

Pioneering in Teaching Business Ethics: The Case of Management Accounting in Universities in Palestine

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Abstract

A large proportion of students in Palestinian higher education now study business administration and management accounting. Although Palestinian universities might be expected to aim to produce well-rounded graduates, there has been perception that commerce faculties have tended to take narrow view of business administration studies, paying little attention to ethical issues. A significant majority of management accounting lecturers does not claim to address ethical issues in their teaching, though personal interest and a belief in the importance of teaching ethics are found to be profound. When they do address ethical issues, they tend to express stronger beliefs in the responsibility and the ability of universities to improve the ethical attitudes and behavior of their students. A telephone-postal survey was therefore conducted to investigate the teaching of business ethics at the undergraduate level in Palestine. Although provision is still limited, signs of growth are not evident, with no significant proportion of commerce faculties offering at least some business ethics teaching, either within a "mainstream" subject or as a separate module. This provision would appear to be a topic worthy of future in management accounting with the supply of suitably qualified lecturers in the Palestinian universities who reflect primarily a true mirror image of Arab universities.

Keywords: Business ethics; Management accounting; Undergraduate; Palestine

The Place of Ethics in the Curriculum

The teaching of business administration and management in Palestinian universities degree courses is of comparatively recent trend, though a comparative UK wide spread growth in particular was shown in undergraduate provision in the 1980s (Frederick, 1991). The expansion of business and management studies that accommodates the highest percentage of undergraduates within the higher education would appear to provide an opportunity to educate future managers about ethical issues. Interestingly, the practical application of ethics is in the publication of Transparency International Commission for a worldwide corruption perception index. Palestine scored 2.6 at 107 positions out of 158 countries (TIC, 2005). Of course if higher education were about more than a vocational training, such consideration would be deemed highly desirable, if not essential (Chryssides and Kaler, 1993; De George, 2006).

Much debate surrounds what goals and methods should be best to teach business ethics (Whetstone, 1998). Such debates about good or best practice are common place regarding the teaching of business ethics in higher education (Adams, Harris and Carley, 1998), but perhaps the most basic questions relate to what place business ethics should have, if any, in the curriculum. It can be offered

as (1) a separate compulsory course, or as (2) an optional course, or as (3) an integral part of other business courses (Dunfee and Robertson, 1988). The business ethics teaching has not necessarily yet secured internationally a substantial foothold in higher education in the form of core or optional provision, but the teaching of business ethics has been on the increase in UK in recent years (Cowton and Dunfee, 1995; Lamp, 1997; Cummins, 1999). While the business ethics teaching in the UK seemed to mirror USA practice in drawing on philosophy departments to a significant degree (Mahoney, 1990), more recently business ethics has come to be taught by business schools though the teaching tends not to be by specialists in the subject. It is taught by “pioneers” who lecturer in the subject out of personal interest, though they are with a background and continuing commitments in some other subjects within the business school (Sims, 2000). Those pioneers of lecturers are not only with the extra element of business ethics teaching portfolio, but they are also likely to have to cope with the antipathy of colleagues towards the new course (Murphy, 1996). The quest for “academic respectability” has been a recurring theme in discussions about the development of business ethics as a field of study (Cummins, 1999). It is not conventionally easy to take business ethics forward. The integration of business ethics into the core business curriculum is likely to be more effective than separate provision alone (Sims, 2000). The separate provision is more likely to reinforce a view that business ethics is a “super optional” of peripheral concern to core business and management studies, though the course itself might be compulsory or required element. Many students would not therefore take business ethics seriously, if lecturers of “mainstream” business and management areas do not admit to the importance of teaching business ethical issues. Furthermore, if some students believe in the relevance of business ethics, the lecturers of “ethics free” business subjects do nothing to equip their students for managing ethically in their subsequent career.

Table 1: The Development Policy of Teaching Business Ethics Across the Curriculum.

| | |
|--------|--|
| Step 1 | Business school agrees that teaching business ethics is important. |
| Step 2 | Business school agrees that universities should teach business ethics. |
| Step 3 | Business school agrees that business school itself should teach business ethics. |
| Step 4 | Business school shares current in-house teaching business ethics courses. |
| Step 5 | Business school asks for volunteers to formalize teaching business ethics. |
| Step 6 | Business school drafts ethics across the curriculum policy statement. |
| Step 7 | University provides support to business school. |

Source: Sims (2000)

Sims (2000) has suggested structured steps to develop a teaching ethics policy across business curriculum (Table 1). Hence, ethics would be handled within the major fields of study such as management accounting ethics that is the current author’s area of Palestinian business studies.

There are issues concerning the treatment of ethics in accounting, in despite of incomplete a policy in place for teaching business ethics across the curriculum. Should business ethics be addressed in a particular accounting ethics course? (Cragg, 1997). Should it be integrated into major accounting subjects such as auditing, financial accounting and management accounting? If integration is adopted while accounting ethics course is lacking, the programme will be seen as merely a “lip service” to ethics, and the contention of “ethics across the curriculum” will amount to defusing of its intended potential to influence decision making. So, what is the state of current practice?

We currently know very little about the extent of teaching of ethical issues within the accounting in both USA (Mintz, 1990) and UK (Fleming, 1996), in contrast to the broader field of general business ethics.

The author decided that it would be useful to investigate current practice by conducting a standard postal questionnaire survey of ethics teaching in both areas of management accounting and of general business ethics at eighteen universities in Palestine. Management accounting was selected because of its significance within a broader accounting ethics (Drury, 2004). What definite steps should management accounting ethics conform to? The understanding of accounting ethics could be structured in five stages course:

- (1) setting up the problem, the goal should be to convince students with the necessity of the course,
- (2) basic ethics, the goal should be to communicate the elements of so-called 'virtue ethics',
- (3) basic of accounting ethics, the goal should be showing how to think about the rudimentary of accounting ethics,
- (4) applications, the goal should be illustrating the virtues of an accountant by reference to case studies and particular cases of fraud and unprofessional conduct, and
- (5) action points, the goal should be drawing concrete and practical conclusions about action.

There have been some signs in recent years of increased interests in accounting ethics, though much of accounting education and training is concerned with technical issues (Ferrell and Cobbin, 2000). The American Institute of Certified Accountants (AICPA) publishes rules to guide and govern certified public accountant (CPA, 2004). Accountants are governed by three codes:

- (1) Generally Accepted Accounting Principles (GAAP)
- (2) Generally Accepted Auditing Standards (GAAS) and
- (3) A Code of Professional Ethics (COPE)

Nevertheless, management accounting receives comparatively little attention (Maurice, 1996). Furthermore, most management accounting textbooks allocate little or no space for ethics (Duska and Duska, 2003).

The aim of this paper is to draw on the findings of a questionnaire survey of both business ethics and management accounting ethics in Palestinian universities in order to address the ethical issues in teaching.

Research Method

How was the survey research conducted?

The development of a questionnaire began with a series of semi-structured pilot interviews undertaken with fellow colleagues at my business school, and by telephone with a sample of lecturers in Palestinian business schools. This provided the basis on which a postal questionnaire survey was drawn up.

The questionnaire, which contained a mix of

- (1) closed and open-ended questions,
- (2) multiple choice questions,
- (3) scale questions,
- (4) checklist questions,
- (5) ranking questions, and
- (6) short-answer questions,

was addressed to the deans of economic & financial sciences schools at the Palestinian universities. The sampling strategy was unnecessary, and 110 questionnaires were allocated to the total of all eleven universities in Palestine. We did not identify all lecturers actively involved in teaching business ethics and/or management accounting. Since the postal service in Palestine is not reasonably reliable due to the Israeli Occupation that is blamed for any thing is not performing. The communications were addressed to the dean of economic and administration sciences. The eleven faculties were surveyed by telephone. Each dean (hub) would then use his/her discretion distributing hand-delivered questionnaires to teaching staff (satellites). The total number of hub respondents was 11, representing a staggering pleasing response rate of 100%. The total number of satellite respondents that was implicitly or explicitly cover ethics was 39, representing a pleasing rate of 35%. The subjects are not taught in any shape or form at the majority of universities in Palestine. So, one-to-one complementary telephone surveys were followed up with the 11 hubs of economic and financial sciences faculties in Palestine. All the hubs confirmed the correct information that there is no postgraduate teaching of business ethics either as a core or option provision.

The questionnaire itself was devised with reference to relevant surveys of ethics teaching and texts on questionnaire design (Oppenheim, 1992; McMillan and Schumacher, 2006). Some of the topics in the questionnaire survey included:

- (1) how ethical issues are covered,
- (2) which ethical issues if any are addressed,
- (3) what is the extent of management accounting ethics course,
- (4) opinions on issues relating to moral development,
- (5) opinions on issues relating to “theory of ethics”, and
- (6) the adequacy of resources for computer-aided education.

The factors involved in acting ethically are rooted in understanding as the principles of accounting, idealism as integrity, character as virtues, and culture as the workplace. They all can be taught (De George, 2006).

The findings, which are relevant to the particular aims of this paper, are presented in the following section. The presentation of the questionnaire survey results is by means of tables of descriptive, qualitatively inductive logic.

In the current questionnaire survey an element of triangulation was achieved by asking to write relevant course outlines, textbooks used, and lecturer’s material. This provided useful background information to help in understanding the findings generated by the questionnaire survey.

Principal Survey Findings

The prime findings principal of the survey was that all commerce and administration sciences faculties in Palestine do not address ethical issues at all in their teaching of business and management accounting. There are 3 faculties who teach a narrow version of business in relation to broad Islamic teaching, and Table 2 summarizes the extent of provision discovered. The “not taught” category comprises of faculties, which stated that they do not teach business ethics. Thus some teaching is to be found in some undergraduate programmes of 27% of business schools. In most cases business ethics is taught under other nomenclatures either as part of the core or as an option. The course is called “Islamic ethics”, “social responsibility”, “corporate governance”, or some other name. Since the chance of finding business ethics as a core element of a postgraduate not particularly evident, we thought to exclude it from reporting.

Table 2: Summary of Faculty Undergraduate Business Ethics Provision

| | No. | % |
|--------------|------------|------------|
| Core | 2 | 18 |
| Option | 1 | 09 |
| Not taught | 8 | 73 |
| Total | 11 | 100 |

There is no benchmark research for relevant reference, but it should be noted that to qualify as teaching business ethics on the criteria used in this research, a business school need only provide three hours of teaching in a core module, or nine hours in an optional module. In order to acquire a perspective on the trajectory for business ethics provision rather than “snapshot”, the survey asked in which year the teaching began. The results from those replies are summarized in Table 3.

Table 3: Date of Starting Undergraduate Business Ethics Teaching

| | |
|-----------------|---|
| 1990 or earlier | 0 |
| 1991-2000 | 1 |
| 2001 or later | 2 |
| N | 3 |

The data in Table 3 suggest that business ethics teaching has been very slightly on the increase in recent years. The perception of how undergraduates have been responded to the business ethics course was examined in a further section of the questionnaire. Lecturers were asked to rate their undergraduates on a five-point scale running from very strong to very weak for the four dimensions of awareness, receptivity, ability and willingness. In order to provide meaningful summary measure qualitative responses, they were then assigned a numerical value. The views either side of the mid-point (adequate) was either positive or negative. The response of “adequate” stood as zero, while the others were counted as plus or minus ½ or 1. The mean score for each type of attribute was multiplied by 100 to produce a scale runs from -100 to +100 for clearer index interpretation. Hence, Table 4 suggests that the undergraduates’ awareness of ethical issues before they were introduced to business ethics displays a significant degree of deficiency that would seemingly imply that cross curriculum arching is not acquiring them conscious of ethical issues. This is consistent with the prevailing ethos of the undergraduate studies in Palestine, which usually provides little space for critical thinking

Table 4: Perceptions of Undergraduate Response

| | |
|-------------|-----|
| Ability | -21 |
| Awareness | -44 |
| Receptivity | +17 |
| Willingness | +28 |

because subject or functional study dominates the curriculum.

The awareness was significantly rated on the negative side, but lecturers reported favorably about both receptivity and willingness of undergraduates. This is in contrast with the situation in USA in which a large number of courses taught in business ethics were not well received (De George, 1991). Although undergraduates might find business ethics interesting, perhaps practical experience tells them that it is also important. The speculation is inherent in the nature of the questionnaire survey that lecturers’ perception might be conducive as being that undergraduates not only need business ethics teaching, but the need is directly proportional with the exposure to its daily life applications. The positive response in terms of receptivity and willingness foretells well with the trend of future business ethics teaching. The lecturers were asked whether they expected it to increase or decrease in the future. The balance of Table 5 is positively an increasing trend of business ethics teaching. Hence, considering the relative increase in the number of

Table 5: Future Prospects of Teaching Business Ethics to Undergraduates

| | |
|--------------------|-----|
| Increasing greatly | 35 |
| Increase | 43 |
| Stay the same | 28 |
| Decrease | 01 |
| Decrease greatly | 03 |
| N | 110 |

faculties who started recently business ethics teaching (Table 3), the presumption would appear to be sound and well founded.

The relative growth in business ethics provision and the positive response of undergraduates might suggest that resources are adequately available. There are many methods to promote learning

(Burton et al, 1991; Betts et al, 1993; Hajjawi,2007), and printed material is surely the basic resource (De George, 1991). The availability of wide range of satisfactory textbooks that influence the effectiveness of teaching is a vitally important. It is not fair to contemplate holding back some potential modules on the grounds of lack teaching material. Therefore, textbooks are of particular importance to provide solid grounding for business ethics essentials into new panorama.

The lecturers were therefore asked to rate a host of various materials available according to whether they regard them as very good, good, adequate, poor or very poor. The responses were then assigned a numerical value, and the index for each type of material thus runs from –100 to +100, as in Table 4. It can be seen from Table 6 that textbooks were rated most highly with a significant margin. Also, USA case studies registered high in comparison to both European and Arab case studies. This is perhaps not surprising given the huge effort that has been channeled into the business ethics in USA whose gross domestic product of \$9,255 billions necessitates tighter regulations (Ebert and Griffin, 2005). Also, the freedom of press plays an active role to expose publicly any wrong doing for breaching the code of ethics.

Since the category of textbooks was rated highly, Table 7 shows the principal textbooks used. Individual lecturers cited a very large number of Arabic books.

Table 6: Lecturers' Attitude to Materials of Business Ethics Teaching

| | |
|--------------------------|------|
| Textbooks | +72 |
| Arab case studies | - 07 |
| European case studies | - 08 |
| USA case studies | +17 |
| Lecturers' own materials | - 02 |
| Professional journals | +04 |

There are several textbooks are well reputed worldwide and they have already run multiple editions. We opted to list two books to measure lecturers' up-to-date reading.

Table 7: Textbooks Used for Business Ethics Teaching

| | |
|---|----|
| Holy Koran and Prophetic Tradition | 82 |
| Holy Scriptures | 46 |
| De George, R.T.: (Business Ethics) | 01 |
| Chryssides, G. and Kaler, J.: (An Introduction to Business Ethics) | 02 |

Although textbooks were rated positively, it is also worth noting that the score was not particularly impressive for the leading specific textbooks. The textbooks cited were religious, and this phenomenon explains the low rating for lecturers' own materials in Table 6, and the predicament of teaching business ethics within the inherent particular Islamic courses and modules.

The questionnaire survey sought lecturers' views because the human element is most important resource for the provision of business ethics teaching. The opinion was that suitably qualified business ethics lecturers are not easy to find, and it is a more likely reason for the lack of such courses. The relative newness of the subject could be attributed to the difficulty in finding suitably qualified lecturers, though business ethics is mentally demanding to integrate personal, philosophical and business issues (Klein, 1998; Morse, 1999; Hajjawi, 2008). Practical business experience and research in business ethics emerged as important skills in a lecturer in business ethics. A very little significance was attached to qualifications in moral philosophy.

There are very few posts dedicated to business ethics in Palestine, because firstly the amount of business ethics that takes place is relatively small and secondly its somewhat recent appearance in the

curriculum where it is taught. The lecturers are, in a sense, teaching the subject out of personal interest that might stem from a commitment to a particular religious or ethical position (Table 7).

However, lecturers were asked to rate the importance of ethics teaching in various areas of the accounting curriculum. Some of the answers have been transformed into cardinal data then calculated for more appropriate comparisons. Lecturers were categorized into two: a ‘yes group’ that covers ethical issues in their teaching, and a ‘no group’ that does not. Table 8 summarizes lecturers’ reflection more fully on the relative importance of ethics in their teaching of management accounting. Although auditing stands out as the area where ethics immensely counts for both groups of Yes and No, both groups give similar high scores for the importance of business ethics. It is likely that courses like auditing; taxation and financial accounting entail immediate obvious ethical issues such as “embezzlement”, “cooking ratios figures” and “fiddling” the figures for tax evasion (Duska and Duska, 2003). Nonetheless, there is appreciable difference between the two groups over other subject courses in which No group rates ethics as much less important as auditing, whereas the Yes group sustains its rating broadly the same. However, although ethical issues take place on the grounds in management accounting, they are surely absent from management accounting textbooks though they still view the importance of ethical issues. Table 8: The Importance of Teaching Ethics in Different Accounting Course

Table 8: The Importance of Teaching Ethics in Different Accounting Course

| | Coverage of Ethics Teaching | |
|-----------------------|-----------------------------|-----|
| | Yes | No |
| Accounting Theory | 2.7 | 1.9 |
| Auditing | 2.9 | 3.1 |
| Financial Accounting | 2.8 | 2.3 |
| Financial Management | 2.6 | 2.1 |
| Management Accounting | 2.4 | 1.8 |
| Taxation | 2.5 | 2.2 |
| N | 47 | 109 |

Note: Devising a scale has generated the numbers which run from 0 (very unimportant) to 4 (very important)

Discussion

The aim of this paper has been to add to the developing picture of business ethics teaching in Palestine, given the traditional paucity of treatment of ethics in business “mainstream” textbooks. The research findings suggest that business ethics teaching has been slightly on the increase at the higher education in Palestine. It seems to be firmly positioned within the business schools rather than in the philosophy departments. Where business ethics is part of the core at the undergraduate level, it is likely to be an element of another module. The integration of business ethics into the “mainstream” courses has major advantages (Dunfee and Robertson, 1988). However, the appearance of business ethics as a section in one module does not amount to any thing like “integration” into a scheme of study. There is a long way to go in Palestinian high education before business and management students can be said to have had a coherent exposure to business ethical issues. Jones and Ottway (2001) have debated the question of integration, but an across the curriculum ethics does not seem to have gathered momentum in UK leading higher education system (Sims, 2000). However, respondent lecturers to our questionnaire survey were confident that the provision would continue to grow, though there are several possible challenges. Suitably qualified lecturers are in short supply, and the growth in business ethics teaching have relied so far on lecturers originally appointed to teach other subjects. The enthusiasm of individual would need to be reinforced by a change in policy of business school if the teaching of business ethics is to become deeper and wider in substance. Thus, enthusiasts would develop the appropriate skills and knowledge, though business ethics is likely to encounter suspicion and opposition due to its inherent explicit focus on values (De George, 2006). Our findings suggest that

more Arab cases and support material for lecturers are needed, but there are established textbooks, a journal (*Business Ethics: A European Review*), and a networking organization (European Business Ethics Network). Therefore, lecturers would simply be able to “to plug in” to an established tradition and to draw on the academic infrastructure (Whetstone, 1998).

Nakhli (2005) reported the current state of higher education and he argued the prospects of its future trends in Palestine. Although business ethics teaching was not proposed, business schools who should take responsibility for promoting ethics would have conflicting demands to cope with any new subject for whom extra resources are required and is likely to face an uphill task against vested internal interests. The survey emphasizes some lecturers who believe that they are developing virtues business behavior, because ethics is about raising awareness and enhancing critical thinking.

There are differences in the views of what business ethics teaching should set goals to achieve, the first three steps in the stage model presented by Sims (2000) were found useful in structuring the presentation of the findings. An area for future research might answer the question on the priorities for developing business ethics teaching material.

Conclusion

The research that is discussed in this paper represents the first comprehensive survey of business ethics teaching at the undergraduate level at the business schools in Palestine. The research is primarily qualitatively descriptive, but it has probed more deeply than “stock-taking” exercise. It has shed light not only on the provision of questionnaire method, but also on the relevant factors that affect the provision.

A picture of the current state of Palestinian business ethics teaching is presented here, and the paper provides a benchmark against which to measure the extent of progress in the future. The business and management accounting do not have adequate exposure to business ethics in Palestinian higher education, and there is much remains to be done.

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