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# Ethics, Corporate Social Responsibility, and Sustainability Education in AACSB Undergraduate and Graduate Marketing Curricula: A Benchmark Study


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# Ethics, Corporate Social Responsibility, and Sustainability Education in AACSB Undergraduate and Graduate Marketing Curricula: A Benchmark Study

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## Abstract

AACSB International advocates integration of ethics, corporate social responsibility, and sustainability in all business school disciplines. This study provides an overview of the implementation of these three topics in teaching initiatives and assessment in business schools accredited by AACSB International. Since no comprehensive studies have been conducted for the marketing area, the results provide benchmarks as well as thought-provoking material to initiate business school and marketing faculty discussions on integrating the three topics into their curricula.

## Keywords

education administration issues, marketing education issues, assessment, AACSB standards, ethics, skills/traits development in marketing education, undergraduate education, level/type of education, MBA

The Association to Advance Collegiate Schools of Business International (hereafter AACSB or AACSB International) has been a leader in the focus on ethics in business education by explicitly requiring the coverage of ethics as a part of accreditation, as well as through providing ethics training to facilitate implementation (Kurpis, Beqiri, & Helgeson, 2008). While social responsibility and sustainability topics are not yet AACSB accreditation requirements, the accrediting body appears to be signaling the inevitability of this requirement by committing resources in these areas with an objective to “promote a greater role for education on sustainable practices and corporate social responsibility in business schools” (AACSB International, 2013c).

In the business curriculum ethics is widely included in designated courses and integrated in course objectives (Christensen, Peirce, Hartman, Hoffman, & Carrier, 2007; Rasche, Gilbert, & Schedel, 2013). As such, one might expect this focus to create a comprehensive and thorough incorporation of business ethics in business curricula. However, a study of department heads and program administrators revealed a perception that ethics and social responsibility are not as widely included in business curricula as might be expected (Nicholson & DeMoss, 2009). Rutherford, Parks, Cavazos, and White (2012) noted that both internal and external influences shape curriculum, with only 25% of AACSB accredited schools offering a stand-alone ethics

courses. As such, these researchers call for more stand-alone ethics courses within the business curriculum. It is interesting to note that this conclusion appears to be inconsistent with AACSB International, which states in their Ethics FAQ section, “The focus of current higher education is turning to learning, not teaching. A focus on what students have learned, as exemplified in AACSB International accreditation’s new Assurance of Learning standards, is displacing a focus on *how* [italics added] a subject is taught” (see Frequently Asked Questions in AACSB International, 2013c). Thus, if business schools were to deliver ethics education in a single course, they would be reverting the focus back to the teaching side of the equation—as opposed to the outcome/assessment side by focusing on what the school is doing rather than on what the student is learning.

Several studies have separately examined the integration of ethics, corporate social responsibility (CSR), or sustainability within the business curriculum. For instance, Rundle-Thiele

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and Wymer (2010) reviewed stand-alone courses in business schools in New Zealand and Australia, Matten and Moon (2004) looked at European CSR initiatives in business schools, and Moon and Orlitzky (2011) compared the availability of corporate social responsibility/sustainability courses in European and U.S. schools. However, the studies were narrow in scope and none examined the integration of all three topics (ethics, CSR, and sustainability) into business or marketing curricula or evaluated the degree of integration based on a learning taxonomy. A benchmark study assessing the current integration of ethics, CSR, and sustainability in marketing curricula would clarify the current situation and facilitate development of future goals for achieving better integration of all three topics.

This article explores the extent to which deans and marketing department heads are responding to signals by AACSB, which is encouraging curriculum coverage not only of ethics but also of corporate social responsibility and sustainability. More specifically, we examine whether these topics are being integrated into undergraduate and graduate marketing curricula, how the topics are being assessed, to what extent the perceived integration of topics is consistent among deans and marketing department heads at AACSB accredited schools, and whether Bloom's taxonomy is being followed as these topics are integrated into courses.

## Literature Review

### *Ethics, Corporate Social Responsibility, and Sustainability Defined*

It is important to note that AACSB does not have a succinct, unified definition of these terms. Instead, through the defined standards of accreditation, AACSB provides guidance regarding what schools should consider as related to these areas. Individual schools are then required to tie their individual missions and outcomes to the standards. Hence, schools have the latitude to interpret the standards and use their own definitions of these terms in meeting the standards. However, the AACSB website does provide links to its standards as well as a number of articles and resources related to the accreditation standards. In the accreditation process, deans, department heads, and others reference the AACSB website (both in standards and in links to other resources) in formulating and justifying their accreditation plans and responses. Since the focus in the current research project was AACSB-accredited schools, we used those same resources to develop and summarize the core elements as proposed definitions for these topics. The definitions offered in the following paragraphs can be considered as a starting point until AACSB provides more specific definitions or guidelines.

Regarding ethics, schools should consider four components when defining this term. These components include responsibility of business in the context of society, ethical/

moral leadership, (ethical) decision making that considers the big picture and multiple stakeholders, and corporate governance that understands the multitude of interdependencies among the corporate governance body, the company, and other institutions and regulatory bodies (AACSB International, 2004).

When defining CSR, the United Nations Global Compact (2007) asks companies to "embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labour standards, the environment and anti-corruption." AACSB is a member of the steering committee for the Principles for Responsible Management Education (PRME). PRME and AACSB both embrace the United Nations Global Compact's defining values regarding CSR. As a result, business schools are well advised to pay close attention to these defining values and United Nations Global Compact's request in pursuit of AACSB accreditation.

The "three Es" approach for sustainability, as referenced by Bridges and Wilhelm (2008, p. 34), generally defines sustainability in a manner that includes ecological (environmental), social (equity), and financial (economic) concepts. Additionally, regarding sustainability and business success where there would not be a negative impact on financial outcomes, scholars have urged organizations to consider both the ecological and social equity dimensions (see, e.g., Savitz & Weber, 2006 and Elkington & Hailes, 1988). In the International Centre for Corporate Social Responsibility's Research Paper Series posted on the AACSB's website, AACSB appears to support this general definition (Godemann, Herzig, Moon, & Powell, 2011). Thus, business schools might also reference this definition.

In addition to the existing standards related to ethics, as of March 2013, AACSB has proposed a new standard regarding CSR and sustainability that explicitly states,

A school must demonstrate a commitment to address, engage, and respond to current and emerging corporate social responsibility issues (e.g., diversity, sustainable development, environmental sustainability, and globalization of economic activity across cultures) through its policies, procedures, curricula, research, and/or outreach activities.

Furthermore, the basis for judgment in meeting the standard is, "Diversity, sustainable development, environmental sustainability, and other emerging corporate and social responsibility issues are important and require responses from business schools and business students" (AACSB International, 2013b).

### *Ethics, Corporate Social Responsibility, and Sustainability Initiatives*

Research within the ethics, CSR, and sustainability literature has been descriptive in nature and based on samples with

limited scope. Some researchers have broadly studied CSR in the curriculum (Wright & Bennett, 2011), whereas others have focused solely on top-ranked MBA programs (Christensen et al., 2007). Stubbs and Schapper (2011) provide examples of the integration of sustainability and CSR courses in the business curriculum. As well, Matten and Moon (2004) looked at CSR in European universities and found that business schools are educating current and future business leaders in ethical behavior related to business and business-related social responsibility, and that the faculty is driving curriculum changes.

Studies reveal that courses on these topics are offered at a limited number of universities and are seldom required. Rundle-Thiele and Wymer (2010), examining stand-alone courses in New Zealand and Australia, found only 27% of universities in Australia offered a dedicated course in ethics, CSR, or sustainability. Furthermore, although dedicated courses appear to be available in the general business curriculum, these same researchers found that only 8% of the universities required a marketing ethics or social responsibility course. More recently, a study of both European and U.S. schools examined corporate social responsibility/sustainability (CSRS) and the extent to which compulsory stand-alone courses or modules are offered (Moon & Orlitzky, 2011). The study revealed that more than 75% of undergraduate programs and more than 55% of MBA programs offered CSRS courses. But program size, religious affiliation, and the school's public/private status had very little impact on CSRS course development or utilization. However, the school's prestige was significantly and positively associated with offering more CSRS education.

Findings from previous CSR studies vary widely and do not provide a consistent definition or comprehensive picture of CSR in business and marketing curricula at either undergraduate and graduate levels (Rundle-Thiele & Wymer, 2010). Moreover, while CSR in the higher education curriculum has been a focus of research, there is an evolving term called the *new* CSR that includes a sustainability component (CSRS) that further blurs the lines between these topics and may not even be considered by, or integrated into, business or marketing curricula (Moon & Orlitzky, 2011). Thus, a major reason CSR is not pervasive may be that it includes many collective and distinct activities (Godfrey & Hatch, 2007).

Content analysis studies have examined sustainability in business curricula and proposed recommendations regarding integration. These studies rely on schools' definitions of the terms and topics being studied. Wu, Huang, Kuo, and Wu (2010) conducted a web-based content analysis of sustainability-related curricula of business schools having accreditation from either European Quality Improvement System (EQUIS) or AACSB International. European schools favored an elective-oriented approach and had more graduate-level, sustainability-related courses. In contrast,

American business schools offered more undergraduate sustainability-related courses, some even requiring a course to graduate (Wu et al., 2010). Similarly, Rusinko (2010) proposed a matrix of options that administrators and educators could use to integrate sustainability in higher education. While these studies reviewed both graduate and undergraduate education and offered options for incorporating sustainability into business curricula, they also did not use consistent definitions and the focus was only on sustainability. None of these studies included a comprehensive assessment of all three areas (ethics, CSR, and sustainability). The lack of comprehensive studies in ethics, CSR, and sustainability indicates a need for research that provides better understanding of the integration and assessment of these topics in marketing curricula.

### *AACSB International, Ethics, Corporate Social Responsibility, and Sustainability*

Widespread incorporation of ethics in the business curriculum is likely due in part to accreditation bodies and societal reactions to business scandals (Kurpis et al., 2008). Among these accrediting bodies for business schools is AACSB International. AACSB Standard 15 states that learning experiences will include "Ethical understanding and reasoning abilities" for undergraduate business programs and "Ethical and legal responsibilities in organizations and society" for graduate programs (AACSB International, 2013a). Therefore, for Masters or undergraduate programs to be accredited, the programs must include ethics at both the understanding and reasoning levels. Using the framework of Bloom's taxonomy (Bloom, Engelhart, Furst, Hill, & Krathwohl, 1956), understanding and reasoning are two levels of content mastery. In other words, if a school develops its curriculum using the levels of Bloom's taxonomy, it can be demonstrated that the school is meeting some of the accreditation thresholds.

The importance of ethics, CSR, and sustainability education is articulated by AACSB International through its Resource Center for Business Ethics, as well as by the establishment of an ethics commission. While the title of the center focuses on "business ethics," the stated mission of the resource center is, "To provide a comprehensive source for information, tools, and discussions regarding ethics, sustainability, and corporate social responsibility in business schools" (AACSB International, 2013c). The website also notes that ethics, CSR, and sustainability (not just business ethics) are concepts that indicate business has an obligation beyond the maximization of profits and that students should therefore be knowledgeable about all three areas. AACSB International explicitly ties the concepts of ethics, CSR, and sustainability together and advocates the three (separate) areas be integrated in all business school disciplines. Again, no comprehensive study examines the extent to which these individual topics are represented specifically in the marketing

discipline or even more broadly in the business curriculum. Thus, the current study provides benchmarks on the current status of these initiatives in marketing.

### *Bloom's Taxonomy*

For decades, Bloom's taxonomy has been used as a framework for curriculum development and assessment and provides a framework for understanding levels as well as types of knowledge (Krathwohl, 2002). The original taxonomy had levels of cognitive domains. In order of least to most comprehensive, the domain levels included knowledge, comprehension, application, analysis, synthesis, and evaluation. Thus, the taxonomy moves from knowledge of facts and terms, through analysis, and ends with evaluation in terms of internal evidence and judgments made on external criteria. The taxonomy was later revised and updated to represent the following cognitive processes: remembering, understanding, applying, analyzing, evaluating, and creating (Anderson, Krathwohl, & Bloom, 2005).

In business schools, Bloom's taxonomy has been used to design and assess curricula. Bloom's taxonomy was used by Macfarlane and Ottewill (2005) to examine the manner in which ethics was incorporated into the learning objectives of universities in the United Kingdom. Other studies have focused on learning demonstrated by multiple choice questions (Simkin & Kuechler, 2004) and designing human resource management courses (Brewer & Brewer, 2010). In addition, Marshall and Carson (2011) used Bloom's taxonomy to assess end of chapter problems in business textbooks. In marketing, the taxonomy was used to prepare textbook questions and assignments and design courses (Frontczak, 1998) and to prepare sales classes (Healy, Taran, & Betts, 2011). When Bloom's Taxonomy is applied for assessment, the activities should correspond to the appropriate level of cognitive learning objectives (Hamilton & Klebba, 2011). For example, multiple-choice tests can be used to assess recall and classification, whereas essay and problem-solving exams require higher order processes, such as understanding and analyzing within a situational context.

### **Method**

This research explores several questions with respect to ethics, CSR, and sustainability in business school and marketing department curricula and builds on the foundation laid by an understanding of the relevance of Bloom's taxonomy. The questions emerged from extant literature that looked at how these subjects are incorporated into the curriculum (Rutherford et al., 2012), how they are taught and assessed (Barnett, Dascher, & Nicholson, 2004; McDonald, 2005; Rundle-Thiele & Wymer, 2010), and the extent to which they are related to Bloom's taxonomy (Macfarlane & Ottewill, 2005). Additionally, to further validate the topics

covered by the questions, four current or former business deans and four marketing department heads were interviewed. The interviews provided face validity for the premise of the paper and insight into the role AACSB International plays regarding the inclusion of the topics in the curricula, as well as the use of Bloom's taxonomy in curriculum development and outcomes assessment for AACSB accreditation.

The broad questions addressed in the study include the following:

1. To what degree are ethics, CSR, and sustainability recommended and incorporated within the business curricula?
2. At what point in the *business* curricula and to what extent is/are ethics, CSR, and sustainability integrated within the curricula?
3. To what degree are ethics, CSR, and sustainability integrated within *marketing* curricula?
4. What levels of Bloom's taxonomy are being used to teach ethics, CSR, and sustainability learning activities and the assessment of these activities?
5. What criteria do deans and department heads believe make effective teachers in the areas of ethics, CSR, and sustainability?
6. Are adequate course materials available to teach ethics, CSR, and sustainability in the marketing curricula?

To answer these questions, an online survey was sent to business school deans and marketing department heads at approximately 480 AACSB International colleges and universities in the United States.

### *Questionnaire*

This article is primarily descriptive and the survey instrument is patterned after a questionnaire used in a study that assessed and described cross-functional education in the undergraduate marketing curriculum via an online survey of department heads (Crittenden & Wilson, 2006). The informational interviews and extant literature were used to further frame the questions posed in the study (see, e.g., Barnett et al., 2004; Rutherford et al., 2012). For both undergraduate and graduate programs, deans and department heads were asked questions related to effective incorporation of ethics, CSR, and sustainability in business and marketing curricula and how much time is spent teaching these topics. Other questions examined outcomes assessment as well as the emphasis placed on how courses were being taught, when in the program courses were taught, and who was teaching such courses. The scales used to obtain responses either ranged from 0 (*not at all important*) to 10 (extremely important) or from 0 (*strongly disagree*) to 100 (*strongly agree*). These scale point options were chosen to facilitate more variability



in the responses and therefore greater precision (Hair, Celsi, Ortinau, & Bush, 2013).

It should be noted that the ethics, CSR, and sustainability subject areas were not defined for the respondents, which is similar to other curricular researchers, including Rutherford et al. (2012), Rundle-Thiele & Wymer (2010), and Wu et al. (2010). Over the past decade, deans and department heads at schools seeking new or maintaining current AACSB accreditation can participate in training offered by AACSB International. This training occurs through accreditation consultants and at AACSB's conferences (including annual conferences and ethics, CSR, sustainability conferences). AACSB's mission-based approach to and expectations for the standards including these topical areas within the curriculum are discussed regularly. Staying consistent with AACSB's mission-based approach, it was anticipated that deans and departments would provide responses based on their school's mission and curriculum using their AACSB-influenced definitions of the topics.

### Sample

The survey targeted deans and chairs of marketing departments at AACSB International accredited schools located in the United States. The perspectives of deans and department heads provide both an organizational and departmental measure that enables relevant comparisons (Yunker, 1998). Deans recommend and influence curricula (Rutherford et al., 2012), and their perspectives should be considered in a review of curricula (Evans & Marcal, 2005). However, department heads both recommend *and* play a role in implementation (Crittenden & Wilson, 2006; Crosling, Edwards, & Schroder, 2008; Hair, 1995), which is also an important perspective to be considered in a review of curricula. It is also broadly believed that deans and department heads are equally interested in curricula objectives and assessments for AACSB accreditation (Brennan & Austin, 2003). Although in-class activities might not be shared with the department chair, the focus placed on assessment by accrediting bodies (e.g., AACSB International) facilitates departmental and school dialogue among colleagues regarding outcomes using innovative efforts (Barnett et al., 2004).

AACSB International is widely known as the leading accrediting body in the United States for business schools. The organization is a strong proponent of the topics of ethics, CSR, and sustainability in business school curricula and has specific ethics standards that must be addressed for accreditation. Therefore, a sample of the 2012 membership roster of AACSB International was used to identify schools. Email addresses of more than 800 deans and department heads were obtained and validated for accuracy using Qualtrics software. The e-mails included a short note explaining the survey's purpose with a link to the survey within the e-mail. Since the surveys were distributed toward the end of the academic year,

four reminders were sent. Follow-up interactions with several schools provided feedback and some insight on survey completion rates. Primary reasons for not responding included the amount of time to complete the survey and the length of survey. Response rates also were influenced by a variety of factors, such as end-of-semester time constraints and commitments, lack of interest in the topic, and dislike of web-based surveys and email solicitations.

A total of 91 useable responses were received (~11% response rate), with 30% of the respondents being deans (27 respondents) and 70% marketing department heads (64 respondents). All schools confirmed they were AACSB International accredited, and 90% reported having graduate business schools. The findings of this study follow and should stimulate discussions among business schools and marketing faculty on the topics of ethics, CSR, and sustainability in the business and marketing curricula. Business schools pursuing or maintaining accreditation, various accrediting organizations, and business and marketing practitioners may also find the results interesting.

### Results and Discussion

Presentation of the findings is organized to address questions in several broad areas. These questions include when ethics, CSR, and sustainability are integrated within the curricula and the degree of integration into curricula. Furthermore, Bloom's taxonomy is applied to evaluate how ethics, CSR, and sustainability are being assessed. Additionally, teaching effectiveness for the topics is evaluated, as is the availability and adequacy of course materials used by marketing faculty to teach these topics.

#### *Recommendation of and Effective Incorporation Within Curricula*

The first research question focused on the extent to which ethics, CSR, and sustainability are recommended and incorporated in curricula. Specifically, responses of deans and department heads are contrasted and the questions asked of each group used a scale of 0 to 100, where 100 = *strongly agree* (Table 1). Because of the differences of *recommending* versus *implementing*, deans and department heads were asked two different sets of questions in the first part of the survey regarding the marketing curricula. Deans were asked, "To what extent do you agree or disagree that you have *recommended* the following curricula be added to the learning objectives of the undergraduate/graduate marketing curriculum at your business school?" In contrast, department heads were asked, "To what extent do you agree or disagree that the following curricula is/are *effectively incorporated* into the learning objectives of the undergraduate/graduate curriculum of the marketing department at your business school?"

**Table 1.** Recommendation Compared With Incorporation of Topics in Marketing Curriculum.

To what extent do you agree or disagree the following topic is/are recommended (deans) and/are effectively incorporated (department heads) into the learning objectives of the marketing curriculum?	Minimum-Maximum	Mean	SD
<b>Ethics</b>			
Undergraduate			
Deans	0-100	76	32
Department heads	8-100	65	28
Graduate			
Deans	1-100	65	33
Department heads	0-100	66	30
<b>Corporate social responsibility</b>			
Undergraduate			
Deans	0-100	57	31
Department heads	2-100	57	26
Graduate			
Deans	1-100	44	33
Department heads	0-100	57	28
<b>Sustainability</b>			
Undergraduate			
Deans	0-96	51	31
Department heads	0-100	42	28
Graduate			
Deans	0-100	51	37
Department heads	0-100	48	31

Regarding ethics, the mean level of agreement for deans having recommended was 76 for the undergraduate curriculum and 65 for the graduate curriculum. The mean level of agreement for department heads having implemented was 65 for both the undergraduate curriculum and for the graduate curriculum. In aggregate, deans responding to this question indicated they recommend incorporating ethics in learning objectives at their schools more so at the undergraduate level than department heads responding that ethics learning objectives were actually being implementing at their schools. In contrast, ethics learning objectives appeared to be implemented at the graduate level at higher rates than deans report recommending.

Regarding CSR and learning objectives, the deans' mean level of agreement on recommending in their business schools was 57 at the undergraduate level and 44 at the graduate level, whereas the department heads' mean level of agreement on effectively incorporating CSR was 57 at both the undergraduate and graduate levels in their business schools. Deans and department heads may be more in agreement at the undergraduate level. However, department heads reported that more CSR learning objectives are implemented at the graduate level than the deans indicated that they were recommending at their respective schools.

Sustainability followed the same pattern as ethics, with deans' mean level of agreement on recommendation being

51 for the undergraduate as well as the graduate curriculum. Department heads' mean responses regarding implementation were 42 for the undergraduate level and 48 for the graduate level. This nominal gap between deans' recommendations and departmental actions may represent a lag effect or a communication gap between the desires of the dean and the departments. For the remaining sections of the article, the same questions were asked of both deans and department heads.

### *Point and Manner of Integration Within Curricula*

The second research question was designed to determine at what point in the curricula ethics, CSR, and sustainability are integrated and to what extent. The results show that most of the content on these topics is at the later stages of the overall BSBA curriculum. Specifically, the topics are included 7% of the time in freshman-level courses and 20% during the sophomore year. In contrast, they are included 46% and 28% during the junior and senior years, respectively. The more frequent inclusion in upper level courses is likely due to students being more mature and better able to apply and synthesize these topics, thereby achieving greater levels of cognitive understanding based on Bloom's taxonomy. Moreover, many BSBA courses, particularly those that are more advanced and where these topics are more applicable, are not offered until the junior or senior years.



**Table 2.** When Are the Topics Required in Graduate Programs.

When in graduate program? (expressed as a noncumulative percentage)	Ethics	Corporate social responsibility	Sustainability
Early	45	39	30
Late	17	25	24
Continuously	38	36	45

As shown in Table 2, at the graduate level ethics topics are covered earlier (45% = early) whereas sustainability is typically continuous throughout the programs (45% = continuous). CSR topics are more evenly split between early and continuous. All three topics are addressed much less frequently in the latter part of the programs. The early emphasis on these topics may indicate a belief by instructors that graduate students can achieve sufficient levels of cognitive learning on these topics earlier in the curriculum.

To further clarify the degree of curriculum integration, respondents were asked to what extent course content in ethics, CSR, and sustainability is required. At the undergraduate level, required course content is ethics 57%, CSR 26%, and sustainability 19%. At the graduate level, required content in ethics is 72%, CSR is 51%, and sustainability is 43%. Note that course content in all three areas is consistently higher at the graduate level, suggesting instructors perceive a greater need for it at that level. Respondents also addressed how much of the overall curriculum is devoted to each topic. The overall percentage of the curriculum devoted to ethics was 13%, for CSR it was 12%, and sustainability was 11%. The similarity in course content for the three topics indicates that while ethics has been emphasized for several decades, CSR and sustainability are becoming integrated in a relatively shorter period of time.

### *Degree of Integration of Learning Objectives in the Marketing Curricula*

Incorporation of these topics into the learning objectives of undergraduate and graduate marketing curricula is also of interest. Learning objectives include ethics 58% of the time at the undergraduate level and 59% at the graduate level. In contrast, learning objectives include CSR and sustainability less frequently, 33% and 43% undergraduate and 47% and 41% graduate, respectively. That AACSB International has emphasized ethics for several decades appears to have resulted in ethics being the most embedded of these three topics in the marketing curricula. But whereas both of the other topics are less embedded than ethics, CSR is included at the graduate level more often than sustainability, while sustainability content is comparable at both levels. This phenomenon may be a result of the focus on sustainability throughout undergraduate curricula beyond the business school, such as science courses within the liberal arts

component of the overall BSBA curriculum (De La Vega Leinert, Stoll-Kleemann, & O'Riordan, 2009).

### *Application of Bloom's Taxonomy*

This section applies levels of Bloom's taxonomy to assess course and content delivery. The first part describes how the topics are taught and the relationship between the taxonomy and content delivery approaches. The second part summarizes how assessment is conducted and the link to this learning taxonomy.

Projects and cases are the main approaches used to deliver content to undergraduates. Almost 80% use projects to teach ethics, whereas 55% use projects for CSR and 40% percent for sustainability. Similarly, 79% use cases to teach ethics, 63% use cases for CSR, and 52% for sustainability. Cases come from a variety of sources—37% from textbooks, 28% from Harvard Business School Publishing cases, and 24% from industry. Speakers are used to supplement cases and projects for all topics. These results suggest a richly applied/experiential approach to the pedagogy used with these topics. Moreover, cases and projects facilitate assessment at higher levels of Bloom's taxonomy.

Questions were also asked about which assessment techniques are being used for undergraduate and graduate levels. Results are shown in Table 3 and further described in the following paragraphs.

The initial stage of Bloom's taxonomy is the most basic (Krathwohl, 2002). For this stage, students are expected to recognize and retrieve relevant knowledge from long-term memory. The initial stage is followed by comprehension, where students demonstrate understanding and determine the meaning of the instructional messages through oral, written and graphic approaches. Thus, the emphasis is on classifying, comparing, and explaining. For these first two levels, multiple-choice exams are the assessment approach most often used (Bloom et al., 1956; Krathwohl, 2002). The findings in this study indicate that multiple-choice exams are used to assess ethics about 25% of the time and CSR and sustainability relatively less often.

The next two stages of Bloom's taxonomy include application and analysis. At the application level, students are able to execute or implement a theory or concept. In contrast, at the analysis level, students are able to differentiate, organize, and attribute the material (Bloom et al., 1956). In these two

**Table 3.** Use of Selected Assessment Approaches.

	Undergraduate			Graduate		
	Ethics	Corporate social responsibility	Sustainability	Ethics	Corporate social responsibility	Sustainability
Multiple-choice exams	25	21	18	15	10	7
Essay questions/short answer exams	25	28	26	30	31	30
Research paper/s	23	23	30	26	31	30
Through presentation/s	27	28	26	29	28	33
Total percentage	100	100	100	100	100	100

**Table 4.** Effective Ethics, Corporate Social Responsibility, and Sustainability Teachers.

Indicate your level of agreement regarding the importance of the types of experience needed to effectively teach ethics, corporate social responsibility, and sustainability	Minimum-Maximum	Mean	SD
<b>Ethics</b>			
Prior teaching experience	0-10	6.4	3.4
Prior industry experience	0-10	4.5	4.5
The rank of the professor	0-10	1.9	2.9
<b>Corporate social responsibility</b>			
Prior teaching experience	0-10	6.2	3.3
Prior industry experience	0-10	4.5	3.2
The rank of the professor	0-10	1.9	2.7
<b>Sustainability</b>			
Prior teaching experience	0-10	6.1	3.5
Prior industry experience	0-10	4.6	3.4
The rank of the professor	0-10	1.7	2.7

stages, students apply a procedure in a given situation or break material into its constituent parts and explain how the parts relate to each other, as well as communicate the overall structure and purpose of the theory and its parts. Essay questions and short-answer exams are used to assess this level of learning (Hamilton & Klebba, 2011). The findings in the present study show that the usage of essay and short answer questions is comparable across all three areas (a high of 28% for CSR and a low of 25% for ethics; sustainability was in between at 26%).

The final stages of Bloom's taxonomy are synthesis and evaluation. At the synthesis level, students combine elements of theories into unique and different forms and create an original product. Moreover, students critique and make judgments based on criteria and standards. These levels are assessed through projects, research papers, and presentations of original, student-generated material (Bloom et al., 1956). The results of this study indicate that half of all assessments of these topics at the undergraduate level apply Bloom's highest level of cognitive learning (synthesis and evaluation). Specifically, research papers and presentations are

used 50% of the time for ethics, 51% for CSR, and 56% for sustainability. Not surprisingly, an even larger percentage of assessments in graduate courses are at the highest cognitive level. That is, research papers and presentations are used at the graduate level 55% for ethics, 59% for CSR, and 70% for sustainability.

#### *Effective Ethics, Corporate Social Responsibility, and Sustainability Teachers*

Perceptions were also explored regarding the characteristics important in determining teaching effectiveness. Learning outcomes are important for all types of courses and can be influenced by an instructor's background and experience (Palocsay & Stevens, 2008; Shaftel & Shaftel, 2007). Respondents were asked whether prior teaching experience, industry experience, or the rank of the instructor (assistant, associate, or full) were important factors for teaching effectiveness (Table 4). Prior teaching experience was rated the most important factor, with mean scores greater than 6.0 for all three topics (10-point scale; 10 = *extremely important*). In

contrast, industry experience was considered relatively less important, with mean scores approximately 4.5 for all three topics. Mean scores for instructor rank was even lower, with all means less than 2.0.

### *Availability of Relevant Marketing Course Materials*

Easy access to relevant teaching materials may influence the content included in courses and, ultimately, the learning outcomes (Boose & Dean 2011, Shapiro 2012). The findings in this current study indicate that it is easiest for marketing faculty to find relevant course materials for ethics but that finding materials for CSR and sustainability is more difficult. Overall, however, it is not considered difficult to find teaching materials for courses in any of the areas. To obtain teaching materials, faculty rely mostly on sources within their own departments and less often use materials from colleagues in *other* departments. Thus, marketing faculty appear to have adequate, relevant materials in marketing for teaching all three areas—at least at the present time.

### **Observations and Implications**

The findings indicate agreement between deans and marketing department heads regarding the incorporation of ethics, CSR, and sustainability in the curriculum at both the graduate and undergraduate levels. Ethics had the greatest level of integration into the curriculum and sustainability had the lowest. From a topical perspective, ethics has been an emphasis of AACSB International since the 1980s, whereas CSR and sustainability have become a focus only in the past decade.

Ethics, CSR, and sustainability were traditionally offered in business schools through the management discipline more so than by other disciplines (Rutherford et al., 2012). However, these topics are no longer the exclusive domain of management, and there appears to be more widespread integration of these topics into the marketing curriculum. In fact, regarding ethics alone, the number of courses being taught in cross-disciplinary manner doubled between 2005 and 2009 (Waddock, Rasche, Werhane, & Unruh, 2011). The current study found ethics to be incorporated into more than 50% of the marketing courses at both the undergraduate and graduate levels. CSR is incorporated into about a third of undergraduate and half of graduate marketing courses. Sustainability is included in more than 40% of both undergraduate and graduate marketing courses. Thus, marketing students increasingly are being exposed to, and hopefully have a better understanding of, all three topics. The picture of ethics not being incorporated throughout specific programs as described by Nicholson and DeMoss (2009) is not the case in marketing.

As a method of teaching and assessing marketing course content, Bloom's taxonomy is being applied across all three

topics. Ethics, CSR, and sustainability learning activities and course competencies are integrated throughout the curriculum at both the undergraduate and graduate levels. This integration facilitates cognitive development of knowledge on these topics through all levels of Bloom's taxonomy, from basic understanding of terminology to application and synthesis. Moreover, as indicated by survey respondents, more than half of the assessment approaches measure higher levels of cognitive development.

Ethics appears to be more fully integrated across the curricula than was reported in the Macfarlane and Ottewill (2005) study. Accreditation appears to be a strong driving force in the evolution of ethics curricula (Rutherford et al., 2012). Furthermore, AACSB International emphasizes coverage of ethics, CSR, and sustainability and all three topics appear to be relatively integrated at both the undergraduate and graduate levels. The long-term emphasis by AACSB on ethics is likely the reason for greater integration of that subject area within the business curriculum. However, the other topics appear to be catching up quickly. AACSB International also requires assurance of learning (assessment) and provides examples using Bloom's taxonomy in its offering of training sessions for assessment and assurance of learning. The findings here indicate that this requirement appears to have influenced the various assessment approaches being applied, with all six stages of Bloom's taxonomy widely represented. Thus, marketing departments appear to be meeting the Bloom's taxonomy thresholds advocated by AACSB International.

Deans and department heads believe prior teaching experience is the most important factor in selecting effective instructors for ethics, CSR, and sustainability. In contrast, neither industry experience nor rank of the professor (assistant, associate, or full) is considered to be very important. This suggests that mentoring of new instructors for these topics will help assure better quality teaching.

Overall, sufficient materials appear to be available for instructors to incorporate these topics throughout the marketing curriculum. Projects and cases are often used to deliver content, with outside speakers used to supplement the other approaches. The perceived ease of availability of course materials for all three topics in the marketing curriculum would appear to reinforce the observation that ethics, CSR, and sustainability are no longer the exclusive domain of management as Rutherford et al. (2012) noted. McDonald (2005) and Beggs (2011) called for the integration of ethics, CSR, and sustainability through the marketing curriculum and this study shows that the integration is occurring.

### **Future Research and Limitations**

Several opportunities are available to build on this study. First, as AACSB standards regarding ethics, CSR, and sustainability evolve, it will be important to evaluate the impact

of those changes on the inclusion and assessment of the topics in business and marketing curricula. The findings of this study can be applied as benchmarks and used to compare to future studies. Another avenue of research would be to examine the mission-based criteria of AACSB International and to identify differences in integration and assessment among the various types of institutions (public, private, religious affiliation, etc.). Future researchers may want to examine how faculty are incentivized and rewarded for developing course materials as well as teaching and integrating these topics into their courses. Because this study did not compare actual pairs of deans and department heads, it may be interesting to do a study using paired responses to further evaluate the existence of possible gaps between these two groups. Researchers may want to use the definitions proposed in this study when doing similar curricular research on the topic areas.

Finally, future researchers may also want to include research questions that examine whether enough qualified faculty are available to teach these topics, whether faculty are reluctant to eliminate course material or whole courses in order to create room for these topics, or whether faculty prefer to develop new courses on the topics. This survey presumed deans and department heads believed these courses belong in the school of business and/or marketing department (as opposed to some other department). However, future researchers may want to confirm this presumption and determine if there is a preferred area to emphasize these topics.

All studies have limitations and the current research project was no exception. We relied on a convenience sample of AACSB International accredited schools in the United States. The survey instrument was comprehensive and descriptive in nature, but it was also quite long. Finally, the survey was administered online at the end of a spring semester, which normally is a very busy time for deans and department heads. Although we would have preferred to avoid these limitations, we are confident the findings are valid and can suggest directions for improving the integration of and instruction in ethics, CSR, and sustainability at both the undergraduate and graduate levels. Furthermore, the survey was not structured in a manner to make paired comparisons from the same school between dean and department head.

Another potential limitation is definitions of the topics. The survey instructions did not provide definitions for ethics, CSR, and sustainability, but all respondents were from schools having AACSB accreditation. Similar to other research in this area (see, e.g., Rundle-Thiele & Wymer, 2010; Rutherford et al., 2012; Wu et al., 2010) and AACSB's own reliance on schools pursuing or maintaining accreditation to define these terms based on the schools' individual missions and learning outcomes, this study relied on respondents' individual interpretations of the terms. While AACSB accreditation includes integrating and addressing

these topics, focuses on these topics in its training center, and provides training for deans and department heads in these areas as they relate to accreditation, respondents may not have used the same definitions—even though they all have a common accreditation goal. As such, future researchers may want to consider examining these questions using the definitions proposed as a starting point, or they may wish to collect information on how definitions differ and suggest how this is affecting curricular decisions.

## Conclusions

Based on the integration of ethics, CSR, and sustainability through the curricula, our results indicate that the deans and department heads do seem to be reacting to the signals sent from their accrediting body (AACSB International). Furthermore, this study provides a valuable snapshot of the current state of the integration of ethics, CSR, and sustainability in the marketing curricula at both the graduate and undergraduate level. It is particularly important since it is the first comprehensive study that looks at both the business curriculum and more specifically the marketing discipline.

The emphasis placed on the triple bottom line by industry and business school advisory boards is not likely to decrease. Industry is seeking employees educated in business schools that have a keen understanding of the ways ethics, CSR, and sustainability influence the triple bottom line. The findings in this study indicate that business schools are paying attention and that students seem to be receiving the preparation required to meet industry's needs as they graduate and find employment.

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