

# Chapter 11

## Decision Aids for Business Ethics Education

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### **ABSTRACT**

*Two new decision aids have been developed to improve the moral awareness and moral judgment of students and practitioners of business. The purpose of these aids is to flag situations where there is high risk of making flawed ethical decisions due to biases and/or insufficient information. One of the decision aids is a general purpose template which can be used for case study analysis and can be customized by students for particular ethical decisions. Similarly, outside the classroom, the template can be customized to address specific ethical dilemmas or organizational values. The second decision aid was designed to help accounting students as well as practicing auditors evaluate whether self-serving bias may be distorting judgment.*

### **INTRODUCTION**

This chapter looks at new ways decision aids can be used in business ethics education. Decision aids complement other ethics teaching approaches such as decision maps and case studies. One of the benefits of these aids is that they help bridge the gap between the ideal of rational, ethical analysis and the reality of imperfect decision making in business. Actual decision making often falls short of the ideal because it is heavily influenced by

cognitive biases and constraints, strong pressures to focus on other goals, and the sheer plethora of daily concerns in which ethical issues may get lost. Our exploratory research shows that decision aids hold promise for improving both the moral awareness and moral judgment of students and business people.

A decision aid template has been developed which can be used in case study analysis in ethics. In addition, students, individually or in small groups, can use this template as a base for developing decision aids for ethical dilemmas which

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are common in their current or anticipated future professions, industries, or workplaces.

Ethical decision aids built on the template can be valuable in work settings as well as in the classroom. In the workplace, customized decision aids can complement best practices, such as training, codes of conduct, mission and values statements, and high level ethics compliance officers. These aids can help translate abstract concepts and insights from general training cases to the specific ethical dilemmas that are faced in a company or unit. Thus, while it is impractical to define rules for every possible ethical dilemma, decision aids can assist in identifying the types of decisions where seeking additional information and advice would be prudent.

In the past, there were more middle managers who had the time to guide inexperienced employees. Now most organizations are flatter and have broader spans of control (Schwartz, 2000). This could increase the risk that newer employees might make unethical decisions due to inadequate guidance. To help counteract this problem, creating decision aids requires managers to reflect upon, clarify, and articulate their ethical decision processes. In addition to helping address problems associated with inexperienced employees, the articulation of managerial ethical decision criteria can be useful in multicultural situations, where different interpretations of situations and different priorities are likely to occur.

We must caution, however, that decision aids are just one component of an effective corporate ethics program. It is not possible to develop customized decision aids for all of the complex decisions that employees encounter, and decision aids are unlikely to be effective if the corporate culture does not provide a reasonably supportive context. Therefore, for effective workplace use of decision aids, management must send a clear message that there are ethical constraints to profit maximization.

The decision aids we have developed differ from the ethics/compliance checklists used by

some employers. Our decision aids require ratings on the degree to which various factors are present. This forces more critical thinking than checklists and provides more realistic characterization because ethical factors are seldom completely “yes” or “no.” Such nuanced decision aids can help codify the tacit knowledge of managers and experienced professionals concerning social expectations, longer term outcomes, subtleties of the law, and other ethical dimensions that may not be apparent to less experienced employees. Executives may also benefit from formally thinking about their decision processes and what their values and expectations are with respect to certain difficult decisions. In fact, they may discover that there are gaps in their ethical conceptualizations which need to be addressed.

### **Shortcomings in Ethics Education**

Business ethics education typically includes elements such as 1) increasing awareness of ethical dilemmas, 2) expanding the range of stakeholders who should be considered, 3) learning how to apply ethical theories, and 4) exploring how managers can set an ethical tone via example, processes, and guidelines, such as codes of conduct (Crane & Matten, 2004). Various cognitive biases may be mentioned briefly, but in general, little specific guidance is provided on how to mitigate them.

The predominant model used in ethics education is based on the four step framework developed by Rest (1986): moral recognition or awareness, moral judgment, moral intent, and moral action. Accordingly, the underlying assumption of much ethics education is that professors can teach students to recognize ethical issues and then rationally analyze them using a decision process encompassing multiple ethical perspectives as well as the short-term and long-term economic health of the organization. Then, if the environment is reasonably conducive, a moral person would make the best ethical decision and carry out that action.

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