made, that may engage students to ensure deeper understanding and application of ethical issues in the current business environment. As this study is at more than one point in time but does not trace an event/life cycle, the time horizon is deemed "mid-range" (Laughlin, 1995), where this research will be descriptive but also analytical. During this research, the impact of COVID-19 was felt in higher education institutions across the UK, with many moving to online or blended learning, resulting in a different experience of business ethics education for both educators and students. All main data (focus groups with students and educators) was conducted prior to the impact felt. However, follow up interviews were conducted after the initial impact of the global pandemic but before the next term of teaching began. The timing of data collection in

relation to interpretation and analysis of responses are discussed further in reflective logs provided in chapter 9.

6.3.7. Methods and techniques

Methods and techniques are chosen to gather and analyse data in relation to the research questions (Crotty, 1998). Ponterotto (2005: 132) identified a challenge in understanding qualitative research: the "overwhelming variety" of approaches to inquiry. Qualitative research, "has roots in many disciplines: anthropology, sociology, education, psychology, history, literature," and so, "many markedly different qualitative approaches have appeared in the literature over the last century." While not all qualitative techniques can be discussed here, key techniques that have been tested on numerous occasions in qualitative education research are discussed. From an interpretivist approach, common techniques include focus groups, interviews, content analysis and observations (Mackenzie and Knipe, 2006; Given, 2008). Table 6.2. summarises the benefits and limitations of these methods and techniques, and how elements from these may be implemented in this research.

Qualitative methods and techniques

Methods/ techniques	Benefits	Limitations	Possible implementation
Focus groups	Flexible, time saving, allowing for group interaction, where a range of responses are obtained.	Difficult to get all participants in one place at one time, requires a lot of time spent planning, and participants may influence each other's responses negatively, with the risk that some remain silent.	Main method of data collection, where focus groups are held with both students and educators.
Interviews	Flexible, where structure/questions may be adapted to fit the purpose of the research, both prior to and during the interview, and provides opportunity to obtain detail and depth about individual participants' perceptions and experiences.	Time consuming, can be expensive, each interview may be different with different participants, and requires skills the researcher may not possess initially.	Reserved for where focus groups are not possible.
Content analysis	Non-resource intensive, able to manage large data sets, and very flexible.	Time consuming and subject to research biases affecting the reliability of judgement in the researcher.	Brief document analysis of module handbooks and assessment frameworks prior to focus groups to provide researcher with background knowledge.
Observations	May be used to compliment both qualitative and quantitative methods, capturing experiences as they naturally occur and acknowledging the subjectivity of the researcher.	Little to no interaction with participants, time consuming and can be expensive in incentivising participants and visiting sites.	Addressed in reflective logs provided in chapter 9.

Table 6.2. Qualitative methods and techniques

Focus groups can provide insight into the experiences of both students and educators, where dialogue between participants and the researcher is facilitated (Ghaffari, Kyriacou and Brennan, 2008). Coates and Hillman (2008) said that learners can be involved in conversations about engagement, including focus groups. Jennings and Marriott (2013) incorporated focus groups with students to understand ethics education in accounting further. This proved effective as students were able to express their experiences verbally in greater detail, compared with answering closed survey questions. While interviews with individuals may be used, discourse among participants may prove highly informative, as participants are able to build on one another's points, and find differences and similarities in experiences. This is reflected in recommendations by prior research to explore business ethics education with qualitative methods (Ghaffari, Kyriacou and Brennan, 2008; Win, 2014; Martinov-Bennie and Mladenovic, 2015; Schoenfeld, Segal and Borgia, 2017). Moreover, where attitudes and beliefs are central to ethics, focus groups can provide insight into these (Jagger and Volkman, 2014) where verbal expression and body language may reveal more than alternative methods. Variations of the focus group method, including the adaptation of existing protocols used in this research and pilot study, are discussed further in section 6.5. of this chapter.

Interviews may be structured, semi-structured or unstructured, in person or via telephone/video call, conversational, or in-depth (Given, 2008). Interviews allow participants to interact directly with the researcher, where questions may be re-worded depending on the point of the conversation and what the participants has already said. Although individual interviews can explore the perceptions of participants, they restrict interaction among participants. Furthermore, interviews can vary between participants to an extent, with some participants refusing to answer questions, build upon their points or deviating from the issue at hand. Alternatively, focus groups give participants the opportunity to develop their ideas further and engage with others. This may encourage participants to remember their

experiences in greater detail, as discussions remind participants of key moments in their experiences. In focus groups, participants speak freely (though structured by research questions) and conversations develop. However, this may lead to issues where some participants dominate others, potentially causing others to either alter their response or remain silent.

Content analysis is a non-resource intensive, flexible method to be used in qualitative enquiries. The method may be used in both large and small data sets, including interview transcripts, records, posters, images etc. Though this method is time consuming, it may be very useful where issues are highlighted, and recommendations can be made. Though most qualitative methods are susceptible to the subjective interpretation of the researcher, content analysis is subject to research biases affecting the reliability of judgement in the researcher more so than others. Content analysis may be conducted with regard to documents provided in each module, such as handbooks and assessment frameworks, prior to focus groups. Lastly, observations are common in education research, capturing student experiences as they naturally occur. However, they often result in little to no interaction with participants, to avoid influencing such experiences and participants' behaviour. As a result, the researcher may draw conclusions from their observations without confirmation of interpretations from participants. Observations are commonly paired with interviews and/or focus groups to overcome this limitation. Observations can also be time consuming and expensive in incentivising participants and visiting sites. Nonetheless, to take advantage of the benefits of this qualitative method, reflective logs provided in chapter 9 consider the ethnographic observations made during this research.

It is important to understand and appreciate the implications of these conclusions with regard to the impact they may have on the research questions, data management and analysis, interpretation of data and findings. By adopting the directional dependence of research philosophy, the relevance of each element to the others is recognised. For example,

an interpretivist position, where multiple realities exist, may be facilitated through focus groups, as participants are able to express their perceptions and experiences of business ethics education. To follow, the relevance of these decisions to the research questions is discussed.

6.3.8. Relevance of research philosophy to the research questions

The research questions are as follows:

1. How does the business ethics curriculum achieve perceived relevance to the student within programme constraints?

2. How do approaches to teaching business ethics enable or constrain the student experience?

3. How and why do students engage with business ethics education?

The aim of this research is to better understand the experience of undergraduate accounting and business students in business ethics education. The philosophical stance as illustrated in table 6.1. serves the aim of this study and is reflected in the research questions above. Covaleski and Dirsmith (1990) determined that research questions are interdependent with the research methods applied. For example, interpretivism depends on language, sense-making and reflexivity in understanding a social context, where participants are encouraged to reflect upon their experiences and attribute meaning to them. The research questions are developed to explore students' experiences of business ethics education, including how and why they engage (i.e. attributing meaning). Moreover, the student experience is considered across all three research questions, with engagement addressed directly in the third research question. In doing so, influences of social constructs, be it the relevance of relationships among students and between students and educators, or the ideologies and backgrounds that students and educators bring with them to the classroom. Here, the research questions allow for both negative and positive responses. For example, research question 2 encourages

responses of both positive (enabling) and negative (constraining) experiences. Questions asked in data collection based on the research questions will result in varying responses which the researcher will interpret in data analysis. This subjectivity reflects the exploration of participant experiences in an environment that is influenced by the background, behaviour, motivation, preferences, and other elements of an individual's life that may lead them to provide different perspectives on a shared experience.

An abductive position leads to an enquiry of a cause, for example, what causes students to engage (research question 3). Furthermore, abductive reasoning lends to findings that may or may not apply to every case and may not be the only solution. It is likely that the experiences of individuals at the institutions considered may not reflect the exact experiences of individuals in other cases. Recommendations will be made but may be context specific. That is not to say that these recommendations will be most suitable at all institutions offering business ethics education, hence an abductive approach is adopted.

6.4. Research design

The research design is built upon three layers as figure 6.1. illustrates. The research design pyramid begins with a foundation in case study research, followed by the method adopted (focus group) and protocol followed (an adaptation of the world café). Where conditions of observations are provided in chapters 7 and 8, the three levels of context are considered: the business schools, the programme designs and at the individual level of students and educators. In this research, the context is business ethics education at UK business schools and student and educator's experiences.

In this section, the foundation of the pyramid in figure 6.1., case study, is discussed. Section 6.5. of this chapter considers the remaining two levels of focus group and technique adopted.

Research design pyramid
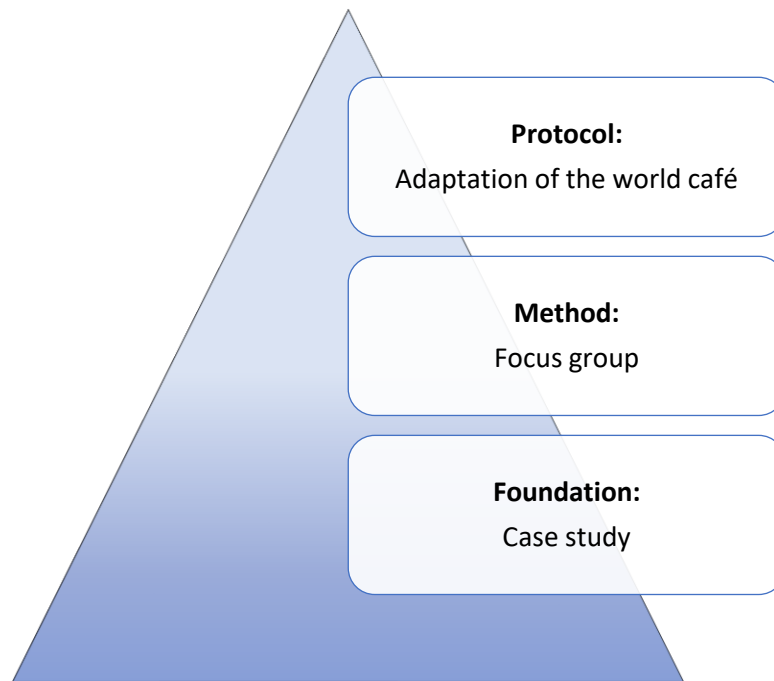
Figure 6.1. Research design pyramid

6.4.1. Case study

As determined in section 6.3.5., this research employs a case study methodology. Yin (2018: 286) defined a case study as, "a social science research method, generally used to investigate a contemporary phenomenon in depth and in its real-world context."

Case studies continue to be a challenging social science method (Yin, 2018: 22), where the skills required for doing "good" case study research have not yet been defined comprehensively. However, strengths and limitations of the method must be recognised. In comparing case studies with statistical methods, Denzin and Lincoln (2012: 198) noted the strengths and weaknesses of case study research:

Strengths:

- Depth;
- High conceptual validity;

- Understanding of context and process;

- Understanding of what causes a phenomenon, linking causes and outcomes; and

- Fostering new hypotheses and new research questions.

Weaknesses:

- Selection bias may overstate or understate relationships;

- Weak understanding of occurrence in population of phenomena under study; and

- Statistical significance is often unknown or unclear.

Yin (2018) noted further concerns of case study research from the perspective of individuals favouring more traditional methods, such as experiments or surveys. Such concerns include: the rigour of the study; confusion with "non-research" case studies; the inability to generalise from a case study; an unmanageable level of effort required; and the unclear advantage case study research has in contrast to other research methods. Section 6.5.2. of this chapter will address project-level design issues (standardisation, participant selection, number of groups) and group-level design issues (level of moderator involvement, group size) and provide the session structure of each session to ensure rigour of the study. Regarding concerns of the "unmanageable level of effort required" in case study research, significant planning and research has been conducted to ensure efficient collection of rich data, to minimise wasting of time, energy and resources. The benefits of case study research in contrast to alternative research methods have been highlighted (Denzin and Lincoln 2012; Yin, 2018). For example, case study research offers the opportunity to investigate an issue directly (ie not just if something is or isn't working, but also how, why or why not), and it can complement data collection tools both quantitative and qualitative. A personal statement of reflexivity attempts to address concerns of bias in data collection and analysis, where the

researcher's position is considered. Moreover, to improve the "understanding of occurrence in the population of a phenomena under study" (Denzin and Lincoln, 2012: 198), a comprehensive review of business ethics, accounting and business education and student engagement literature has been conducted.

Though such concerns exist, the benefits of case study research are clear and Efforts have been made to address concerns raised. With this, table 6.3. outlines key characteristics based on contributions by Yin (2018), in relation to single and multiple case studies. To follow, a discussion of the case explored in this research is provided in light of the characteristic of single and multiple case study identified.

Case study characteristics, adapted from Yin (2018)

	Single case	Multiple case
Situation	"How/why" style research question(s), where no control over behavioural events is required and the focus is contemporary events	
Data collection	May be quantitative, qualitative or mixed methods	
Reliability	Ensured by using case study protocol, developing a database and maintaining a chain of evidence	
Validity	Ensured by using theory or replication logic, pattern matching, explanation building and draft reviews by key informants	
Contribution	Predominantly in implications for policy and practice, with reference to theory (i.e. critical single case rationale, where a significant theory is tested)	Implications for policy and practice, and contributions to theoretical development and knowledge (in literal replication where results are similar, or theoretical replication where results contrast)
Variants	Holistic (single unit of analysis) or embedded (multiple units of analysis)	
Justification(s)	Critical testing of existing theory, extreme or unusual circumstances, or a common case where the case serves a revelatory or longitudinal purpose	Results and analytical conclusions strengthened by exploring more than one case, where a phenomenon is shared across cases
Benefits	Opportunity for sub-units of analysis Opportunity for extensive and detailed exploration Focused and specific recommendations provided to single case	Conclusions may be more powerful than those coming from a single case alone Where contrasting contexts are chosen, results can represent a strong start toward theoretical replication (contrasting results)
Limitations	Single commitment to exploring phenomenon Larger, more holistic aspects of the case may be ignored Stronger justification required in choice of single case identified	Can be expensive and time consuming Discretionary judgement in determining the number of cases deemed relevant and necessary to explore may be scrutinised

Table 6.3. Case study characteristics, adapted from Yin (2018)

In case study research, it is important to define the case(s), as this can refer to a person(s), institution(s), event(s) etc. In this research, the cases are two UK business schools offering business ethics education. Two contexts are required to move towards the generalisation of findings. Moreover, while student engagement/disengagement is an issue shared across most, if not all, higher education institutions, the experiences of a student may be unique to their institution based on geographical location, student demographic, experience and backgrounds of educators and other contextual factors. Two institutions are considered to help this. Bryman and Burgess (1994: 143) reflected upon the value of case studies where multiple sites are investigated. In a multi-site case study, the authors were able to compare the data from each with that in others, so to "produce four studies in one, and one study from four." In this research, there are four "groups" of participants: educators and students at a UN champion school, and educators and students at a non-UN champion school. Such research requires a range of skills to collect data that addresses key issues (Bryman and Burgess, 1994), where creativity and imagination in data collection may lead to highly informative data analysis.

6.4.2. Case and participant selection

For many countries, financial services are a significant contributor to Gross Domestic Product (GDP), though few reach the consistently high levels of financial services exported by the UK. According to the Office for National Statistics (ONS), exports of financial services have been increasing annually since 2014; in 2019, the financial services sector contributed £132 billion to the UK economy, 6.9% of total economic output (ONS, 2021). Consulting services contributed £57 billion. Moreover, the UK is considered a world leader in corporate governance (Department for Business, Energy and Industrial Strategy, 2017) and has professional bodies with solid codes of ethics and codes of conduct replicated around the world. In recent times, this reputation has been damaged by the unethical behaviour among

professionals. This calls for greater exploration of business ethics education in UK universities, to prepare students as both members of society and professionals.

Step 1: selection of and access to institutions

A comparison of two institutions is proposed, one being a UN champion school, and the other a non-champion school. UN PRME champion schools are recognised as thought and action leaders in responsible management education. Previous studies have also considered the context of PRME champion schools (Jennings and Marriott, 2013; Bell *et al.*, 2014; Haski-Leventhal, Pournader and McKinnon, 2017; Ndubuka and Rey-Marmonier, 2019; Høgdal *et al.*, 2021) in isolation and comparatively. Often, accounting and business education research proposes a comparison of contexts for future research to consider (Marriott and Teoh, 2012; Ndubuka and Rey-Marmonier, 2019). Comparative case studies have been conducted and have generated invaluable findings (Guo, 2011; Dellaportas *et al.*, 2014; Santoso and Cahaya, 2019). Mostly, such dual (or multiple) perspective studies are quantitative, with a survey being distributed to students or educators at as many institutions as possible. Alternatively, a qualitative study exploring the pedagogical techniques, perceptions and experiences at a UN champion and non-UN champion school specifically may offer a unique opportunity to examine different experiences of business ethics education. Perhaps, the lack of qualitative case study research at more than one business school is due to the geographical distance between institutions. With this, there may also be difficulty in gaining access to another university's student population, especially where a researcher may wish to speak in person with students. In overcoming this, existing connections are utilised to gain access to institutions.

Step 2: determining the number of participants

The number of participants must be decided upon consideration of both epistemological and practical concerns. In analysing 798 articles of organisation and workplace research over ten

years, Saunders and Townsend (2016: 836) found that the number of participants were "contingent on characteristics of the population from which they were chosen and approach to analysis, but not the journal, its tier, editorial base or publication year, the interview type or its duration" and that transparency in revealing such numbers was limited. The study also found a range of 1-330 participants, a norm of 15-60 participants and a median of 32.5 across the articles analysed. Rabiee (2004) recommended that a researcher might over-recruit by 10-15%, based on the topic and groups of participants. The sample size will also depend on the technique adopted in data collection. Section 6.5. will discuss the recommended number of participants in relation to each variation of the focus group method. Here, the number of participants sought will be determined taking into consideration the guidance provided from prior literature and focus group method recommendations regarding appropriate group sizes.

Step 3: participant selection

Brewis (2014) highlighted the ethical issues associated with participant selection, including: inadvertently compromising or exploiting participants to improve research status; participants' trust in the researcher and risk of overlooking the details of the study as a result; participants' hiding their discomfort to maintain the friendship/relationship; encouraging responses that are more than just a conversation among friends; and the comfortability of participants to be reduced to two-dimensional representatives of a social group. Participants may be more comfortable to express themselves than if with a "stranger," and familiar researchers may be able to delve deeper into sensitive or controversial issues. Moreover, focus groups may work well where participants are of the same cohort or study group, as they may be encouraged to remember experiences in greater detail, with discussions to remind participants of key moments in their shared experiences.

In this research, both academics and students are selected, as they are directly involved in the teaching and learning experience. Coates and Hillman (2008) said that learners can be involved in conversations about engagement, including focus groups. While other stakeholders may be considered, such as employers and UN PRME, the focus of enquiry here relates to the physical learning environment day to day and week to week experienced by students and educators. Moreover, expectations are often discussed among students and educators whatever the subject area. It is important to consider how these expectations may be aligned to improve the student experience and subsequently student development. Students in their second or third year of study will be recruited to participate in this study. Ghaffari, Kyriacou and Brennan (2008) found that the majority of ethics teaching takes place at upper-division levels, particularly in students' final year.

Winlow *et al.* (2013: 295) noted key ethical questions asked of institutions when qualitative research is conducted in a pedagogic environment:

- Is the research covert or deceptive?

- Does the research involve working with vulnerable groups?

- Has informed consent of all participants been sought? (i.e. the aims of the research should be clearly explained, and, on this basis, individuals may consent to be involved in the project).

- Will individual responses be anonymized?

- Will individuals have the right to withdraw from the project at any time (without penalty)?

- Will there be financial rewards for involvement in the project?

Prior to data collection, ethics approval for this study was obtained appendix 9). To advertise the research to potential participants, educators were contacted via email or via telephone, and students were contacted in person at both universities (via a very brief presentation to

encourage participation by achieving familiarity with the researcher and session host) and subsequently via email. Posters were also put up in the institutions with details of the session, contact details of the researcher and incentives to be provided upon participation. Educators were not provided with monetary incentives, but students did receive shopping vouchers to encourage participation. As discussed in section 6.8. of this chapter, bias is acknowledged and embraced. While steps will be taken to avoid bias that may affect the validity of data, the researcher is aware of unintentional bias. All participants were given a data privacy notice, debrief letter of the research and a consent form to sign. In the consent form, the title and a brief description of the research was provided, as well as contact details of the researcher and two other individuals at the researcher's institution, a consent statement assuring participants that they may withdraw their response at any time without penalty and that any personal data obtained will be kept indefinitely in a pseudonymised form, and that the session will be recorded and transcribed. If participants were to withdraw, they had agreed that data may not be erased and will only be used in a pseudonymised form as part of an aggregated dataset by signing the consent form. Lastly, this research does not involve working with vulnerable groups (i.e. individuals under the age of 18).

Breen (2006: 469) provided "golden rules" for overcoming ethical issues in data collection of qualitative research: put the interviewee(s) at ease; assure confidentiality; establish a rapport; explain the interview format and the sequence of topics; explain why notes are being taken (if they are to be taken); provide prompts; avoid bias; avoid piling questions on top of each other; keep pace and stick to time; and be ready with further advice. These were followed strictly in data collection and are referred to in section 6.5.2. of this chapter.

6.5. Data collection

6.5.1. Focus group styles and protocol

Morgan (1996: 130) defined focus groups as a research technique that, "collects data through group interaction on a topic determined by the researcher." Focus groups add nuance to the assessment of pedagogical practices, eliciting recollection of experiences and dynamic discussions (Bennett, Athanases and Wahleithner, 2016) and observation of interactions and behaviours (Osgerby and Rush, 2018). Interactions between participants can "provide information about a range of ideas and feelings that individuals have about certain issues," as well as "illuminate the differences in perspectives between groups of individuals" (Rabiee, 2004: 656). Focus groups may be used in various settings, such as marketing strategy development, operational and organisational change, and academic research. According to Breen (2006) the purpose of a focus group is to share and compare experiences, to develop and generate ideas, and explore issues of shared importance. This is not to be confused with a group interview, which is nondirective, informal and uses unstructured question formats (Morgan, 1996). Advantages of focus groups include (Morgan, 1996; Breen, 2006):

- a social environment may be explored in which socially constructed attitudes and opinions may be articulated;
- a deeper understanding of a phenomenon may be achieved; new insights may be discovered;
- a greater understanding of expectations can be provided to identify possible reactions to policy changes in future;
- it may be used as a complimentary methodology to further explain statistical information; and
- may be used as a tool of empowerment in participants.

Disadvantages of focus groups include:

- its expensive and time consuming in nature;

- generating a possibly bias sample;

- the reliability of thematic analysis;

- the reliability of perceptions (i.e. potentially dominant participants that coerce others into agreeing with them); and

- generating data that can be context specific.

The style of focus group can vary from study to study. In the literature, variations of focus groups often refer to formatting (Morgan, 1996; Breen, 2006; Winlow *et al.*, 2013), i.e. location and timing, rather than techniques. There is a tendency in qualitative research to state that focus groups were conducted (Hayes and Introna, 2005; Marriott and Lau, 2008; Ghenghesh, 2018), but not to provide any explanation as to which techniques were used and the structure of the session, information that is frequently provided when conducting a survey. Stewart, Shamdasani and Rook (2011) provided a rare discussion of focus group techniques, where five methods were identified: the Delphi technique; the nominal group technique (NGT); brainstorming; synectics; and leaderless discussion groups. Table 6.4. illustrates these and other innovative protocols, providing a description, information regarding the level of interviewer involvement and whether it is strict or flexible in structure.

Focus group styles and protocol

Style/ protocol	Description	Researcher involvement*	Strict /flexible
Brainstorm	Facilitate the generation of new ideas and encourage creative expression, in groups with or without a designated moderator where there is no single best solution	Minimal to moderate	Flexible
Synectics	Facilitate the generation of new ideas and encourage creative expression, with a structured approach and trained moderator	Moderate	Flexible
Leaderless discussion groups	Used to assess group dynamics, relationships, and individuals (i.e. the extent to which an individual can give directions)	Minimal	Flexible
The pyramid approach	A logical sequence, beginning with easy to answer questions, developing into deeper questions and concluding with generalised questions. Questions may illustrate a sequence or experience chronologically	Significant	Strict
The Delphi technique	Used to develop forecasts of future events and trends based on the collective opinion of knowledgeable experts, where participants do not interact	Significant	Strict
The NGT	Often with very specialised individuals, potentially with multiple "rounds" of responses, incorporating decision making	Significant	Strict
The world café	A community engagement strategy that encourages participants to raise their views about a topic within a relaxed and comfortable setting with an objective and or/goal	Moderate	Flexible
The knowledge café	A conversation on a topic of mutual interest to better understand an issue in a relaxed and comfortable setting without an objective and/or goal	Minimal	Flexible

Table 6.4. Focus group styles and protocol

*Minimal = participants are independent and engage very little or not at all with the researcher

Moderate = the researcher may encourage discussions, provide questions when needed, and/or open and close the session

Significant = responses are highly dependent on the researcher's involvement, with constant interaction between participants and the researcher

Brainstorming and synectics encourage new ideas to be created (Stewart, Shamdasani and Rook, 2011) through different techniques. The main difference is in their structure, in that brainstorming allows for more flexibility. As a result, synectics have greater interviewer involvement than brainstorming, to maintain structure. Leaderless discussion groups are observatory, where the interviewer steps back from the discussion to observe group dynamics, relationships and individuals. In this sense, there is no interviewer or researcher, rather an individual that assigns a group task. This technique is most commonly used as a management assessment tool in organisations (Stewart, Shamdasani and Rook, 2011). The pyramid approach is a straightforward technique, in which a session begins with easy to answer questions, followed by deeper or "key" questions, before concluding with generalised questions. These questions may follow a structure according to a sequence or experience chronologically. Other techniques illustrated in table 6.4. include the Delphi technique, NGT, the world café and the knowledge café. These are discussed further in more detail before section 6.5. concludes with the chosen technique in this research.

The Delphi technique

The Delphi technique was developed in the 1950's by Olaf Helmer, Norman Dalkey, and Nicholas Rescher (Helmer, 1967) originally to forecast the impact of technology on warfare (RAND, n.d.). The goal of this technique is to reduce the range of responses to arrive at something closer to expert consensus. Helmer (1967: 7) explained that in its simplest form,

the technique "eliminates committee activity among the experts altogether and replaces it with a carefully designed program of sequential individual interrogations." In this sense, the technique does not allow for interactive discussions and isolates participants to avoid group think. According to Franklin and Hart (2007), there are three types of the Delphi method: classical, decision-making and policy (policy being the most common). Like the NGT, the Delphi method focuses on specific issues, where one key area is addressed. The outcome of this method is to create statistical profiles of opinions. Overall, the critical elements of the Delphi technique are the identification of the panel of experts, the design of the set of questions used to elicit forecasts and assumptions, and the summarization of the individual input (Stewart, Shamdasani and Rook, 2011).

Franklin and Hart (2007) identified benefits and limitations of the Delphi technique, specifically in relation to the most common type, the policy focused Delphi method. This type intends to bring forward options and alternatives, and to establish pros and cons of policy proposals. These relate to panel selection, questionnaire development, data analysis and research bias. Reliability is heavily dependent on the definition of an expert in panel selection. However, once these experts are justified, their contribution can clarify complex topics. The questionnaires developed for each round are focused to avoid the "randomness" of open-ended dialog (Franklin and Hart, 2007). This can be both an advantage and disadvantage, depending on the research area and objective. With this strategy, the researcher must capture the key issues of the topic, which can be challenging. Even with the use of a survey, the ongoing analysis process can be subjective. Here, issues arise in ensuring appropriate interpretation of data and that subsequent questionnaires (in subsequent rounds) continue to address key issues and reflect the focus of enquiry. The Delphi method is uniquely designed to capture change over time and the reflections of experts as that change occurs (Franklin and Hart, 2007). While this provides the researcher with the

opportunity to capture reactions in "real time," it cannot be used in isolation to make policy decisions, as reactions captured may not stand the test of time.

Stewart, Shamdasani and Rook (2011) noted a benefit of the Delphi method in exploring the impact of new technology, providing insight into how changes are received by experts. This illustrates how this method can be used to explore complex problems. With this technique, the researcher does not have to gather all experts at the same time to collect data. While this may mean that more individuals are available to participate in the study, it also means a more time-consuming process for the researcher in conducting separate interviews. This may be a benefit where panellists can share their ideas freely, but, Franklin and Hart (2007) noted that individuals willing to devote time to this time-consuming method may be strongly opinionated. The method may exclude the opinions of less confident individuals that do not participate. The complexities of the benefits and limitations of the Delphi technique discussed reflect the skill required of a researcher to implement this method and the unique contexts in which the method may be used.

In accounting and business education research, the Delphi technique has been suggested as a learning and teaching tool (Bell *et al.*, 2014); used in identifying desirable characteristics of graduate accountants from top accounting firms (Dinius and Rogow, 1988); and as a research method to explore academic perceptions of teaching tools (Calabor, Mora and Moya, 2019). The Delphi method may appear less in education research that concerns student perceptions as it requires expert opinions on social or technological issues of interest, excluding students as participants and even some educators determined not to be experts.

The NGT

The NGT is a structured focus group technique with six steps: generating ideas; sequential reporting of ideas; clarification of ideas; ranking of ideas by importance; discussion of ranking; and a final vote (Delbecq, 1975). This technique differs from others as it incorporates

decision making during the session, directly involving stakeholders in the outcome of the process. The NGT can be time and cost efficient in gathering a lot of data in a short period of time. According to Morgan (1996), this technique doesn't allow interactive discussion among participants, where participants may not meet. However, as the technique has been used and developed further, it is possible for participants to meet (Harris and Woolley, 2009) following silent generation of ideas before contributing to a group discussion. The researcher involvement in the NGT is significant as the researcher maintains structure to the session, with predetermined questions asked throughout. Delbecq (1975) recommended focus groups of 5-9 members, as groups of less than 5 lack critical judgment and groups of 10 or more often does not improve accuracy.

A disadvantage of the NGT, is the time that participants must dedicate to a session; lunch breaks were incorporated into the original design. It may be difficult to ensure that enough (suitable) participants attend a session and remain engaged throughout. Additionally, the technique has its complexities in pooling individual judgements and facilitating the decision-making situation of the session (Delbecq, 1975). Lastly, the NGT deals with only one question at a time, making it a "single-purpose" technique. Nonetheless, this technique has been used in various situations, such as health, education, welfare and industry and as an exploratory research technique.

In prior relevant research, the NGT has been suggested as a component of an organisational and verbal analysis toolkit for management accountants (Kennedy and Sorensen, 2006) and as a critical thinking learning tool across the accounting curriculum (Bonk and Smith, 1998). The technique does not appear to be a common research tool in prior literature. As noted, when qualitative methods are applied, studies may have indicated that interviews or focus groups are used, but do not specify the technique(s) used. It is recognised that the NGT may be used in accounting and business education research where it has not been explicitly stated in the article or paper as the chosen research method technique.

The world café

In 1995, the world café approach to focus groups was created. This method is based on the principle that the best ideas and solutions often occur outside of formal structures, i.e. in coffee and tea breaks (Estacio and Karic, 2016: 733). Co-founders Juanita Brown and David Isaacs provided a comprehensive guide to the world café, in which the authors identified seven principles of the technique: set the context; create a hospitable space; explore questions that matter; encourage everyone's contribution; cross-pollinate and connect diverse perspectives; listen together for patterns and insights; and harvest and share collective discoveries (Brown and Isaacs, 2005). Moreover, key dimensions of the world café are identified: belief in everybody; diversity; invitation; listening; movement; good questions; and energy. The latter dimension of energy contributes to the unique nature of the world café, as participants are encouraged to have fun, laugh and play (Brown and Isaacs, 2005) to rediscover human community. In this regard, this technique promotes a mutually beneficial experience to both the researcher(s) and their participants.

The world café assumes that individuals already have within them the wisdom and creativity to confront even the most difficult challenge (Brown and Isaacs, 2005). This technique "engages in conversations more intentionally… fostering constructive dialogue… " where the goal is in "the focused use of dialogue to foster productive relationships, collaborative learning and collective insight" (Brown and Isaacs, 2005: 3-6). The technique is a focused enquiry that maintains flexibility at its core, facilitating discussions among groups often numbering in the hundreds of people. With no intention of developing the technique, Brown and Isaacs created the world café by accident, as a result of bad weather and an impromptu set up for a strategic dialogue on intellectual capital with 24 people. This may provide an explanation as to why Brown and Isaacs (2005) made no reference to this technique being a direct variation of the nominal group technique. In the session, there is a facilitator, presenter and host, where the presenter introduces and closes the session and the host

convenes. The session may be based on more than one question. Facilitating either a small or large number of participants, sessions can range in length of time, up to one day of discussions.

While Brown and Isaacs (2005) did not highlight benefits and limitations of the world café, researchers and academics have reflected upon their own experiences of using this technique. In using the world café as a revision tool, Farr (2013) noted that the session highlighted where students failed to engage with reading or seminar tasks over the term, which served to indicating to students which topics they may need to revisit. Students also became aware of reoccurring themes, particularly the theoretical nature of the subject and how theory may underpin critical analysis, a concept difficult to grasp beforehand. The session also gave students the opportunity to engage with others that they would not usually engage with, in a relaxing environment. Hence, cross-pollination of ideas was supported. Material generated in the session was shared afterwards, including posters with key points to reflect upon in revision. Moreover, students with dyslexia reported that the technique worked particularly well for them. However, Farr (2013) explained that the technique relied on secure knowledge when being used as a revision tool. Additionally, overconfidence in some students meant that, "where one person had written something which others later elaborated on, this resulted in an inaccurate perception" (Farr, 2013: 5). Nonetheless, this provided the session host with an opportunity to clarify ideas and thoughts. Farr (2013) suggested that as a revision tool, the host has a responsibility to clarify ideas and thoughts among students, but less so if the technique is in a consultative manner.

A key advantage of this technique is in its flexibility in adaptation, where elements from other techniques may be incorporated. Participants are given the opportunity to convey their thoughts and ideas either verbally or written on posters and tablecloths. However, this may encourage other participants to develop upon others' points as opposed to their own. Additionally, such material may be difficult to analyse physically. Asking for both thoughts

on post it notes and a more private written account of thoughts in a logbook may provide participants with the option to be as public or as private as they wish, to prevent "inaccurate perceptions" being built upon. This may also facilitate a more accessible approach to data analysis for the researcher. Lastly, the technique assumes that all participants will enjoy the session and enjoy talking with others. It is critical to acknowledge that some participants may be extremely shy or uncomfortable talking with others, and conversely, some participants may try to dominate their group in any activity given to them. Comfortability of participants is a key concern in focus groups, as arguably, the more comfortable a participant is, the more willing they are to share and contribute to discussions. Giving time for individuals to speak with no interruption (i.e. timed slots) and providing different mediums of expression (i.e. in conversation, privately written and/or shared notes) may be key to ensuring all participants feel comfortable in a group discussion.

The world café has been used in action research at an organisational level also (Burke and Sheldon, 2010; Gill, 2010; Coghlan and Brydon-Miller, 2014; Bradbury, 2015; Steier, Brown and Silva, 2015). Research has shown that the technique may be used with individuals of varying levels of expertise and experience, with different perspectives and those that are directly involved in a phenomenon, such as educators and students (Stuart, 2013). While the technique does not appear in accounting and business education research, it has been used in other subjects in higher education both as a focus of enquiry (Terry *et al.*, 2015) and research method (Estacio and Karic, 2016). Terry *et al.* (2015) developed the world café to include a "menu" of discussion, where questions and exercises were listed as starters, main course and dessert. Additionally, icebreakers, video clips and illustrations were used in the session. These activities and visuals may have accommodated students whose learning styles reflect them. In adapting this technique in a higher education environment with different stakeholder groups (mental health nursing students, service users and staff), Terry *et al.*

(2015: 455) found the impact on all participants to be "profound, in terms of power shifts towards co-production of learning."

The knowledge café

Based on the concept of Knowledge Exchange (KE), David Gurteen developed the knowledge café in 2002. Despite the similarity in names, the knowledge café is not derived from the world café technique, as explained by Gurteen (Gurteen, n.d.a) and noted by Lefika and Mearns (2015). Instead, it is a technique based on Gurteen's experience of a "Coffee Machine" session hosted by Cass Business School, where most of the KE occurred after the event, in conversation. The technique seeks to remove assumptions and judgement; facilitate observation and listening between individuals; welcome and explore differences; allow sensitive subjects to be discussed; promote confidence in individuals to voice their thoughts; slow discussion; and search for underlying meaning. The purpose of a knowledge café can be to share knowledge, connect people and build relationships, gain a better understanding of complex issues, identify risks and/or hidden problems, or identify opportunities and possibilities. Gurteen (n.d.b) suggested that a knowledge café be conducted in a comfortable and relaxed space, with 16-32 participants and no materials. Crucially, a knowledge café differs from other techniques in that it has one single question guiding the session, creating a very focused session. Sessions begin with networking among participants, followed by an introduction of the host to the group. Like world cafés, participants have conversations within and across smaller groups, coming together towards the end for a group discussion. However, the technique differs from the world café as it does not necessarily have an end goal. Despite having a single question to lead the session, often nothing is captured from conversations. Gurteen (n.d.a) explained that "the real outcomes are what people take away in their heads and the relationships that are developed." Arguably, this suggests that this technique may be more useful for innovation and organisational development than for research. The knowledge café allows for the free flow

of conversation. While this may be beneficial in some circumstances, academic researchers are unable to reach conclusions, integrate activities or ask more than one question, to enrich data collection and ensure that topics/issues to be covered are addressed.

The knowledge café may be facilitated by anyone (Gurteen, n.d.a) and variations of the technique by members of the knowledge café community are encouraged by Gurteen. Moreover, the session is flexible in its applicability to different environments and with participants of varying levels of expertise.

Knowledge cafés have been facilitated by Cumberland Lodge, where sixth formers and university students are encouraged to explore creative and critical thinking about pressing societal issues (Cumberland Lodge, n.d.), for universities and business schools such as the Woolf Institute in Cambridge. The Swansea University School of Management have used the technique to encourage discussions regarding the challenges of teaching across departments. The university has also developed "The Oriel Science Café" where a leading expert in their field gives a brief introductory talk followed by an informal chat with attendees (Swansea University, n.d.). The technique has also been proposed as a teaching method (McLean, 2007). The technique has been used for strategic development at the British Library (Ojala, 2013), with its suitability as a knowledge sharing technique in an organisational setting promoted by academic research (Lefika and Mearns, 2015). In accounting and business education research, the knowledge café is yet to be explored either as a focus of enquiry or as a research method.

6.5.2. Techniques and protocol developed

Elements of each technique above are considered to develop a new technique, an adaptation of the world café technique, to suit the research questions of this study. New elements not featured in the techniques discussed are introduced, such as the use of logbooks and interactive software. Predominantly, principles and dimensions of the world café are

considered more so than others highlighted, to facilitate more nuanced dialogue in a higher education environment among multiple stakeholder groups (Terry *et al.*, 2015).

When developing a focus group, Morgan (1996) suggested two areas of design to be considered: project-level design issues (standardisation, participant selection, number of groups) and group-level design issues (level of moderator involvement, group size). These are discussed in relation to this research below, before providing the session structure protocol. The session structure protocol reflects the technique used (adaptation of the world café) for a two-hour period. The structure was followed closely in all four focus groups conducted.

Project-level design

Standardisation refers to the extent to which the identical questions and procedures are used in every group (Morgan, 1996). In this research, questions were developed to be used across sessions, with both students and educators. This facilitated direct comparison of responses from participants and in both case A and case B. Similarly, procedures of each focus group were mostly identical, with very minor changes to the introduction of the sessions to reflect the audience. Krueger (1994) and Morgan (1996) both highlighted that most projects consist of four to six focus groups, as little new information emerges after the first few groups. Delbecq (1975) recommended focus groups of 5-9 members, as groups of less than 5 lack critical judgment and groups of 10 or more often does not improve accuracy. In this research, four focus groups were organised, to reflect the two business schools chosen and two participant categories, educators and students. Such guidance and recommendations of each focus group technique for group size indicates that each focus group would be no more than 10 participants each. This indicated a maximum of 40 participants in total. Following the guidance outlined above, this research included 27 participants. Of the 27 participants, 11 were students and 16 were educators. Case A

involved five students split into a group of two and a group of three, and six educators that were split into two groups of three. Case B involved six students split into two groups of three, and 10 educators split into three groups of three, with one separate interview due to unavailability during the main focus group. Two educators from case A and 6 educators from case B participated in follow up interviews.

Group-level design

The level of moderator involvement must be considered. In this research, the scene was set by the moderator, who then provided questions throughout the session for participants to discuss independently, before returning for a group discussion with all participants to close the session. In this sense, the moderator provided "book ends" to the session, where ground rules and an explanation of the session were provided at the beginning, participants were given independence and autonomy to discuss issues through the session, and the moderator returned at the end to hear participants responses directly asking for more detail or revisiting comments when needed. Lastly, the group size was determined. Morgan (1996) noted that smaller groups give participants more time to discuss their views and experiences on a topic in which they are highly involved, and larger groups provide a wide range of responses where there is low involvement among participants. As participants are directly involved in business ethics education, smaller groups were arranged.

Session structure

After project-level and group-level issues are addressed, the session structure is developed. The "golden rules" outlined by Breen (2006) are followed closely here. In this session, materials and round tables were used (Breen, 2006). Such materials included interactive software, category cues, coloured stickers at each seat, logbooks, post it notes and pens. A session plan was created to be taken to each session (appendix 1), consisting of an introduction, activities related to each research question, and the group discussion to close

the session. First, an introduction to the research, session structure and materials to be used were provided to participants, followed by an exercise using interactive software (Mentimeter). Here, participants were asked, "what does ethics mean to you?" which they were able to answer through the platform Mentimeter, generating a word cloud of anonymous responses (appendix 2). This was used to refresh participants' memories and encourage a participatory environment before key questions were asked and individuals contributed verbally.

Next, participants engaged in activities related to each research question; three "rounds" of exercises where logbooks were used (appendix 3). The same activities were repeated in each round for the question at hand to maintain consistency. Each logbook consisted of five sections: a cover page, two pages for each of the three research questions, and a feedback and comments back page. Each research question page followed the same structure: separate boxes for initial thoughts, peers' thoughts and final thoughts.

To begin the round, participants wrote their initial thoughts in silence in their logbooks. Then, each participant was given time to present their thoughts to the group without interruption. This ensured that each participant had time to speak and spoke freely without fear of being dominated or interrupted. In this time, other members of the group were able to write any comments or thoughts they had from this in the peers' thoughts box. After each participant had provided their initial thoughts, the group identified their main points on post it notes. These were then ordered in three categories: doesn't work well, works well and works very well. In this activity, participants identified which teaching approaches were disengaging, which were engaging, and which were very engaging. Then, crosspollination of thoughts was facilitated, as participants moved to other groups, except for a "table host" from each group. Coloured stickers at each seat indicated who was table host (i.e. participants with a blue sticker in round one, those with a yellow sticker in round two and those with a red sticker in round three). Hosts were given time to tell participants who had moved to their table what

they had discussed. Then, participants were given the opportunity to comment or question this. Participants returned to their tables, where the table host again was given time to relay to returning participants what was discussed. In this time, participants were able to adjust and add to their three categories. This activity facilitated cross-pollination of ideas. To close, each round concluded with writing of final thoughts in silence in logbooks. This allowed participants to add any comments not yet captured and provided a quiet space in which one round came to an end and another could begin.

After the three rounds had taken place, a group discussion was held where all participants discussed the session together with the researcher. In this discussion, the researcher was able to ask for clarification in participants' comments and explore these further where necessary.

To follow the four focus groups, follow up interviews were conducted with educators at both case A and case B to relay students' thoughts from their own sessions anonymously and obtain educators reactions to these. In these sessions, the technique was followed as closely as possible, in terms of the principles applied (comfortability of participants, providing opportunities for all to contribute etc). Follow up interviews are an element of the Delphi method, providing a supportive function to other data collected and an opportunity to explore differences in previous responses among different groups. Often, supporting data in accounting and business education research takes the form of surveys contributing to the development of semi-structured interviews, where interviews confirm interpretations of survey data. Instead, follow up interviews provided an opportunity to confirm interpretations of qualitative data collected beforehand (focus groups and interviews), where such analysis may have been subject to bias otherwise and was instead strengthened with confirmation.

6.5.3. The pilot study

A pilot study is a "small-scale research project conducted before the final full-scale study," where a researcher can "identify or refine a research question, discover what methods are best for pursuing it, and estimate how much time and what resources will be necessary to complete the larger final version of the study" (Ismail, Kinchin and Edwards, 2018: 1). Through investigating perceptions of online tutors with regards to student-centred learning in Egyptian higher education, Ismail, Kinchin and Edwards (2018: 10) noted the importance of a pilot study in qualitative research, where, "human experience is investigated and direct interaction between the researcher and those researched is encountered, the pilot study helps researchers to position themselves and 'wear the right hat' prior to final data collection." Moreover, a pilot study can be useful for novice researchers to improve their research skills. Particularly in qualitative research, a pilot study can show the researcher how to be both flexible in responding to the situation (i.e. changing questions spontaneously) and to provide greater specificity in research questions, as well as data collection tools, methodology, data analysis and theoretical foundations (Ismail, Kinchin and Edwards, 2018: 14).

In this research, elements from prior focus group methods are considered, predominantly those of the world café technique. Previously, this technique has been used in organisational contexts, to improve systems and processes by exploring the experiences and perceptions of individuals of an organisation (The World Café, n.d.). Rarely has this method been used in academic research to collect data. So, it is important to conduct a pilot study to check the reliability and validity of a new technique as a research method, where modifications and additions are tested.

A pilot study was conducted with marketing educators at case B. Conducting the pilot study at one of the cases considered in this research meant that the space could be evaluated, in

terms of which room(s) facilitated the session best and how the space could be used. Furthermore, educator participants were of the same business school but in a different subject area. This meant that the structure of the session and questions asked were likely to reflect the experience of educators in the full-scale focus group, as many learning and teaching strategies are replicated across subject areas. The session followed the planned structure of the full-scale focus groups. The purpose of the pilot study was to test the questions asked and session structure, but also the comfort level of participants. At intervals, participants were asked how comfortable they were and how interesting the session was. These matters are just as important as asking appropriate questions; arguably, engaged participants may provide more interesting data than disengaged participants, being more willing to share and contribute to discussions.

Through the session, participants made suggestions related to formatting, timings, and materials used. For example, participants liked that each section had "cues" to facilitate discussion and refresh memories (for example, when discussing content, cues included topics that may have been covered). Following the pilot study, these were made more detailed to include as many cues as possible. Regarding the logbooks, participants felt that they needed more space to write, so, the logbook template was edited to provide more writing space. Additionally, it was suggested that the logbook be colour coded, where each section (each page in the logbook) had its own colour, with corresponding coloured post its for activities. As each activity was timed, participants were asked firstly whether they felt that they had enough time and secondly whether they liked that the session was so structured. Participants felt that they needed more time in certain activities and less time in others. This meant that the session could be restructured to fit within the unchanged overall time of two hours. Participants liked the structure of the session as it kept them engaged, so, no additional flexibility was added. From the researcher's perspective, the pilot study was highly informative in terms of organisation and preparation required before the full-scale

sessions. Such issues included when to collect consent forms so as not to interrupt the session; how much time is needed before the session to set up the room; when materials should be held back and distributed as the session progresses to avoid confusion; that subgroups could not exceed 3 participants; and what additional materials were needed (including envelopes to organise materials produced in activities after the session). In relation to data analysis, the pilot study provided an opportunity to prepare the analysis process, creating an efficient analysis process to be followed during and after the focus groups.

6.6. Data management and analysis

Due to the relatively undeveloped nature of case study analysis procedures and strategies, "the experienced case study researcher is likely to have great advantages over the novice" (Yin, 2018: 165). Much of the data management and analysis in case study research is dependent on the researcher's style, presentation of evidence (in both quality and quantity) and consideration of alternative interpretations. So, it is important to have an analytic strategy. The purpose of this strategy is to link the data to important concepts, where the concepts provide a sense of direction in analysing data (Yin, 2018). The nature of the data is outlined briefly before a discussion of the analytic strategy to be used.

This researcher conducted four focus groups at two UK business schools, one with students and one with educators. Each session had identical questions for participants. This ensured consistency in data analysis, where responses between sessions were compared and examined directly. The session facilitated the use of materials, including a logbook for participants to note their individual thoughts and thoughts of others, categorising exercises and post it notes. Logbooks comprised of five sections, a cover page, two pages for each of the three research questions, and a final page for feedback/comments. Pages for research questions included headings for participants to organise their thoughts further. Lastly, each

session ended with a group discussion in which all subgroups came together to reflect on points raised. Verbal data were collected in recording the group discussion at the end of each session and later transcribed. With this, participants were encouraged to write what had been discussed in their groups in logbooks. As a result, data was collected in different forms, both written and verbal. This provided the researcher with rich data as participants expressed their opinions and experiences through different mediums. From this, it is important to establish a method for data management. To ensure appropriate and in-depth analysis of data, both the style and process of data analysis has been considered.

The unique nature of focus groups allows the researcher to generate data based on group interactions. Participants are given the opportunity to interact with one another, building upon points and experiences recalled. This can lead participants to uncovering more of their own experiences and contribute more to discussions. This can result in a large generation of data (Rabiee, 2004). To provide clarity and structure in data analysis, an account is given of the research process in the order in which data occurred. This is most suitable where the chronological order, logical coherence, aim and research questions and theorisation of issues are considered. This is consistent also with Krueger's (1994) analysis continuum: raw data; descriptive statements; and interpretation.

Krueger (1994) identified five key stages in data analysis:

1. familiarization;

2. identifying a thematic framework;

3. indexing;

4. charting; and

5. mapping and interpretation.

Firstly, familiarisation refers to the researcher immersing themselves in recordings, taking and reading observational notes and reading over transcriptions. Data in this research is not

transcribed through a Qualitative Data Analysis Software (QDAS). The researcher has transcribed all data to avoid white noise that could be added by a QDAS and to ensure greater understanding of data collected. The time-consuming nature of transcribing was acknowledged and appreciated. Secondly, a thematic framework is identified by noting short phrases, ideas or concepts within the text to develop categories. This data is then indexed, where specific comparisons are highlighted. This is then closely followed by charting, where indexed data is "lifted" to a separate space. Here data is compared and contrasted grouping similar quotes together. Lastly, data is mapped and interpreted. Here, there is an opportunity to identify relationships between quotes and links within the full data. These five stages are followed in chapters 7 and 8.

6.7. Validity and reliability

The basic goal of a focus group is to ensure that "the research procedures deliver the desired data" (Morgan, 1996: 146). However, this may not be the case, for example if planning is not sufficient, methods are implemented inappropriately, or questions are not relevant. Ensuring the validity and reliability of research methods as much as possible is key to the research process. Interpretations of validity and reliability in qualitative research vary (Creswell and Poth, 2018), in definitions, terms to describe it and procedures for establishing it. Some accounts avoid the terms of "validity" and "reliability" entirely. Some have referred to "credibility" instead of validity for example. Creswell and Poth (2018) emphasised the importance of both understanding these perspectives and employing strategies to ensure that they are achieved. Similarly, Yin (2018) provided tests and criteria for judging validity and reliability in case study research, in construct validity, internal and external validity and reliability, where "tactics" are recommended. For example, to ensure reliability, Yin (2018) recommended using case study protocol, developing a database and maintaining a chain of

evidence. These recommendations and relevant issues in this research are considered here, with measures taken to omit or minimise such threats to validity and reliability noted.

Yardley (2000) outlined criteria for assessing the validity of qualitative research: sensitivity to context; rigour; transparency; coherence; and impact and importance. Business ethics itself is sensitive to context, and so is a key consideration in ensuring the validity of this research as the subject matter discussed by participants. Sensitivity to context is addressed by considering two cases of a similar nature, but of differing contexts, geographically and demographically. Rigour may be enhanced by considering the relationship of the sample to the sample universe, the appropriate choice of sampling strategy, the robustness of the sample sourcing approach and the overall fit between research questions and total sample strategy (Robinson, 2014: 38). In qualitative research, rigour is often questioned (Gioia, Corley and Hamilton, 2013), as some journals can become accustomed to seeing quantitative research with rigorous testing and deductive positioning. To improve the rigour of this research, the sampling strategy considers who, where and when: both students and educators to explore whether expectations are aligned or not, at two UK business schools when students have experienced most or all of their business ethics education, as close to the end of this experience as possible. Moreover, high quality participants were identified, in terms of their involvement in business ethics education and representation. This included students from different seminar groups and educators of varying levels of authority and experience within the modules focused upon. Additionally, the session structure and design issues are considered in detail to improve the rigour of this research. Transparency is provided in this thesis at each stage of inquiry so that the research methodology, data collection and analysis may be audited. Moreover, a personal statement of reflexivity is provided in this chapter to further aid transparency in acknowledging the researcher's background and any possible bias.

Reliability refers to "the extent to which findings can be replicated" (Ali and Yusof, 2011: 30) and can be internal and external. In quantitative research, reliability tests can be conducted such as the Cronbach alpha score to test internal consistency reliability (Johnson and Johnson, 1983; Ming Chia, 2005, Cameron and O'Leary, 2015). In qualitative research, reliability is more difficult to determine, with some going as far as to say that "reliability" is irrelevant in qualitative research (Ali and Yusof, 2011). As a result, some literature has rephrased "reliability" to a less strict criteria of quality, such as transferability, trustworthiness and credibility. Morgan and Drury (2003) suggested that qualitative research may be reliable if sufficient information is provided through stages of methodology design, data collection, analysis and interpretation of results. This may include: an explanation of strategies used; the rationale for participant selection; the researcher's role and relationship with participants; and a description of the social construct in which data is collected. Such information is provided throughout this thesis to aid reliability. For example, elements of the techniques to be used, such as logbooks and interactive software, are rarely used in academic research. So, information is provided to illustrate steps taken to improve reliability here such as the pilot study process and outcomes, training sessions attended and relevant reading. Moreover, in data collection, reliability will be strengthened by explaining to student participants that comments related to negative experiences will be just as valuable and welcome as positive comments, and that they will not be judged in expressing a (perceived) unpopular opinion or experience that is not shared with others. Additionally, Bradbury and Reason (2000) noted five questions to ask of action research to ensure validity and quality of questions that may be applicable to this case study research. Action research is not adopted in this research, as it does not test and reflect upon a solution, nor results in a single actionable solution related to a specific problem at one institution (McNiff, 2002). As quality criteria for the world café technique is not defined for the world café methodology, Bradbury and Reason's (2000) five key questions are considered:

1. Explicit – is the research explicit in developing a praxis of relational-participation?

2. Reflexivity – is the research guided by reflexive concern for practical outcomes?

3. Plurality of knowing – is the research inclusive of a plurality of knowing, ensuring conceptual-theoretical integrity, embracing ways of knowing beyond intellect and intentionally choosing appropriate research methods?

4. Significance – is the research worthy of the term "significance?"

5. Emergent – is the research emerging towards a new and enduring infrastructure?

These measures of quality are revisited in chapter 9, where steps taken to address these are discussed following data analysis and findings.

6.8. Reflexivity

Reflexivity refers to the examination of oneself as a researcher, and the research relationship with participants and the context/phenomenon studied. Archer (2007: 4) defined reflexivity as "the regular exercise of mental ability, shared by all normal people, to consider themselves in relation to their (social) contexts and vice versa." Saunders, Lewis and Thornhill (2009: 151) considered reflexivity as "asking yourself questions about your beliefs and assumptions and treating these with the same scrutiny as you would apply to the beliefs of others." Cunliffe (2011: 653) referred to reflexivity as "the relationship between our worldview and our ways of researching and theorizing." Perhaps most notable is Bourdieu's epistemic reflexivity (Grenfell, 2009; Maton, 2003), where reflexivity is "a means of underwriting rather than undermining scientific knowledge." (Bourdieu, 1994). Here, the context is considered; "the aim is to uncover not the individual researcher's biases, but the collective scientific unconscious embedded in intellectual practices by the field's objectifying relations" (Maton, 2003: 58).

It is important to consider the social context in qualitative research and the researcher's positioning (Morgan and Smircich, 1980; Cunliffe, 2011; Yin, 2018). As an interviewer, reflexivity is demonstrated in interactions with participants and how the social position of the interviewer

affects these. Breen (2006) noted that interviewers exercise reflexivity in acknowledging how viewpoints or positions may influence the way in which discussions are moderated or the participant's willingness to be truthful in the discussion. By examining qualitative research in accounting, Covaleski and Dirsmith (1990: 566) found that "the researcher, the phenomena studied, the context in which they are studied, and the research approach in use, to be intimately intertwine" and that this cannot be ignored; "the researcher must recognise his or her own potentially active role in the research setting and continually self-reflect upon it." Specifically, reflexivity has importance in education research (Grenfell, n.d.; Grenfell, 2009), where researchers are often educators and the nature of learning among students (reflexivity) is explored. Similarly, reflexivity is present among students themselves. Gourlay (2015) referred to Archer's (2007) reflexivity in education where students consider themselves in relation to their (social) contexts and vice versa. Moreover, Kahn (2014) highlighted reflexivity in students' learning, where student engagement may be theorised. Kahn (2014) suggested that students take part in reflexive exercises consciously or subconsciously, and that equipping students with skills in responding to uncertainty, responsibilities and relations with others is as important as technical knowledge. This reflects the nature of business ethics education, where students consider themselves in relation to the social context and develop soft skills (Mintz, 2006; Bell *et al.*, 2014; Ndubuka and Rey-Marmonier, 2019). To discuss ethical issues and ethical decision making is to reflect upon one's background, characteristics and social positioning and exercise reflexive skills, intentionally or unintentionally. This section provides a personal statement of reflexivity, addressing how subjectivity may be embraced; the position of the researcher as both an insider and outsider with reference to background, strengths and weaknesses; and the relationship between reflexivity and data analysis.

Acknowledgement of reflexivity as a researcher leads to acknowledgement of subjectivity also (Cunliffe, 2011), where subjectivity is constructed through interactions with the researched sample and the researcher (Torabian, 2018). It is important to embrace subjectivity as a researcher (Ashmore, 1989). Grenfell (n.d.) noted that subjectivity is difficult to avoid, where, "the need for reflexivity in scientific research is predicated on the appreciation that personal bias can enter into the process which skews the results" and argued that such bias is difficult to escape. In recognising this, subjectivity may be utilised positively, as an opportunity to encourage greater reflection on the researcher's cultural, political and social context, and the ways that these contexts can influence research. Being a PhD student with lecturing duties, I accept that I am part of this research as both an insider and outsider and may influence what participants say. While I wish to maintain independence in the research as much as possible, I appreciate that I may unconsciously influence responses and interpretation of data.

The 21st Century has seen responsible management failures, issues in climate change and global warming, and numerous issues in accounting and business practices. Living in this time has given me a great sense of social consciousness and awareness. I feel strongly about our position in the world as individuals and collectively, where we are part of a social contract that, in theory, works towards supporting and progressing communities around the world. I try to engage in this social contract as much as possible, whether in avoiding agricultural products that result in extreme levels of pollution such as meat and dairy, or boycotting retail stores that engage in unethical practices. This has transpired into my experiences as a student, where I enjoyed exploring the ethical dimension of my studies. At university in both undergraduate and postgraduate modules, I was fortunate to have mentors that appreciated the importance of responsible management education and encouraged discussions and

debates surrounding ethical decision making and ethical dimensions of topics in accounting and finance. This developed my understanding of business ethics and allowed me to question and/or strengthen existing beliefs. I was convinced of the importance of business ethics education, where we as students were being prepared for an environment that demands greater ethical awareness and confidence in voicing our concerns in a professional capacity. As a researcher and educator, I have a passion to replicate the experience I had as a student for current students, where I may discover other approaches to business ethics education that also facilitate student development and soft skills. In this way, I am not neutral in this research, as I consider business ethics to be an important part of a students' studies. As suggested by Bryman and Burgess (1994), researchers are only human, with their own positionings, beliefs and motives in life, resulting in assumptions and preconceptions in conducting research. Inevitably, an interest in a certain area, field, or methodology can have a reflexive aim, or a personal interest. I express a personal interest in this research, as I stress the importance of business ethics education and our responsibility as educators to provide students with the opportunity to develop soft skills, not just technical knowledge.

Having acknowledged my social position as a researcher here, I turn to my strengths and weaknesses, where weaknesses may be referred to as limitations. Certain characteristics, such as gender, race, age, values, and training, may provide me with unique insights that others don't have and are part of what I contribute as a researcher (Hamby, 2018). Moreover, I have developed skills in researching techniques in qualitative research. This has included attending training sessions in accounting and finance research and other fields, attending and presenting at relevant conferences, and attending a knowledge café workshop led by the creator, David Gurteen, with whom I have been able to form a relationship with and gain invaluable advice from. The characteristics aforementioned may also be limitations in this research, in assumptions being made or becoming unaware to aspects of the phenomenon

being studied. These are recognised so that strengths may be utilised, and limitations minimised.

Positionality has influenced the approach to data management and analysis in this research. Breen (2006) suggested that reflexivity directly impacts data analysis in qualitative research, in maximising the reliability of data. For example, Breen (2006) proposed using an independent researcher to cross-check codes, looking at the level of agreement or disagreement between participants, and assessing the frequency of opinion change among respondents. Moreover, Bryman and Burgess (1994: 127) suggested that as a qualitative researcher, an "enduring necessity to be unremittingly and relentlessly reflexive" remains throughout the research, from data collection to analysis and findings. Subsequent chapters of this research will consider reflexivity in data analysis, where considerations of the position of the researcher and the research relationship with participants and the context/phenomenon studied are reinforced. A personal research log will be provided in chapter 9 with three entries, one retrospective reflection regarding how a business ethics module with only business students was experienced; one reflection of how the same module but with both business and accounting students went and another regarding the research process. Here, I will reflect upon my experience and how my views may influence interpretation of data.

6.9. Conclusion

This chapter has provided an overview of the methodology of this research. First, the nature of methodologies in relevant empirical research was revisited. For example, it was noted that most relevant prior literature has used quantitative research methods. Trends in the research such as this and recommendations for future research were considered throughout the chapter in establishing the methodology.

Table 6.1. illustrates the philosophical stance and approaches adopted. The researcher assumes that the world is socially constructed (Saunders, Lewis and Thornhill, 2009),

consistent with a subjectivist ontology. This reflects social constructivism, a form of subjectivism. An interpretivist approach is most consistent with the context of this research, where student engagement in business ethics education is subject to social activities and experiences of students both inside and outside of the classroom. An abductive reasoning is adopted; abductive reasoning considers a cause, for example, what causes students to engage or disengage. Then, a set of explanations, ideas or recommendations are outlined, which may or may not explain the phenomenon. Further reflective of the abductive approach, is the use of a conceptual framework to support this research. Additionally, the methodology was considered. The characteristics of action research and case study research were debated, including in the objective, recommendations to be made and contexts considered. Ultimately, it was concluded that this research is case study research. As mentioned, prior research is deemed either cross-sectional or longitudinal in general. As this study is at more than one point in time but does not trace an event/life cycle, the time horizon is deemed "mid-range" (Laughlin, 1995), where this research will be descriptive but also analytical. Lastly, the methods and techniques are considered. From an interpretivist approach, common techniques include focus groups, interviews, content analysis and observations (Mackenzie and Knipe, 2006; Given, 2008). In reviewing the benefits and limitations of possible methods and techniques, as illustrated in table 6.2., this research favours a focus group method.

The research design is built upon three layers as figure 6.1., the research design pyramid, illustrates. A foundation lies in case study research, followed by the method adopted (focus group) and protocol (adaptation of the world café). Case selection was considered in light of the research questions and context to be explored. Here it was determined that the UK is most appropriate, where two similar business schools were selected, one a UN PRME champion school and the other a non-champion school. Lastly, key ethical questions asked of institutions when qualitative research is conducted in a pedagogic environment were

considered (Winlow *et al.*, 2013). Such questions were answered here to ensure that data is collected safely and appropriately. Moreover, "golden rules" to follow during data collection were noted (Breen, 2006), including assuring confidentiality and explaining the session format and sequence of topics.

There is a tendency in qualitative research to state that focus groups were conducted (Hayes and Introna, 2005; Marriott and Lau, 2008; Ghenghesh, 2018), but not to provide any explanation as to what techniques were used and the structure of the session, information frequently provided when conducting a survey. Section 6.5. considered the protocol to be used. Elements from different techniques were taken forward, with elements from the world café technique predominantly. The world café technique has not yet been used in accounting and business education research as a technique in data collection, hence the use of a pilot study in this research. Nonetheless, it has proven highly informative. Terry *et al*. (2015: 455) found the impact on all participants in a higher education context to be "profound, in terms of power shifts towards co-production of learning" using a world café. Upon the technique being established, two areas of design were considered: project-level design issues and group-level design issues. Then, the session structure was provided. A reflection upon the importance and experience of a pilot study was provided, including lessons learnt.

The data management and analysis of this research was considered, before analysis and discussions in chapters 7 and 8. To provide clarity and structure in data analysis, an account will be given of the research process in the order in which data occurred (i.e. comments from focus groups before those in follow up interviews). This is most suitable where the chronological order, logical coherence, aim and research questions and theorisation of issues are considered. Five key stages of data analysis identified by Krueger (1994) are followed in chapters 7 and 8.

Additionally, the validity and reliability of the research is addressed. Here, measures taken to omit or minimise such threats to validity and reliability were discussed, using Yardley's (2000) criteria for assessing the validity of qualitative research and Morgan and Drury's (2003) recommendations for ensuring the trustworthiness and credibility of the research. Additionally, Bradbury and Reason's (2000) guidance on validity in action research was considered, as questions asked of a researcher may be applied to this case study research, (even though it is not action research).

Lastly, a statement of reflexivity was provided, discussing how subjectivity may be embraced, the position of this researcher as both an insider and outsider with reference to background, strengths and weaknesses. Bryman and Burgess (1994: 127) suggested that an "enduring necessity to be unremittingly and relentlessly reflexive" remains throughout qualitative research, from data collection to analysis and findings.

The methodological elements of the research addressed in this chapter provide a foundation upon which data analysis and discussions may be presented. Methodological congruence is imperative to qualitative research, where the purpose, research questions and methods of research are all interrelated. This interconnectivity is demonstrated here and will be reflected in subsequent chapters.

Part 4: Empirical analysis

Part 4 provides an analysis and discussion of case A and case B in chapters 7 and 8 respectively, before drawing conclusions in chapter 9. Chapters 7 and 8 follow the same structure. First, analysis in relation to the conceptual framework is provided. Additionally, references are made to the theoretical foundations of this research. Responses are compared between educators and students in each case. This is followed by analysis in relation to the follow up interviews, where educators were provided with students' responses from previous focus groups. Lastly, recommendations and best practice are provided, again guided by the three areas of the conceptual framework.

In chapters 7 and 8, each participant is pseudonymised to reflect the case they are from (A or B), whether they are an educator or student (E or S), and which participant they are in relation to the discussions had (numbering of 1, 2, 3 etc). For example, educators from case A are pseudonymised as AE1, AE2, AE3 etc and students from case A as AS1, AS2, AS3 etc. This is adopted from the pseudonymising of participants in prior research (Terry *et al.*, 2015). Other relevant labels and abbreviations include:

- Where necessary, the interviewer is referred to as "I;"

- Where a comment is derived from participants' logbooks, "(LB)" precedes their pseudonym; and

- "Anon" refers to anonymous comments written on post it notes by participants.

To conclude the thesis, chapter 9 considers both case A and B in relation to the research questions and theoretical foundations of this study. Contributions in empirics, theory and methodology are discussed as well as practical recommendations highlighted in chapters 7 and 8. To end this chapter, limitations are acknowledged and suggestions for future research are given.

7. Analysis and discussions of case A

7.1. Introduction

This chapter provides an analysis and discussions of case A. Firstly, the conditions of observations are provided, before analysis in relation to the three dimensions of the conceptual framework is conducted. This is followed by analysis of the follow up interviews, where educators at case A were given students' responses in previous focus groups. Then, a conclusion to this chapter is provided in which key elements of the chapter are summarised.

7.2. Conditions of case A observations

7.2.1. National curriculum context

In the UK, the undergraduate accounting degree curriculum is determined largely by professional body exemptions, the QAA for higher education's subject benchmark statement for accounting, and a university's ethos. Professional exemptions can come from several UK bodies, such as ACCA, CIMA, ICAEW, CIPFA, CII and ICSA. For example, the ACCA provide exemptions across foundation level qualifications and up to nine ACCA exemptions from applied knowledge and applied skills exams, where strategic professional exams and the ethics and professional skills module are excluded (ACCA, n.d.c). While such exemptions may attract students, they may also restrict educators in developing curriculum within and beyond these subject areas; for many undergraduate accounting students in the UK, there can be few opportunities to study optional modules outside of the exempting modules. In the UK, it is common practice for an undergraduate degree to have 360 credits (QAA, n.d.), often in 20, 15, 10 and 5 credit modules. Figure 7.1. illustrates how these are organised in case A, where each module is taught over the academic year (rather than some modules over the Autumn term only and others over the Spring term only).

Modules across the undergraduate accounting degree: case A

Year 1	Year 2	Year 3
Financial accounting 20 credits	International financial reporting 30 credits	Financial information analysis 15 credits
Management accounting 20 credits	Management accounting, planning and control 15 credits	Strategic management accounting 15 credits
Integrated case study 20 credits	Financial management 15 credits	Optional modules 90 credits total Examples include: Dissertation 30 credits Corporate governance and ethics 15 credits Professional practice 30 credits Investments 15 credits
Finance 20 credits	Research methods for accounting, finance and economics 15 credits	
The business environment 20 credits	Data analysis 15 credits	
Financial and tax computations 20 credits	Business ethics, governance and law 20 credits	
	The accounting professional 10 credits	

Year 1 + Year 2 + Year 3 = 360 credits

Figure 7.1. Modules across the undergraduate accounting degree: case A

Of the 16-20 possible modules in an undergraduate accounting degree, accreditation from professional bodies may be allocated in up to 10-12 of these, leaving very few areas for creativity and flexibility in the curriculum. In year 3 at level 6, students at case A have flexibility in being able to choose 90 credits worth of modules. Additionally, the QAA subject benchmark statement for accounting regulates the curriculum at UK universities, providing "general guidance," as opposed to "prescribing set approaches to teaching, learning and assessment" (QAA, 2019a: 1). Here, educators are provided with guidance regarding:

subject-specific content; subject-specific knowledge and skills; the nature and extent of accounting; cognitive abilities and generic skills; teaching, learning and assessment; and benchmarking, where eight outcomes are provided that reflect the "threshold graduate" according to QAA's guidance. The 2019 QAA subject benchmark statement for accounting is provided in appendix 4. Notably, the most recent statement from 2019 does not mention ethics in isolation. However, it is curious to find that the QAA determine "knowledge of the contexts of accounting," including ethical, as the first of six subject-specific knowledge and skills that are outcomes of successful completion of an accounting degree course. Additionally, curriculum may be influenced by a university's ethos. For example, if the university is marketed as business focused, the accounting degree may adopt this approach in developing curriculum. Alternatively, if the university is marketed as a socially responsible institution, the accounting degree may reflect this in the curriculum. This highlights the importance of recognising conditions of observations, where the institution may affect the undergraduate accounting degree curriculum and teaching methods. The context and nature of case A is discussed below.

7.2.2. Case A

Case A began as a training school for elementary schoolmasters in 1840, soon becoming a training college in 1847. Over the next century or so, the institution maintained its college status, before becoming a General College of Higher Education in 1990. In 2003, the QAA established that the College's standards and quality were fully commensurate with the university sector. The following year, degree awarding powers were conferred, and the institution was established as a higher education institution. Now, the university has five faculty groups: in arts; business, law and digital technologies; education; health and wellbeing; and humanities and social sciences. Within each are groups and relevant

departments. For example, in the faculty of business, law and digital technologies, the structure is as follows:

- The business school, where departments include:

  - Responsible management and leadership

  - Marketing

  - Law, economics, accounting and finance

- Law (a separate department is recognised, but courses are managed under the law, economics, accounting and finance department)

- Digital technologies

The business school at case A was established in 2009. The business school provides degrees only (i.e. no professional body associated courses). In the school, staff have the fellowship of the Higher Education Academy in common; 50 members of staff hold a fellowship, of which one is an associate fellow, 39 are fellows, six are senior fellows and three members of staff have equivalent qualifications (one member of staff has submitted their fellow application). In the law, economics, accounting and finance department, there are 19 permanent members of staff, with five educators in accounting. Of the five accounting educators, three are qualified accountants.

Overleaf, table 7.1. illustrates the student demographics for the business school in case A. For comparative purposes, business management is included.

Table 7.1. Student demographics: case A

	Accounting	Business Management	Business School total
Gender			
Male	66	198	379
Female	44	134	398
Ethnicity			
BAME*	36	80	168
White	74	252	609
Age			
18-20	66	211	505
21-24	33	101	225
25-29	4	9	21
30+	7	11	26
Entry tariffs (points)			
Required	104-120	104-120	n/a
Actual (average)	108	110	108
Specifics	A GCSE A*-C or 9-4 pass in Maths and English. International Baccalaureate Min. 2 Higher level IB certs at grade 4 +	A GCSE C or 4 pass in Maths and English. International Baccalaureate Min. 2 Higher level IB certs at grade 4 +	n/a

Table 7.1. Student demographics: case A

*All ethnics groups except White (Black, Asian, Minority Ethnic)

In case A, undergraduate accounting students account for 14% of the total number of students (business management students account for 43%). Table 7.1. illustrates the diversity in case B students, where white students account for most students on each of the courses considered: 67% in accounting and 76% in business management. The split of male

and female students is almost equal in both accounting and business management (40% female in both). The business and management course has 20 students aged 25 and over, having more "mature" students than accounting (11 mature students). Though, there are more students enrolled on business management than in accounting, so, it cannot be concluded that this course has more mature students proportionately; 10% of accounting students are aged 25 and over and 6% of business management students are aged 25 and over. Lastly, though average tariff points vary from course to course across the business school, accounting has greater entry requirements than business management, with a higher GCSE requirement (A*-C).

As well as differences in demographics, differences among students' behaviours and attitudes may be present, each with their own advantages and disadvantages. For example, undergraduate accounting students are traditionally less outspoken than business students. Additionally, accounting courses are focused on careers in accounting or similar fields, whereas business courses are broad; accounting students may be more driven by professional career aspirations. Of course, there are circumstances in which the opposite is the case, as all students are unique and different, regardless of the course studied. However, it is important to acknowledge such collective behaviours, backgrounds, motivations and approaches to learning among cohorts, as they contribute to levels of engagement and the environment created for students by educators. Additionally, students in case A are told in open days that the business school is ethics and responsible management focused. So, it was anticipated that most students would be of the mindset that ethics is important (Hernández-López *et al.*, 2020). However, as the main ethics education module explored in case A is compulsory, there may be some students that are not of this mindset. A compulsory module can be taken by students of different mindsets, from being unsure of ethics or being indifferent towards the subject, to having a significant personal and/or academic interest in ethics.

The two-semester module focused upon in data collection at case A is a level 5 compulsory module called Business Ethics, Governance and Law, which, "introduces the foundational concepts, roles and complexities within the interrelated areas of law, corporate governance, ethics, sustainability and CSR (in the context of contemporary issues facing business) that are relevant to accounting." Undergraduate accounting students only are enrolled on this module. Additionally, learning outcomes are provided:

a) demonstrate their knowledge and critical understanding of key areas within law and corporate governance relevant to accounting;

(b) apply key concepts of ethics, professional ethics, corporate social responsibility (CSR) and aspects of sustainability to a range of contexts relevant to accounting;

(c) critically evaluate the various ways in which law, corporate governance, ethics and CSR overlap and how, individually and collectively, they affect the role and work of the professional accountant; and

(d) understand and articulate the role business ethics, law and governance can play in the achievement of the UN's Sustainable Development Goals.

UN PRME champions may be entire higher education institutions, or the business school alone in a higher education institution. Champions are leaders in responsible management education, integrating the UN sustainability development goals (SDGs). If a school is a champion in one cycle of UN champion schools, it is not necessarily going to be a champion in the following cycle, with resubmission of an application required each time (see appendix 6). In the UN PRME fourth cycle (2020-2021), case A remains a champion school in responsible management education. In this current cycle, there are 6 UK champions (including case A) of a total of 37 champions across the world (UN PRME, n.d.). Among the educator participants from case A, professional and academic experience and qualifications are varied, though all were from an accounting background (as the ethics module is for accounting students only), except for one participant,

AE5. Participant AE5 is a professor at the university with a professional and academic background in responsible management and leadership, advisor to the UN, and the recent Chair of the PRME Regional Chapter UK & Ireland. Educator participants in case A varied in their experience of ethics education from very little to significant experience.

7.3. Content

7.3.1. Relevance to the student

Regarding content, the relevance to students was discussed. Here, educators at case A felt that the ethics curriculum is relevant to the student, in terms of developing soft skills, being able to relate to the topics discussed, and that this is communicated to students:

> AE1: "once you start looking at all behavioural ethics… it opens people's eyes and makes them more self-critical."
>
> AE1: "the content is more easily accessible, because it links more easily to personal experience."
>
> AE6: "I think that there is the traditional reluctance for all students undertaking what's essentially an interdisciplinary module from their perspective. Why is this relevant? There's always this… barrier… I try to get over that barrier of you're doing this because it's important, interesting and useful, rather than you're doing it because you've got an exam."
>
> AE3: "the generation of students now they're very conscious about this type of thing… it's feeding through to even the way we market our degrees… at open days we're very clear."

This is consistent with views expressed by both academic and professional individuals. For example, Mintz (2017: 9) stated, "By not teaching ethics, accounting educators promote another value, that ethics education is not important. Nothing could be further from the

truth." Similarly, Utama (2018: 1) argued that, "no accounting education is complete without values, ethics and attitudes." This was further reflected by students at case A, where they also acknowledged the <u>relevance</u> of what they were studying:

> AS2: "professional ethics [is a positive experience] as it is shaping us to learn in future how to be ethical accountants. Same with personal ethics."
>
> AS5: "[ethics is] interesting and rather useful for transferable skills."

Students' comments echoed those made in prior research. For example, Mintz (1995) argued that adding appropriate ethics education may foster the professionalism of future generations of accounting professionals. However, it became apparent that relevance to the student is topic specific as opposed to subject area specific. For example, within the ethics module, students understood the relevance of <u>corporate governance</u> to their future career, but <u>law</u> less so:

> AS2: "I thought this topic was relative to our course as [corporate] governance is a major thing now in every company so being taught it in my opinion is crucial… I would like to learn a bit more about it… I think it should be taught it more depth to us rather than over a 2-week basis."
>
> AS3: "I personally don't think [law] is at all relevant to our course… look at an accountant's law, or like looking at what an accountant can and cannot do would be much better."

This reflects the issue-contingent model (Jones, 1991), where the perceived intensity (relevance) of an issue (topic) determines the extent to which the individual engages with the issue. Additionally, topics were identified that supported perceived relevance to the student in other topics, for example, in <u>theory and personal ethics</u>:

AS5: "being taught multiple ethical theories is useful as it gives a wider view as to what can be considered ethical, also can assist in other coursework."

AS1: "I prefer learning theories, I found that once you actually get the basis of the theory, you can apply it pretty much wherever you need it to go... getting the theory that helps with actually putting into practice"

(LB)AS5: "looking at a scenario and discussions how different ethical theories would perceive the scenario is useful for understanding and remembering."

AS3: "the three theories are interesting and thought provoking... I find the examples that [AE6] does really useful"

However, the difficulty of applying theory to other topics in the module was recognised by educators at case A:

AE1: "You have to work a lot harder to make that link to personal experiences for the philosophical frameworks is what I would say."

Though, some participants had opposing views to this, where theory can help to engage students, reflecting the comments by students aforementioned:

AE2: "I like theory underpinning things. Theory of the academic engagement and critique is the main skill I'm offering them to take to the workplace"

AE5: "that actually is a useful tool for getting students to engage where you've got this issue but look at it from... any one of these different perspectives and you come up with slightly different ways of thinking about it."

AE6: "I used to teach the first year's deontology, utilitarianism, all these sorts of things, which everyone says that we can't teach first years that. Rubbish. I do my killing a puppy exercise and they got it like that [clicks]. Easy."

The use of theory in supporting perceived relevance of ethics to students is consistent with prior research that has used ethical theory in isolation to develop curriculum (Carroll, 1979) and pedagogical methods (Mintz, 1995; Adkins and Radtke, 2004; van Hise and Massey, 2010; Graham, 2012; Apostolou, Dull, and Schleifer, 2013; Schmidt, Davidson and Adkins, 2013). For example, Aristotle's virtue ethics is commonly used to develop ethics curriculum for undergraduate accounting students (Newton, 1992; Mintz, 1995; White and Taft, 2004). Prior literature has noted the importance of considering multiple ethical theory, in applying moral pluralism (Burton, Dunn and Goldsby, 2006). Martinov-Bennie and Mladenovic (2015: 199) supported this, finding that applying multiple theoretical perspectives, "sensitises students to the various ethical dimensions of many business issues." If theory aids students' understanding of ethics by supporting the perceived relevance of topics, it is important to consider how theory may be utilised to enable student engagement. Perhaps, it is most appropriate for commonly applied ethical theory such as virtue ethics to be used in specific elements of business ethics education, such as reflection and evaluation of decision-making. Then, moral pluralism may be adopted in these areas and others of business ethics education, to help students understand ethics further from multiple perspectives. These may include such ethical theory as utilitarianism, ethics of duty and egoism, to achieve relevance to the student, as AE4 stated:

> [Asked, do you think theory helps students to see the relevance?]
>
> AE4: "I think [theory] does [engage students] … Because what it does, it shows them that they're not just making it up as they go along"

7.3.2. Relevance to the students' wider learning

Students in case A demonstrated their ability to understand the relevance of ethics to their wider learning:

> AS1: "Personal ethics – useful for other modules."

> AS1: "I prefer learning theories, I found that once you actually get the basis of the theory, you can apply it pretty much wherever you need it to go… getting the theory that helps with actually putting into practice"

One educator acknowledged students' abilities to understand how ethics may be applied elsewhere:

> AE6: "I would say that personal ethics probably resonates with them most just from the point of view that they very quickly realise that this is something that they can use in other modules"

Gaps in expectations were identified however, in topics of stakeholders and corporate governance:

> AE6: "Stakeholders, yeah, I think that they absolutely resonate with."
>
> AS2: "not really." [engaging with stakeholders]
>
> AE6: "Corporate governance they don't care about."
>
> AS2: "I thought this topic was [relevant] to our course as [corporate] governance is a major thing now in every company so being taught it in my opinion is crucial… I would like to learn a bit more about it… I think it should be taught in more depth to us rather than over a 2-week basis."

Expectations were aligned regarding the integration of the SDGs into the curriculum at case A, as a UN champion school:

> AE5: "it's very difficult to talk about them as a whole without focusing on the individual ones"
>
> I: "hands up if you agree, 'I believe the SDGs have been incorporated into my course successfully'" [no student participants agreed]

> AS3: "I think in some modules, it seems that they're just like forced in. But in other modules, they could probably go in a bit more in detail… finding an excuse to put it in."
>
> AS5: "It's seen as maybe more of an after-thought… they've just tagged it on right at the bottom at the latest… it's not really that important to them."
>
> AS4: "we have to explain why… SDGs are appropriate to basically accountants and how we can influence the SDGs… I don't necessarily know that I care that much about them being incorporated and maybe that's because I… don't have an understanding… of them. I know that I have to learn them and talk about them, but from my perspective I find that other things could be studied or maybe more relevant to my degree… it's just oh, by the way, now you also have to do this."

Further alignment of expectations was revealed in the follow up interviews and are discussed in section 7.6.1. of this chapter, as integration of the SDGs was discussed in relation to decolonisation of the curriculum. Both students and educators in case A (the champion school) felt that the SDGs were not delivered well, as participants argued the relevance (or indeed importance) of such content to existing modules. This is consistent with prior research, that found students "questioned the relevance" of the UN PRME in another champion school's curriculum (Høgdal *et al.*, 2021). This strengthens the presence of the issue-contingent model in business ethics education, where students were disengaged when covering the SDGs as their relevance/importance was questioned.

The issue-contingent model may be used to highlight which topics or issues are perceived to be the most and least important or relevant to develop curriculum further. Both educators and students determined leadership to be an engaging topic, and as a topic that may be key in achieving relevance to students and their wider learning. Moreover, leadership is a topic

which may be connected to others, such as personal ethics, stakeholders, decision making and theory:

[Asked if AE2 covers decision making]

AE2: "Always because it's leadership… you can't get away from it. A decision impacts in different ways. So, this week, we we're talking about things like utilitarianism, and… making decisions for the greater good or for the individuals."

This topic may be used to develop soft skills, such as communication and leadership itself. The topic may also be used to develop students' reflective skills, establishing an understanding of who they are, what their strengths and weaknesses are and how they may build upon them to carry them forward into their careers.

In chapters 2 and 3 of this thesis, the "integrated, standalone or both" debate was discussed. This is an ongoing debate (Pehlivanova and Martinoff, 2015), as different institutions adopt different methods. For example, UN Champion schools are recognised in doing both (integrated and standalone):

AE5: "this is a whole university approach to integrating the SDGs within education and the values and the [University's] values, which are also incorporated in many of the SDGs."

AE4: "the risk is that you have a module called business ethics. You park everything to do with ethics in there. It sits on its own. Maybe students do it. Maybe they don't. And it's not mentioned anywhere else. Whereas if you take… the view that the ethics can be embedded in your programme [it] doesn't stop you having a business ethics module, but it does mean that the students are thinking about ethics, irrespective of what else they're doing."

As a business school wide adopted approach, this was not discussed further. Instead, educators turned to the decolonising of the curriculum and coverage of the SDGs in follow up interviews, which is discussed further in section 7.6.1. of this chapter.

7.4. Delivery

7.4.1. Teaching methods

As business ethics curriculum in accounting develops, so too do delivery methods:

> AE6: "it's an area that is ripe for an academic reassessment in terms of the content. And as a result, how it's taught will change."

So, it is important to explore which delivery methods are most appropriate:

> AE4: "if it's not delivered properly, it will go wrong."
>
> AE4: "you might find it, you're going to find it difficult to develop those higher academic skills in a basic accounting module, you're going to find it much easier to do it in a business ethics module."
>
> AE4: "ethics is actually quite good for teaching students' academic skills. There's a limit to how far you can teach relevant academic skills if you're teaching something like management accounting. An absorption rate is an absorption rate. Whereas with ethics, you can actually have a bit more fun."

Notably, educators discussed the limitations of existing competencies of teaching ethics in a numerical based subject such as accounting:

> AE6: "I had to work quite hard to contextualise it with accounting examples, just because I'm not an accountant… I don't think there's anyone with a perfect background here, I just think that you have to work very hard as an educator on contextualising."

Nonetheless, educators suggested that delivering business ethics education need not be so complicated:

> AE3: "Statistics, yeah, not a problem. Even calculus, not a problem, because you can be doing optimization of poverty graphs or whatever… you can teaching anything… from a very wealth maximisation point of view… or you can take much more of a critical, pluralist kind of view, where you are embedding naturally ethics in alternative approaches to thinking about problems."
>
> AE4: "So even something that looks quite techy like that does bring up an ethical dimension that the students don't necessarily think about at the time, but they become aware of as you're starting to look at it." [bitcoin]
>
> AE4: "there's actually much more space than most people realise there is. But it's just the people are so hung up on getting the exemptions that they don't really want to spend the time to waste, if you like, the time doing anything else."
>
> AE6: "Are there any ethical dilemmas? What's the societal impact of this? I just think that people are so narrow on what they think ethics is. It's about broadening students minds and their engagement."

Here, educators referred to one of the basic human needs of self-determination theory: competence (Deci and Ryan, 2000). Overall, educators in case A understood their responsibility to deliver ethics using engaging methods, accepted the extent of the knowledge and capabilities and resources available, and planned accordingly. In this sense, educators considered <u>existing competencies</u> more so than barriers faced:

> AE4: "I wasn't particularly confident about teaching ethics. I was very confident about delivering a class to students using the case method and orchestrating the

> discussion they could have. So, it was it was kind of a, what will work in this context rather than necessarily, is this the best way I think of going about it?"

This suggests that educators in case A feel competency in delivering business ethics education, being able to use existing teaching methods and skills from other subject areas and applying them to business ethics education.

Regarding another basic human need in self-determination theory, autonomy, educators in case A expressed a freedom to develop their teaching methods and skills. Though, they are restricted by SDGs and professional exemptions of accounting bodies. Nonetheless, educators felt supported to develop their own teaching methods and skills how they see best:

> AE2: "the reason I work here and don't work in my last three institutions, is freedom. Freedom is key to me, freedom of choice… I like working here because we have a lot of good ideas and… you've got a bit more freedom."
>
> AE3: "I think the university is very, very good at empowering academics to be able to do this, and to embed ethics within their programmes within their degrees. Within the just general day to day of how the university is run, I cannot fault the university."

An approach to teaching methods was discussed, where educators use delivery methods without the students realising to engage them:

> AE6: "I've found that students are more averse to less obviously academic, and less obviously structured exercises."
>
> AE4: "the students are inventing something like Mendelow's matrix before you've even told them that that exists."

This may be useful where, for example, shy or quiet students are cautious of debates or discussions, or, where a student may feel inadequate in academic writing. These may be

explored without identifying them as "debates" or "academic writing" explicitly. This may help students in feeling more competent in themselves, creating a relaxed environment in which they may explore business ethics freely.

Additionally, students in case A noted how <u>vignettes</u> (short descriptive scenarios) enable student engagement:

> AS4: "for me personally, it's better to have smaller cases and like smaller questions because that's testing your knowledge… when it's all resting on one case study, on one mistake."
>
> (LB)AS2: "vignettes help remember ethical reasoning more."
>
> (LB)AS3: "[vignettes] help me remember [law and ethics]. Vignettes are really good, especially when a bit odd or unusual."

Students felt more confident with these, exhibiting both competence and autonomy in being able to mentally digest a small and simple vignette, that may be explored freely, especially when unique or unusual; a vignette can be a "no strings attached" scenario:

> AE6: "I give them a non-accounting, very simple theoretical example. So, I created an act, which has got two sections called the redhead act 2020, which basically says all redheads must be killed. I get away with that because I've got red hair. And then we work through as a class… on those, based on statutory interpretation."

This is consistent with Radtke (2004), where a five step pedagogic tool based on vignettes to be used with accounting students was developed. In five very short vignettes, the student takes on another identity in a fictional situation, such as a division manager in a manufacturing company.

Additionally, it was noted that <u>material from accounting bodies</u> may be useful in delivering ethics education:

> AE1: "actual ethics management tools… practical, you know, we will be looking at the writing of ethics policies and just applied stuff like that."
>
> AE3: "at the beginning it was like an induction kind of week activity, I used mainly practitioners-based articles. Because they were year 1, if I put some heavy journal base thing, it wouldn't have really fitted with what I do with my module at level four."

However, the difficulty of doing so was noted:

> AE3: "it seems to be a bit behind. all the conferences, you sat and listened to quite passionate speeches about, and then when you actually look on CIMA's website, there's actually very little physically tangibly there."
>
> AE3: "I think management accounting as a discipline is a bit behind in terms of the quality of the case studies."

This is consistent with prior literature, where the importance of making the connection between academia and practice is emphasised (Puxty, Sikka and Willmott, 1994; Pehlivanova and Martinoff, 2015). This reflects another basic human need in self-determination theory: relatedness, in both the student to their future career and the educator relating their own experiences to delivery methods. Comments by educators here suggests that this is still to be improved.

Lastly, interactive software was discussed:

> AE6: "No… It's a small enough class I don't need to use technology."
>
> I: "Hands up if you agree that interactive software if used would support your learning and engagement?" [all student participants hands raised]
>
> (LB)AS1: "fun way to give opinions"

> (LB)AS3: "interactive software is interesting as I can see other people's opinions and
> viewpoints."
>
> AS4: "I personally think interactive software. Even as someone who's quite confident
> to say his answer in front of someone... I understand why people are shy, and they
> don't want to say their answer out loud, but I like it when people say their answer."

This illustrates an expectations gap, where students favour interactive software more so than educators. It may be that educators explore interactive software further, as students find it engaging and it addresses the three basic human needs simultaneously (quiet students' sense of autonomy and competence is improved by contributing non-verbally and sense of relatedness is improved in sharing thoughts). Many universities now use educational technology including lecture capture (Aldamen, Al-Esmail and Hollindale, 2015), business simulations (Levant, Coulmont and Sandu, 2016) and social media (Osgerby and Rush, 2015). Overall, studies show that a balance between student needs and the use of educational technology is key. This is reflected here as students exhibited a greater preference for interactive software than educators, perhaps due to educators' capabilities. Nonetheless, as the use of technology changes with (and influences) the student experience, it is important to acknowledge how it may be used here in the form of interactive software to enable student engagement.

7.4.2. Learning styles

Prior literature has evaluated accounting students learning styles. For example, Boyce *et al.* (2003: 43) assessed accounting students' learning styles as follows, "as accounting students progress into their studies, they are less inclined to use deep processing approaches, with an increasing preference for a convergent learning style." Studies have also suggested that case studies are best, whereas this chapter has shown a preference for vignettes over case studies. It appears the learning styles of accounting students have evolved over time. This is

reflected in educators being unsure of students' learning styles. For example, regarding role playing, educators' perceptions were not aligned with students' experiences:

> AE1: "students are quite resistant to it"
>
> AE6: "the students, I'll be honest, are not particularly happy about it. They don't really see the value of it."
>
> AS5: "I prefer role playing"
>
> (LB)AS3: "Role play – gets us to think more so it sticks in heads (v good). Role playing allows you to relate what you're taught to a real-world example."
>
> (LB)AS4: "Role play – tests our understanding of topics, shows gaps in knowledge."

Moreover, students in case A expressed a preference for different ways to learn, including both individual and group work:

> AS3: "I don't like silent individual work, obviously this is needed sometimes, but I like to bounce ideas off other people, so I find it very difficult to not talk and still produce good work. [But] I quite like individual work… Not like strict individual work… But where you're still free to discuss but you're doing your own piece of work."
>
> AS4: "in an ethical discussion or situation, in ethics, or in another sort of, less maths-based subject, I think that group discussions work better."
>
> AS2: "I like to do my own work by myself. But if I'm struggling, I like to ask people."
>
> AS5: "I prefer a mix because, I like doing individual work… I like being able to discuss and see what other people's opinions or what they think the answer is."

This is consistent with more recent studies of accounting students' learning styles, which have argued that learning styles are varied (Tan and Laswad, 2015). In the focus group with students in case A, one participant suggested the world café (the technique used in focus

groups) being used to deliver ethics education in accounting, where logbooks, individual and group work are facilitated:

> AS4: "What you did today is perfect when you have individual time … and I'll write my answers down and then afterwards, what did you get that I didn't get? So, going from individual to group work, definitely what I prefer."

This is further echoed by participant AS3:

> (LB)AS3: "I prefer a high amount of individual work however I then like to share my ideas and listen to others afterwards."

The world café method may accommodate different learning styles in having both individual and group work, and in facilitating activities in which students learn and express themselves differently, such as verbal and written contributions, and visual and audible cues. This method addresses concerns of autonomy, in giving students the freedom to express themselves by different mediums, of competence in having both individual and group work and relatedness in working with others, students and educators included. This has been illustrated by others that have used the word café method with undergraduate students (Farr, 2013).

Lastly, <u>reading</u> was discussed by students:

> AS1: "If I don't like the module, I don't do it… because I don't understand it, it puts me off. Whereas if I like it, I'll do it, because I understand it and I don't feel stupid."
>
> AS5: "I don't really do reading… because I don't find that it's always that helpful for my learning… if I can't get it all done I won't do any of it… setting unrealistic targets just means people don't do it."

> AS2: "it's hard to find the time to do reading because I work, and I do ridiculously early shifts and like right now I'm like shutting off. So, I could not read like an academic article tonight or on the weekends because I work weekends."
>
> AS4: "I don't think, even when we're doing research do, we get told how to… accurately do searches and… look for specific things." [want to be taught how to read academic literature]

All comments related to reading highlighted students' feelings of competency, either in having the time to do it or in being able to read academically, with one student not wanting to read as it made them, "feel stupid." Arguably, educators have a responsibility to develop students' reading skills, particularly where the material to be read is complex and detailed. Perhaps, professional material may be used to develop students' reading, such as company reports and policies, with academic material. This is consistent with prior research that has indicated students' preference for a more profession-focused curriculum and material (Cameron and O'Leary, 2015), also consistent with prior recommendations to incorporate more content from the profession (Apostolou, Dull and Schleifer, 2013; Blanthorne, 2017). Inevitably, students will read such material in future as professionals themselves, so, it may be introduced during their time at university to support the development of analytical skills. Where academic reading must be explored, approaches may be utilised to improve students' feelings of competency to enable student engagement. These may include developing techniques in skim reading, assessing the credibility of a paper and its relevance.

7.4.3. Environment created

Students in case A were able to create a <u>community</u> which enabled engagement:

> (LB)AS1: "community – small course so all know each other and can comfortably ask for help. Happy to be in a group with anyone so more likely to go to things."

> (LB)AS2: "community – small course so we are all very good friends, all help each other. Community makes me engaged with course because I enjoy my time during lectures and seminars surrounded by everyone."

Moreover, students felt <u>autonomy</u> in ethics education, as facilitated by the educator:

> (LB)AS4: "very helpful if confused. [This] encourages discussions and improves my learning."
>
> Anon: "autonomy: encourage to put point across and to not be judgemental."

Interestingly, educators were unaware of communities formed, even discussing the limitations of subcommunities forming among friends:

> AE1: "There are dynamics, the dynamics have developed that are not entirely helpful is what I would say."
>
> AE6: "I have students who come up to me and say… I really like person x or person y, and then my personal friends I play football with them or whatever, but I've actually had to change class because… they want to relate all these things and there are things I actually want to explore these issues in more detail."

With community, cultural considerations were discussed; in creating an environment in which students can engage in sensitive ethical issues, cultural considerations need to be made. Students at case A expressed indifference towards <u>cultural considerations</u>:

> AS4: "I've never considered that. But because we don't do that many discussions, have that many case studies, have that many sorts of open conversations? I don't… it's hard to comment… As a university, we're all the same. So, it's kind of hard to comment really."

This may be a result of the university being mostly white, British students:

> AE6: "I think there has to be extra sensitive to cultural considerations in that context because there is a tendency for students to make assumptions about their experience being the common experience."

As a result, a responsibility was recognised by educators to introduce cultural considerations:

> AE6: "I think that there's more responsibility on you to reflect a broader experience as a result from a teaching perspective… ethics is always culturally contextual."

Though, this view was not shared by all:

> AE2: "Cultural considerations, I pretty much sack those off because most of our students here at [case A] are British, and it's very difficult to bring in cultural considerations if there's nobody to express the opinions of other cultures."

Perceptions of community and cultural considerations in case A were varied. Nonetheless, the value of community in the classroom cannot be ignored (van Hise and Massey, 2010), notably in business ethics education. This includes consideration of differences in cultures both in and outside of the classroom; it is important to feel a sense of relatedness within a culture, but also among a variety of cultures. For example, accounting students may consider non-Western accounting practices, such as Islamic banking:

> AE3: "We actually had quite a powerful discussion about Islamic banking because Islamic banking is highly ethical, like the whole principle of it is based on ethics and the best way of doing banking for the community… They were listening to this girl talk, because it turned out that she came from Saudi or something. And she was educating us about more specific, very detailed understanding about the ethics behind Islamic banking that the textbook covers briefly, but her explanation about insurance how insurance works under Islamic banking practices was amazing."

This illustrates how relatedness may be facilitated by considering cultural considerations within a community of students, even where it may be that one culture is dominant. Similarly, educators felt it to be their responsibility to mix students (with caution), to share ideas, develop soft skills and challenge views:

> AE1: "people always sit in the same places… It's counterproductive… it reinforces each other's, you know, it becomes cycles… I can't believe that all four them necessarily would have thought the same. But they talk to each other and then that voice wins through and they fall behind it… they're adults, I don't want to tell them where to sit… So, I'll approach it tactically… it's an enrichment for the group. And it's quite interesting for them to hear other people's perspective."

Additionally, the physical environment was considered, where student engagement was constrained. This was also experienced by educators in case A:

> I: "how many of you, has your engagement been… affected by the room layout? Okay, all. Keep your hand up if negatively? All."
>
> AS3: "Awful… the rooms are so hot; I'm personally sat there nodding off."
>
> (LB)AS2: "The room layout makes me disengage because the tables… encourage general chat."
>
> AE6: "room format is very, very restrictive… Yes, yes, very much so." [room format has a negative effect on levels of engagement]
>
> AE6: "it reduces the amount of teaching, and you're assuming that all your students are able bodied and able to contribute, which is inherently discriminatory… I personally am disabled… We were in rooms that were actively uncomfortable for students that I physically couldn't navigate to engage with individual and group work."

Here, a limitation of applying self-determination theory is highlighted: physical basic human needs are not considered. As this theory was developed in the field of psychology, it is perhaps unsurprising that physical comfortability is not considered. However, as self-determination theory has been applied to education research (Hsu, Wang and Levesque-Bristol, 2019; Schenkenfelder, Frickey and Larson, 2019), it is important to note this limitation, as evidently the physical experience of a student cannot be ignored.

7.4.4. Support provided and relationships

It was acknowledged that student participants in both cases were likely to say that support provided and relationships were good, as the interviewer was an educator. So, in the focus group, support provided and relationships were considered in relation to how they enable or constrain engagement among students.

Educators in case A recognised the importance of providing support and relationships with students to enable them to engage with ethics specifically:

> AE1: "for a subject like ethics… that is sort of valuable."
>
> AE4: "the student staff relationship is key as well, especially if you're giving them potentially uncomfortable situations to talk about. And you're asking them to basically bare their soul and give away what their own decision-making process criteria are and what they think is acceptable."

Here, expectations were aligned, with students recognising the influence relationships with educators can have on students' engagement:

> AS4: "The difference between an approachable lecture and a not approachable lecturer is huge, people won't turn up."

> AS1: "Whereas other lecturers, I won't put my hand up in class, and I also would be way too scared to go up to them afterwards." [I]: "which affects how much you engage" AS1: "yeah."
>
> (LB)AS3: "the teacher is very approachable which makes asking questions very comfortable. [the relationship] is great and encourages you to work as you like the teacher."
>
> (LB)AS4: "teachers are approachable, very helpful if confused. [This] encourages discussions and improves my learning."
>
> AS1: "it's very obvious to her that she wants us to do well for us not for her. So it actually makes me want to go… to lectures, I want to do the work, I want to do the reading and everything because… she believes in us and she really wants us to do well… she's so… approachable."

This reflects prior literature which suggests that the support that educators provide can influence the student experience (Martinov-Bennie and Mladenovic, 2015; Gentile, 2017a). Moreover, Kahu (2013: 767) considered relationships to be the crux of learning, where, "good relationships foster engagement, which in turn promotes good relationships; and engagement leads to better grades, which in turn motivate students to be more engaged." Here, the intensity of relationships as the "crux" of learning is evident in students' comments. This was revisited in follow up interviews and section 7.6.1. of this chapter.

Here, the basic human need of autonomy is highlighted. As previously mentioned, autonomy "facilitates internalization and in particular is a critical element for a regulation to be integrated" (Deci and Ryan, 2000: 73)**.** In other words, autonomy refers to the opportunity to be able to manage and initiate one's actions, or in the case of the higher education context, academic freedom of expression. Arguably, relationships and support provided can facilitate this, as expressed by both students and educators above. From the ways in which

participants spoke here, autonomy was assisted in the levels of maturity among students, attitudes of both educators and students, and the cohort size. It appeared "easy" to provide support and maintain relationships, as students were responsive and educators accepting of their responsibility to provide support. This suggests that relationships and support provided are led by contextual conditions, where they are dependent on the institution, its educators and students.

7.5. Engagement

7.5.1. Levels of attention

While Schlechty (2002) did not provide definitions of attention and commitment, attention may be referred to as the day to day effort students devote, and commitment may refer to the compounded attention day to day. This interpretation of attention and commitment is referred to throughout section 7.5. and 7.6. of this chapter.

Educators in case A recognised levels of attention, where accounting students focus on numerical aspects of a topic rather than non-numerical (ethics):

AE6: "Students are very, very strategic learners… It's particularly difficult with non-numerous subjects for accountants, because a lot of them… will say, I really struggled with non-numeric disciplines. And what they really mean is, 'I struggle with subjects which are not systematic.'"

AE4: "whenever you teach accounting students something that isn't accounting, you've always got to be prepared for a bit of pushback."

AE6: "I think that there is the traditional reluctance for all students undertaking what's essentially an interdisciplinary module from their perspective."

> AE3: "I feel they're very focused on testing the numbers and getting the numbers right. And sometimes they fail to kind of see the significance of where it sits within the decision-making process."

The limited attention of students was noted, in preference of vignettes, being small, unusual and quick:

> AS4: "for me personally, it's better to have smaller cases and like smaller questions because that's testing your knowledge… when it's all resting on one case study, on one mistake."

It is important to note that although assumptions regarding accounting students' levels of attention may be reflective of actual levels of attention, it does not reflect the attention of all students. As mentioned in section 7.2.2. of this chapter, all students are unique, no matter their demographics or course studied. It seems that educators in case A have accounted for this, in recognising that while there are accounting students that may prefer numerical topics, there are also those that enjoy non-numerical topics such as ethics. Similarly, students' maturity can affect the levels of attention devoted to study, where historically, educators have argued the level of study in which certain topics may be explored. Again, it is important to avoid the assumption that all students are the same, particularly in <u>maturity</u>:

> AE6: "I used to teach the first year's deontology, utilitarianism, all these sorts of things, which everyone says that we can't teach first years that. Rubbish. I do my killing a puppy exercise and they got it like that [clicks]. Easy."
>
> AE4: "we actually gave the students a questionnaire where we gave them about 10 different scenarios. How would you respond in this scenario? And one of them is… you find an exam lying around on a printer that someone's left and what do you do with it? Do you hand it in? Do you look at it? do you sell it? That sort of thing. Even

> in year one, week one, they can have an argument about that. Because they know
> what... their own ethical standards are, even if those are fluctuating over time."

Boyce *et al.* (2003) highlighted the importance of recognising the intellectual maturity of accounting students, suggesting that students at the beginning of their studies base their knowledge on facts and rules, where issues are 'black and white.' Whereas students towards the end of their studies can explore more abstract concepts and question them academically. The data here has illustrated that this may not be the case, where students' levels of attention and understanding are led by the educator's pedagogic methods and skills, as opposed to a students' maturity. As expressed by Schlechty (2002), educators can directly affect student learning in using pedagogic methods that are most engaging to students, where effort affects learning outcomes as much as intellectual ability; a student may explore (perceived) complex topics in their first year of undergraduate study with engaging methods, as exemplified by participant AE6's comment above. Though, as previously mentioned, not all students are the same, and some may indeed be less mature. From this, it may be determined that while levels of attention may be determined by the maturity of the student, it is determined equally by the educators' approach to how they may engage students.

This is consistent with students in case A's comments, where they suggested that their attention to ethics education is dependent on the educator, almost entirely:

> (LB)AS3: "I really like how [AE6] is interactive with us during lectures (for example hypothetical situations with student/students) I find these very [memorable] and then when we go over that topic again I remember the demo she gave."
>
> (LB)AS4: "teachers are approachable, very helpful if confused. [This] encourages discussions and improves my learning."

> AS1: "Whereas other lecturers, I won't put my hand up in class, and I also would be way too scared to go up to them afterwards." [I] then said, "which affects how much you engage" to which AS1 replied "yeah."
>
> (LB)AS5: "a good friendly atmosphere in lecture/seminar is very good for engaging people in the learning as they are more likely to contribute in discussions or ask question… a positive environment is key to engagement."

Chapter 4 of this thesis acknowledged the dependency on fellow peers (i.e. social interaction) to support engagement. Here, findings from prior literature were discussed (Vygotsky, 1980; Johnson and Johnson, 1983), where it was determined that social interactions with peers contribute to academic development. Arguably, it is unsurprising that students are also dependent (if not more so) on the educator, as interactions with educators can be just as common as interactions among peers in the classroom. In this sense, the educator and student share responsibility in sustaining levels of attention. This is supported by Schlechty (2002), where students "volunteer" levels of attention and commitment, which educators then have a responsibility to maintain.

7.5.2. Levels of commitment

This research adopts Astin's (1984: 518) definition of student involvement: "the amount of physical and psychological energy that the student devotes to the academic experience." Moreover, assumption 5 of the student continuum model states that, "differences in commitment and attention produce differences in student engagement" (Schlechty, 2002:x vii). With this, it is important to consider levels of commitment (i.e. continuous energy devoted) in students. In case A, students suggested that their levels of attention are dependent on the educator. This is also the case in levels of commitment:

> AS3: "If I fell behind, I think there was no chance I could catch up because I would just leave it and focus on something else."

> AS4: "The difference between an approachable lecture and a not approachable lecturer is huge, people won't turn up." [I] then said, "again that all or nothing" to which AS4 replied "100%."

Here, students demonstrated an "<u>all or nothing</u>" mentality, where they would either engage fully or not at all, depending on the educators' support provided and pedagogic methods. Educators appreciated this also:

> AE4: "If the students just don't trust you anymore, then you can't do right for doing wrong, and there's just nothing you can do to recover it"
>
> AE6: "If you have an academic who is leading a class that you have an element of trust with, then you're willing to engage with the structure of the class even though you can't see the immediate point of it."
>
> AE3: "It was an opportunity to get them engaged and enthusiastic about philosophy and different interdisciplinary studies. And you've basically just turned them off completely now." [speaking of a previously failed module]

As students expressed a significant level of dependency on educators to encourage commitment to a subject area, this "all or nothing" mentality was discussed further in follow up interviews, to determine educators' awareness of this.

7.6. Follow up interviews

In the follow up interviews, educators were presented with students' responses from focus groups. Before responses were revealed, educators made predictions of what students might say. Then, after students' responses were revealed, educators' reactions were obtained. Here, educators indicated what did or didn't surprise them. It is important to note that focus groups were conducted before COVID-19, whereas follow up interviews were conducted after the initial impact of COVID-19 and the move to blended learning (in both case A and

case B). So, some attitudes may have changed and references to the move to blended learning may be made by participants.

The follow up interviews were developed as follows:

Follow up interview development process: case A
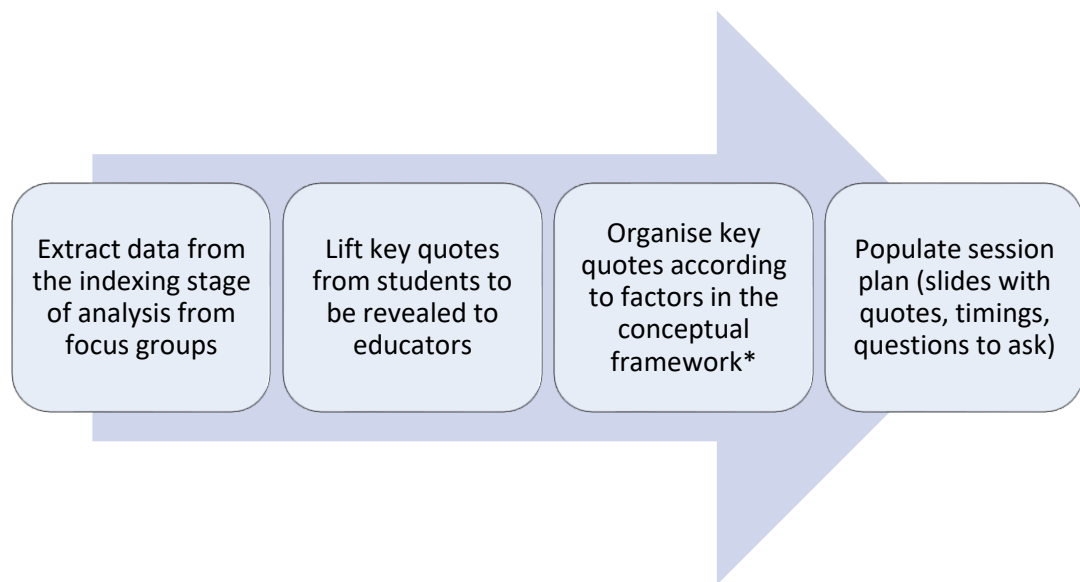
Figure 7.2. Follow up interview development process: case A

*An additional document was created here where students' responses were organised according to the cues all participants were given in focus groups, to provide a response to educators' predictions, as these cues were reintroduced in follow up interviews.

Educators in case A expressed an interest in hearing student responses in the follow up interviews to develop pedagogy in business ethics education:

AE3: "It's useful. If you only ever hear the good stuff… it doesn't help anyone."

AE3: "what the students have to say… I'm genuinely interested… I will do what's in the best interest of the students."

AE6: "it's [a] very interesting exercise this, by the way, very useful for me… I reflect on my teaching each year, but the more perspectives you can bring to the reflection,

> hopefully the richer the reflection process, so that's good… I'd say this is really helpful for me as part of my ongoing sort of process of reflecting and hopefully continuing to improve the module"

Though some student responses were met with some levels of defensiveness, overall, educators were open to developing their curriculum and teaching methods based on students' responses. This highlighted the benefit of obtaining student perceptions and expectations to improve the student experience.

7.6.1. Educator responses to students' comments

Previous literature has considered educator and student perceptions mutually to identify possible gaps in expectations and perceptions (Jennings and Marriott, 2013). For example, Adkins and Radtke (2004) found an expectation gap among students and educators in the US regarding the importance of ethics education in accounting. The study found that students perceived both business ethics and the goals of accounting ethics education to be more important than educators. This proved highly informative in developing a curriculum that is both suitable and relevant to students. Aldamen, Al-Esmail and Hollindale (2015) also identified an expectation gap regarding the use of lecture capture; previously, it was believed that lecture capture was used by non-attending students to "get by." However, the study found that it was the students with higher levels of attendance and performance that engaged with lecture capture, dispelling the misconception that students will use lecture capture as a substitute to attending class. This revealed the possibility of disconnection between student and educator perceptions of what pedagogical methods enable or constrain engagement. Moreover, Smyth (2019) noted that, "it is important to listen to students to understand the issues they relate to, how they best engage with their studies and what changes could be made to improve the student experience." Graham (2012)

echoed this, arguing that as higher education becomes more student centred, universities will have to become more sensitive to students' needs and expectations.

In contributing to the literature, this research incorporated follow up interviews, in which students' perceptions and expectations were shared with educators. This proved informative in understanding where educators were surprised (revealing an expectations gap) or unsurprised (revealing where perceptions were aligned). Table 7.2. summarises responses in follow up interviews in case A.

Table 7.2. Follow up interviews - responses summary: case A

Expectations/perceptions aligned	Expectations/perceptions not aligned
Content	
AE3: "Very limited surprise there… there's this kind of slightly more political issue at our place is how the SDGs and the way they were incorporated, was very top down imposed… agreed. I agree with the students." AE6: "I'm unsurprised with their feedback on law"	AE6: "part of the difficulty… with corporate governance is that unless you have a student that's got a very compliance mindset… you're probably not going to be that interested… even if you see the relevance of it." AE3: "It is surprising that they don't see the relevance because … it's situated within corporate governance." AE6: "They… would have struggled with the fact that I emphasise the importance of contextualising theory… With limited success, I think." [theory]
Delivery	
AE6: "don't think that they're particularly bothered about the articles or the reading" AE6: "I would like to think that some of the role playing and I suppose what you call vignettes, basically silly stories I tell them, engaged" AE6: "I'd expect to hear that." [mixed learning styles] AE6: "I would hope that they found discussions and debates both amongst themselves and me… was helpful."	AE3: "We do tell them how to do searches. So again, this seems to be a bit of a disconnect… we offer them sessions as well and then they don't come" [reading]
Engagement	
AE3: "Yeah." [asked if they expected that students would say that their attention is based on how entertaining, supporting and trustworthy a lecturer is] AE6: "as a student you tend to like the subjects if you like the lecturer… but particularly with a non-accounting module, it's often the personality of the lecturer that's more important than the content sadly."	

Table 7.2. Follow up interviews - responses summary: case A

Regarding content, reactions to students' comments were varied. For example, while one educator was not surprised that students did not see the relevance of law, another expressed surprise. However, there was clear alignment regarding students' perceptions of the SDGs being shoe-horned into the curriculum:

> AE6: "I get a bit frustrated that… I've been forced to sort of shoehorn sustainability in and because it's taken weeks away from stuff that I think the students are genuinely interested in."
>
> AE6: "I really am very resistant to being told what to teach… academic freedom, it's very important to me, I accept… there are always resource constraints. But having constraints in the syllabus, I find very hard."
>
> AE6: "Very limited surprise there… there's this kind of slightly more political issue at our place is how the SDGs and the way they were incorporated, was very top down imposed... I agree with the students. We're still stuck in the middle a little bit, in terms of the university still seems to want it done."
>
> AE6: "it's so important SDGs. So, we do have some responsibility on us to get it right, which we're working on."

In delivery, educators were unsurprised by students' learning styles and preferred methods. Though, one educator expressed surprise that students didn't feel supported in developing reading skills. Additionally, educators in case A were open to the world café as a teaching method (as recommended by a student in case A):

> AE6: "that's something that once you've got them working as a group, and confident speaking individually, it's certainly something that I would try... I think it worked well online as well."

Regarding engagement, students had expressed a significant level of dependency on educators to encourage levels of attention and commitment. This "all or nothing" mentality was discussed further in follow up interviews, where educators were unsurprised and aware of the extent to which students are dependent on them. Comments were also made regarding how this has impacted on the educators' experience:

AE3: "we've become more of performers and it's now up to us to get them through because they pay. Whereas for us, nothing's really changed. We're still doing the same job with the same issues… everyone is aware that they have to put a lot of support in the students…. Whether it's right, that's a different question."

AE3: "it just makes me sad about how the students have kind of transitioned into this very consumer mentality that we have to kind of solve for them… Because when I was at university… I think our mentality is genuinely different… I didn't expect lectures to perform for me in quite the same way… I would do a lot of work by myself, independently, regardless of what was put on for me. So, if a lecture was bad, I wouldn't be like, Oh, I'm going to fail this module and blame the lecture."

AE6: "Nearly 100% on me. Which is not healthy, and it's not good… the difficulty… is that as accounting students, they really struggled with concepts… I just have to be pragmatic and accept that… at the beginning of the year, I don't have a single student in the class that wants to be there… It starts with 100% me, you know, me literally performing at the front of the classroom like wow it's really interesting look at this cool stuff"

Educators in case A were quick to accept that their responsibility here has changed over time, where students are becoming more dependent on educators to engage them. Here, whether this is right or not was also acknowledged, as well as the impact it has had on the role and demands of an educator in higher education.

Overall, the follow up interviews with educators in case A revealed that educators know their students very well, in terms of content and delivery methods that engage students, and the influence they have as educators on students' levels of attention and commitment. Expectations were not aligned where educators felt a lack of confidence in their own abilities, rather than the capabilities of their students; educators were surprised where their techniques or style of teaching had enabled student engagement. This reflects the notion that it is difficult to determine how engaged students are without asking them directly, further supporting the value of follow up interviews in showing educators what content and/or delivery methods enable or constrain engagement.

7.6.2. Students' levels of engagement: the student engagement continuum model

After students' perceptions and expectations were revealed and discussed, educators were invited to assess the level of engagement in their students according to Schlechty's (2002) student engagement continuum model. As illustrated in figure 5.1. of chapter 5, Schlechty (2002) provided five levels of student engagement according to attention and commitment: level 1 of rebellion (phantom/disruptive student); retreatism (occasionally attends class) where attention is none existent and commitment is low; ritual compliance (doing the bare minimum) where both attention and commitment are low; strategic compliance (doing what is required with no lasting effect) where attention is high but commitment is low; and lastly level 5 of authentic engagement (authentically engaging and adding long term value) where both attention and commitment are high. Responses were as follows:

> AE6: "I'll be honest, I think that they that students experience it as a continuum. So, I think that a lot of them would start started one, two or three. And I hope that they will have shifted a little upwards. And I think that for law, a lot of them would be three. I think that for ethics, I would hope some of them will be four or five."

> AE3: "I think in the accounting programme, certainly at level five and six, they seem to be quite in the top end, like four to five. Level four is different because… in my experience, we get a lot of students at level four coming into accounting, who don't necessarily want to be accountants. And so there might be there because family has pushed them in or whatever. And then secondly, there might not be academically able enough because they came through clearing, and they enrol in this course, and then they realise it's quite tough. So, level four is a real mixture. But once they pass their exams at the end of level four, genuinely the students on our accounting programme level five and six… four's and five's, I would say."

Educators determined students to be of high levels of commitment and attention, where engagement develops over time. Similarly, participant AE6 noted a key assumption of the model (without prior knowledge of this), that levels of attention and commitment can vary within students from day to day, and topic to topic. As noted by Schlechty (2002: 2) "any given student will be engaged in different ways in different tasks, and sometimes this engagement will differ with regard to the same task." This supports the model in illustrating how engagement can change over time and can fluctuate. Additionally, students made references to the long-term value of the ethics module and relation to their future careers, further reflective of the higher levels (4 and 5) of the student engagement continuum model. This exercise proved informative to participants, in evaluating their students and their own pedagogic methods:

> AE6: "it's very interesting exercise this, by the way, very useful for me. And I love that, I reflect on my teaching each year, but the more perspectives you can bring to the reflection, hopefully the richer the reflection process, so that's good."

The model was developed by Schlechty as part of an "action plan" resource for teachers, principals and superintendents at American secondary schools. This research has shown how

this too may be used as a resource for educators in UK higher education institutions, to evaluate their classroom, how engaged (or disengaged) their students are and how they may act on this. Educators noted the changes to engagement over time and from student to student. Schlechty (2002) provided types of classrooms, from highly engaged, to well-managed, and pathological. In these three types of classrooms, all five levels of engagement are present. It is the extent to which these are present that differentiates these. For example, in a highly engaged classroom, "most students are authentically engaged most of the time, and all students are authentically engaged some of the time," and it has, "little or no rebellion, limited retreatism and limited passive compliance" (Schlechty, 2002). In references made to the maturity of accounting students (i.e. little or no rebellion) and appreciation for relevance to their future career (i.e. authentic engagement) throughout this chapter, this researcher agrees with the educators' evaluation of accounting students in case A.

7.7. Recommendations and best practice

Few qualitative studies have been conducted in accounting and business education research, with fewer applying theory-based conceptual frameworks. In this research, a conceptual framework (derived from theory) has been applied to structure data analysis according to key concepts, and to consider the practical nature of findings. From this, practical recommendations are identified. Recommendations and best practice have all been considered in acknowledgement of the educator capabilities and student expectations expressed in data collection; many recommendations were provided in both focus groups and follow up interviews by participants. Consideration of the physical learning environment was given in data collection as it was deemed most appropriate given the dominance of physical learning (as opposed to virtual learning) experienced by participants at the time of focus groups. As anticipated, most recommendations discussed by participants concerned the physical learning environment. However, most (if not all) recommendations may be replicated virtually.

Recommendations and best practice are organised according to the three areas of the conceptual framework: content; learning and teaching (L&T) strategy; and engagement. Table 7.3. summarises recommendations and best practice in case A based on discussions in this chapter and recommendations provided in focus groups and follow up interviews, with some recommendations generated by the researcher based on data collection and analysis. Most comments are from educators rather than students as most recommendations came from follow up interviews with educators after students' comments were relayed to them. Appendix 7 provides further guidance in explanations and evidence to support these recommendations and best practice.

Table 7.3. Recommendations and best practice: case A

Curriculum	L&T strategy	Engagement
Recommendations provided by participants		
• Using personal ethics to achieve relevance • Plan for the worst, hope for the best • Repetition • Decolonising the curriculum • The SDGs	• Student-led learning • The triple F technique • Using common experiences • Rehearsing job interview questions • Ethics days • Short films – the ETH word • Academic vlogging	• A week in the life of a student • 3 action points for students of varying levels of commitment
Best practice observed		
• Explaining the relevance of topics such as law and ethics to accounting students • Moral pluralism - using theory to support other topics • Spiral curriculum	• Like feeding broccoli to children, hide it in the tomato sauce • Vignettes – short and unique	• Encouraging commitment by looking at development
Recommendations from researcher		
• Using leadership as a bridge • Working with bodies and the wider profession	• The world café method • Reading "how to" sessions • Professional reading material • Interactive software • Keep experimenting	• Recognise levels of dependency • Manage and revisit expectations • Follow up interview style review – verbal module evaluation against the model • Consistency in educators' approaches and attitudes • Patience where levels of attention vary

Table 7.3. Recommendations and best practice: case A

7.8. Conclusion

This chapter has provided the responses collected from undergraduate accounting students and educators at a UN champion school (case A). These responses were presented in direct comparison between students and educators. As a result, differences and similarities in responses were revealed that have indicated where curriculum requires revision, which pedagogic methods enable or constrain engagement, and how overall student engagement may be improved.

Regarding content, it was revealed that perceived relevance is determined by individual topics, rather than the subject of ethics as a whole. Comments from both students and educators reflected the presence of the issue-contingent model, where students were either unable or chose not to engage further in a topic without determining its relevance first. This was recognised by educators, who ensured that the relevance of topics was explained and provided. Moral pluralism (considering multiple theoretical perspectives), improved the perceived relevance of topics, as students could understand how and why they had made certain ethical decisions and how situations may be analysed. Additionally, the researcher recommended that leadership may also serve this function, as a bridge to connect academic skills and personal development. As a UN champion school, the SDGs were discussed. Interestingly, both students and educators agreed that integration and coverage of the SDGs were not favourable. Educators made recommendations that reflected students' comments, including the notion that the SDGs should be covered explicitly in the first year of study, so that they may be referred to in subsequent years of study.

Following this, the three basic human needs of autonomy, competency and relatedness were considered (Deci and Ryan, 2000). In case A, educators felt competency in delivering business ethics education, being able to use existing teaching methods and skills from other subject areas and applying them to ethics education. Though, both students and educators

expressed a desire for more profession-focused teaching, where material from bodies for example may be used. This led to consideration of relatedness, in both the student to their future career and the educator relating their own experiences to delivery methods. Comments by educators here suggest that this is still to be improved. Discussions of interactive software revealed an expectations gap, where students favoured interactive software more so than educators. It may be that educators explore interactive software further, as students find it engaging and it addresses the three basic human needs simultaneously (quieter students' sense of autonomy and competence is improved by contributing non-verbally and sense of relatedness is improved in sharing thoughts).

This chapter revealed contrasts to prior research (Boyce *et al.*, 2003), where students expressed a preference for learning in different ways with constant variations, suggesting that accounting students' learning styles are more complex than previously assumed. It was suggested by a student participant that the world café be developed into a teaching method; the method may accommodate different learning styles in having both individual and group work, and in facilitating activities in which students learn and express themselves differently, such as verbal and written contributions, with visual and audible cues.

Case A is a university with low levels of diversity (compared with case B), with both students and educators of mostly Western perspectives and cultural norms. This was reflected in student responses, where they were indifferent towards the importance of cultural considerations in business ethics education. Though, educators acknowledged the lack of cultural diversity and accepted their responsibility to expose students to different perspectives. A limitation of self-determination theory was noted in discussions of the physical environment: physical basic human needs are not considered. As this theory was developed in the field of psychology, it is perhaps unsurprising that physical comfortability is not considered. However, as self-determination theory has been applied to education research (Hsu, Wang and Levesque-Bristol, 2019; Schenkenfelder, Frickey and Larson, 2019),

it is important to note this limitation, as evidently, the physical experience of a student cannot be ignored.

As expected, support provided and relationships was deemed key in both enabling and constraining engagement, revealing an all or nothing mentality in students and dependency on the educator. This reflects prior literature which suggests that the support that educators provide can influence the student experience in business ethics education (Martinov-Bennie and Mladenovic, 2015; Gentile, 2017a). From the ways in which participants spoke here, autonomy was assisted in the levels of maturity among students, attitudes of both educators and students, and the cohort size. It appeared "easy" to provide support and maintain relationships, as students were responsive and educators accepting of their responsibility to provide support. This suggests that relationships and support provided are led by contextual conditions, where they are dependent on the institution, its educators and students.

Similarly, students' levels of attention and commitment were determined largely by the educator's pedagogic methods and skills. Previously, maturity has been determined as a driver of attention and commitment in students, though this was contested here. Arguably, it is unsurprising that students are also dependent (if not more so) on the educator, as interactions with educators can be just as common as interactions among peers in the classroom. In this sense, the educator and student share responsibility in sustaining levels of attention. While the student engagement continuum model (Schlechty, 2002) was very useful in exploring levels of attention and commitment in students and educators' evaluations of student engagement, it did not account for dependency on the educator. Perhaps, the model may be extended to a third component: levels of dependency. Though, with this, the appropriate levels of dependency which may reflect each of the five levels of engagement must be determined – how independent/dependent must a student be to be "authentically engaged"?

After the focus groups, follow up interviews with educators were conducted where student responses were revealed. Overall, these revealed that educators know their students very well, in terms of content and delivery methods that engage students, and the influence they have on students' levels of attention and commitment. Expectations were not aligned where educators felt a lack of confidence in their own abilities, rather than the abilities of their students; educators were surprised where their techniques or style of teaching had enabled engagement. This reflects the notion that it is difficult to determine how engaged students are without asking them directly, further supporting the value of follow up interviews. Additionally, in the follow up interviews, educators were invited to determine levels of student engagement according to Schlechty's (2002) model. Educators determined students to be of high levels of commitment and attention, where engagement develops over time.

Lastly, recommendations and best practice were provided based on the data collected and analysed in case A. Further guidance and explanation of these is provided in appendix 7. Many of the recommendations and best practice require minimal effort from educators and are merely reminders or suggested amendments/additions to existing methods. As was noted by participants in this case, existing methods and pedagogic skills may be used to develop business ethics education with less effort than is anticipated. The recommendations and best practice highlighted the need to have context specific strategies, where curriculum and delivery can be unique to the university, its students and educators. Though some may be used in other cases, these were developed to address the expectations and perceptions of both students and educators in case A to enable student engagement. Some may overlap with those provided in chapter 8 in case B.

8. Analysis and discussions of case B

8.1. Introduction

This chapter provides an analysis and discussions of case B. Firstly, the conditions of observations are provided, before analysis in relation to the three dimensions of the conceptual framework is conducted. This is followed by analysis of the follow up interviews, where educators at case B were given students' responses in previous focus groups. Then, a conclusion to this chapter is provided in which key elements of the chapter are summarised.

8.2. Conditions of case B observations

8.2.1. National curriculum context

In chapter 7, it was noted that the UK accounting undergraduate degree curriculum is determined largely by professional body exemptions, the QAA for higher education's subject benchmark statement for accounting, and a university's ethos. This is largely consistent with business and management education, except for professional body exemptions. Additionally, as with undergraduate accounting degrees, it is common practice for an undergraduate business management degree to have 360 credits (QAA, n.d.). Figure 8.1. illustrates how these are organised in case B. Modules taught in year 1 and year 2 are delivered across both the Autumn and Spring semester. In year 3, modules are semester specific as illustrated.

Modules across the undergraduate business management degree at case B

Year 1	Business readiness 0 credits	Extended academic induction 0 credits	Introduction to accounting and finance 20 credits	Business psychology 20 credits	Business organisations in a global economy 20 credits
	Business data analysis 20 credits		Principles of marketing 20 credits		Introduction to management 20 credits

+

Year 2	Business readiness 0 credits	Managing people and careers 20 credits	Understanding operations, logistics and supply chain management 20 credits	Project management 20 credits	Cross-cultural management 20 credits
	Choice of two optional 20 credit modules, such as: Resources and talent planning; Entrepreneurship opportunity; Consumer behaviour; and Digital marketing				

+

Year 3	Autumn semester				
	Business ethics and responsible management 20 credits	Or	Business ethics and responsible management 20 credits	Or	Business ethics and responsible management 20 credits
	Dissertation part 1 20 credits		Management consultancy skills 20 credits		Contemporary issues in management 20 credits
	Optional module 20 credits		Optional module 20 credits		Optional module 20 credits
	Spring semester				
	Applied corporate strategy 20 credits	Or	Applied corporate strategy 20 credits	Or	Applied corporate strategy 20 credits
	Dissertation part 2 20 credits		Management consultancy project 20 credits		Managing innovation 20 credits
	Optional module 20 credits		Optional module 20 credits		Optional module 20 credits

= 360 credits

Figure 8.1. Modules across the undergraduate business management degree at case B

There are no restrictions imposed by professional bodies on curriculum in the business management degree at case B, though the degree must be compliant with the needs of the Chartered Management Institute (CMI) in order for students to receive the CMI Level 5 Diploma in Management & Leadership upon graduation. Students have optional modules in year 2 and 3; here, there are less restrictions than those studying and delivering accounting education at case A. Nonetheless, as with case A, educators at case B are influenced by the university ethos. For example, students will study "business readiness" throughout all three years of the course (directly in years 1 and 2 and indirectly in year 3). Appendix 5 provides the 2019 QAA benchmark statement for business and management. As with the statement for accounting, ethics is referred to in relation to knowledge and understanding: "The business environment: this encompasses the fast pace of change within a wide range of factors, including… ethical" (QAA, 2019b: 5). The QAA statement identifies another related demonstration of knowledge and skills gained, "social responsibility: the need for individuals and organisations to manage responsibly and behave ethically in relation to social, cultural, economic and environmental issues." Interestingly, this is not included in the accounting benchmark statement, despite having relevance in accounting.

8.2.2. Case B

Like case A, case B has roots in education, founded in 1841 as a teacher training college for women by the Church of England's National Society. Over the next century, three additional colleges were opened due to growing student numbers. Then, in 1975, the Department for Education and Science approved the formation of the colleges into a higher education institution. The university responded to the reduction in the number of student teachers by expanding its subject base. In 2002, the School of Business and Social Science was established. Here, business and management programmes (and the business school in earnest) began. In 2010, the university underwent major restructuring. This led to the

establishment of the current business school. The university provides degrees only (i.e. no courses with professional bodies such as ACCA or CIMA).

Currently, the business school has 60 academic staff members across three subject groups (and six subsequent research clusters). The subject groups include 18 members of staff in accounting, finance and economics, 19 in marketing and supply chain management, and 23 in people and organisational studies. Staff have the fellowship of the higher education academy in common; 52 members of staff hold a fellowship, with 39 fellows, six senior fellows (two members of staff applying for senior fellowship) and others preparing for fellowship application currently. In data collection, educators from case B included individuals from all three subject groups. Professional and academic experience and qualifications are varied among participants, from an ACCA qualified lecturer, to a senior lecturer and researcher in strategic management, corporate social responsibility and business ethics.

In the business ethics module delivered 2019/20, there were 317 students registered. Level 6 accounting students at the university were allocated to the business ethics module and an accounting project module (as the default option) for the first time in the academic year 2020/21 as a direct result of this research, with the option to move to a double-weighted dissertation or consulting module. Of the 57 level 6 accounting students in the academic year 2020/21, 39 remained on the business ethics/project combination. Data collection in this research was conducted in the academic year 2019/20, before accounting students were allocated to the business ethics module.

Table 8.1. illustrates the student demographics for the business school in case B. For comparative purposes, a range of courses are identified. For data protection purposes, figures are not revealed where there are five students or less.

	Accounting	Business Management	Marketing	Human Resources Management	Business School total
Gender					
Male	102	291	39	15	921
Female	59	147	45	45	592
Ethnicity					
BAME	131	304	44	44	1082
White	27	124	36	14	413
Age					
18-20	93	217	32	31	720
21-24	56	193	44	17	606
25-29	7	19	-	6	61
30+	-	6	-	6	27
Entry tariffs (points)					
Required	112	112	112	112	n/a
Actual (average)	98	101	95	100	93
Specifics	GCSE - Maths at grade 4/C BTEC(QCF) Extended Diploma possible grades - DDM Access - 30 Distinctions D30M15P0	BTEC(QCF) and (RQF) Extended Diploma - MMM Access - D15M15P15	BTEC(QCF) Extended Diploma possible grades – Relevant accepted DMM Access – 24 Merits D18M24P3	BTEC(QCF) Extended Diploma possible grades – Relevant accepted DMM Access – 24 Merits D18M24P3	n/a

Table 8.1. Student demographics: case B

Table 8.1. illustrates the diversity in case B students, as BAME students account for most of the cohort on each of the courses considered: 83% in accounting; 71% in business management; 55% in marketing; and 76% in human resources management. The split of male and female students is dependent on the course; there are more male students than female students in accounting and business and management, but more female than male students in marketing and human and resources management. The business and management course has 25 students aged 25 and over, having more "mature" students than other courses. Though, there are significantly more students enrolled on this course than the others considered in table 8.1., so, it cannot be concluded that this course has more mature students proportionately than other courses (20% of human resources management students are aged 25 and over), simply that there are likely to be more mature students in business management optional modules (which are core subjects for other programmes). Lastly, though average tariff points vary from course to course, accounting has greater entry requirements, with the addition of a GCSE in Maths at grade 4/C.

The module commonly referred to in data collection at case B is a level 6 compulsory module called Business Ethics and Responsible Management, which, "critically explores the moral and ethical challenges in managing organisations and how managers, who are both under pressure to act in a more socially responsible and sustainable manner and to hit performance targets, can approach their work through ethical thinking." Students from different courses across the business school are enrolled on the module, including business management, human resources management and marketing students. As such, educators delivering the module are multi-disciplinary.

Additionally, learning outcomes are provided:

> 1. Knowledge outcome – You will be able to understand the importance of individual and organisational ethical and social responsibility.

2. Intellectual /transferable skills outcome – You will be able to apply ethical decision making and responsible management to a range of situations and demonstrate criticality (independent thinking) in the evaluation and synthesis of information relating to the discipline or its practice. You will be able to present the findings of your analysis in a professional or academic style.

Case B is a signatory for the UN PRME. With this, a report is submitted noting how the business school reflects the six principles: purpose, values, methods, research, partnership and dialogue. Unlike case A, students are unlikely to come to the university with any expectations of ethics education, being only a signatory (as opposed to a champion) to commitments of responsible management education. Nonetheless, it is explained to students at open days, in module descriptors and during term time that the business school aims to have students 'business ready' by graduation. This includes in both technical knowledge and soft skills. While students will not be expecting a significant level of ethics education, it anticipated that they may expect some exposure to topics in which soft skills may be developed to become business ready. Before an analysis is provided, it is worth noting here that participants may not have been as focused on the research questions as the researcher is; quotes from both educators and students weren't always specific to business ethics education, sometimes referring to the wider learning experience. Such quotes included here are contextualised.

8.3. Content

8.3.1. Relevance to the student

Regarding content, the relevance to students was discussed. Educators felt that students understood the relevance of ethical issues, but only where the issue is relatable, with some participants suggesting that students require more of a "push" to engage:

> (LB)BE3: "[an] individual case where they have to make decision… examples they can relate to… [students are] very self-centred, [it] works only if it affects them."
>
> (LB)BE8: "wider responsibilities in business" [works well] "It's good when students are pushed to make a decision."
>
> BE11: "there's a very strong sense of self orientation… this is about their own ethics."

Students reflected this to an extent, engaging with the topic of <u>personal ethics</u> most in the curriculum:

> BS3: "Personal ethics, it was important… [it] made me learn much more about myself and others."
>
> (LB)BS5: "personal ethics has left me with a positive impact."
>
> (LB)BS6: "my personal ethics and the way I analyse situations changed, leaving me with a positive impact."
>
> Anon: "[my] personal ethics improved drastically well."

More so, students redirected to academic capability when discussing relevance; rather than how important or relevant a topic was to the student, participants were focused on how much they could do or understand:

> BS3: "case studies I didn't really understand like, I was saying that after that… so what? I was going home after a seminar like okay so, what's the relation? How [have these helped me to do] better this time?"

This approach was reflected in educator comments:

> BE5: "that they can't handle it. They can't handle putting themselves in that position because they haven't been there."

It seems that discussions of the relevance of business ethics to students was redirected on most occasions to students' abilities and/or confidence. This contradicts the issue-contingent model (Jones, 1991), where it is anticipated that students engage based on the perceived importance of a topic rather than capabilities/confidence. The model is reflected in some instances, such as student engagement with personal ethics. Nonetheless, both educators and students felt that relevance to the student was secondary.

Notably, students communicated their ability to <u>apply theory</u> and how it improved their understanding of business ethics and its relevance:

> BS3: "The most important thing for me… were theories… applying theories."
>
> Anon: "I really enjoyed [learning] different theories and how those can be applied to real life situations."
>
> BS3: "The theory one I understood because you were there. And I really understood… how to apply them to the real case study and real-life stories"

This revealed an <u>expectations gap</u>, where educators believed the opposite to be true:

> BE9: "I think that needs to be… integrated a little bit better so it's not a whole separate block because as soon as they see it, they say ugh I'm not going to come to the class."
>
> (LB)BE3: "theoretical content [is] too abstract [for students]"
>
> (LB)BE8: "theory and its application [doesn't work well]"

Despite its complexity, theory was enjoyed by students and enabled engagement. Again, students referred to capabilities prior to the relevance of a topic. As mentioned in chapter 4, where a student appears disengaged, this does not necessarily mean that the student does not wish to persevere and will not respond to encouragement. If students in case B respond to an issue from a place of competence and confidence as opposed to moral intensity, this

would influence the ways in which the curriculum is designed (and delivered). This is consistent with prior research that has found student self-efficacy to influence student engagement in teaching business ethics (Sholihin *et al.,* 2020).

Here, the issue-contingent model is reflected somewhat, but more so, students (and educators) based the relevance of a topic to students on capabilities. Additionally, where students appear to struggle with topics, such as theory, this does not mean that they do not wish to engage with the topic any further. Once understood, students favoured such topics in improving their understanding of ethics and its relevance.

8.3.2. Relevance to the students' wider learning

Despite being a conversation found more so in accounting education, educators discussed the debate of "integrated, standalone or both" extensively. In case B, the ethics module is a compulsory cross-course module; educators discussed whether ethics may be taught strictly in this module, or in both this module and across others:

> BE5: "I find the whole thing in some ways quite confusing because it's… more clearly relevant in some subject areas and some situations than others. That's what I struggle with."
>
> BE4: "It's got nothing to with this how you do a balance sheet or whatever, but everything to do with being a well-rounded business-person"
>
> BE5: "I think it's both, I think we need it embedded across the curriculum. But we need that separate module to focus, to bring it together, to give us a chance to think, to actually discuss more the theoretical underpinnings to give them a chance to make it personal."
>
> (LB)BE7: "it's much easier to implement in some modules more than others."

This discussion revealed where relevance to the wider learning was lacking in other courses at case B, such as accounting:

> BE1: "If we are meant to be sending out well-rounded business ready graduates, we're probably failing them in not giving them a framework within which they could manage an ethical dilemma." [frameworks in core accounting modules]
>
> (LB)BE1: "This is not something which has been explicit in my programmes, but it really should be."
>
> BE2: "we don't engage in discussions about right and wrong… beyond that usually there is no reflection on how they apply to their daily decision or daily life or in exam."

This is consistent with prior research, where focus in business curriculum tends to be on core subjects. For example, Baetz and Sharp (2004) noted that core business curriculum material provided minimal reference to ethical theory and inadequate conceptual content, where coverage of ethical issues was superficial and provided little guidance. Moreover, this supports the notion that business ethics may be a "positive disrupter" (Pehlivanova and Martinoff, 2015) in undergraduate courses such as accounting, to connect subjects across students' wider learning. Here, the position of both integrated and standalone is supported.

In case B, there appeared to be a focus on <u>assessment</u>, where wider learning was secondary, expressed by both educators and students:

> BE5: "Which is why we tell the students every single week about their assignments, it is not about coming up with the right answer. It's about justifying why you think what you think."
>
> (LB)BE2: "if it is not assessed it's not discussed."
>
> (LB)BE1: "If it's not in the test, we don't care."

> BS2: "Leadership… [there] could have been more work done. Many people… struggled when it came to the ethical leadership section, people don't really know how to address it… or what criteria to address."
>
> BS3: "that was really important for the assignment, like stakeholders… they didn't really explain properly."
>
> (LB)BS3: "Personal ethics, theory and leadership were the subjects that I found more useful and related to the assignment."

Perhaps, the focus on the assessment by educators encourages students to also focus on the assessment in place of the relevance of business ethics to their wider learning. Again, capabilities are considered first, where perceived relevance and importance came second. Here, the SDGs may be used to overcome this:

> (LB)BE4: "It seems ethics does figure across subjects and yet it is not brought to the fore or really reflected on. Given we are a PRiME signatory it probably should more."

Additionally, leadership was noted as a topic that enabled student engagement:

> Anon: "leadership was interesting, helped with personal development."
>
> Anon: "leadership was very helpful as it allowed me to focus on my skills and awareness."
>
> Anon: "leadership was relevant to real-life/business, go in more detail in the future."
>
> Anon: "leadership was a good overall experience but could've been more detailed."

Here, the issue-contingent model is reflected in students recognising the relevance of leadership to their wider learning. This topic may be utilised further by educators, as students are able to connect several topics at once, such as personal ethics, stakeholder theory and decision making, and develop both personal and academic skills.

256

8.4. Delivery

8.4.1. Teaching methods

Educators noted the difficulties they have experienced in delivering business ethics:

> BE5: "if you have purely integrated then you require every single lecturer in the business school, to be relatively expert in ethics [and] ethical theory."
>
> BE9: "the feedback was they want to move around and this and that, but when you actually get them up, they didn't like doing that… then a lot of people didn't even make a decision."

One of the basic human needs of self-determination theory, competence, is reflected here. Educators' competence in delivering ethics appeared to be restricted by individual approaches to business ethics education, as opposed to any restrictions or limitations imposed on them. This leads to a second basic human need, autonomy, where educators have the freedom to develop teaching methods. As mentioned in chapter 3, perceived barriers in delivering business ethics education include: the relevance of ethics; the difficulty of including ethics in an already crowded curriculum; the inability to change students' views; and the ambiguous and measureless nature of ethics. Case B illustrates an additional barrier, in the perceived competence of educators. It may be recommended here that educators in case B use methods they are comfortable with in other subject areas to be replicated in business ethics. Here, they may also draw on their own expertise and experiences to incorporate these.

The dominant teaching method considered in case B was <u>discussions and debates</u>, where educators were cautious and had conflicting views:

> (LB)BE1: "We keep saying small group discussions are good, but [they] don't work. [We] need to find better ways of allowing active learning."

> BE2: "[It's] hard to make them engage in some more deep debates and discussions if they're not prepared for it."
>
> (LB)BE3: "debates don't work well when individuals dominate."
>
> (LB)BE8: "debates can become a shouting match (strong personalities)."

This did not reflect students' preferences, where they expressed a desire to have more discussions and debates:

> (LB)BS4: "discussions and debates should have been put in place more often… the module [needs] to be more interactive."
>
> BS5: "I think we could have more [discussions and debates]."
>
> Anon: "debates were interactive allowed for different opinions/views; made you think."
>
> (LB)BS6: "there should be more debates on issues, [this] would have been more interactive."
>
> (LB)BS1: "Discussions were useful as different views and opinions are brought out and [this] makes you think more."

As with content, if a student appears disengaged, this does not necessarily mean that the student does not wish to explore a teaching method further. Here, students expressed a desire to develop discussions and debates. This is consistent with Jagger and Volkman (2014), where it was determined that structured debates had the most lasting impression on business students, helping them to see ethical issues from other perspectives. In case B, this may be a method that is explored further by educators.

Additionally, <u>interactive software</u> was discussed. Here, student and educators' expectations were aligned, where interactive software may improve student engagement:

> BE2: "in terms of the interactive software, when you're working with some scenarios that you need to just simplify reality, that's how it works."
>
> (LB)BE2: ""Menti works well… simplicity is key."
>
> BE1: "my observation is that female students, once you bring in poll everywhere, participate much more after, because they've been able to."
>
> BE9: "That Menti was fantastic. We didn't use it enough. That was really good."
>
> BE10: "I'm all for all this kind of active learning… like you use an app on your phone to tell me what you think… I really like that… and I would actually quite like to get involved in doing more of that."
>
> BS5: "To give other people a voice who are staying quiet in a class."
>
> (LB)BS1: "interactive software was good for learning and opening discussions."
>
> (LB)BS4: "interactive software should have been used often in order to have first-hand knowledge on ethical practice."

Though caution of using interactive software was also noted by educators:

> (LB)BE6: "interactive polling seems to be good but may be in conflict with the acquisition of soft skills, which are very important in the workplace."

The use of interaction software appeared to address issues of autonomy, where students of varying confidence levels may contribute to discussions. Interactive software may be used to facilitate discussions and debates, where students interact anonymously and non-verbally in the first instance. It is important that this is followed by discussions and debates, to support the development of soft skills, as noted by participant BE6 above.

Educators noted the need to utilise material from practice more so:

> BE9: "There hasn't been enough referencing to codes of business ethics or conduct or whatever, in the various industries in this course." … "employability side I think can be beefed up."
>
> BE9: "there's been so many case studies, which you could have used in tandem with that recently… some of these things from the industry bodies which are available in public domain could be drawn in… you need to be aware that basically you've got these codes of conduct... you can take it up a notch and make it to a bit more of a professional level."

This was also reflected by students' preferences to have a more practical element to delivery:

> BS6: "we need more practical… when it was based on some theoretical aspects, that's not enough, because when you go out into the real world you have to do it practically. In life you have to practice those things."
>
> (LB)BS4: "ethics days should have been put in place for us to experience what we learn in real-life."

Given the "business readiness" focus of case B, arguably it is surprising that greater practicality in delivery is desired, which begs the question, are students in case B really business ready?

> BE8: "They are not business ready when they graduate. I'm sorry, they're just not."
>
> BE1: "If we are meant to be sending out well-rounded business ready graduates, we're probably failing them in not giving them a framework within which they could manage an ethical dilemma." [frameworks in core accounting modules]

Both educators and students expressed a desire to improve relatedness (Deci and Ryan, 2000) in delivering business ethics education here, where the classroom reflects the current

business environment. Here, student engagement may be enabled, as students are exposed to "real" reports, policies, and practices that they may encounter in future.

8.4.2. Learning styles

It is important to recognise the learning styles of students, to engage them in a way that they feel comfortable questioning (and strengthening) their ethical values and positioning. This is further reflected by students' desire to engage in <u>active learning</u>:

> BS5: "I am much better with the interaction… both ways." [with lecturers and students]
>
> Anon: "role playing was very good made the session very interactive and pleasant."
>
> (LB)BS4: "discussions and debates should have been put in place more often… the module to be more interactive."

Educators in case B demonstrated an understanding of their students learning styles but were limited in assuming students learning styles may not be developed and strengthened. However, prior literature has shown that learning styles in business ethics education continue to evolve (Jagger, Siala and Sloan, 2015). Despite this, educators noted the engaging nature of some learning styles such as <u>role playing</u>, as noted by the students also:

> BE9: "that one was really quite good, because it's roles that they probably wouldn't have chosen."
>
> Anon: "role playing [works well] (broaden perspective)."
>
> (LB)BE7: "role play [works well]."
>
> Anon: "role playing was very good, made the session very interactive."
>
> (LB)BS5: "role play… to enable open cultural experience."

As anticipated, <u>reading</u> as a learning style was discussed by both students and educators:

> BE9: "90% of them are not doing the readings anyway… I think the expectation that students are going to come to class and have done the readings… no, that's… unrealistic. Most of them aren't doing that."
>
> BE9: "they can't be bothered and a lot of them are not good at skim reading, they're reading every single thing."
>
> (LB)BE3 and (LB)BE5: "reading doesn't work well."
>
> BS5: "reading sometimes gets too boring because for the day already, you had so much reading to do. And then you come into the environment and then again, you'll have to read two pages of something and then discuss it."
>
> (LB)BS1: "articles/reading were long and extensive, [constrains] learning."

Notably, reading was more than simply not preferred, in some cases even constraining engagement and affecting students' confidence levels. This is not unique to case B and is an issue many others face (Stokes and Martin, 2008; Siddall, 2014). Learning styles can vary from student to student, where students build upon existing competencies (Hanna, David and Francisco, 2010); reading may be a learning style in which not all students feel competence, nor feel encouraged to engaged. As noted by several key authors, including Dale (1946) and William Glasser (an American psychiatrist who developed choice theory in areas including education), a fraction of what individuals learn may be derived from what is read, versus what is seen, heard, experienced, discussed and relayed to others. Incorporating other learning styles, such as visual and audio, may overcome students' resistance to reading as a learning method, as recommended by a student:

> BS5: "instead of reading, [if] you listen to key points… everybody now is all about technology… we [are] supposed to be moving, not staying where we are thinking

> that everyone learns the same way… if I'm on my one hour journey… I can play in my
>
> ears and just listen to it… So, when I come in, and then talking about it in class, the
>
> key points jump out straight away. So, you remember, it's like music."

This recommendation was posed to educators in follow up interviews; their responses are discussed later in this chapter.

8.4.3. Environment created

Regarding the environment created, community, cultural considerations and the physical environment were discussed. Firstly, <u>community</u> affected engagement among students in case B:

> (LB)BS3: "community with the module [was a negative experience], not everyone
>
> was engaging."
>
> (LB)BS3: "I think group work should stay… because they help to share ideas and feel
>
> a sense of engagement and community."

Educators did not comment on community; it is undeterminable whether this is because there is no community to discuss, or because they do not believe community affects engagement, or for any other reason unknown (community was mentioned by the researcher, but discussions deviated). Acknowledgement of the community in business ethics education is imperative (van Hise and Massey, 2010). Students' comments here suggest that relatedness, a third basic human need of self-determination theory, is facilitated through community, a sense of belonging and being supported, and can enable engagement and conversely how a lack of community can constrain engagement.

Students acknowledged <u>cultural consideration</u> in relation to the variety of students' backgrounds:

> (LB)BS5: "case studies/role play/discussions to enable open cultural experience."

> BS2: "In ethics it's quite important. The fact that, it's not ethical if you don't consider everyone's culture."

Notably, some students expressed how this may affect engagement directly:

> BS4: "I noticed in our class was like with the black just sit with black and then the white people just sit with white people. I can see it in most of the lecturers is that they feel so uncomfortable that we do that. But there's nothing they can say, sometimes they can say oh no you go there, like you when you come, you just change us how we used to sit, you just change us right there. But with [lecturer] you can see… [lecturer] can't do it."
>
> (LB)BS3: "some peers [complained] regarding cultural considerations, saying that sometimes they felt left behind."
>
> BS5: "you have your cliques already… Although you have ideas when you have your input… it's brushed away. And they don't really listen to what you have to say. So sometimes for me, what makes sense going into a group? It doesn't make sense I'll just stay by myself and do what I have to do."

This is consistent with Hanna, David and Francisco (2010), where the importance of context in student learning is emphasised, including cultural considerations. Here, all three basic human needs are connected; students' autonomy and competence may be limited by a lack of relatedness among peers. This also reflects perceptions of community in enabling and constraining engagement, where relatedness supports autonomy and competence in students.

Lastly, the physical environment was discussed:

> BS4: "The time moving around, and we only have one hour we walk from there to here, let's say 5 minutes, by the time we settle down the lectures are already gone."

264

> BS1: "But then for group discussions that was great. And this is a problem… you have to pick one or the other, you can't do both."
>
> (LB)BE5: "classroom style not helpful."
>
> (LB)BE6: "how the room is set up [doesn't work well] … room format is very important… should be able to spend resources for appropriate purposes e.g. trading rooms, board rooms and other interactive spaces to replicate workplace environments."
>
> Anon: "room format sometimes felt like some students were left out due to seating/group structured tables."

The physical environment can both enable and constrain engagement. In case B, it was determined by both educators and students that the physical environment is constraining engagement. As with case A, a limitation of applying self-determination theory is highlighted here: physical basic human needs are not considered.

8.4.4. Support provided and relationships

It was acknowledged that student participants in both cases were likely to say that support provided and relationships were good, as the interviewer was an educator. So, in the focus group, support provided and relationships were considered in relation to how they enable or constrain engagement among students.

Students in case B found support provided and relationships to influence levels of understanding significantly:

> [The following quotes are sequential, from a conversation]
>
> BS1: "Do you think though that everyone's experience is different on the content depending on who taught them?"
>
> BS5: "Yes. Yes."

> BS1: "when we were in our seminar, we enjoyed it, but other people had different experiences, it's not like they didn't understand certain kinds of topics."
>
> BS6: "That's true. That's true. It was like gibberish."
>
> BS1: "The teacher and the teaching they're intertwined in a way."
>
> BS3: "Yeah, it depends a lot on the teacher that teach the seminar."
>
> BS3: "different lecturers will convey the message."

Nonetheless, students felt a sense of <u>autonomy</u>, where they were able to express themselves:

> (LB)BS4: "I felt comfortable and willing to learn."
>
> (LB)BS3: "autonomy was a positive experience."
>
> BS6: "Yeah, no, we had that freedom."
>
> (LB)BS1: "autonomy was excellent, freedom to express opinions and ideas."

Here, participants turned to how support provided and relationships affect engagement directly:

> BS2: "I think it affects it the most amount. Because without the support from your teacher how are you meant to progress and get that support… it shows how much you feel valued. [It] gives you the motivation… to actually succeed in the work that we do."

Educators held a similar perception:

> (LB)BE5: "lecturers to be engaging."
>
> (LB)BE4: "Student interaction with staff is important."
>
> (LB)BE8: "reciprocal understanding and trust [engages students]"

266

> BE10: "because it's a two-way thing isn't that? So, I depend on their cues, their feedback… to my questions or my initiations, or discussion… it clearly depends on… certainly in classroom situations, face to face communication."

This reflects prior literature which suggests that the support that educators provide can influence the student experience in business ethics education (Martinov-Bennie and Mladenovic, 2015; Gentile, 2017a). Moreover, Kahu (2013: 767) considered relationships to be the crux of learning, where, "good relationships foster engagement, which in turn promotes good relationships; and engagement leads to better grades, which in turn motivate students to be more engaged." Here, the intensity of relationships is evident in students' comments.

While perceptions of support provided and relationships were similar among educators and students, expectations and the extent to which support provided and relationships enable or constrain engagement were not aligned. Educators focused on disengagement here, accepting that some students will not engage and cannot be moved from this position:

> (LB)BE3: "Dynamics of the class, it can be difficult to find a voice."
>
> BE10: "they can tend to be quite quiet."
>
> BE9: "you get some that are just never going to be involved… you're always [going to] get that some students are never going to say anything."
>
> BE10: "a few… missed the point all together, but then that always happens."

This may be a result of the number of students enrolled on the ethics module, with many students to build relationships with. Nonetheless, it is important to form and nurture such relationships, regardless of the cohort size. Additionally, it may be detrimental to adopt the attitude that there will always be disengaged students. Given the differences in expectations

of support provided and relationships, this was revisited in follow up interviews and is discussed further in section 8.6.1. of this chapter.

8.5. Engagement

8.5.1. Levels of attention

As mentioned in chapter 7, while Schlechty (2002) did not provide definitions of attention and commitment, attention may be referred to as the day to day effort students devote, and commitment may refer to the compounded attention day to day. This interpretation of attention and commitment is referred to throughout section 8.5. and 8.6. of this chapter.

Educators perceived the <u>attention</u> of students to be limited and difficult to obtain:

> BE10: "you'd think it'd be fairly obvious even just a courtesy… to listen and be quiet."
>
> (LB)BE1: "It is very random what interests them"
>
> Anon: "they like learnable ethics with rules."
>
> (LB)BE3: "very self-centred students, works only if it affects them."
>
> (LB)BE5: "Students engage either instinctively because they are interest and caught up in the moment or deliberately because they choose to for their benefit. Deliberate, choice-based engagement comes from knowing it is worthwhile, it needs to be connected to the assignment… They need a certain amount of spoon feeding on this"

This proved to be somewhat the case, as students preferred vignettes (short descriptive scenarios), personal ethics and gave attention to what is assessed:

> (LB)BS3 and (LB)BS5: "vignettes [work well]."
>
> (LB)BS6: "my personal ethics and the way I analyse situations changed leaving me with a positive impact."

> (LB)BS3: "I found case studies very interesting but in my case the teacher did not explain how they can be used in the assignment."
>
> BS3: "that was really important for the assignment"

However, students in case B did not indicate that their attention was internally determined. For example, they did not express an interest or disinterest towards business ethics before beginning the module and did not comment on their ability to give attention to the business ethics module regardless of who was teaching it. Instead, students exhibited a dependency on the educator. With this, educators considered disengaged students to remain disengaged throughout the module. It may be prudent to assume resistance to an interdisciplinary subject such as business ethics. However, it is important to acknowledge that levels of attention can change (Schlechty, 2002) day to day and from topic to topic. Moreover, the dependency on educators by students in case B must be acknowledged, where educators directly influence students' levels of attention, enabling and/or constraining engagement (Kuh, 2003).

Additionally, educators in case B argued that student <u>maturity</u> levels influence levels of attention:

> BE5: "They can't cope with it when they're really young. They… don't have the maturity to handle it... when it's big scenarios, they'll be very naive [in] how they answer it."
>
> (LB)BE5: "Lack of student interest – relates to student maturity – older is better."
>
> BE10: "student discipline was somewhat compromised in my classes in this format, where there was no group activity involved... you'd think it'd be fairly obvious even just a courtesy… to listen and be quiet."

However, students' comments suggested that educator perceptions of maturity in students were misinterpretations of student academic competencies:

> BS1: "third year, they assume we know about it."
>
> BS3: "stakeholders… they didn't really explain properly."
>
> (LB)BS2: "Overall, the content could've been more in-depth as well as being more clear."

This suggests an expectations gap, where levels of attention may be improved in addressing students' confidence levels, rather than basing curriculum design and delivery on perceived maturity. As expressed by Schlechty (2002), educators can directly affect student learning in using pedagogic methods that are most engaging to students, where effort affects learning outcomes as much as intellectual ability; a student may explore (perceived) complex topics in their first year of undergraduate study with engaging teaching methods. Though, as previously mentioned, it is important to remember that not all students are the same (some may be less mature than others). Though students "volunteer" a certain level of attention (Schlechty, 2002), the responsibility also lies with educators to improve and maintain levels of attention (Kahu, 2013). If this is not addressed, students confidence levels as well as attention may drop, leading students to alienate themselves (Mann, 2010). Educator perceptions of students' attention levels and maturity may be contributing to this misconception here. Universities have a responsibility to develop students' skills and knowledge, preparing them before they enter the business environment (Ballantine, Guo and Larres; Murray, 2019; Utama 2019). Student engagement can encourage a heightened sense of ethical awareness and desire to behave as more responsible and reflective practitioners in future. In case B, greater consideration of the influence that educators may have on students' levels of attention is recommended. This was discussed further with educators in follow up interviews, in relation to students' dependency on educators.

8.5.2. Levels of commitment

In case B, students suggested that their levels of attention are dependent on the educator. Here, students demonstrated an "all or nothing" mentality, where they would either engage fully or not at all, depending on the educators' support provided and pedagogic methods. Educators in case B perceived students' commitment towards business ethics to be superficial, where students did not want to engage in group work where it may "cost" them if it assessed, and wanted to know what content was most relevant in terms of the assessment. It is important to note that this does not detract from previous comments by students in case B that desire greater active learning and interaction among peers and their teachers. Nonetheless, this contributed to an "all or nothing" mentality:

> BS2: "Without the support from your teacher how are you meant to progress and get that support… it shows how much you feel valued. Therefore, gives you the motivation to… succeed in the work that we do."
>
> BS5: "I'm a creature of comfort. So, if I'm comfortable with one thing, you can't just uproot me and put me somewhere else." [disruption of changing seminar tutors during strikes, leading to disengagement]

As students expressed a significant level of dependency on educators to encourage commitment to a subject area, this "all or nothing" mentality was discussed further in follow up interviews, to determine educators' awareness of this.

8.6. Follow up interviews

In the follow up interviews, educators were presented with students' responses from focus groups conducted previously. Before responses were revealed, educators made predictions of what students might say. Then, after students' responses were revealed, educators' reactions were obtained. Here, educators noted what did or didn't surprise them. It is

important to note that focus groups were conducted before COVID-19, whereas follow up interviews were conducted after COVID-19 and the move to blended learning (in both case A and case B). So, some attitudes may have changed and references to the move to blended learning may be made by participants. The follow up interview development process outlined in chapter 7 (figure 7.2.) was also used here in case B.

Educators in case B expressed an interest in hearing student responses in the follow up interviews to develop pedagogy in ethics education:

> BE4: "I've got no argument with them saying that they think that they should have been in done slightly differently."

Though some student responses were met with some levels of defensiveness, overall, educators were open to developing their curriculum and teaching methods based on students' responses. This highlighted the benefit of obtaining student perceptions and expectations to improve the student experience.

8.6.1. Educator responses to students' comments

In chapter 7, it was noted that previous literature has considered educator and student perceptions mutually to identify possible gaps in expectations and perceptions, and that universities will have to become more sensitive to students' needs and expectations as the learning environment changes. In contributing to the literature, this research incorporated follow up interviews, in which students' perceptions and expectations were shared with educators. This proved informative in understanding where educators were surprised (revealing an expectations gap) or unsurprised (revealing where perceptions were aligned). Table 8.2. summarises responses in follow up interviews in case B.

Table 8.2. Follow up interviews - responses summary: case B

Expectations/perceptions aligned	Expectations/perceptions not aligned
Content	
BE4: "That's fair enough… I didn't treat [leadership] as seriously as … other bits." BE4: "again, it's fair enough" [struggled to see how things tied together and to look beyond the final grade] "I really needed to see that things need to tie up much better." BE11: "I think they seem to enjoy the personal ethics stuff… when they were thinking about their own values…" BE5: "a lot… would really struggle to show how a theory applies to a particular case, without being given some fairly clear examples."	BE5: "I'm quite interested that they picked up on this career stuff."
Delivery	
BE5: "the silly examples… ultra-simplistic, bet they find it fun." BE5: "They'd have liked Menti… because it's short and to the point and simple and it's fun" [interactive software]	BE4: "it's interesting for me as [I] put the module together… I think that the practical aspect of this module has gone up a lot… I'm disappointed they didn't see that." BE8: "there is the danger that you just exhaust yourself by trying to entertain [and keep them] motivated [and] interested."
Engagement	
BE4: "It's hard to pay attention to something, when… you are there because you need to do it. [not] because you've chosen to do it. If someone who is explaining something to you doesn't appear to be engaged with it themselves… then they are going to turn off. We have a responsibility to try and be interesting." BE4: "the responsibility is… for them to tell us when it's not working for them… to tell me what I'm doing wrong." [Asked about students who don't] "but the fact that they're not on the wavelength doesn't mean that that shouldn't be a responsibility… to stop me"	BE5: "The thing that… disappoints me a little bit about it is this is coming from third years, you'd have thought by the time they get to the third year, they… understood a bit more about how it works for us."

Table 8.2. Follow up interviews - responses summary: case B

Overall, the follow up interviews with educators in case B revealed that educators' predictions were either correct or similar to what students had said. While student expectations were predicted by educators, it is important to note that this does not mean that expectations are therefore being addressed, nor are aligned. This begs the question, are educators in case B aware of student expectations but dismissive of them based on student capabilities? Though there was little surprise expressed by educators, a gap in communications was revealed. Here, expectations of students' levels of engagement were based on the students' academic competencies rather than teaching capabilities. That is to say, some educators felt that engagement relied more on students' efforts as opposed to their own:

BE5: "I think the clever people, the more able students always see the relevance of most of the topics that most of the aspects of the assignment and the best ones can pull it all together and make sense of it."

BE8: "I think with our students there is a fundamental problem for them to get theory, from the first year, the second year, [they] just don't quite get what is theory?"

BE5: "the problem is many of the people complaining about nobody joining in would themselves not have joined in… they want everybody else to do it for them."

BE8: "they don't read, they don't understand the style of how to draw in a theory and how to interpret it and how you use it in a debate"

This has reflected comments throughout this chapter, where educators in case B determined that levels of engagement in curriculum and pedagogic methods are based on students' capabilities and maturity, rather than perceived relevance of a topic, preference in learning styles, confidence or pedagogic skills used. Given the dependency on educators by students, this is unexpected; arguably, where students depend on the educator to such an extent, one

might expect an approach to business ethics education where educators' capabilities are considered more so. While a business school may engage in the development of teaching methods and curriculum design, so too must it encourage development in the approaches of individual educators to represent the approach of the department collectively.

Additionally, students in case B expressed a desire to be <u>mixed with other students</u> in business ethics education, those they do not ordinarily engage with. To this, educators responded:

> BE5: "there's not much we can do about some of this anyway. And this whole issue of them saying black just sit with black, well, we can't do anything about that."
>
> BE11: "I don't want to do anything about it either… I'm very nervous about forcing, you know… you're my token black female, you can go in with that group of white guys. No, I really don't want that."
>
> BE9: "by third year, they're on their final module, they've got their friends anyway, they've got their peers who they want to sit with. So, I don't see that being an issue really."

This reflects an issue raised earlier in this section, where educators in case B are aware of student expectations but dismissive of them. It is important to note that this attitude is not shared by all educators in case B, with some acknowledging students' comments regarding future pedagogic development. Nonetheless, it is important that there is a collective approach to business ethics education (and wider education in the business school), where educators are both encouraged and willing to engage in activities such as mixing of students in the classroom.

8.6.2. Students' levels of engagement: the student engagement continuum model

After students' perceptions and expectations were revealed and discussed, educators were invited to assess the level of engagement in their students according to Schlechty's (2002) student engagement continuum model. Responses were as follows:

> BE11: "I think we've got all of them." [students at all levels of the model]
>
> BE9: "to be honest, 'occasionally attends class' is quite a few."
>
> BE4: "if you were to represent this pictorially differently, you could do that on a bell curve… you can have the people who just right at the end, who don't come at all, and then the really high engaged ones and the lump that comes in the middle and that bell curve might be skewed slightly one way or slightly the other. So, I suspect if you did that, we could think of examples of people who would be in number five, we could probably think of examples of being number one, and a lot of ours will be three to four. So, it would skew that way."
>
> BE5: "a lot are 2 and 3 sadly… I think more are [level] 2 than [BE4] says."

Educators determined students to be of low levels of commitment and attention, with the minority of students in level 5 (authentic engagement). In focus groups, students made references to the assessment and grading more so than the long-term value of business ethics education. With this, this researcher agrees with the evaluation of students' levels of attention and commitment, but not in terms of how these levels are affected. Gaps in expectations and perceptions revealed in this chapter have illustrated an understanding by educators of initial student capabilities and levels of engagement (and disengagement). However, from this position, educators appear to impose limitations in assuming levels of engagement cannot be changed easily, and that engagement is based more so on students' capabilities and maturity than learning preferences and desire to explore topics and

pedagogic methods further. As argued by Schlechty (2002: 2), it is important to remember that, "any given student will be engaged in different ways in different tasks, and sometimes this engagement will differ with regard to the same task." It may be prudent to assume resistance to an interdisciplinary subject such as business ethics. However, it is important to acknowledge that levels of attention and commitment can change. Notably, encouraging increased competence and confidence in students by educators may address this, where students' personal and academic development is supported. Here, a change in perspective from students' capabilities as a limitation to something that can be developed is required.

The student engagement continuum model was developed by Schlechty as part of an "action plan" resource for teachers, principals and superintendents at American secondary schools. This research has shown how this too may be used as a resource for educators in UK higher education institutions, to evaluate their classroom, how engaged (or disengaged) their students are and how they may act on this. The model may be used in case B to address the misinterpretation of students' maturity and capabilities as interest/engagement in a subject. In speaking with students, educators may evaluate comments against the model to consider actions to be taken which may encourage a greater number of students to reach level 5 (authentic engagement).

8.7. Recommendations and best practice

Few qualitative studies have been conducted in accounting and business education research, with fewer applying conceptual frameworks. In this research, a conceptual framework has been applied to structure data analysis according to key concepts, and to consider the practical nature of findings. From this, practical recommendations are identified. Recommendations and best practice have all been considered in acknowledgement of the educator capabilities and student expectations expressed in data collection; recommendations were provided in both focus groups and follow up interviews by participants.

Consideration of the physical learning environment was given in data collection as it was deemed most appropriate given the dominance of physical learning (as opposed to virtual learning) experienced by participants at the time of focus groups. As anticipated, most recommendations discussed by participants concerned the physical learning environment. However, most (if not all) recommendations may be replicated virtually.

Recommendations and best practice are organised according to the three areas of the conceptual framework: content; learning and teaching (L&T) strategy; and engagement. Table 8.3. summarises recommendations and best practice in case B based on discussions in this chapter and recommendations provided in focus groups and follow up interviews by educators and students, with some recommendations generated by the researcher based on data collection and analysis. Most comments are from educators rather than students as most recommendations came from follow up interviews with educators after students' comments were relayed to them. Appendix 8 provides further guidance in explanations and evidence to support these recommendations and best practice.

Table 8.3. Recommendations and best practice: case B

Curriculum	L&T strategy	Engagement
Recommendations provided by participants		
• A multi-course module and graduate careers • Business readiness from the start • Decolonising the curriculum with examples • Decolonising the curriculum with theoretical perspectives • Interconnectivity of topics • What to expect as graduates – onboarding and codes	• Mature students and student-led learning • Guided reading • Reading and complimentary learning styles	• Manage and revisit expectations of both students and educators (sub-recommendations made here)
Best practice observed		
• Personal ethics	• Role play • Interactive software in conjunction with discussions and debates • Vignettes • Business readiness – graduate interviews • Business readiness – graduates, codes and professionalism	• Recognising attention levels
Recommendations from researcher		
• Promoting self-efficacy through curriculum • Perseverance in complex topics • Utilising the SDGs • Less focus on assessment, more on leadership	• Existing methods and replication • YouTube and other resources • Cultural considerations and students • Nurturing relationships and value • Community in the classroom • Ethics as a positive disrupter in accounting	• A united front • The dynamic nature of engagement • One for all and all for one • Student self-efficacy before maturity • Follow up interview style review – verbal module evaluation

Table 8.3. Recommendations and best practice: case B

8.8. Conclusion

This chapter has provided the responses collected from business students and educators in case B. These responses were presented in direct comparison between students and educators. As a result, differences and similarities in responses were revealed that have indicated where curriculum requires revision, which pedagogic methods enable or constrain engagement, and how overall student engagement may be improved.

A reoccurring issue in case B was in students' confidence and educators limiting individual pedagogic development based on perceptions of students' capabilities and levels of maturity. For example, BE8 said that students, "don't read, they don't understand the style of how to draw in a theory and how to interpret it and how you use it in a debate." From this position, educators appear to impose limitations in assuming levels of engagement cannot be changed easily, and that engagement is based more so on students' maturity than learning preferences and desire to explore topics and pedagogic methods further.

Discussions of the relevance of ethics to students was redirected on most occasions to students' maturity and/or confidence. This contradicts the issue-contingent model (Jones, 1991), where it was anticipated that students engage based on the perceived importance of a topic rather than maturity and/or confidence. The model is reflected in some instances, such as engagement with personal ethics and leadership. Nonetheless, both educators and students felt the moral intensity to the student to be secondary. Additionally, despite its complexity, theory was enjoyed by students and enabled engagement. Again, students referred to self-efficacy prior to the relevance of a topic. As mentioned in chapter 4, where a student appears disengaged, this does not necessarily mean that the student does not wish to persevere and will not respond to encouragement. If students in case B respond to an issue from a place of confidence as opposed to moral intensity, this would influence the ways in which the curriculum is designed (and delivered). This is consistent with Sholihin *et al.*

(2020), as the study found that the higher the self-efficacy of business students, the higher the level of ethical efficiency. Additionally, where students appear to struggle with topics, such as theory, this does not mean that they do not wish to engage with the topic any further. Once understood, students favoured such topics in improving their understanding of business ethics and its relevance. Here, the issue-contingent model is reflected in students recognising the relevance of leadership to their wider learning. This topic may be utilised further by educators, as students are able to connect several topics at once, such as personal ethics, stakeholder theory and decision making, and develop both personal and academic skills. With this, as a signatory to UN PRME, the UN SDGs may be utilised by case B in a similar manner. These cover issues such as poverty, gender equality and responsible consumption and production. The SDGs may be used to introduce "real world" examples, support relevant content, facilitate connections between topics, and decolonise the curriculum.

Educators' competence in delivering business ethics appeared to be restricted by individual pedagogic approaches, as opposed to any restrictions or limitations imposed on them. Case B illustrates an additional barrier to those identified previously: the competence of educators. It may be recommended here that educators in case B use methods they are comfortable with in other subject areas to be replicated in business ethics. Here, they may also draw on their own expertise and experiences to incorporate into business ethics education. While a business school may engage in the development of teaching methods and curriculum design, so too must it encourage development in the approaches of individual educators to represent a collective approach (Knight and Trowler, 2001). This is consistent with a similar recommendation made, where module teams represent themselves as a group that communicate, support one another, and are delivering business ethics education through a shared approach.

Educators in case B demonstrated an understanding of their students learning styles but were limited in assuming students learning styles may not be developed and strengthened.

However, prior literature has shown that learning styles in business ethics education continue to evolve (Jagger, Siala and Sloan, 2015). Notably, reading was more than simply not preferred, in some cases even constraining engagement and affecting students' confidence levels. This is not unique to case B and is an issue many others face (Stokes and Martin, 2008; Siddall, 2014). Incorporating other learning styles, such as visual and audio, may overcome students' resistance to reading as a learning method. Additionally, while perceptions of support provided and relationships were similar among educators and students, expectations and the extent to which support provided and relationships enable or constrain engagement were not aligned. Educators focused on disengagement here, accepting that some students will not engage and cannot be moved from this position.

Follow up interviews with educators confirmed that expectations of students' levels of engagement were based on the students' capabilities rather than teaching capabilities. That is to say, some educators felt engagement relied more on students' efforts as opposed to their own. Following this, educators were invited to evaluate their students against the student engagement continuum model. Educators determined students to be of low levels of commitment and attention, with the minority of students in level 5 (authentic engagement). In focus groups, students made references to the assessment and grading more so than the long-term value of ethics education. With this, this researcher agrees with the evaluation of students' levels of attention and commitment, but not in terms of how these levels are affected. Gaps in expectations and perceptions revealed in this chapter have illustrated an understanding by educators of initial student capabilities and levels of engagement (and disengagement). However, from this position, educators appear to impose limitations in assuming levels of engagement cannot be changed easily. However, it is important to acknowledge that levels of attention and commitment can change. Notably, encouraging increased confidence and self-efficacy in students by educators may address

this. Here, a change in perspective from students' competence as a limitation to something that can be developed is required.

Lastly, recommendations and best practice were provided based on the data collected and analysed in case B. Further guidance and explanation of these can be found in appendix 8. The recommendations and best practice were all considered in acknowledgement of the educator capabilities and student expectations expressed throughout this research and were organised according to the three areas of the conceptual framework. Many of the recommendations and best practice require minimal effort from educators and are merely reminders or suggested amendments/additions to existing methods. Notably, the gaps in expectations and perceptions revealed in follow up interviews highlighted the benefit of obtaining student perceptions and expectations to address such gaps and improve the student experience in future. Additionally, verbal module evaluations (as opposed to traditional module evaluation surveys) may be utilised where students and educators are given the opportunity to communicate experiences and feedback. Educators may evaluate comments against the student engagement continuum model, to consider actions to be taken which may encourage a greater number of students to reach level 5 of the model (authentic engagement). To follow, chapter 9 will consider both case A and B in relation to the research questions, contributions to knowledge and theoretical foundations of this study.

9. Conclusions

9.1. Introduction

Chapters 7 and 8 have analysed responses collected from undergraduate accounting and business students and educators in case A and case B. These responses were analysed in direct comparison between students and educators. As a result, differences and similarities in responses were revealed that have indicated where curriculum may require revision, which pedagogic methods enable or constrain engagement, and how overall student engagement may be improved. This chapter will consider both case A and B in relation to the research questions, contributions to knowledge and practical recommendations made. Lastly, limitations are outlined and recommendations for future research are made.

9.2. Research summary and key findings

9.2.1. Case A

Discussions with students in case A revealed that perceived relevance in curriculum is determined by individual topics, rather than the subject of ethics as a whole. Such individual topics were discussed further, including the SDGs. Interestingly, both students and educators agreed that integration and coverage of the SDGs were unsatisfactory, with no students agreeing that they had been integrated into their course well, as participant AS4 said, "I know that I have to learn them and talk about them, but from my perspective I find that other things could be studied or may be more relevant to my degree." This suggests that the UN champion status of case A is forcing responsible management education and the SDGs into the curriculum in a way that is not achieving relevance and even constraining student engagement. With pressure on the accounting curriculum from professional body accreditations, case A experiences an additional external pressure from UN PRME. These are conflicting, as accounting curriculum based on accreditation does not consider responsible management education.

Though, a shift in focus among accounting bodies has been seen (ACCA, 2019b). Prior research has explored PRME in business schools. For example, The Journal of International Management provided a special issue in 2017 in which the PRME and SDGs were explored comprehensively, followed by another in 2020 in line with the 10th anniversary of PRME. Continued high-level research has followed (Abdelgaffar, 2021). However, a more focused subject-specific exploration is required; UN PRME must work with accounting educators specifically, to ensure appropriate coverage of the SDGs considering existing programme constraints.

Participants discussed delivery methods, where educators expressed competency in delivering business ethics education, being able to use existing teaching methods and skills from other subject areas. The extent to which such teaching methods enable or constrain engagement was debated. For example, perceptions of interactive software revealed an expectations gap, where students favoured interactive software more so than educators. Additionally, case A revealed contrasts to prior research (Boyce *et al.*, 2003), where students expressed a preference for learning in different ways with constant variations, suggesting that students' learning styles are more complex than previously assumed.

Case A is a university with low levels of diversity (compared with case B), with both students and educators of mostly Western perspectives and cultural norms. This was reflected in student responses, where they were indifferent towards the importance of cultural considerations in business ethics education. Though, educators acknowledged the lack of cultural diversity and accepted their responsibility to expose students to different perspectives, as expressed by participant AE6, "I think that there's more responsibility on you to reflect a broader experience as a result from a teaching perspective… ethics is always culturally contextual." Moreover, support provided and relationships were deemed key in both enabling and constraining engagement, revealing an "all or nothing" mentality in students and dependency on the educator. This reflects prior literature that suggests the support that educators provide can influence the student experience in business ethics

education (Martinov-Bennie and Mladenovic, 2015; Gentile, 2017a). From the ways in which participants spoke here, autonomy was assisted in the levels of maturity among students, attitudes of both educators and students, and the cohort size. It appeared "easy" to provide support and maintain relationships, as students were responsive and educators accepting of their responsibility to provide support. This suggests that relationships and support provided are led by contextual conditions, where they are dependent on the institution, its educators and students.

With this, students' levels of attention and commitment were determined largely by the educator's pedagogic methods and skills. Previously, maturity has been determined as a driver of the attention and commitment of students (Boyce *et al.*, 2003), though, this was contested by participants' comments. In follow up interviews, these points were raised with educators to obtain their reactions. Overall, these interviews revealed that educators in case A know their students very well, in terms of content and delivery methods that engage students, and the influence they have on students' levels of attention and commitment. Expectations were not aligned where educators felt a lack of confidence in their own abilities, rather than the abilities of their students; educators were surprised where their techniques or style of teaching had enabled engagement. This reflects the notion that it is difficult to determine how engaged students are without confronting them directly, further supporting the value of follow up interviews in showing educators which aspects of content and/or delivery methods enable or constrain student engagement.

9.2.2. Case B

Educators in case B demonstrated an understanding of their students' learning styles but seemed constrained in assuming that students' learning styles may not be developed and strengthened. This revealed a reoccurring issue, in students' confidence and educators limiting individual pedagogic development based on perceptions of students' capabilities and

levels of maturity. For example, participant BE8 said that students, "don't read, they don't understand the style of how to draw in a theory and how to interpret it and how you use it in a debate." From this position, educators appear to impose limitations in assuming levels of engagement cannot be changed easily, and that engagement is based more so on students' maturity than learning preferences and desire to explore topics and pedagogic methods further. Where students appear to struggle with topics, such as ethical theory, this does not mean that they do not wish to engage with the topic any further. Once understood, students favoured such topics in improving their understanding of ethics and its relevance, to educators' surprise. Similarly, educators' competence in delivering business ethics education appeared to be restricted by individual approaches, as opposed to any restrictions or limitations imposed on them. This revealed an additional barrier to those previously identified in chapter 3: perceived competency of educators.

Students in case B acknowledged the importance of cultural considerations, as summarised by participant BS2, "In ethics it's quite important. The fact that, it's not ethical if you don't consider everyone's culture." Notably, students explained that considering different cultural perspectives can enable engagement. This is consistent with Hanna, David and Francisco (2010), where the importance of context in student learning is emphasised, including cultural considerations.

Follow up interviews with educators revealed that expectations of students' levels of engagement were based on the students' capabilities rather than teaching capabilities. Some educators felt engagement relied more on students' efforts as opposed to their own. Similarly, perceptions of support provided and relationships were shared among educators and students. Expectations and the extent to which support provided and relationships enable or constrain engagement were not aligned. Educators focused on disengagement here, accepting that some students will not engage and cannot be moved from this position. It may be prudent to assume resistance to an interdisciplinary subject such as business ethics.

However, it is important to acknowledge that levels of attention and commitment can change.

9.2.3. Cross-case consideration

Although the context of a UN champion school compared with a non-champion school was chosen in this research, as the research progressed, it transpired that such contexts were non-comparable, as being a champion school (or not) wasn't as significant as expected initially regarding engagement. It cannot be concluded whether such contexts are what made the cases non-comparable, rather, this was simply less significant than anticipated. Nonetheless, the two cases provided conditions in which observations were made, including similarities and differences in experiences in two different UK business schools. For example, case A is less diverse than case B, specifically in student demographics and backgrounds. Case A has 33% BAME accounting students, whereas case B has 71% BAME business students (and 83% BAME accounting students). Students in case A were indifferent towards how cultural considerations might influence their learning. As explained by both educators and students, this is due to the lack of diversity in the student demographic. Nonetheless, most educators recognised their responsibility to decolonise the curriculum and acknowledge different cultural perspectives. However, in case B, both students and educators were aware of the influence of cultural considerations in enabling student engagement. Despite this, educators in case B expressed hesitance towards mixing students, as summarised by participant BE11, "I'm very nervous about forcing… no, I don't want that," even though students had expressed a desire to be mixed in future. This again revealed issues in perceived competencies in delivering business ethics education where sensitive topics can be discussed. Perhaps, the preference expressed by students may give educators in case B the confidence to do so. This highlights the importance of considering both student and educator perspectives when seeking to improve the student experience.

Focus groups and follow up interviews revealed issues that may be shared across cases, both between case A and B and other institutions. For example, reading was more than simply not preferred, in some cases even constraining engagement and affecting students' confidence levels, as summarised by participant AS1, "If I don't like the module, I don't do it… because I don't understand it, it puts me off. Whereas if I like it, I'll do it, because I understand it and I don't feel stupid." Additionally, in both cases, students exhibited an "all or nothing" mentality and significant dependency on educators. Discussions at both case A and case B revealed that these issues are largely based on attitudes, perceptions of responsibility and perceptions of maturity. Educators in case A recognised the dependency. Here, whether this is right or not was also acknowledged, as well as the impact it has had on the role and demands of an educator in higher education, as summarised by participant AE6, "Nearly 100% on me. Which is not healthy, and it's not good… I just have to be pragmatic and accept that… at the beginning of the year, I don't have a single student in the class that wants to be there."

Some issues were shared in both cases, but contrastingly. For example, the maturity of students was discussed in both cases. Educators in case B limited students' capabilities to maturity; participant BE5 stated, "they can't cope with it when they're really young. They… don't have the maturity to handle it." However, students' comments suggested that educator perceptions of maturity in students were misinterpretations of student capabilities. For example, participant BS1 stated, ""third year, they assume we know about it." This contrasts with the attitudes of those in case A, as summarised by participant AE6, ""I used to teach the first year's deontology, utilitarianism, all these sorts of things, which everyone says that we can't teach first years that. Rubbish. I do my killing a puppy exercise and they got it like that [clicks]. Easy." This illustrates where issues may be shared across institutions but are to be approached differently to provide practical recommendations which are most suitable to the individual case considered.

289

9.3. Research questions and further discovery

9.3.1. Research question 1

Research question 1 asks, **how does the business ethics curriculum achieve perceived relevance to the student within programme constraints?** In focus groups, participants were invited to discuss all topics in the curricula of modules focused upon. In case A, the module referred to is called Business Ethics, Governance and Law. In case B, the module referred to is called Business Ethics and Responsible Management. Though the curricula differ inevitably, most of each module covers similar topics. Four key topics were highlighted and revisited by most participants in both cases: personal ethics; theory; leadership; and the SDGs. Each are discussed here in relation to research question 1 and its theoretical foundation.

Firstly, theory supported students in understanding their own decision making and other perspectives. This topic supported exploration of other topics, such as leadership and stakeholders. In both case A and case B, there was an expectations gap here; educators doubted the extent to which theory achieves relevance in business ethics education, whereas students felt that it aided their learning, in connecting topics and explaining ethical decision making, as summarised by participant AS1, "I prefer learning theories, I found that once you get the basis of the theory, you can apply it pretty much wherever you need it to go… getting the theory that helps with actually putting into practice." This suggests that where a student may appear disengaged, this does not mean that the student does not wish to explore a topic further with encouragement.

Most participants expressed a preference of leadership in both case A and case B. The topic may be used to develop soft skills, such as communication and leadership itself. Leadership may also be used to develop students' reflective skills, in understanding who they are, what their strengths and weaknesses are and how they may develop these to be carried forward into their careers. Students from case B summarised this with, "leadership was very helpful

as it allowed me to focus on my skills and awareness" and "leadership was relevant to real-life/business." The issue-contingent model is reflected here as students first related to the topic (issue) on a personal level (perceived importance) before exploring it further (subsequent engagement and exploration of decision making).

Conversely, a topic may be perceived as irrelevant and dismissed. Both students and educators in case A felt that the SDGs were not delivered in the undergraduate accounting course well, as participants argued their relevance (or indeed importance). This was summarised by participant AS4, "I know that I have to learn them and talk about them, but from my perspective I find that other things could be studied or maybe more relevant to my degree." This strengthens the presence of the issue-contingent model, as students were disengaged when covering the SDGs as their relevance/importance was questioned. This raises a further concern in the PRME agenda, where maximum integration of the SDGs into curricula across institutions may not be suitable, constraining curriculum design, particularly in accounting where significant existing constraints are present. In chapter 3, best practice vs reality was discussed, where discrepancies in educators' practice and attitudes were found when compared with recommendations and suggestions provided by those in and outside of academia. This is further reflected in recommendations made by PRME and its champions' efforts. An issue of quality over quantity is raised here, where the SDGs are consuming the curriculum, allowing for little exploration and focus in other areas, related or not. This has been raised by others, where the effectiveness of PRME's guidance on realising SDGs in business schools was explored in order to develop efforts by educators further (Sholihin *et al.*, 2020). Educators in case A expressed a need to re-evaluate when the SDGs are covered, recommending a focus on them in the first year of study to be used as a reference point in subsequent years.

The issue-contingent model was applied to explore this research question. From data analysis, the model is reflected in both cases, but less so in case B; educators and students considered academic competency in recognising the issue (before engaging in recognition of

the issue), an element not identified by Jones (1991). This may be a result of the organisational context in which this theory was developed; participants referred to this in terms of academia. This is revisited in section 9.4.2. of this chapter. Where the model is reflected more so in case A, this may be a result of a more focused curriculum in case A, where the module is studied by undergraduate accounting students only. In case B, the module is studied by students across courses, including business management and marketing. Students in case A questioned the relevance (perceived importance) of a topic (issue) with more scrutiny than students in case B. For example, the relevance of law was not acknowledged by many students in case A, which led to disengagement. However, educators argued in favour of the relevance of law to accounting. This expectation gap suggested that the relevance of topics not directly related to accounting must be communicated explicitly and repeatedly. Participant AE6 provided an example of best practice here regarding the relevance of law, "there are three key reasons: for the professional exemption; students need to be able to talk to lawyers; it makes you a better accountant and business-person." Though students' needs must be considered, this is an example of where educators' guidance is required; while students may not see the relevance of some topics, such areas are still important to study. With this, the importance (and relevance) of such topics must be communicated.

9.3.2. Research question 2

Research question 2 asks, **how do approaches to teaching business ethics enable or constrain the student experience?** Here, factors such as teaching methods, learning styles, the environment created and support provided/relationships were considered, as illustrated in the conceptual framework applied. The basic human needs of self-determination theory (autonomy, competence and relatedness) are referred to in discussions here with regard to

enabling and constraining the student experience. Lastly, approaches and attitudes to business ethics education are discussed.

Enabling the student experience

Students in both case A and case B felt more confident in exploring vignettes (short descriptive scenarios), exhibiting both competence and autonomy in being able to mentally digest a small and simple vignette, especially when unique or unusual. In this sense, a vignette can be a "no strings attached" scenario. Additionally, in both cases, students found interactive software to be engaging where some felt more comfortable contributing non-verbally and anonymously, and others benefited from thoughts being shared. Interactive software may be particularly useful in exploring ethical issues, as these can often be sensitive, where students are reluctant to reveal their thoughts. Discussions of learning styles revealed contrasts to prior research (Boyce *et al.*, 2003), as students expressed a preference for learning in different ways with constant variations, suggesting that students' learning styles are more complex than previously assumed. This research also suggests that students can have multiple learning styles depending on the topic being covered (i.e. learning theory through reading or learning about ethical decision making through discussions and debates). With this, the world café method may accommodate different learning styles in having both individual and group work, and in facilitating activities in which students learn and express themselves differently, such as verbal and written contributions, with visual and audible cues. The method also facilitates the use of interactive software and may be used in person or virtually. It is acknowledged that such a technique requires commitment by the educator to develop their teaching skills. At first, this may be resource intensive as with the development of most pedagogic skills, but can have long term benefits (Farr, 2013).

As with content, if a student appears disengaged, this does not necessarily mean that the student does not wish to explore a teaching method further. For example, students in case

A expressed a desire to develop discussions and debates. This is consistent with Jagger and Volkman (2014), where it was determined that structured debates had the most lasting impression on students, helping students to see ethical issues from other perspectives. Furthermore, this highlights the need to communicate with students, to understand what may enable the student experience, rather than assuming what is engaging/disengaging from students' behaviour in the classroom.

As anticipated, the importance of relationships was discussed by participants in both cases. For example, in case A, participant AS3 stated that, "the teacher is very approachable which makes asking questions very comfortable. [The relationship] is great and encourages you to work as you like the teacher." In case B, participant BS2 stated, "without the support from your teacher how are you meant to progress and get that support… it shows how much you feel valued. Therefore, [it] gives you the motivation to… succeed in the work that we do." While participants suggested that strong relationships may enable student engagement, they also suggested that poor relationships may constrain engagement, as summarised by participant AS4, "the difference between an approachable lecture and a not approachable lecturer is huge, people won't turn up."

Constraining the student experience

Students' comments in both case A and case B of reading as a learning style highlighted students' feelings of competency, either in having the time to do it or in being able to read academically, with one student not wanting to read as it made them "feel stupid." Reading was more than simply not preferred, in some cases even constraining engagement and affecting students' confidence levels. This is not unique to case A and case B and is an issue many other higher education institutions face (Stokes and Martin, 2008; Siddall, 2014). Learning styles can vary from student to student, where students build upon existing competencies (Hanna, David and Francisco, 2010); reading may be a learning style in which

not all students feel competence, nor feel encouraged to engaged. As noted by key authors in education research, including Dale (1946) and William Glasser, a fraction of what individuals learn may be derived from what is read, versus what is seen, heard, experienced, discussed and relayed to others. Incorporating other learning styles, such as visual and audio, may overcome students' resistance to reading as a learning method, as proposed by participant BS5, "instead of reading, [if] you listen to key points… if I'm on my one hour journey… I can play in my ears and just listen to it… So, when I come in, and then talking about it in class, the key points jump out straight away. So, you remember, it's like music."

Unanimously, participants referred to the constrain of the physical environment on the student experience rather than how it may enable the student experience. This is best summarised by participant BS4, "The time moving around, and we only have one hour we walk from there to here, let's say 5 minutes, by the time we settle down the lectures are already gone." In business ethics education, it is important that students (and educators) feel able to discuss ethical issues in a comfortable environment. For example, in a classroom where group discussions are difficult to facilitate (i.e. rows of tables that are time consuming to rearrange), this can affect the dynamics of the classroom, constraining the student experience.

Enabling or constraining the student experience: approaches and attitudes

Approaches and attitudes to business ethics education can enable or constrain the student experience. For example, educators in case B considered students' capabilities to limit pedagogic methods and curriculum development. Instead, perhaps a change in focus to encourage the development of such capabilities, rather than acceptance of limitation, may enable student engagement and enhance the student experience. It is important to challenge students and explore levels of both maturity and capabilities, to then tailor business ethics education appropriately. For example, some participants believed that

students are unable to explore complex topics earlier in the degree (level 4 particularly). Students may explore ethical theory at an early stage in their studies if they are supported and engaging pedagogic methods are used. In case B, a change in perspective from students' capabilities as a limitation to something that can be developed is required. While a business school may engage in the development of teaching methods and curriculum design, so too must it encourage development in the approaches of individual educators to represent the approach of the school collectively.

Similarly, educators in case B highlighted a barrier to delivering business ethics education: perceived competence. Interestingly, this reflected students' abilities to engage with curriculum design, where academic competence was noted. Instead of focusing on perceived competence in business ethics education, educators may consider existing capabilities in delivering other subjects/topics, using their pedagogic strengths to enable student engagement. This approach is adopted in case A, as summarised by participant AE4, "I wasn't particularly confident about teaching ethics. I was very confident about delivering a class to students using the case method and orchestrating the discussion they could have. So, it was it was kind of a, what will work in this context rather than necessarily, is this the best way I think of going about it?" Based on this, a recommendation is made for educators in case B in appendix 8 to consider existing strengths and examples they may use from their own experiences to deliver business ethics education.

9.3.3. Research question 3

Research question 3 asks, **how and why do students engage with business ethics education?** Here, levels of attention and levels of commitment (Schlechty, 2002) were utilised to provide focus in data collection and analysis. While Schlechty (2002) did not provide definitions of attention and commitment, attention may be referred to as the day to day effort students

devote (which is subject to change), and commitment may refer to the compounded attention over time.

Boyce *et al.* (2003) highlighted the importance of recognising intellectual maturity, suggesting that students at the beginning of their studies base their knowledge on facts and rules, where issues are 'black and white,' whereas students towards the end of their studies can explore more abstract concepts and question them academically. The data here has illustrated that this may not be correct in some cases, where students' levels of attention and understanding are led by the educator's pedagogic methods and skills, as opposed to students' maturity. As expressed by Schlechty (2002), educators can directly affect student learning in using pedagogic methods that are most engaging to students, where effort affects learning outcomes as much as intellectual ability. It may be argued that while levels of attention may be determined by the maturity of the student, it is determined equally by the educators' approach. This is consistent with students in both cases, where they suggested that their attention to ethics education is dependent on the educator, almost entirely. In this sense, the educator and student share responsibility in sustaining levels of attention. This is supported by Schlechty (2002), where students "volunteer" levels of attention and commitment, a willingness to engage, which educators then have a responsibility to maintain.

Students exhibited an "all or nothing" mentality regarding commitment, where they would either engage fully or not at all in some topics. As above, this mentality was almost exclusively dependent on the educator. This issue was revisited in follow up interviews with educators. In case A, educators were quick to accept that their responsibility here has changed over time, where students are becoming more dependent on educators to engage them. Whether this is right or not was also acknowledged, as well as the impact it has had on the role and demands of an educator in higher education. In case B, educators were less accepting, but did also acknowledge that this may not be 'right.' Additionally, case B

educators appeared to impose limitations in assuming levels of engagement cannot be changed easily, and that engagement is based more so on students' capabilities and maturity rather than learning preferences and a desire to explore topics and pedagogic methods further. As argued by Schlechty (2002: 2), it is important to remember that, "any given student will be engaged in different ways in different tasks, and sometimes this engagement will differ with regard to the same task." It may be prudent to assume resistance to an interdisciplinary subject such as business ethics. However, it is important to acknowledge that levels of attention and commitment can change depending on what is being taught and how it is being taught.

9.3.4. Further discovery

During data collection and analysis, interesting observations were noted that fell outside of the three research questions. For example, the world café was adapted to be used in focus groups in data collection. It was not anticipated that the adapted technique may be converted into a pedagogic method, as suggested by participant AS4, "What you did today is perfect when you have individual time … and I'll write my answers down and then afterwards, what did you get that I didn't get? So, going from individual to group work, definitely what I prefer." Following this study, educators may consider the possibility of using the adapted technique as a teaching method. In chapter 6, section 6.5.2. provided the structure followed in world cafés in this research, with further guidance provided in appendix 1 (session plan and resources checklist) and appendix 3 (logbook template).

In conducting research that considers the perceptions of both students and educators regarding shared experiences, gaps in expectations have been revealed. Here, the researcher has reflected on module evaluations conducted each term across modules. The benefits of obtaining student perceptions verbally in focus groups were evident, as students were able to build upon points/recommendations and remind each other of experiences had, both

positive and negative. It may be suggested that module evaluations (which are surveys traditionally), include a qualitative element. This may be a brief discussion in the last lecture/seminar of the term, or on a forum via the Virtual Learning Environment (VLE) where two or three open-ended questions are posed. These may include, "what did you enjoy during the module and why? What didn't you enjoy during the module and why?" followed by an invitation to provide suggestions as to how the student experience in the module may be improved in future. This may also improve feelings of autonomy, in inviting students to contribute to the development of the module.

9.4. Research contributions

9.4.1. Empirical contributions

While prior literature has contributed non-empirical guidance on business ethics education (van Hise and Massey, 2010; Apostolou, Dull and Schleifer, 2013; Blanthorne, 2017), this research has contributed in providing empirical evidence of how teaching methods enable or constrain student engagement, and how and why students engage in business ethics education. For example, expectations gaps have been revealed, where educator perceptions of student engagement do not reflect preferences expressed by students. The maturity of students was discussed, where some educators felt that this constrained engagement. Whereas, students explained that academic competency influenced student engagement in business ethics education equally, if not more so. Moreover, evidence gathered in both focus groups and follow up interviews have revealed where expectations are aligned (or not) among students and educators, to provide practical recommendations that may be utilised in both cases. These have been provided considering student needs and educator capabilities. Application of three theoretical perspectives and a conceptual framework have provided structure to the collection and analysis of data, to determine the academic contribution of this research and implications for practice.

9.4.2. Theoretical contributions

Issue-contingent model

From business ethics literature, Jones' (1991) issue-contingent model was deemed most applicable. Key studies have considered this organisational theory in a higher education context. For example, Martinov-Bennie and Mladenovic (2015) applied the model to highlight the importance of a students' ability to recognise an ethical issue before engaging with it further. If a student does not recognise the relevance of a topic (issue), they are unlikely to engage authentically with the issue further. This model has been applied to this study to explore student engagement regarding business ethics curriculum. The model was reflected in business ethics education in both cases, though case B revealed an additional component not previously considered; perceived academic competence in recognising the issue. On occasions, both students and educators reverted to the academic competency of students in engaging with a topic or issue, rather than how relevant the topic or issue was. The addition of self-determination theory to this research provided clarity here, in competence being one of the three basic human needs identified by Deci and Ryan (2000). This provides further evidence of the philosophical compatibility of theory considered. This component of the model may not have been identified by Jones (1991), due to the context in which it was developed (the model reflects ethical decision making in organisations). Nonetheless, the additional component of perceived academic competence is consistent with Sholihin *et al.* (2020), as the study found that the higher the self-efficacy of students, the higher the level of ethical efficiency. Considering the criteria of theory outline in chapter 5 section 5.2., notably, "conditions under which it may be applied are specified, including limitations," a student engagement model is developed as figure 9.1. illustrates.

A student engagement model of business ethics education
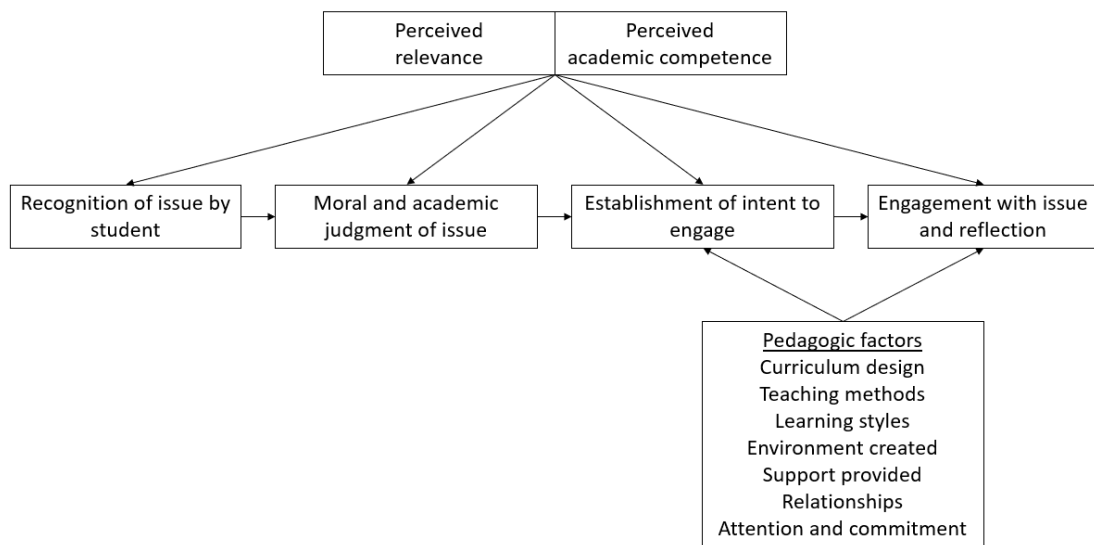
Figure 9.1. A student engagement model of business ethics education

Self-determination theory

Deci and Ryan's (2000) self-determination theory was considered as it has been applied on numerous occasions to aspects of education research, such as social inclusion (Fisher *et al.*, 2020), examination preparation (Haerens *et al.*, 2019) and blended learning (Hsu, Wang and Levesque-Bristol, 2019) at all levels of education across disciplines. The theory provides three basic human needs in autonomy, competence and relatedness, all of which have relevance in education research and apply to both students and educators. Notably, this theory seldom features, if at all, in accounting and business education research, let alone business ethics education specifically. The revised model above illustrates the applicability of self-determination theory in business ethics education. Additionally, consideration of such needs revealed barriers experienced by educators in delivering business ethics education (i.e. competency), where autonomy was experienced or needed encouraging, and how relatedness may be achieved (i.e. utilising the professional experience of educators and material from the profession). A limitation of self-determination theory was revealed in discussions of the physical environment: physical basic human needs are not considered. As

this theory was developed in the field of psychology, it is perhaps unsurprising that physical comfortability is not considered. However, as self-determination theory has been applied to education research, it is important to note this limitation, as evidently, the physical experience of a student cannot be ignored. This is an important finding of this research, as many UK higher education institutions have moved to a blended learning or 100% online approach to teaching following the COVID-19 global pandemic. While research may explore the online student experience in business ethics education, the physical experience with this must also be considered.

Student engagement continuum model

This model was developed as part of an "action plan" resource for teachers, principals and superintendents at American secondary schools (Schlechty, 2002). Perhaps, the context in which this model was created and less theoretical underpinning compared with its peers explains the lack of application in academic research; this model does not feature in accounting and business education research. Nonetheless, its non-context specific nature and consideration of extrinsic motivation supports exploration of student engagement in business ethics education. Particularly, attention and commitment are of key concern in business ethics education to ensure student development beyond technical knowledge, where exposure to ethical issues and questions to challenge existing beliefs are supported. Additionally, the model was referred to directly in follow up interviews with educators in both cases, were educators were able to evaluate their classroom, how engaged (or disengaged) their students are and how they may act on this. While the student engagement continuum model was very useful in exploring levels of attention and commitment in student and educator evaluations of student engagement, it did not account for levels of dependency on the educator. Perhaps, the model may be extended to a third component: levels of dependency. Though, with this, the appropriate levels of dependency which may reflect each

of the five levels of engagement must be determined – how independent or dependent must a student be to be considered "authentically engaged"?

9.4.3. Methodological contributions

World café technique adaption

This research has considered prior techniques in qualitative research to develop an adaptation of the world café (Brown and Isaacs, 2005). Elements from other techniques considered were incorporated. For example, follow up interviews inspired by the Delphi method (RAND, n.d.) were used in the study. Smyth (2019) argued that, "it is important to listen to students to understand the issues they relate to, how they best engage with their studies and what changes could be made to improve the student experience." Graham (2012) echoed this, arguing that as higher education becomes more student centred, universities will have to become more sensitive to students' needs and expectations. So, it is important to develop innovative research methods that address this. The value of follow up interviews was recognised by both the researcher and participants, as educators were given students' comments from focus groups which revealed where expectations were aligned or not. Based on this, the researcher was able to determine recommendations and best practice most relevant to each case. For example, because of this study, undergraduate accounting students in case B were added to the Business Ethics and Responsible Management module to study alongside business, marketing and HR students.

World café technique: transferring knowledge from research method to teaching method

As the world café was applied in data collection, it was revealed how this may be utilised as a pedagogic method. The technique may accommodate different learning styles in having both individual and group work, and in facilitating activities in which students learn and express themselves differently, such as verbal and written contributions, with visual and audible cues. Additionally, this technique addresses concerns of autonomy, in giving students the freedom to

express themselves by different mediums, of competence in having both individual and group work and of relatedness in working with others, students and educators included.

9.5. Reflections and practical recommendations

9.5.1. Quality and validity of research

Bradbury and Reason's (2000) five-point checklist was considered to address research quality in this study. Table 9.1. illustrates how points on this checklist were addressed.

Addressing research quality according to Bradbury and Reason (2000)

Points to be addressed	Addressing points
1. Explicit – is the research explicit in developing a praxis of relational-participation?	This is considered in the exploration of content, delivery and engagement that accounts for the relationship between students and educators.
2. Reflexivity – is the research guided by reflexive concern for practical outcomes?	Chapter 6 provided a statement of reflexivity (section 6.8.), where the researcher examined oneself (background, strengths and weaknesses), and the research relationship with participants and the context/phenomenon studied. Also, the researcher considered their position in both data collection and analysis, providing a reflection upon the background, values and beliefs that may influence the focus of enquiry.
3. Plurality of knowing – is the research inclusive of a plurality of knowing, ensuring conceptual-theoretical integrity, embracing ways of knowing beyond intellect and intentionally choosing appropriate research methods?	The conceptual-theoretical integrity of the research was ensured in discussing the philosophical compatibility of the three theories chosen (and methodology) in chapter 5 (see "theoretical choices" in section 5.2.3.). The adapted world café technique used in this research enabled acknowledgement of plurality of knowing, where participants had difference interpretations of shared experiences.
4. Significance – is the research worthy of the term "**significance**?"	A focus group with students and a focus group with educators were conducted at case A and case B (four in total). 27 participants took part in focus groups and follow up interviews (educators only in follow up interviews).
5. Emergent – is the research emerging towards a new and enduring infrastructure?	Though recommendations were made to be 'enduring,' it is acknowledged that pedagogic strategies are subject to change, as the context in which they are applied also develops. Nonetheless, because of this research, accounting students in case B were added to the business ethics module. It is hoped that this will be a lasting change to the curriculum, as well as the change in mindsets of educators at two UK business schools. Additionally, wider-ranging recommendations are provided which may be explored and developed upon in other cases.

Table 9.1. Addressing research quality according to Bradbury and Reason (2000)

9.5.2. Reflections

Three log entries are provided to reflect the researcher's experience of teaching business ethics over two academic years (2019/20 and 2020/21) and the research process of this study. The first entry is a retrospective reflection regarding how a business ethics module with business, management and HR students was experienced. The second entry reflects on how the same module was experienced but with the addition of accounting students. The third entry reflects on the research process in terms of technique used, interactions with participants, and conditions in which data was collected and analysed. As these are reflective entries, they are written in the first person.

Log 1: business ethics teaching experience 2019/20

In the academic year 2019/20, the module was delivered entirely on campus, with weekly lectures (1 hour) and seminars (2 hours), delivered by a team of six educators from different subject areas over a 13-week term.

During the module, we covered a wide range of ethical issues in different areas of business and management. Such issues included sexual harassment, stereotyping, fraud and the role of businesses in society. Areas in which these were explored included supply chain management, marketing and human resources. The students were given a broad view of business ethics, in relation to theory, decision making and leadership. This was delivered through a variety of pedagogic methods, including discussions and debates, interactive software and role play. In experiencing the delivery of a business ethics module first-hand, I was able to develop my research focus and research questions, to better explore student engagement. This proved invaluable, as I was able to ask educators and students at both universities relevant questions based on my experience. Perhaps, such proximity to the delivery of a business ethics module may have narrowed my view in interpreting the data. For example, I considered the student-educator relationship to be vital in providing students with autonomy to engage in discussions and debates of a sensitive nature. This may have been over-emphasised in focus groups.

I found that students were always willing to contribute with some support and encouragement. I was able to obtain a contribution from every student, written or verbal, by moving around the room and talking with each student individually. This made me realise that there is risk in assuming that there are some students who will never contribute or never want to engage, as I found that every student had something that they wanted to say at one point or another, whether written or spoken. It may be that students do not wish to discuss their opinion with peers but are more comfortable discussing these with their teacher once a relationship is established of course. Overall, students were committed to the module, but more so in terms

of the assessment rather than the long-term value it may provide in soft skills development and knowledge gained. Levels of attention varied week to week, from student to student, and was dependent on my delivery; I had to be aware at the beginning of each seminar which students would require more support than others. I felt entirely responsibility in ensuring that students were engaged. I felt that if I did not do my best to engage students, their attention and commitment would drop immediately. I didn't feel that the significant dependency on me to engage students was "wrong" in anyway but was disappointed with how students could be engaged one moment and become disengaged the next so quickly. I was surprised by how dramatically engagement could change from student to student in a 2-hour seminar. Of course, levels of engagement will change in a session, but the speed at which students' levels of attention rose and fell was surprising, nonetheless.

I believe that being a university student recently (2013-2018) meant that I could relate to students well. I was able to use my own experience to deliver business ethics in a way that was current and engaging. I felt a certain level of understanding and trust between myself and the students, which enabled engagement. This was also an advantage in data collection, as student participants in both case A and case B were comfortable sharing their expectations and perceptions, whether they were positive or negative. However, I may have been overly empathetic with students, which can affect interpretation of data in becoming defensive of student participants. As I move into the role of an educator, I aim to maintain a balance of understanding both the student experience and educator experience mutually to work towards an alignment of expectations.

Log 2: business ethics teaching experience 2020/21

In the first semester of the academic year 2020/21, the module moved to a blended learning approach, where lectures remained 1 hour in length but were delivered asynchronously, and seminars were shortened to one hour (delivered both synchronously and asynchronously, and with the option to attend on-campus or virtually). In the second semester, the university moved to a 100% online learning approach due to a rapid increase in COVID-19 cases over the Christmas period across the UK; this did not affect the business ethics module. Undergraduate accounting students were added to the module as a default option with an accounting project to follow in the second semester. The team was reduced from six to five educators, and around 100 more students were enrolled on the module compared with the previous year. This, together with a reduced term of 10 weeks and additional issues that come with a global pandemic, meant that the second experience of the module was different to the first in many ways.

In this year's delivery of the module, the foundations of the content (and assessment) remained largely unchanged. Instead, content was reorganised and refocused to reflect student feedback, to accommodate the shortened term and seminars, and the addition of accounting students to the module. This made seminars more focused, where there was less time spent explaining concepts and more time applying them to theory and practice (in theory). This had its benefits and limitations, as we were able to get straight to the point with students, but possibly bypassed some of the basics of ethics covered in the previous academic year. For example, we were unable to have an activity in the first seminar, "what does ethics mean to you?" which was used in the last academic year as a learning check point. This was a useful student-led activity that enabled us to understand what existing knowledge students had and to what extent ethics needed further explanation. While activities didn't feel rushed and were given the time needed in the 1-hour seminar, some activities had been removed (or moved to guided independent study) such as this. Business ethics can be a vast subject area with many issues to explore. It may

be that the reduced term and seminar time hindered students' development of soft skills, where delivery was more structured and constrained by time.

In the semester, accounting students joined business, management and HR students in the module. The accounting students appeared quieter but did contribute and displayed levels of attention in each week more so than students in the previous academic year. However, it had taken much more encouragement with accounting students initially. I cannot say for certain whether this would be the case ordinarily. Students may have felt uncertain and nervous about their studies given the circumstances created by COVID-19. They may have needed more encouragement and support than they would have, had circumstances been "normal."

The experience of teaching business ethics in the academic year 2020/21 did not affect interpretation of data, as this was completed prior to the beginning of the semester. However, chapters 7 and 8 of this thesis were being planned and populated during the teaching experience 2020/21. A conscious effort was made to acknowledge the fact that responses in focus groups were obtained prior to the move to blended learning in both case A and case B. Moreover, follow up interviews were conducted during the time that educators were developing their L&T strategies for the coming (blended learning) semester.

Log 3: research process reflection

An adaption of the world café was used to collect data in case A and case B through focus groups, one with educators and one with students. Educators and students were kept separate, to ensure that both had the opportunity to voice their opinions as freely as possible. Participants were able to contribute without speaking if necessary, as logbooks and post it note activities were provided. This was also an effort to mitigate the risk and consequences of participants who may dominate discussions. The technique was very enjoyable to develop, with lots of elements to consider, including materials to use, timings and activities. Though this was time consuming, I felt that it was worth such effort. Few qualitative studies implement innovative research methods and as a result, very little guidance on using innovative qualitative research methods exists. The pilot study was invaluable, with important issues resolved that made the subsequent focus groups run as smoothly as possible. Now that I have a tested session structure guide, materials checklist and logbook template, I feel that I am able to convert this into a teaching method, as participants had suggested.

While I prepared for the focus groups thoroughly, there were some minor issues. For example, in the group discussion to close the sessions, participants tended to speak off topic, or "rant" about problems that may not have been specific to business ethics education. Though there are issues in business ethics education that are shared in other relevant subject areas, focus in discussions was needed. At times, it was very difficult to ensure educator participants focused on the issue at hand. Interestingly, I didn't have this problem with student participants. Upon reflection, this may have been a matter of authority, where student participants did what was asked of them as I am a seminar tutor and we were in a classroom. Whereas with educators, they were being asked to complete tasks by a PhD student in a classroom. I am aware that in future, I must be confident enough to interrupt

educators where necessary to ensure that conversations do not deviate from the focus of enquiry. Logbooks kept participants focused, but greater direction from me as the session facilitator is required in participant discussions in future research.

The research process was useful for participants also, as educators reflected on their own practices, questioning existing teaching methods and methods they may explore in future. Also, where expectation gaps were revealed, educators were confronted with the student perspective, one which they appeared to be unfamiliar with in some cases. This illustrated the importance of collecting perceptions and experiences from student participants to ensure more appropriate approaches to business ethics education.

Focus groups were conducted before COVID-19, whereas follow up interviews were conducted after the initial impact of COVID-19 and the move to blended learning (in both case A and case B). Fortunately, follow up interviews could be conducted virtually with educators, so the conditions imposed by the global pandemic did not affect data collection significantly. However, completing a PhD study without in-person interactions with fellow students and my supervisors proved difficult at times. I much prefer interacting with people in person, whether it is with research participants or my support system. Additionally, other issues created by the pandemic have influenced the research process experience, such as my mental health and wellbeing, and the environment in which I have completed most of my work (at home). I took great comfort in having completed critical elements of this study before the first lockdown in March 2020, and in having extremely supportive supervisors, family and friends.

9.5.3. Practical recommendations

This research provides practical recommendations regarding the content, delivery and overall engagement in business ethics education at case A and case B. While such recommendations were developed from exploration of specific cases, some may be applied to other cases. For example, participant AE6 in case A suggested the use of a spiral curriculum, "So you start with a very, very simple, often non accounting example, that's quirky and memorable. And then you revisit it on several occasions, adding layers of complexity and more accounting relevant material going forward. But the core of it is always oh yeah, I remember the puppy, or in the case of statutory interpretation, I remember the red head act 2020, I remember the zombies." This and other examples of best practice and recommendations are illustrated in table 7.3. and table 8.3. of the two previous chapters respectively, with further guidance and explanations in appendix 7 and appendix 8.

Some recommendations are common across the cases. For example, in both case A and case B, it is recommended that leadership be used as a topic to achieve relevance to the student and their wider learning within programme constraints. Other recommendations reflect a shared issue, but different approaches given the differences in contexts. For example, in case A, best practice appears to be "hiding" teaching methods, where they are not explicitly named (i.e. engaging students in role play without stating that it is role play to avoid apprehension). Whereas, in case B, students required more guidance and clarity in what they were doing and why. This illustrates how L&T strategies can vary from context to context, even when issues are shared. As such, it is important to provide recommendations considering student needs, educator capabilities, and the overall learning environment within a case.

Though recommendations provided in chapter 7 and chapter 8 were developed from observations of the physical learning environment, these may be replicated or adapted

virtually. This is important to note as many universities have moved to a blended or 100% online learning approach following the global pandemic. Replication or adaptation of recommendations virtually is encouraged. This may provide familiarity and consistency for students, where educators support a learning experience in which students may feel both comfortable and encouraged to explore ethical issues.

9.6. Limitations and suggestions for future research

9.6.1. Limitations

In addition to contributions to knowledge and practical recommendations provided, it is important to acknowledge the limitations of this study. Firstly, this study was limited in being conducted by a single researcher; collaboration among multiple researchers can extend reach in data collection and provide greater combining and application of knowledge to a focus of enquiry. Similarly, the positioning of the researcher as an educator may have influenced participant responses and interpretation of data (measures were taken to mitigate such risks as much as possible, including a statement of reflexivity). With this, the researcher was challenged with recruiting participants to represent the phenomenon being explored. Having an academic network in its infancy and limited academic research experience, recruitment was challenging. In acknowledging this, brief in-person presentations were held in both cases to encourage participation by meeting with potential participants to explain the study, its importance and data collection process. Similarly, as this research invited participants to discuss student engagement, it may be that participants who accepted the invitation were, on average, more engaged than disengaged during their experience of business ethics education. It is recommended that future research considers how disengaged students may be reached in qualitative business ethics education research.

Although the context of a champion school compared with a non-champion school was chosen in this research, as the research progressed, it transpired that being a champion

school (or not) wasn't as significant as expected initially. It cannot be concluded whether or not the contexts of a champion and non-champion school are what made the cases non-comparable, more so is the fact that this was less significant than anticipated. Nonetheless, the two cases provided conditions in which observations were made, including similarities and differences in experiences of business ethics education in two UK business schools.

This research focused on students and educators as key stakeholders in business ethics education. Coates and Hillman (2008) said that learners can be involved in conversations about engagement, including focus groups. Though prior research has also considered students and educators as those directly involved in the student experience (Adkins and Radtke, 2004; Jennings and Marriott, 2013; Terry *et al.*, 2015), other stakeholders may also be considered. For example, in the case of business ethics (and responsible management) education, employers, professional bodies and representatives from the UN PRME may be considered.

9.6.2. Suggestions for future research

This research considered the physical environment only. Given the impact of COVID-19 on the learning environment and experience of both students and educators, it is recommended that this study be replicated to explore student engagement in the virtual learning environment. This research has found that the physical experience of a student cannot be ignored. While research may explore the online student experience in business ethics education, the physical experience of studying remotely must also be considered.

This research has explored the learning styles of accounting and business students and is consistent with prior literature that has found approaches to learning vary among students (Tan and Laswad, 2015). However, this research has found that some learning styles are not only not preferred, but in some cases constrain engagement, such as reading. Reading can be a small fraction of how students learn and absorb information. For example, individuals

who enjoy reading outside of academia may prefer audio books to physical copies. Additionally, students with learning difficulties such as dyslexia may find reading stressful, preferring to learn via other means. This is not a call to remove reading from business ethics education; it is important to consider academic literature (i.e. papers and textbooks) and to understand professional material (i.e. annual reports and financial statements). With this, it is suggested that future research explores complimentary learning styles that may be used to overcome students' resistance to reading as a learning method.

While this study has considered two contexts in which student demographics and educator approaches to ethics education vary, future research may consider multiple business ethics education contexts across the UK, whether UN champion schools or not. Consistent with prior literature (Høgdal *et al.*, 2021), this study found that students "questioned the relevance" of the UN PRME and SDGs in the curriculum. Notably, case A highlighted the difficulties of integrating SDGs into undergraduate accounting where existing and conflicting constraints exist, such as accreditation from professional bodies. With this, the integration and coverage of the SDGs in developing business ethics curriculum may be explored further.

Appendices

Appendix 1: Focus group session plan and resources

TO NOTE IN SESSION	Time (minutes)		Task	Resource(s) needed
Time: _____	T=0		**Introduction**	
	T=10	10	Introduction and Mentimeter word cloud	PowerPoint and Menti
Time: _____			Research question 1	
		1.5	Write individual thoughts in silence	Logbook
		4.5	Present individual thoughts (1.5 mins x 3) and note others	Logbook
		2.5	Identify main points	Post it notes
		2.5	Order main points on wall	Categories
		4.5	All move to another table to discuss activity, except table host (host explains 1.5 min + 3 mins for others' comments)	-
		5	Back to table, present findings, and adjust/add to post it notes accordingly	Post its
	T=32	1.5	Write final thoughts in silence	Logbook
Time: _____			Research question 2	
	T=54		Repeat format of RQ1 above (c30 minutes)	
	T=64		10-minute break	
Time: _____			Research question 3	
	T=86		Repeat format of RQ1 above (c30 minutes)	
Time: _____			(collect consent forms and logbooks before…) Group discussion	
Time: _____	T=120		**Close**	

Resources needed

Consent form

Debrief letter

Data privacy notice

Sign in sheet

Envelopes

Bells

Mentimeter

Wireless clicker

Recording device (Panopto and phone)

"Vote" cards (didn't work well, worked well, really worked well)

Copy of the slides and session plan

Small coloured stickers

Stopwatch

Projector/Smartboard

PowerPoint

Logbooks

Post it notes (three colours)

Biro pens and marker pens

Plates and refreshments (biscuits, drinks)

Mentimeter was not used with educators in case A, as focus groups became interviews due to unexpected redundancies made a few weeks before data collection. Mentimeter was not used with students in case B as they provided responses to the question verbally.

Pilot Mentimeter results

What does ethics mean to you?

considering right v right responsibility psych and physical harm doing things responsibly responsible behaviour doing the right thing integrity csr values morals

Case A student Mentimeter results

What does ethics mean to you?

Being ethical is about doing the 'right' thing.

What the right option/choice is even when its not necessarily the best decion for yourself

Doing the right thing

It makes you consider the right and wrong actions to each situation

The right thing can mean different things to different people

Ethics help to protect

considering consequences of actions and choices

Can help guide you to the right decisions

Guidance

Case B educators Mentimeter results

What does ethics mean to you?

Do the right thing.

Responsable management and HR practices

Accountability

Reflective practice

Responsibility and accountability for right things

Behaving in a way that you are happy to defend

Think about the long-term consequences of your acts.

Moral principles that govern a person's choices based on their values, culture, beliefs, etc.

Having a set of values guiding actions

World Café

Location: [ABC Business School]

Topic: [Business ethics education]

Host: Megan Kelly

Date XX/YY/ZZZZ

1. Content

How is relevance to the student and their wider learning achieved in ethics?

My thoughts: what happened? What worked well/didn't work well?

Positive experience(s)	Negative experience(s)

Peer thoughts

Final thoughts

2. Delivery

How do teaching methods reflect the current business environment in ethics?

My thoughts: what happened? What worked well/didn't work well?

Positive experience(s)	Negative experience(s)

Peer thoughts

3

Final thoughts

3. Engagement

How do students relate to what is being taught in ethics?

My thoughts: what happened? What worked well/didn't work well?

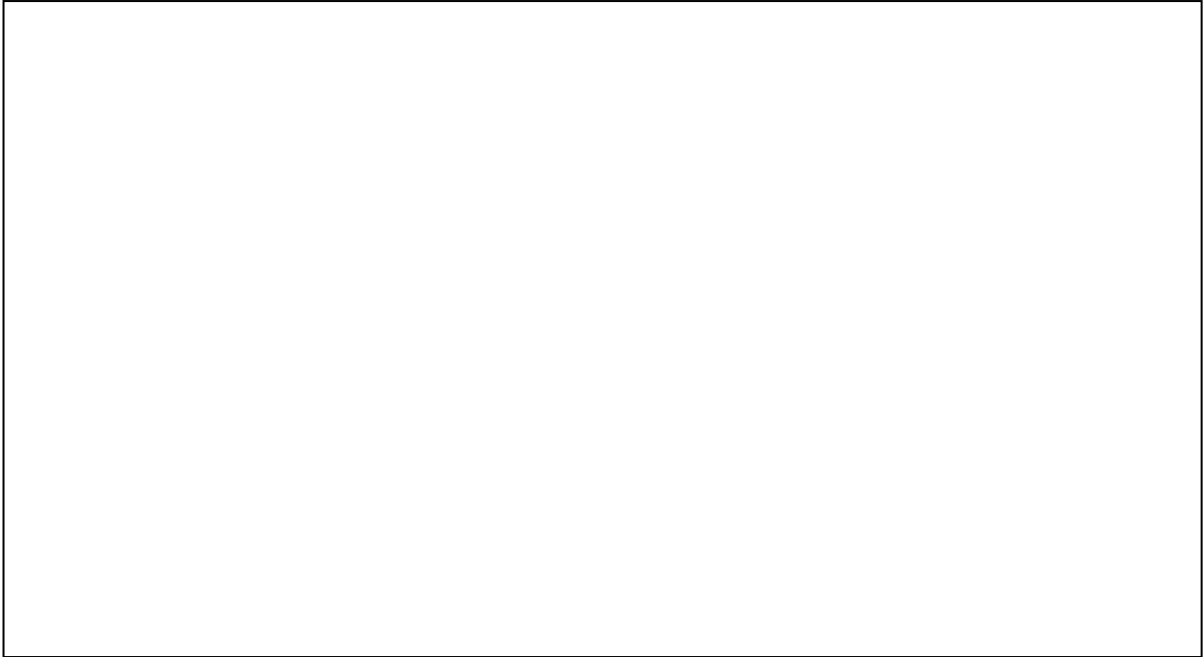| Positive experience(s)	Negative experience(s)

Peer thoughts

Final thoughts

Comments and feedback (optional)

Please use this page to provide any further comments and/or feedback that you have.

Further comments

Feedback

Subject Benchmark Statement

Accounting

November 2019

Contents

How can I use this document?

This document is a Subject Benchmark Statement for Accounting. It defines the academic standards that can be expected of a graduate in the subject, in terms of what they might know, do and understand at the end of their studies, and describes the nature of the subject.

The UK Quality Code for Higher Education (Quality Code) sets out the Expectations and Core Practices that all providers of UK higher education are required to meet. Providers in Scotland, Wales and Northern Ireland must also meet the Common Practices in the Quality Code.

The Quality Assurance Agency for UK Higher Education (QAA) has also published a set of Advice and Guidance, divided into 12 themes, and a number of other resources that support the mandatory part of the Quality Code. Subject Benchmark Statements sit alongside these resources to help providers develop courses and refine curricula but are not part of the regulated requirements for higher education providers in the UK.

This statement is intended to support you if you are:
involved in the design, delivery and review of courses of study in accounting or related subjects
- a prospective student thinking about studying accounting, or a current student of the subject, to find out what may be involved
- an employer, to find out about the knowledge and skills generally expected of a graduate in accounting.

Subject Benchmark Statements provide general guidance for articulating the learning outcomes associated with the course but are not intended to represent a national curriculum in a subject or to prescribe set approaches to teaching, learning or assessment. Instead, they allow for flexibility and innovation in course design within a framework agreed by the subject community.

It may be helpful to refer to relevant Advice and Guidance when using this Statement.

Explanations of unfamiliar terms used in this Subject Benchmark Statement can be found in QAA's Glossary.

About the Statement

This Subject Benchmark Statement refers to bachelor's degrees with honours in accounting.[1]

The first version, and subsequent revisions, have been undertaken by a group of subject specialists drawn from, and acting on behalf of, the subject community. The process is facilitated by QAA, as is the full consultation with the wider academic community and stakeholder groups each Statement goes through.

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[1] Bachelor's degrees are at level 6 in *The Framework for Higher Education Qualifications in England, Wales and Northern Ireland* and level 10 in *The Framework for Qualifications of Higher Education Institutions in Scotland*, as published in The Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies

In order to ensure the continuing currency of Subject Benchmark Statements, QAA initiates regular reviews of their content, five years after first publication, and every seven years subsequently, or in response to significant changes in the discipline.

Relationship to legislation

Higher education providers are responsible for meeting the requirements of legislation and any other regulatory requirements placed upon them, for example, by funding bodies. This Statement does not interpret legislation nor does it incorporate statutory or regulatory requirements. The responsibility for academic standards remains with the higher education provider who awards the degree.

Higher education providers may need to consider other reference points in addition to this Statement in designing, delivering and reviewing courses. These may include requirements set out by Professional, Statutory and Regulatory Bodies (PSRBs) and industry or employer expectations.

Sources of information about other requirements and examples of guidance and good practice are signposted within the Subject Benchmark Statement where appropriate. Individual higher education providers will decide how they use this information.

Summary of changes from the previous Subject Benchmark Statement (2016)

This version of the Statement forms its fourth edition, following initial publication in 2000 and subsequent reviews and revisions in 2007 and 2014.

This latest version of the statement is the consequence of the revision to the UK Quality Code for Higher Education which was published in 2018. It has been revised to update references to the Quality Code and other minor changes within the sector. Changes have been made by the QAA and confirmed by the past chair of the most recent review group.

There have been no revisions to the subject specific content of the statement.

1   Introduction

1.1   This Subject Benchmark Statement is intended to cover courses of study in accounting at higher education providers in the UK leading to the award of an honours degree.

1.2   The study of accounting involves the consideration of both conceptual and applied aspects of the subject. The term 'conceptual' is intended to include theoretical considerations - a course without a substantive study of theoretical considerations underlying accounting cannot be considered to meet the minimum requirements of an undergraduate degree course. Neither can one that neglects applied aspects of accounting.

1.3   Degree courses in the subject area of accounting usually have titles such as 'accountancy', 'accounting', 'accounting and finance' or 'accounting and financial management'. Most degree courses with substantial accounting content also include some finance. This Subject Benchmark Statement also covers accounting courses that include a significant proportion of finance. It does not cover single honours degrees in finance; these are covered by a separate Subject Benchmark Statement.

1.4   Some courses with titles other than those indicated can sensibly be evaluated relative to this Subject Benchmark Statement. It is the responsibility of an individual higher education provider to relate any pathway within a degree course to the appropriate Subject Benchmark Statement(s).

1.5   Accounting can be studied as part of a joint course in combination with related or unrelated disciplines (for example, titles of the form 'accountancy and a modern language', 'accounting and computer science', 'accounting and economics', 'accounting and law', and 'accounting and management'). In such cases, this Subject Benchmark Statement should be applied in conjunction with others relating to the joint course. In the case of combined courses, the scope, depth and balance of concepts and application should not result in a neglect of either the conceptual or the applied aspects of accounting.

1.6   Students follow a course of study leading to a degree in accounting for a variety of reasons. For example, some students intend to pursue a professional accountancy qualification on graduation. However, a degree in accounting is neither a necessary nor a sufficient condition for progress towards a professional qualification and the content of degrees is not prescribed by professional bodies. Some students consider the degree course to provide a useful introduction to the worlds of accountancy practice, commerce, industry and finance, and the public sector. Some students study accounting predominantly as an intellectual pursuit. Given this variety of reasons, it is to be expected that degree courses in the subject will have a range of aims.

2   Nature and extent of accounting

2.1   Accounting as a degree subject requires students to study how the design, operation and validation of accounting systems affect, and are affected by, the development of accounting theory, individuals, organisations, information technologies, markets, society and the environment. This study is informed by perspectives from the social sciences. Such perspectives may be derived from, but are not restricted to, disciplines such as economics, information systems, politics, psychology and sociology. As indicated in Section 1, accounting is often studied in combination with a significant amount of finance. Under such circumstances, degree structures also require the study of the operation and design of financial systems, risk, financial structures, and financial instruments.

2.2   Accounting is concerned with the provision and analysis of information for a variety of decision-making, accountability, managerial, regulatory and resource allocation purposes. Degrees covered by this Subject Benchmark Statement will differ in the extent to which they are affected by the requirements of the various professional accountancy bodies in the UK and elsewhere.

3   Subject-specific knowledge and skills

3.1   Paragraph 3.2 specifies subject-specific knowledge and skills that are outcomes of successful completion of an accounting degree course. Associated with each item is a set of examples, given in parentheses. The examples are given to illustrate the outcomes of an accounting degree, not to act as a set of prescriptions. It is not intended that degree courses include all of the examples and most degree courses will include additional learning outcomes. Accounting can be studied from the perspective of different jurisdictions. The choice of jurisdiction(s) is a matter for the individual higher education provider.

3.2   On completion of a degree covered by this Subject Benchmark Statement, a student is generally expected to have the following subject-specific knowledge and skills.

i   Knowledge of the contexts in which accounting can be seen as operating (examples
         of contexts include the legal, ethical, social and natural environment; the
         accountancy profession; the business entity; the capital markets; the public
         sector) and why accounting is valuable in these contexts, although it would not
         be expected that detailed coverage of all contexts is required.

ii   Knowledge of the main current technical language and practices of accounting
         (for example, recognition, measurement and disclosure in financial statements;
         managerial accounting; auditing; taxation) in a specified socioeconomic
         domain. iii   Knowledge of possible alternative technical languages and
         practices of accounting (for example, alternative recognition rules and
         valuation bases; accounting rules followed in other socioeconomic domains;
         alternative managerial accounting approaches to control and decision-making).

iv   Skills in recording and summarising transactions and other economic events;
         preparation of financial statements; analysis of the operations of business (for
         example, decision analysis, performance measurement and management
         control); financial analysis and projections (for example, analysis of financial
         ratios, discounted cash flow analysis, budgeting, financial risks) and an
         awareness of the contexts in which accounting data and information is
         processed and provided within a variety of organisational environments and the
         relationships with other systems providing information in organisations.

v   Knowledge of contemporary theories and empirical evidence concerning the
         operation and effects of accounting, including detailed coverage of at least one
         of its contexts and an awareness of others (for example, accounting and
         accountability; accounting and corporate governance; accounting and capital
         markets; accounting and the firm; accounting and the public sector; accounting
         and society; accounting and sustainability; auditing), and the ability to critically
         evaluate such theories and evidence.

vi   An awareness of issues of financial management, risk and the operation of
         capital markets. In cases of degrees with significant finance content see the
         Subject Benchmark Statement for Finance.

4   Cognitive abilities and generic skills

4.1   On completion of a degree course covered by this Subject Benchmark Statement,
a student is generally expected to have acquired skills and abilities in the following areas:

i   critical evaluation of arguments and
evidence ii   independent and self-managed
learning

iii   analysis, filtering and evaluation of data and drawing reasoned conclusions
         concerning structured and, to a more limited extent, unstructured problems
         from a given set of data and from data acquired by the student

iv   location, extraction and analysis of data from multiple sources, including
         acknowledging and referencing sources

v   numeracy, including the processing and analysis of financial and other
         numerical data and the appreciation of statistical concepts at an appropriate
         level

vi   using contemporary information and communication technology for the
         acquisition, analysis and communication of information

vii communication, including presenting quantitative and qualitative information, together with analysis, argument and commentary, in a form appropriate to the intended audience, and oral as well as written presentation

viii working with others (such as through small group projects).

5 Teaching, learning and assessment

5.1 It is the responsibility of each higher education provider offering a degree course in accounting to select a set of teaching, learning and assessment activities that is appropriate for meeting the aims and desired outcomes of the course. Whatever set of activities is determined, providers will be able to demonstrate (for all pathways through the degree course leading to the award of a degree in accounting) how these activities enable students to achieve the subject-specific knowledge and skills set out in Section 3 and the cognitive abilities and generic skills set out in Section 4.

5.2 No one set of teaching and learning activities is uniquely suited to the study of accounting independent of the context of the degree course. The design of such activities takes into account:

- the need to achieve an appropriate balance between the conceptual (including theoretical) and applied aspects of the subject
- the extent to which the degree course reflects current research and contemporary debate in the subject
- the nature of the student population addressed by a particular provider (for example, predominantly full-time or sandwich students; mainly part-time students currently in employment; level of relevant experience; countries of origin)
- the mode of delivery (for example, full and part-time, sandwich, modular, distance, and blended learning).

5.3 No single form of assessment activity is uniquely appropriate for evaluating student achievement on degree courses in accounting. Courses involve a suitable balance and mix of assessment activities to allow and require students to demonstrate not only their understanding of the conceptual and applied aspects of accounting but also the cognitive abilities and non-subject specific skills they have developed as a consequence of their studies. Also, they reflect the consideration given to the balance between formal and informal, summative and formative assessment activities and other forms of non-assessed experiences that together contribute to the development of an accounting graduate.

5.4 The balance and mix of assessment activities take into account the effectiveness and reliability of the chosen activities in providing indicators of individual performance in terms of the outcomes indicated in Sections 3 and 4.

5.5 Where appropriate, the design of teaching and learning activities, together with associated assessment activities, can usefully be informed by current pedagogical developments and research in these areas. Also, regular reviews can usefully be undertaken to ensure that such activities remain fit for purpose in achieving the desired outcomes of the course with respect to this Subject Benchmark Statement.

6 Benchmark standards

6.1   The following presents the minimum standards of achievement that warrant the award of an honours degree - the threshold level of achievement to be matched or exceeded by all graduates. Also identified are ways in which 'typical' students can distinguish themselves from 'threshold' students.

6.2   Evidence of achievement with respect to many of the learning outcomes of an accounting degree course is likely to be spread across several units, courses or modules making up the course. At present, the award and classification of degrees at any degreeawarding body will depend on that institution's rules and procedures. These rules and procedures are usually based on an individual student's profile of achievement across the units, courses or modules taken as part of the degree course. The rules and procedures often incorporate provisions for condoning or compensating failures on specific units, courses or modules. They also have the effect of trading off achievement levels for particular learning outcomes against relative lack of achievement in respect of other learning outcomes.

6.3   It is not the purpose of this Subject Benchmark Statement to specify rules and procedures for classifying accounting degrees. However, if the achievement of specific learning outcomes is not shown directly by passing individual units, courses or modules, degree-awarding bodies need to be able to demonstrate how evidence is gathered, across the whole range of assessment activities, to support each decision to make an award.

6.4   The identification of the threshold standards in paragraph 6.7 is intended to represent the minimum standards of achievement consistent with the award of an honours degree in accounting by a degree-awarding body in the UK. This does not, however, preclude a degree-awarding body in the UK from setting higher standards for the award of an honours degree in accounting within the aspects of performance identified in paragraph 6.7. Nor does it preclude such a body from requiring additional aspects of performance, relative to those identified in paragraph 6.7, for the award of an honours degree in accounting.

6.5   In describing attainment, the following two dimensions are identified.

- Knowledge and understanding - reasonable knowledge and understanding is characterised by knowledge of a topic in outline, together with an understanding that demonstrates some ability to make comparisons and critical evaluations. By way of contrast, thorough knowledge and understanding is characterised by knowledge and understanding of facts and material presented to the student, together with further knowledge and understanding gained by the student's own discovery and synthesis. Graduates with thorough knowledge and understanding can be expected to display higher levels of argumentation and critical evaluation.
- Cognitive abilities and skills - levels of attainment are characterised by achieving a
  minimum level of proficiency in the ability or skill. Graduates with a threshold level of attainment can be expected to perform well in straightforward, structured, situations. Graduates with high levels of cognitive abilities and skills can also perform well in complex situations.

6.6   A situation is described as 'straightforward' if there are few items of data and the relationships among them are restricted to the principal factors under consideration in a particular topic. By way of contrast, complex situations are

characterised by many items of data, multiple relationships, extraneous data and, frequently, a mix of qualitative and quantitative criteria to be applied.

6.7   Threshold graduates will be able to:

i   demonstrate reasonable knowledge of some of the contexts in which accounting operates

ii   demonstrate reasonable knowledge and understanding of, and an ability to use, current technical language to describe practices of accounting and an ability to apply them in straightforward structured situations from given data generated for the purpose

iii   demonstrate reasonable knowledge and understanding of some alternative technical language and practices and, where relevant within the context of a particular degree course, an ability to apply them in straightforward structured situations from given data generated for the purpose

iv   with reasonable accuracy, record and summarise straightforward transactions and other economic events and prepare financial statements complying in outline with relevant regulatory requirements

v   analyse the operations of a business and perform straightforward financial analyses
        and projections; and demonstrate a reasonable awareness of the contexts in which accounting data and information is processed and provided within a variety of organisational environments, and the relationships with other systems providing information in organisations

vi   demonstrate reasonable knowledge and understanding of theories and empirical evidence concerning the effects of accounting in at least one of its contexts

vii   demonstrate reasonable awareness of issues of financial management, risk and the operation of capital markets. In cases of degrees with significant finance content see the Subject Benchmark Statement for Finance for required levels of knowledge and understanding viii   demonstrate possession of the required cognitive abilities and non-subject specific skills to a reasonable level of achievement.

6.8   Typical graduates can distinguish themselves from threshold graduates by displaying a thorough knowledge and understanding and enhanced technical abilities. They can also demonstrate an enhanced capacity to develop and apply critical, analytical and problem-solving abilities and skills. However, typical graduates are not expected to distinguish themselves from threshold graduates on all the aspects of performance identified in paragraph 6.7.

Appendix: Membership of the benchmarking and review groups for the Subject Benchmark Statement for Accounting

Membership of the review group for the Subject Benchmark Statement for Accounting (2019)

The fourth edition, published in 2019, was revised by QAA to align the content with the revised UK Quality Code for Higher Education, published in 2018. Proposed revisions were checked and verified by the Chair of the Subject Benchmark Statement for Accounting from 2014.

Professor Andrew Stark	University of Manchester
Simon Bullock	QAA

Membership of the review group for the Subject Benchmark Statement for Accounting (2014)

Details provided below are as published in the third edition of the Subject Benchmark Statement.

Professor Joan Ballantine	University of Ulster
Professor Vivien Beattie	Lancaster University
Professor John Cullen	University of Sheffield
Dr Peter Green	University of Ulster
Professor Pru Marriott	University of Winchester
Professor Andrew Marshall	University of Strathclyde
Professor Christopher Napier	Royal Holloway, University of London
Professor Andrew Stark (Chair)	University of Manchester
Dr Greg Stoner	University of Glasgow
Wilma Teviotdale	University of Huddersfield
Dr Carolina Valiente	London South Bank University
Professor Martin Walker	University of Manchester
Professor John Wilson	University of St Andrews

Professional, statutory and regulatory body representatives

Professor Mark Allison	Institute of Chartered Accountants of Scotland
Judy Dimmock	Institute of Chartered Accountants in England and Wales

Employer representatives

Ian Beaumont	BDO
Oliver Bryden	Yorkshire Building Society
Matthew Laretta	Intellectual Property Office
Karen Lewchenko	Just Audit Limited
Daniel Perry	Park House Healthcare Ltd

Student reader

Alexa-Jane Moore	University of Worcester

HEA Discipline Lead

Lynn Vos	Formerly Higher Education Academy

QAA Officer

Dr Tim Burton	QAA

Membership of the review group for the Subject Benchmark Statement for Accounting (2007)

Details provided below are as published in the second edition of the Subject Benchmark Statement.

Julia Attridge	Chartered Institute of Public Finance and Accountancy
Professor Christopher Napier	University of Southampton
Professor Mike Page (Chair)	University of Portsmouth
Professor Andrew Stark	The University of Manchester
Professor Pauline Weetman	Strathclyde University

Membership of the original benchmarking group for accounting (2000)

Details provided below are as published in the original Subject Benchmark Statement.

Professor V Beattie	University of Stirling
Professor J Broadbent	Royal Holloway and Bedford College, University of London
Professor P Draper	University of Edinburgh
Professor C Drury	University of Huddersfield
K Harrison	Sheffield Hallam University
Dr U Lucas	University of the West of England, Bristol
Professor C Napier	University of Southampton
Professor M Page	University of Portsmouth
Professor M Pendlebury	University of Wales, Cardiff
Professor A Sangster	The Open University
M Simpson	Middlesex University
Professor A Stark (Chair)	University of Manchester
Professor M Walker	University of Manchester
M Walsh	Association of Chartered Certified Accountants

QAA
MEMBERSHIP

Appendix 5:
Business and
management
benchmark
statement QAA

QAA

Subject Benchmark Statement

Business and Management

November 2019

Contents

How can I use this document?

This document is a Subject Benchmark Statement for Business and Management. It defines the academic standards that can be expected of a graduate, in terms of what they might know, do and understand at the end of their studies, and describes the nature of the subject.

The UK Quality Code for Higher Education (Quality Code) sets out the Expectations and Core Practices that all providers of UK higher education are required to meet. Providers in Scotland, Wales and Northern Ireland must also meet the Common Practices in the Quality Code.

The Quality Assurance Agency for UK Higher Education (QAA) has also published a set of Advice and Guidance, divided into 12 themes, and a number of other resources that support the mandatory part of the Quality Code. Subject Benchmark Statements sit alongside these resources to help providers develop courses and refine curricula but are not part of the regulated requirements for higher education providers in the UK. This Statement is intended to support you if you are:

- involved in the design, delivery and review of courses of study in business and management or related subjects
- a prospective student thinking about studying business and management, or a current student of the subject, to find out what may be involved
- an employer, to find out about the knowledge and skills generally expected of a graduate in business and management.

Subject Benchmark Statements provide general guidance for articulating the learning outcomes associated with the course but are not intended to represent a national curriculum in a subject or to prescribe set approaches to teaching, learning or assessment. Instead, they allow for flexibility and innovation in course design within a framework agreed by the subject community.

It may be helpful to refer to relevant Advice and Guidance when using this Statement. Explanations of unfamiliar terms used in this Subject Benchmark Statement can be found in QAA's Glossary.

About the Statement

This Subject Benchmark Statement refers to bachelor's degrees with honours in business and management. [2]

It has been produced by a group of subject specialists drawn from, and acting on behalf of, the subject community. The process is facilitated by QAA, as is the full consultation with the wider academic community and stakeholder groups each Statement goes through.

In order to ensure the continuing currency of Subject Benchmark Statements, QAA initiates regular reviews of their content, five years after first publication, and every seven years subsequently, or in response to significant changes in the discipline.

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[2] Bachelor's degrees are at level 6 in *The Framework for Higher Education Qualifications in England, Wales and Northern Ireland* and level 10 in *The Framework for Qualifications of Higher Education Institutions in Scotland*, as published in The Frameworks for Higher Education Qualifications of UK Degree-Awarding Bodies

Relationship to legislation

Higher education providers are responsible for meeting the requirements of legislation and any other regulatory requirements placed upon them, for example by funding bodies. This Statement does not interpret legislation nor does it incorporate statutory or regulatory requirements. The responsibility for academic standards remains with the higher education provider who awards the degree.

Higher education providers may need to consider other reference points in addition to this Statement in designing, delivering and reviewing courses. These may include requirements set out by Professional, Statutory and Regulatory Bodies (PSRBs) and industry or employer expectations.

Sources of information about other requirements and examples of guidance and good practice are signposted within the Subject Benchmark Statement where appropriate. Individual higher education providers will decide how they use this information.

Summary of changes from the previous Subject Benchmark Statement (2015)

This version of the Statement forms its fourth edition, following initial publication in 2000 and subsequent reviews and revisions in 2007 and 2015.

This latest version of the Statement is the consequence of the revision to the [UK Quality Code for Higher Education](#) which was published in 2018. It has been revised to update references to the Quality Code and other minor changes within the sector. Changes have been made by QAA and confirmed by a member of the most recent review group.

There have been no revisions to the subject-specific content of the statement.

1   Introduction

1.1   This Subject Benchmark Statement articulates the knowledge, understanding and skills to be expected of successful honours graduates in business and management and provides threshold descriptors of the standards expected of graduates.

1.2   The Statement is for business and management honours degree courses which are broad based and general in their scope rather than being oriented towards a particular business function (for example, marketing or finance) or sector (for example, tourism or construction management). However, it can also be used to inform a wide range of provision, including those focused on business functions or sectors, in relation to broad aspects of business and management. The Statement is also relevant to the first degree elements of integrated master's courses and to higher apprenticeships in business and management. It is the responsibility of individual providers to decide which of their particular courses are appropriate to this Subject Benchmark Statement.

1.3   The Statement is intended to provide a broad framework within which higher education providers can develop and deliver relevant and challenging business and management courses that respond to the needs of students and employers and reflect current knowledge and best practice. The Statement is not intended to be so prescriptive that it constrains innovation in course design and delivery. It is hoped that this Statement will be of assistance to providers in the design of high quality business and management courses and ensure that the standard of such degrees is maintained and the quality of their graduates enhanced.

2 Nature and extent of business and management

2.1   The purpose of business and management courses is threefold:

- increasing understanding of organisations, their management, the economy and the business environment
- preparation for and development of a career in business and management
- enhancement of a wide range of skills and attributes which equip graduates to become effective global citizens.

2.2   'Organisations' should be understood throughout this text to include a wide range of different types, including, for example, public, private and not-for-profit (such as social enterprises), together with a comprehensive range of sizes and structures of organisations, including small and medium enterprises. Similarly, the term 'business' should be interpreted generically.

2.3   'Preparation for business' should be taken to mean the development of a range of specific business knowledge and skills, together with the improved self-awareness and personal development appropriate to graduate careers in business with the potential for management positions and to employability in general. This includes the encouragement of positive and critical attitudes towards change and enterprise, so as to reflect the dynamism and vibrancy of the business environment.

2.4   Not every graduate will engage subsequently in a business and management career, or will have entered directly from secondary education. Therefore, 'skills and attributes' should be understood to include the development and enhancement of a range of general transferable intellectual and study skills, which, while being highly appropriate to a career in business and management, are not restricted to this and will also equip students to become effective and responsible global citizens.

2.5   While general degree courses cover these three purposes, the actual balance will vary among individual higher education providers and courses, and may also reflect the requirements for recognition by professional bodies. The particular balance being delivered should be explicable and demonstrable in terms of the specified learning outcomes of particular courses.

3 Subject knowledge, understanding and skills

Knowledge and understanding

3.1   There is an expectation that degree courses covered by this Subject Benchmark Statement should provide a broad, analytical and highly integrated study of business and management.

3.2   Graduates should be able to demonstrate relevant knowledge and understanding of organisations, the business environment in which they operate and their management. Courses emphasise understanding, responding and shaping the dynamic and changing nature of business and the consideration of the future of organisations within the global business environment, including the management of risk.

3.3   The interrelationships among and the integration between these areas are very important within the overall student learning experience, and should be demonstrated in the capabilities of successful graduates from all modes of delivery.

3.4   Organisations: this encompasses the internal aspects, functions and processes of organisations, including their diverse nature, purposes, structures, size/scale, governance, operations and management, together with the individual and corporate behaviours and cultures which exist within and between different organisations and their influence upon the external environment.

3.5   The business environment: this encompasses the fast pace of change within a wide range of factors, including economic, environmental, cultural, ethical, legal and regulatory, political, sociological, digital and technological, together with their effects at local, national and global levels upon the strategy, behaviour, management and sustainability of organisations.

3.6   Management: this encompasses the various processes, procedures and practices for effective management of organisations. It includes theories, models, frameworks, tasks and roles of management, including the management of people and corporate social responsibility, together with rational analysis and other processes of decision-making within different organisations.

3.7 Within the framework of organisations, business environment and management (set out in paragraphs 3.4-3.6) graduates should be able to demonstrate knowledge and understanding in the following areas.

- Markets: the development, access and operation of markets for resources, goods and services.
- Marketing and sales: different approaches for segmentation, targeting, positioning generating sales and the need for innovation in product and service design.
- Customers: management of customer expectations, relationships and development of service excellence.
- Finance: the sources, uses and management of finance and the use of accounting and other information systems for planning, control, decision-making and managing financial risk.
- People: leadership, management and development of people and organisations, including the implications of the legal context.
- Organisational behaviour: design, development of organisations, including cross-cultural issues, change, diversity and values.
- Operations: the management of resources, the supply chain, procurement, logistics, outsourcing and quality systems.
- Information systems and business intelligence: the development, management, application and implementation of information systems and their impact upon organisations.
- Communications: the comprehension and use of relevant communications for application in business and management, including the use of digital tools.
- Digital business: the development of strategic priorities to deliver business at speed in an environment where digital technology has reshaped traditional revenue and business models.
- Business policy and strategy: the development of appropriate policies and strategies within a changing environment to meet stakeholder interests, and the use of risk management techniques and business continuity planning to help maximise achievement of strategic objectives.

- Business innovation and enterprise development: taking innovative business ideas to create new products, services or organisations, including the identification of intellectual property and appreciation of its value.
- Social responsibility: the need for individuals and organisations to manage responsibly and behave ethically in relation to social, cultural, economic and environmental issues.

Skills and practice

3.8   Business and management degrees are strongly related to practice and therefore provide a clear link between the development of relevant skills and employability of graduates.

3.9   Graduates should be able to demonstrate a range of cognitive and intellectual skills together with competencies specific to business and management. Graduates should also be able to demonstrate relevant personal and interpersonal skills. These include both subject-specific and generic skills.

Skills of particular relevance to business and management

- People management: to include communications, team building, leadership and motivating others.
- Problem-solving and critical analysis: analysing facts and circumstances to determine the cause of a problem and identifying and selecting appropriate solutions.
- Research: the ability to analyse and evaluate a range of business data, sources of information and appropriate methodologies, which includes the need for strong digital literacy, and to use that research for evidence-based decision-making.
- Commercial acumen: based on an awareness of the key drivers for business success, causes of failure and the importance of providing customer satisfaction and building customer loyalty.
- Innovation, creativity and enterprise: the ability to act entrepreneurially to generate, develop and communicate ideas, manage and exploit intellectual property, gain support, and deliver successful outcomes.
- Numeracy: the use of quantitative skills to manipulate data, evaluate, estimate and model business problems, functions and phenomena.
- Networking: an awareness of the interpersonal skills of effective listening, negotiating, persuasion and presentation and their use in generating business contacts.

Other generic skills and attributes

- Ability to work collaboratively both internally and with external customers and an awareness of mutual interdependence.
- Ability to work with people from a range of cultures.
- Articulating and effectively explaining information.
- Building and maintaining relationships.
- Communication and listening, including the ability to produce clear, structured business communications in a variety of media.
- Emotional intelligence and empathy.
- Conceptual and critical thinking, analysis, synthesis and evaluation.

- Self-management: a readiness to accept responsibility and flexibility, to be resilient, self-starting and appropriately assertive, to plan, organise and manage time.
- Self-reflection: self-analysis and an awareness/sensitivity to diversity in terms of people and cultures. This includes a continuing appetite for development.

3.10   Courses covered by these standards address issues at national and international business levels. Where specific emphasis is placed upon the international context, for example, in the title of a course, the course enables graduates to develop and demonstrate appropriate business and cultural understanding.

3.11   Where appropriate, foreign language capability and business and cultural awareness are also developed prior to periods of work or study abroad.

4   Teaching, learning and assessment

4.1   Business and management degrees are diverse qualifications that may give emphasis to a particular function, context, ethos, skill set, or analytical approach. Similarly, these qualifications may be heavily practice-based, or more conventionally academic. The emphasis or breadth of coverage is explicit in the intended learning outcomes, along with the expectations of wider skill development. The teaching, learning and assessment strategy is appropriate to the specific nature of a course.

4.2   Courses integrate theory and practice by a variety of means according to the mode of delivery (and intended learning outcomes). They provide inputs to student learning from practicing managers, entrepreneurs and other stakeholders through curriculum development, guest lectures, and in supporting assessment.

4.3   Teaching methods and situations are appropriate and supportive, inclusive in design and engage students. They need to take account of the diverse learning and teaching cultures that students may have experienced and provide opportunities for students to understand and appreciate the global context in which they will be operating. They may include face-to-face, blended or distance learning and make good use of supporting technology to aid student learning. Independent of mode of delivery, teaching in business and management includes some combination of:

- lectures
- seminars
- workshops
- field work
- work-based learning, including placements and internships
- employer or organisation-based case studies
- live or 'real world' projects
- guided learning
- study trips
- simulations
- practicals
- discussion groups
- virtual forums •   business mentoring
- business start-up.

4.4   The range of skills developed and assessed in a business and management course is wide. This demonstrates the importance of having defined skills development and

support in a course. While summative assessment of communication skills, team/group work, and interpersonal skills may require careful guidance and governance, wider skills such as these are formally assessed either as a process or as a product of academic work.

4.5   While assessment methods need to be a reliable means of assessing the intended learning outcomes and inclusive in design, they can be diverse and assist in developing skills in their own right. Courses reflect the consideration given to the appropriateness of authentic versus more conventional academic assessment, and how this can engage the student. Assessment methods typically include, but are not limited to:

•   coursework reports, reviews and essays
•   examinations (closed and open book)
•   presentations
•   dissertations and projects
•   posters
•   learning journals and portfolios
•   practicals •   simulations.

4.6   Creative authentic assessment is encouraged, particularly where it maximises the learning in a particular context (for example, in international group work).

4.7   Where assessment is completed in groups, careful consideration is given to the extent of group work in a course and the attribution of group versus individual marks.

4.8   Peer review and assessment can play an important role in assessment and learning, and can assist in engaging students with their learning. Whether undertaken for formative or summative purposes, clear guidance is provided to students, and limits set on the weighting of peer assessment in a unit/module.

4.9   Assessment is designed to provide opportunities to learn through formative assessment and feedback, and to support learning from level to level.

5   Benchmark standards

5.1   The standards of achievement expected of graduates in business and management are set out in paragraphs 5.4 and 5.5. These relate to the areas of subject knowledge, understanding and skills set out in Section 3.

5.2   Two categories which differentiate graduate achievement have been identified, namely threshold and typical. These are based upon the perceived national norms, operating across the business and management area. 'Threshold' describes the minimum to be achieved by all honours graduates. 'Typical' is set at the standard which is currently achieved by the majority of graduates. Paragraphs 5.4 and 5.5 seek to describe, particularly for the benefit of employing organisations, the capabilities that can be expected of such graduates.

5.3   The factors which have been selected as the basis for differentiation between the two categories of achievement are the range and consistency of demonstration of:

•   breadth, depth, integration and application of knowledge and understanding
•   subject-specific skills

- generic skills and attributes, in particular: the capability to deal with uncertainty and complexity, and the capabilities of evaluation, reflection, creativity and originality.

Threshold standard

5.4   On graduating with an honours degree in business and management, students will have:

- knowledge and understanding of the key areas of business and management, the relationships between these and their application
- demonstrated competence within the range of subject-specific and generic skills and attributes
- a view of business and management which is predominantly influenced by guided learning with a limited critical perspective.

Typical standard

5.5   On graduating with an honours degree in business and management, students will typically:

- have a wide knowledge and understanding of the broad range of areas of business and management and the detailed relationships between these and their application to practice
- consistently demonstrate a command of subject-specific skills as well as proficiency in generic skills and attributes
- have a view of business and management which is influenced by a wide range of learning sources, based on a proactive and independent approach to learning
- be distinguished from the threshold category by their enhanced capacity to develop and apply their own perspectives to their studies, to deal with uncertainty and complexity, to explore alternative solutions, to demonstrate critical evaluation and to integrate theory and practice in a wide range of situations.

Appendix: Membership of benchmarking and review groups for the Subject Benchmark Statement for Business and Management

Membership of the review group for the Subject Benchmark Statement for Business and Management (2019)

The fourth edition, published in 2019, was revised by QAA to align the content with the revised UK Quality Code for Higher Education, published in 2018. Proposed revisions were checked and verified by a member of the review group of the Subject Benchmark Statement for Business and Management from 2015.

Professor Chris Prince	Leeds Beckett University
Simon Bullock	QAA

Membership of the review group for the Subject Benchmark Statement for Business and Management (2015)

Details provided below are as published in the Subject Benchmark Statement for Business and Management (2015).

Professor Ruth Ashford	University of Chester
Richard Atfield	Higher Education Academy
Professor David Boughey	University of Exeter
Professor Mary Carswell (Chair)	Birmingham City University
Clare Hagerup	Wakefield College
Professor Jane Harrington	University of the West of England, Bristol and Vice Chair of the Association of Business Schools
Professor Jackie Harvey	Northumbria University
Professor Martin Kitchener	Cardiff University
Dr Keith Pond	Loughborough University
Professor Chris Prince	Leeds Beckett University
Siân Rees	Cardiff Metropolitan University
Professor Tim Stewart	BPP University
Professor John Wilson	Glasgow Caledonian University

QAA Officers

| Dr Catherine Kerfoot | QAA |
| Dr Tim Burton | QAA |

Employer representative

| Ian Ashford | Amnesty International |

Student reader

| Luke Hamilton | University of Lincoln |

Membership of the review group for the Subject Benchmark Statement for General Business and Management (2007)

Details provided below are as published in the Subject Benchmark Statement for General Business and Management (2007).

Professor Mary Carswell (Chair)	University of Derby
Dr Helen Higson	Aston University
Professor Malcolm King	Loughborough University
Professor Huw Morris	Manchester Metropolitan University
Professor David Parker	Cranfield School of Management
Professor Robert Paton	University of Glasgow
Jonathan Slack	Association of Business Schools
Tom Thomas	Southampton Solent University
Professor Jean Woodall	Oxford Brookes University

Membership of the original benchmarking group for general business and management (2000)

Membership details below appear as published in the original Subject Benchmark Statement for General Business and Management (2000).

Professor I Beardwell	De Montfort University
Professor J Dawson	University of Edinburgh
Professor C Greensted (Chair)	University of Strathclyde
K Harrison	Sheffield Hallam University
Dr J Holloway	The Open University
W Hornby	The Robert Gordon University
Professor M King	Loughborough University
Dr C Morris	University of Hertfordshire
Professor D Parker	Aston University
S Proudfoot	London Guildhall University
Professor M Quayle	University of Glamorgan
J Slack (Secretary)	Association of Business Schools
R Warren	Manchester Metropolitan University
Professor T Watkins	South Bank University
Professor S Watson	Lancaster University

Appendix 6: UN PRME information
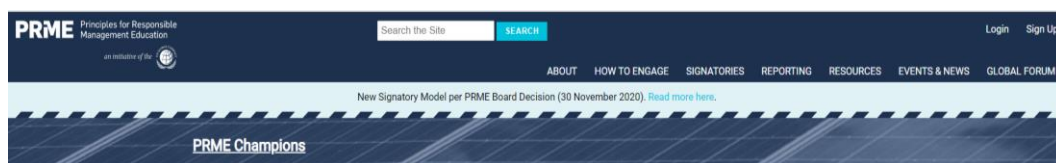
Background

Since the inception of the UN-backed PRME initiative in 2007, there has been increased debate over how to adapt management education to train a new generation of business leaders capable of managing the complex demands faced by business and society in the 21st century. While the Six Principles provide a guiding framework, not many schools have successfully demonstrated broad scale implementation yet. The Rio Declaration of the 2012 PRME Global Forum included a call from the PRME community for the creation of a leadership group.

In 2013, PRME launched a two-year pilot group of engaged PRME signatories committed to working collaboratively to develop and promote activities that address shared barriers to making broad scale implementation of sustainability principles a reality. In the 2nd cycle (2016-2017), as leaders in the space of responsible management education, PRME Champions undertook **advanced tasks** and **game changing** projects that responded to systemic challenges faced by the PRME community, as well as to key issues identified by the United Nations and the UN Global Compact. In the 3rd Cycle (2018-2019), PRME Champions focused on taking transformative action on integrating the SDGs in curriculum, research and partnerships, with the aim to produce a comprehensive *Blueprint for SDG Integration in Business Schools* to be made available to the wider PRME community (first version expected end March 2020).

Mission

The mission of the PRME Champions group is to contribute to **thought and action** leadership on responsible management education in the context of the United Nations sustainable development agenda.

In so doing, PRME Champions commit to:

- **Work collaboratively** to achieve higher levels of performance in transforming business and management education in five key areas: curricula, research, educational frameworks, sustainability-based partnerships, and thought leadership.
- **Serve the broader PRME community** through active engagement with existing PRME Chapters, PRME Working Groups, Global Compact LEAD, and other global opportunities, as well as to support broader and deeper implementation of sustainability principles in the institutional context of the PRME initiative.
- **Contribute to broader UN goals and issues**, particularly helping to realize the Sustainable Development Goals.

2020-2021 Cycle

In 2020, the PRME Champions programme enters its 4th cycle and participating institutions have joined a two-year journey of amplifying commitment to the Six PRME Principles and transforming business and management education in support of the SDGs. Guided by the collective work and output from previous Champion cycles and in line with the Champions Mission, the focus of this cycle will be on thought and action leadership, knowledge sharing and peer-learning with the aim of future-proofing participating institutions and demonstrating the impact of their sustainability efforts.

In this flagship PRME programme, faculty members, students and industry leaders will be provided with a safe space for innovative collaborations and a 'living lab' for ambitious new ideas for developing the next generation of sustainability-driven business schools and management-related higher education institutions in support of the SDGs.

Being a PRME Champion

Participation in the Champions group enables highly engaged PRME signatories to:

- **Be recognised as a thought and/or action leader** in the responsible management community: Help to develop and implement "game changing" projects and serve as a sounding board for PRME, Global Compact, and the UN on timely issues, such as the SDGs.
- **Collaborate with leading HEIs and UN Global Compact companies** on projects that are of value to the PRME community by contributing to the flagship project on the SDGs, and by initiating, engaging with, or leading a PRME Champions sub-project.
- **Be recognised as an ambassador for the PRME community**: Engage and support local businesses and peer institutions, including by playing a visible role in PRME Chapters, at PRME Regional Meetings, and/or with Global Compact Local Networks. Serve as a role model for the PRME community.
- **Receive exclusive access** to UN Global Compact meetings: Hear directly from, and interact with companies and their representatives on priority sustainability-related issues.
- **Receive preferential access for students to UN Global Compact opportunities**, including internships and volunteer opportunities with the PRME Secretariat and the UN Global Compact, as well as PRME related student competitions.

Appendix 7: Case A recommendations and best practice

Curriculum

Recommendations provided by participants

- Using personal ethics to achieve relevance:
    - AE6: "we just keep going back to those personal ethics in every question, so even if it's a company ethics, you know, question, I would say, okay, now we've looked, we've looked at that, let's just step back, and, you know, say, Okay, what would it do to just think of this? What would the utilitarian make of this? What would, you know, the rational legalists make of this?"

- Plan for the worst, hope for the best:
    - AE6: "I expect near 100% hostility at the beginning of the year"

- Repetition:
    - AE3: "I feel they're very focused on testing the numbers and getting the numbers right. And sometimes they fail to kind of see the significance of where it sits within the decision-making process. It's just about kind of reiterating that to them."
    - AE6: "we put repetition, and repetition in multiple contexts."

- Decolonising the curriculum:
    - Philosophy
        - AE6: "I'm going to be introducing additional ethical theories. So, they're going to be exposed to some female philosophers, for example, and black philosophy and Asian philosophy."
    - Using the SDGs
        - AE5: "in things like climate, the same thing, same with poverty, of understanding the difference between relative poverty and absolute

poverty, and how the SDGs are not just about the global south, which is predominantly absolute poverty, but also the global north because of the incidence of relative poverty."

- The SDGs:
  - o Removing from module descriptors
    - AE3: "I want them off every module description because we are getting this artificial, week 12 here's our SDG bit. But I want to change that for the right reasons. I want it to be assessed at programme level but in the right modules and done well and done by people that genuinely care to do it."
  - o Focusing on the individual SDGs before illustrating connections between them
    - AE5: "I put posters of all the SDGs around the room and I asked the students to use post it notes to write comments on their either their understanding or their connection or their interest in any of the SDGs. And so, the starting point for the discussion is where they are in terms of what they care about what they're interested in."
    - AE6: "what they need in year one is a critical introduction to the SDGs... what happens on other modules as people will take one of the SDGs, and use that a bit in their teaching, whereas what you need is actually Okay, what are they? Where do they come from? Let's look at them individually, you know, what are the weaknesses, where can we use it elsewhere kind of thing?"
  - o Using topics to address the SDGs naturally
    - AE3: "she [a student] was educating us about more specific, very detailed understanding about the ethics behind Islamic banking that

the textbook covers briefly, but her explanation about insurance how insurance works under Islamic banking practices was amazing. And I just remember sitting there going, yes, this is embedded ethics values, without having to have the SDGs up and you talk about it in a very forced way."

Best practice observed

- Explaining the relevance of topics such as law and ethics to accounting students:
    - AE6: "there are three key reasons: for the professional exemption; students need to be able to talk to lawyers, you know, you need to know when to call more, is it. The third thing is it makes you a better accountant and business-person."

- Moral pluralism - using theory to support other topics:
    - AE6: "once the students have answered the question, we'd say for example, well, that is a utilitarian approach and then we'd explain to you that utilitarianism for example. Rather than starting off with introduction to this introduction to that introduction to the other, and we found the students understood it much better that way."

- Spiral curriculum:
    - AE6: "So you start with a very, very simple, often non accounting example, that's quirky and memorable. And then you revisit it on several occasions, adding layers of complexity and more accounting relevant material going forward. But the core of it is always oh yeah, I remember the puppy, or in the case of statutory interpretation, I remember the red head act 2020, I remember the zombies."

- o AE6: "once you've introduced sort of a key concept, we just keep revisiting it in lots of different scenarios."

Recommendations from researcher

- Using leadership as a bridge:

  - o Both educators and students determined leadership to be an engaging topic, and as a topic that may be key in achieving relevance to students and their wider learning. Leadership is a topic which may be connected to others, such as personal ethics, stakeholders, decision making and theory. Moreover, this topic may be used to develop soft skills, such as communication and leadership itself. The topic may also be used to develop students' reflective skills, in developing an understanding of who they are, what their strengths and weaknesses are and how they may develop them to carry forward into their careers.

- Working with the bodies and the wider profession

  - o Participants AE3 and AE5 noted the benefits in using material from the bodies and profession, but also that the material itself is limited in both quality and quality.

  - o Additionally, participant AE5 commented on the relationships formed with individual professionals to develop content: "I help them develop them in their, problematize their issue… then we would have a workshop where the students were put into groups as boards, that would be debating, you know, the issue that they were faced, but we the really nice thing about this is that we got the people from the Birmingham centre for business ethics to facilitate those discussions, and then we'd often have the person who's dilemma it was in the room."

Recommendations provided by participants

- Student-led learning:
  - AE4: "we asked the students, which of those companies, would you and would you not want to work for if they offered your graduate job? … all the students will work for some companies, but not others. And that's the really interesting bit… giving them challenges like that we found was a much better way of trying to explain these highfalutin concepts like theorists and decision making." [Identifying companies that they would and wouldn't work for and present this]

- The triple F technique:
  - AE6: "I started each lecture with just five minutes on what I call the triple F, five minutes that's focused on the future… there is a role for some time in the lecture to sort of think, Okay, this thing's happened you know, are you aware of this? This week, this morning. You're listening to this on the radio, it gets it goes beyond ethics. It's also about bringing the real world in as a business environment, not just ethical dilemmas."

- Using common experiences:
  - AE4: "you find an exam lying around on a printer that someone's left and what do you do with it? Do you hand it in? Do you look at it? do you sell it?
  - AE6: "I use a lot of traffic examples when teaching compliance and ethics because that's a common experience that every student has. Everyone is pedestrian, even if they're not cyclists or you know, driving a motorbike or in the car. Everyone knows someone that has had a bad experience in this context. Everyone has an awareness of what the rules and the ethical

perspectives are. So, the example I would use there is I'm very careful about speeding, but yes, I will park my car and not paying for parking if I think I can get away with it, for example. To try and get them to understand that, you know, ethics is complicated in the real world."

- Rehearsing job interview questions:

  o AE4: "as I was saying to them, look these are interview questions, even if you don't think it's important for your degree, these are all interview questions"

- Ethics days:

  o AE5: "short visits or exposure to the real issues and that can be done in field trips and others that, you know can also be done locally with having either people in to give their stories about what's happened or for people to go out to organisations."

- Short films – the ETH word:

  o AE5: "We worked with… the ETH word, which is an organisation based in Southampton… on their website… they do interviews with senior people in business and other organisations ask them to talk about where their values come from, you know, what drives them ethically."

- Academic vlogging:

  o AE6: "five to 10 minutes, of vlogging basically, I suspect is a way of prizing traditional academics out of the way they teach whilst also being more engaging for students. I think the problem is that is a very resource intensive thing. I speak as someone that did professional podcasting for academic stuff 15 years ago. It is, it doesn't matter how casual the format, and how easy it is to get stuff out there. It's resource intensive."

Best practice observed

- Like feeding broccoli to children, hide it in the tomato sauce:

  - AE6: "I've found that students are more averse to less obviously academic, and less obviously structured exercises"

  - AE3: "if you ever say the word roleplay with students, accounting students, it doesn't work… if you use it in the right kind of situation. Like I get them to present something to me, like some calculations they've done and talk through as if I'm like a client or something."

  - AE3: "it's like feeding broccoli to children, hide it in the tomato sauce."

- Vignettes – short and unique:

  - AS4: "for me personally, it's better to have smaller cases and like smaller questions because that's testing your knowledge… when it's all resting on one case study, on one mistake."

  - (LB)AS2: "vignettes help remember ethical reasoning more."

  - (LB)AS3: "[vignettes] help me remember [law and ethics]. Vignettes are really good, especially when a bit odd or unusual."

Recommendations from researcher

- The world café method:

  - AS4: "What you did today is perfect when you have individual time … and I'll write my answers down and then afterwards, what did you get that I didn't get? So, going from individual to group work, definitely what I prefer."

  - AE6: "that's something that once you've got them working as a group, and confident speaking individually, it's certainly something that I would try... I think it worked well online as well."

- Reading "how to" sessions:

- "How to" sessions or workshops may be held to show students how to develop skills in academic reading, such as speed reading, or assessing the credibility of a paper or its relevance. This may be live, or a pre-recorded set of videos for students.

  - AE3: "we need to do something a bit more remedial with them."

  - AS4: "I don't even think, even when we're doing research do, we get told how to, you know, accurately do searches and accurately look for specific things."

- Professional reading material:

  - Greater use of professional material may be used to develop students' reading, such as company reports and policies, with academic material. Inevitably, students will read such material in future as professionals themselves, so, it may be introduced during their time at university to support the development of analytic skills through reading in the form of accounts, policies and reports.

- Interactive software:

  - (LB)AS3: "interactive software is interesting as I can see other people's opinions and viewpoints."

  - AS4: "I personally think interactive software. Even as someone who's quite confident to say his answer in front of someone… I understand why people are shy, and they don't want to say their answer out loud, but I like it when people say their answer."

  - AE6: "you end up with, with a few students dominating discussion, and that you know I had one student who actually had a really morbid fear of public speaking… definitely a way in terms of the interactive software, maybe that's a way to mediate both of these things."

- Keep experimenting:

  - AE4: "you can have a bit more fun with ethics."

  - AE3: "for me, it's just a reminder of this kind of keep trying different things with them, keeping them engaged."

  - AE6: "it's an area that is ripe for an academic reassessment in terms of the content. And as a result, how it's taught will change."

__Engagement__

Recommendations provided by participants

- A week in the life of a student:

  - "the senior management team, you all have to spend a week pretending to be a student going to a class… and real changes happened after that… to understand the resource constraints that staff actually operate under, it would be a good idea for the budget holders and decision makers, to actually, you know, spend a week being a student."

- 3 action points for students of varying levels of commitment:

  - AE6: "three action points, which is essentially, if you want to work ahead, you know, once you've prepared for this week, you want to work ahead, these are the things that you can do. And if you're looking for additional feedback, you know, I've been very much using that word, if the students wanted to push themselves, these are the things that you can do, these are the options for having additional appointments with me. And if you fall behind because of technical problems or illness, this is what I recommend that you do for this week and this is what I recommend you do to prepare for next week."

Best practice observed

- Encouraging commitment by looking at development:

    o AE6: "a little bit of encouraging feedback, or they're just struggling a little bit with that, or I noticed you finding this challenging"

Recommendations from researcher

- Recognise levels of dependency:

    o As mentioned, attention and commitment can vary from student to student, day to day. What remains constant is the dependency on the educator. Moreover, this dependency directly affects student engagement. So, it is important to recognise levels of dependency in students.

- Manage and revisit expectations:

    o With recognition of levels of dependency, it is important to manage expectations. Here, educators may explain what is expected of students and revisit this when necessary.

- Follow up interview style review – verbal module evaluation:

    o Educators in case A found the follow up interview process to be a useful method in evaluating their own teaching considering students' expectations and perceptions. This moves evaluation beyond traditional module feedback surveys, where students provide their thoughts verbally. This may be reflected upon using the student engagement continuum model, to understand levels of attention and commitment in students according to curriculum and pedagogic design.

    o AE6: "it's very interesting exercise this, by the way, very useful for me… I reflect on my teaching each year, but the more perspectives you can bring to the reflection, hopefully the richer the reflection process, so that's good."

- Consistency in educator approaches and attitudes:

  - AE4: "the people delivering it showing varying levels of enthusiasm and understanding of where the students were coming from… the students just don't trust you anymore, and then you can't do right for doing wrong, and there's just nothing you can do to recover it."

  - AS4: "The difference between an approachable lecture and a not approachable lecturer is huge, people won't turn up."

  - AS1: "Whereas other lecturers, I won't put my hand up in class, and I also would be way too scared to go up to them afterwards." [I]: "which affects how much you engage" AS1: "yeah."

- Patience where levels of attention vary:

  - AE6: "And it takes time, honestly, they as individuals, they're like oysters that, you know, you can't open with a knife, you know, but some of them you want to use a sledgehammer of some of them, you want to pop them in the microwave for 10 seconds to loosen up."

Appendix 8: Case B recommendations and best practice

Curriculum

Recommendations provided by participants

- A multi-course module and graduate careers:

    o LB(BS6): "I recommend the syllabus be narrowed down to two parts in terms of ethics [general view then career specific]. This will enable student concentrate more of ethical conduct that much suit their career."

- Business readiness from the start:

    o BE4: "it will appear in week one this year. So, the emphasis on what it means for career is much, much, much more upfront"

- Decolonising the curriculum with examples:

    o BE4: "[we] need to use different examples from different parts of the world. So, I've got some of that. So in in week one, for example, I [will] get them to look at some companies and look at how they express their values… from India, to Korea, to South Africa, to France to the UK… the Koreans express in terms of harmony. Well, that's really different from the European one."

- Decolonising the curriculum with theoretical perspectives:

    o BE4: "If there's any module that's going to get hold up for colonisation, it's this… you through the eyes of 18th century gentlemen. So, what I'm also doing is saying, right, so actually, now it's up to you, I'm going to teach you these ones because if you read Crane and Matten that's what they tell you. But I'm also going to tell you about Buddhism, I'm going to tell you about Ubuntu. And you can go off and you can find something of your own… they can come back and that's where we all learn together."

- Interconnectivity of topics:

  - [asked students how important it is to connect topics] BS5: "Very important." BS4: "Yeah, indeed."

  - BS2: "you can connect [topics] quite well, have good flow."

  - BE4: "now the people who came each week will have followed that [theory and decision making], if you dip in and then dip out, then I can see that sometimes that those things won't necessarily link up the way that I would hope they do."

- What to expect as graduates – onboarding and codes:

  - BE9: "when they start a job, they'll do company onboarding. So, the company will have their own ethical training and things like that. Maybe you can tie that in, you know, or in professional practice. You've got ICAEW, you know, 5%, I think of every exam, there's an ethics component in it. And they have a code of conduct. So maybe a little bit more of those kinds of practical things, what to expect."

Best practice observed

- Personal ethics:

  - BE11: "maybe we could do more to connect to things that they're really bothered about. But I think we try that and maybe we need to do more."

  - BS3: "Personal ethics, it was important… made me learn much more about myself and others."

  - (LB)BS6: "my personal ethics and the way I analyse situations changed leaving me with a positive impact."

Recommended by researcher

- Promote self-efficacy through curriculum:

    o Students in case B referred to confidence levels affecting engagement, for example in discussing interactive software and reading. Moreover, educators noted the effect that low confidence may have on commitment to the module, in which active learning is encouraged. Self-efficacy in students may be promoted through curriculum, where students are given the opportunity to develop their confidence. This may be in topics such as theory and decision making, where students are show that they can understand such content and are able to develop from this both personally and academically. Here, it is the educator's responsibility to support students in providing curriculum that is clear and relevant.

- Perseverance in complex topics:

    o Students noted that theory supports engagement, for example, where students' decision making in ethical dilemmas is explained through different theoretical perspectives. However, educators determined that students struggled with theory, as an abstract topic with inaccessible language. Nonetheless, difficulty in a topic does not necessarily mean that a student is disengaged. Here, students wished to explore complex topics, such as theory, further. As educators, this is an opportunity to challenge students and develop their academic skills.

- Utilising the SDGs:

    o (LB)BE4: "It seems ethics does figure across subjects and yet it is not brought to the fore or really reflected on. Given we are a PRiME signatory it probably should more."

- As a signatory to UN PRME, the UN SDGs may be utilised by case B. These cover issues such as poverty, gender equality and responsible consumption and production. The SDGs may be used to introduce "real world" examples, support relevant content, facilitate connections between topics, and decolonise the curriculum.

- Less focus on assessment, more on leadership:
  - Anon: "leadership was interesting, helped with personal development."
    Anon: "leadership was very helpful as it allowed me to focus on my skills and awareness."
    Anon: "leadership was relevant to real-life/business, go in more detail in the future."

L&T strategy

Recommendations provided by participants

- Mature students and student-led learning:
  - BE9: "they contributed the most in this particular module, because they actually had scenarios that they could use… honing in on some of those students a little bit more might be useful, because the other students were very interested in what they had to say."

- Guided reading:
  - BE4: "to focus your reading, these are the things that I want you to pay attention to when you read it, right. So, I go kind one slide of these important bits. Now some of them won't read it. But they will have on that slide in explore what the important bits are. And it's recorded… it's guided reading"

- Reading and complimentary learning styles:

  - BS5: "we supposed to be moving, not staying where we are thinking that everyone learns the same way. Because like for me, if I'm on my one-hour journey, or my one hour and a half journey, and I know I'm coming to lecture this morning, I can play in my ears and just listen to it. So, when I come in, and then talking about it in class, the key points jump out straight away. So, you remember, it's like music."

  - BE1: "isn't this a bit of useful confirmation that the Discover lectures are what they're after, that they get to familiarise themselves with it in that one hour group, so that they're better able to interact, because [BE4]'s voice will be like sweet, sweet music when they get to the share and apply."

Best practice observed

- Role play:

  BE9: "that one was really quite good, because it's roles that they probably wouldn't have chosen."

  Anon: "role playing [works well] (broaden perspective)."

  (LB)BE7: "role play [works well]."

  Anon: "role playing was very good, made the session very interactive."

  (LB)BS5: "role play… to enable open cultural experience."

- Interactive software in conjunction with discussions and debates:

  - BE2: "in terms of the interactive software, when you're working with some scenarios that you need to just simplify reality, that's how it works."

  - (LB)BE2: ""Menti works well… simplicity is key."

  - BE1: "my observation is that female students, once you bring in poll everywhere, participate much more after, because they've been able to."

- o BE9: "That Menti was fantastic. We didn't use it enough. That was really good."

- o BE10: "I'm all for all this kind of active learning… you know, like you use your app on your phone to tell me what you think… I really like that… and I would actually quite like to get involved in doing more of that."

- o BS5: "To give other people a voice who are staying quiet in a class."

- o (LB)BS1: "interactive software was good for learning and opening discussions."

- o (LB)BS4: "interactive software should have been used often in order to have first-hand knowledge on ethical practice."

- o (LB)BE6: "interactive polling seems to be good but may be in conflict with the acquisition of soft skills, which are very important in the workplace."

- Vignettes:

  - o BE4: "The best one we did… we make up this little scenario where you are a you're helping in a hospital and you could there's three people come in and you could only save one. So, we say to them, they vote, and we don't show them what the answer is. We say who do you think there's going to be Daphne and it's invariably it's Daphne who's won the people, we say oh well done and then we do one where it's the, do you kill one person or five. And they will say we will kill one person because you'd rather kill one than five. And then we do that one about whether you push someone over the bridge or not. And you say to them, who wins, and they don't know. They don't know which one that they will all vote for. They can predict it in the other one. It's really interesting then because they realise that people are, it's obvious why you make the decision in the first place. It's obvious why you make a decision in the second place. In the third one, it's not so obvious. And

that's when they start to say, I wouldn't do it because it's me pushing and I'm killing, even though the outcome is exactly the same, killing one person to save five, but the active pushing."

- o (LB)BS3 and (LB)BS5: "vignettes [work well]."

- Business readiness – graduate interviews:

  - o BE4: "what's going to happen is you're going to go in and they're going to show you this photo and they're going to say what is your opinion on that? And they're not even going to be interested on whether you think that's the exploitation of people or that's just a really vivid photo that gets, they want to know what you think about it. And that's what we're trying to do in ethics, is trying to say you somehow have to display your values"

  - o BE4: "If you saw somebody taking something from a stationery cupboard? What would you do? You cash up at the end of the day, and until a short where your friend works? What do you do about it? What can you do to make this our industry more responsible?"

- Business readiness – graduates, codes and professionalism:

  - o BE9: "There hasn't been enough referencing to codes of business ethics or conduct or whatever, in the various industries in this course." … "employability side I think can be beefed up."

  - o BE9: "there's been so many case studies, which you could have used in tandem with that recently" … "some of these things from the industry bodies which are available in public domain could be drawn in." … "you need to be aware that basically you've got these codes of conduct." … "you can take it up a notch and make it to a bit more of a professional level."

Recommended by researcher

- Existing methods and replication:

  o Educators in case B expressed difficulties in delivering ethics, where they were unsure of appropriate methods. Often, across modules, educators will use similar teaching skills and strategies that are replicated and/or adapted to suit the module subject. This may also be applied to ethics, where existing techniques may be used from other subject areas. For example, replication and/or adaption of the ways in which discussions of supply chain management, strategic decision-making or marketing principles are facilitated in other modules may be employed.

- YouTube and other resources:

  o As above, educators referred to their competency in delivering ethics education. As recommended by BE1, existing resources such as YouTube, may be used where educators do not feel confident in explaining a concept/issue. This may also address issues in accommodating different learning styles, where students that learn best through audio and/or visual material (as opposed to reading material for example) can be accommodated. Additionally, educators need not spend more time in creating resources that may be already available.

- Cultural considerations and students:

  o Students in case B expressed a desire to be mixed among their peers by educators to increase a sense of community and hear opinions and thoughts from students of different cultures and backgrounds. However, educators did not feel comfortable in doing so. Nonetheless, students expressed a desire for such integration to be facilitated. Great encouragement of

exploring cultural considerations among students (not just within the curriculum) is required.

- Nurturing relationships and value:

  o BS2: "I think it affects it the most amount. Because without the support from your teacher how are you meant to progress and get that support... , it shows how much you feel valued. Therefore, gives you the motivation to actually incentivise you to actually succeed in the work that we do."

  o Above, a student in case B emphasised the influence of relationships, where it may either enable or constrain student engagement significantly. Notably, BS2 refers to feelings of being valued. This may refer to community, capabilities, the autonomy between educators and students, or indeed all of these components of the learning environment. It is recommended that educators nurture relationships with students by expressing confidence in their students' abilities and progression through their studies.

- Community in the classroom:

  o Students referred to how community in the classroom may be encouraged by mixing students with others that they may otherwise have not spoken with. Students expressed a preference for this, where they would appreciate educators facilitating the mixing of students to provide a sense of community.

- Ethics as a positive disrupter in accounting:

  o As students on the ethics module in case B where from a range of courses, so too were educators. As a result, educators from accounting participated in focus groups and follow up interviews. Here, it was noted that accounting students should also have an ethics education in case B. As a result of this research, accounting students were added to the module in the academic

371

year 2020/21. In the academic year 2020/21, there were 57 level six undergraduate accounting students. Third year accounting students at the university were allocated to the ethics module and an accounting project module (as default), with the option to move to a two-module dissertation or two-module consulting studies. Of the 57 third year accounting students, 39 remained on the ethics/accounting project combination.

Engagement

Best practice observed

- Recognising attention levels:
  - [With regard to the student engagement continuum model]
  - BE11: "I think we've got all of them." [students at all levels]
  - BE9: "to be honest, 'occasionally attends class' is quite a few."
  - BE5: "a lot are 2 and 3 sadly"

Recommendations provided by participants

- Manage and revisit expectations of both students and educators:
  - Introducing a policy to prevent students recording meetings unless requested formally as mitigating circumstances:
    - BE4: "You would talk to them, and they would just record what you were saying. And then they'd go off and they'd write it down because you had done it for them."
  - Responsible learning:
    - BE1: "Is there anything that we could be doing in first and second year to inculcate in them that, a better understanding that they are responsible for their own learning, and if they're not learning they need to be stopping and asking questions"

- Preparation is key:
    - BE2: "hard to make them engage in some more deep debates and discussions if they're not prepared for it."
- Interaction and dependency:
    - BS6: "Most of the reviews we had in our module is like you are not being interactive enough with the lecturer to show them what you have done. Most of us were being penalised because of that. So, when they give you the chance to interact with them and you don't do that"
    - BS5: "Coming from an environment where you were told to be an independent learner and learn for yourself and develop for yourself and coming into this scenario where you have to always be like contacting your lecturer. It's, it's it will be, it was kind of difficult in the sense of because it was not something you're used to"
- Consistency in support:
    - BS3: "Yeah, it depends a lot on the teacher that teach the seminar."
    - BS3: "different lecturers will convey the message."
    - BE4: "we're going [to go] overboard in the support. I don't know whether that's a good thing, because it will provide what they're asking for, or a bad thing because it will be, they'll become more defensive than sometimes they are."

Recommended by researcher

- A united front:
    - Educators together on a module are referred to as a "module team" in case B. It is recommended that greater focus on the "team" element is required, where educators represent themselves as a group that communicate,

support one another, and are delivering ethics education with a shared approach. This may also address issues of dependency on educators; where a student feels that they have a module team supporting them, as opposed to an individual seminar tutor.

- o BS5: "every time I look to book something with my lecturer, she was striking. So, for me, I suffered in that aspect of gaining more knowledge. And then when I try to make time sometimes with other lecturers it's because that day, I'm free, they will not be free. So, I felt I wasn't being accommodated at all."

- o BS5: "I'm a creature of comfort. So, if I'm comfortable with one thing, you can't just uproot me and put me somewhere else. I have to get used to that." [change in seminar tutor]

- The dynamic nature of engagement:

   - o It is important to remember that engagement (and disengagement) is dynamic, where the most disengaged student may become authentically engaged at one point, and vice versa. This may not be dependent on the educator and may in some cases be a result of the students' experience in other modules or life outside of university altogether. It may be prudent to assume resistance to an interdisciplinary subject such as ethics. However, it is important to acknowledge that levels of attention and commitment can change.

- One for all and all for one:

   - o While a business school may engage in development of teaching methods and curriculum design, so to must it encourage development in the approaches of individual educators to represent the approach of the school collectively. This is consistent with a previous recommendation, where

module teams represent themselves as a group that communicate, support one another, and are delivering ethics education with a shared approach.

- Student self-efficacy before maturity:
  - Students in case B referred to levels of confidence consistently, where they were concerned with their own competencies before considering the perceived importance or relevance of content or a delivery method itself. Conversely, educators believed students disengaged based on maturity levels. However, students made no reference to their own maturity explicitly in relation to student engagement. Levels of attention may be improved in addressing students' capabilities and nurturing confidence in students, rather than basing curriculum design and delivery on perceived maturity.

- Follow up interview style review – verbal module evaluation:
  - The gaps in expectations and perceptions revealed in follow up interviews highlighted the benefit of obtaining student perceptions and expectations to address such gaps and improve the student experience in future. Verbal module evaluations (as opposed to module evaluation surveys) may be utilised where students and educators are given the opportunity to communicate experiences and feedback verbally. In speaking with students, educators may evaluate comments against the student engagement continuum model referred to in follow up interviews in this research, to consider actions to be taken which may encourage a greater number of students to reach level 5 of the student engagement continuum model (authentic engagement).

Appendix 9: Participant consent form

The research for this project was submitted for ethics consideration under the reference BUS 19/ 059 in the Department of Roehampton Business School and was approved under the procedures of the University of Roehampton's Ethics Committee on 21/05/2019.

Sample consent form

Participation number: _____

<div align="center">PARTICIPANT CONSENT FORM</div>

Title of research project: Ethics education in UK undergraduate accounting degrees: a comparative study.

Brief description of research project and what participation involves:

This research seeks to compare the perceptions of educators and learners at two UK Universities regarding ethics education in accounting. Participants will be given the opportunity to discuss barriers faced in engaging in ethics education, in terms of content and delivery. This session is expected to last between 30 minutes to 1 hour, depending on the extent of discussions. Any personal data obtained will be kept indefinitely in a pseudonymised form. Four focus groups will take place at two UK Universities for the purpose of this study.

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Consent statement:

I agree to take part in this research and am aware that I am free to withdraw at any point without giving a reason by contacting Megan Kelly. I understand that if I do withdraw, my data may not be erased but will only be used in a pseudonymised

form as part of an aggregated dataset. I understand that the personal data collected from me during the course of the project will be used for the purposes outlined above in the public interest.

I agree to this session being recorded and transcribed. ☒

By signing this form, you are confirming that you have read, understood and agree with the University's Data Privacy Notice for Research Participants.

The information you have provided will be treated in confidence by the researcher and your identity will be protected in the publication of any findings. The purpose of the research may change over time, and your data may be re-used for research projects by the University in the future. If this is the case, you will normally be provided with additional information about the new project.

Name ………………………………….

Signature ………………………………

Date ……………………………………

Please note: if you have a concern about any aspect of your participation or any other queries please raise this with the investigator (or if the researcher is a student you can also contact the Director of Studies.) However, if you would like to contact an independent party please contact the Head of Department.

Director of Studies contact details:	**Head of Department contact details:**
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