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ABSTRACT

This paper discusses the need for Ethics instruction in college business curricula and presents study results in determining the issues to include in such instruction. Ratings of potential ethical issues were obtained from three cohorts (business faculty, business practitioners, and business students) using the Ethical Issues Rating Scale developed by the researchers. The instrument's construct validity was established using a series of R-technique principal components factor analyses. The instrument was then substantively used to determine the degree to which the various ethical issues were deemed as important across the three subject cohorts. Respondents in the three cohorts were also surveyed as to their perceptions of the ethical awareness and ethical standards of present business students as compared to past business students, students nationwide, and business people in the local community. Among survey results were that the most important issues identified by all three cohorts involved environmental, employee and consumer, and personal integrity; and that, among those issues identified as of little importance, were those involving international matters. The appendix contains the full text of items on the Issues Rating Scale. Contains 13 references. (GLR)

ETHICS IN THE COLLEGE-LEVEL BUSINESS CLASSROOM: A TRIPARTITE EXAMINATION

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Abstract

Ethics instruction in college business curricula has been increasing over the last decade. A careful approach should be used in determining the issues to include in such instruction. Ratings of potential ethical issues were obtained from three cohorts--business faculty, business practitioners, and business students--using the Ethical Issues Rating Scale developed by the researchers. The instrument's construct validity was established using a series of R-technique principal components factor analyses. The instrument was then substantively used to determine the degree to which the various ethical issues were deemed as important across the three subject cohorts. Respondents in the three cohorts were also surveyed as to their perceptions of the ethical awareness and ethical standards of present business students as compared to past business students, students nationwide, and business people in the local community.

Ethics in the College-Level Business Classroom:

A Tripartite Examination

The 1990s will likely be remembered, among other things, as the decade in which ethics instruction emerged as a vital part of the educational process. This response is logically emerging, following a twenty-five year period of moral decline: foreign political payoffs, price-fixing schemes, Watergate, malfeasance in defense industry procurements, criminal activity in the financial arana, public disgrace of politicians, religious figures, and countless professionals. Many believe that society has experienced a general moral and ethical decline since the 1960s (Bok, 1976).

This growing problem in ethics demands a response, and both the business and academic communities are seeking solutions. Business response includes the formation of corporate codes of ethics (Lewin, 1983) and employee training which addresses ethical issues (Steiner & Steiner, 1991). A 1984 survey of Fortune 500 companies revealed that 80 percent of the responding firms were taking steps to institutionalize ethical standards and norms into their decision making processes (Schoenfeldt, McDonald, & Youngblood, 1991).

Response by the academic community is indicated both by increased attention to ethics in published articles and textbooks and heightened attention to ethics in the curriculum. One indication of the proliferation of ethics materials is illustrated by the fourfold increase in the number of professional and academic articles containing the word "ethics" in their abstracts and/or titles from the years 1984 to 1988. A comparison of nine basic management texts that have editions both in the early and late 1980s shows a greater than fourfold increase in ethics coverage (Schoenfeldt, et

al., 1991). Increased curricular attention to ethics is shown by the large number of schools that have introduced new business ethics courses or integrated ethics into existing courses. A recent study of business programs which were members of the American Assembly of Collegiate Schools of Business (AACSB) revealed that 91 percent had at least one course with a minimum of 10 percent of its time dedicated exclusively or primarily to ethics. Over half were considering an increase in ethics coverage (Schoenfeldt, et al., 1991). The AACSB strongly recommends that business ethics be included as part of the business curriculum (Pratt & McLaughlin, 1989).

While agreement is high that ethics instruction is essential, what should be taught and how to teach it are matters of some debate. According to recommendations of the Hastings Center (1980), the general purpose of ethics instruction ought to be that of stimulating the moral imagination of students, developing skills in the recognition and analysis of moral issues, eliciting a sense of moral obligation and personal responsibility, and learning both to tolerate and to resist moral disagreement and ambiguity. A central part of this process is the examination of specific topics relevant to business.

In an attempt to identify relevant business topics, a list of 52 potential moral/ethical items related to business and business practices was devised, based on examination of business ethics textbooks (e.g. DeGeorge, 1990; Frederick, Davis, & Post, 1988; Hay, Gray, & Smith, 1989), discussions with business faculty, review of current events, etc. These 52 items formed the basis for the development of the Issues Rating Scale, which was pilot tested with faculty and business persons prior to design of the final instrument.

Methodology

The Ethical Issues Rating Scale (DuFrene, Elliott-Howard, & Daniel, 1990), a 52-item attitudinal measure designed to measure respondents' perceptions of the importance of various ethical issues, was administered to respondents in three subject cohorts: business faculty members, business practitioners, and students enrolled in business courses. The full text of the 52 items included on the Ethical Issues Rating Scale is presented in Appendix A.

Respondent Cohort I (n = 174) consisted of all business faculty members at Stephen F. Austin State University, Nacogdoches, Texas, and at the University of Southern Mississippi, Hattiesburg, Mississippi. Both campuses are located in rural southern settings and have approximately the same student enrollment. Ninety-two questionnaires were distributed at Stephen F. Austin State University; 82 were distributed at the University of Southern Mississippi. Usable data were returned by 52 (29.9 percent) of the respondents in this cohort.

Cohort II was created by surveying businesses in the two communities immediately surrounding the two universities. Manufacturers lists were obtained from the area chambers of commerce. A total of 203 businesses were included on these lists. Correspondence and a copy of the survey were mailed to the president or other executive officer at each of these businesses. Of the 203 subjects in this cohort, usable data were returned by 61 (30.0 percent) of the subjects.

Cohort III consisted of 213 students enrolled in various business courses at Stephen F. Austin State University and who returned usable questionnaires. Approximately 70 percent (n = 148) of the students were business majors, whereas some 30 percent (n = 65) were non-business majors.

Data collected from these three cohorts (total n of 326) were used to determine commonalities and differences among the three cohorts regarding the importance of 52 ethical issues included in the Issues Rating Scale. Subjects also responded to several additional items assessing their perceptions of the ethical standards of current business students as compared to previous students, typical U. S. students, and the business community. Cohorts I and II (faculty members and business executives, respectively) completed the survey during the spring of 1990, while Cohort III (university students) completed it during the spring of 1991.

Data Collection and Analysis

Data were analyzed in two ways. First, exploratory principal components factor analysis was used to address the construct validity of the instrument. Prior to the present study, the Ethical Issues Rating Scale had been subjected only to a face validity analysis as reported by Dufrene, Elliott-Howard, and Daniel (1990). Consequently, analysis of the instrument's construct validity was warranted. Even though responses were available from a total of 326 subjects, it was decided to use only the responses from the 213 respondents included in Cohort III (university students) for this analysis.

Since no previous construct validity studies had been conducted for the Ethical Issues Rating Scale, separate analyses of the results across the various cohorts of the sample were deemed desirable. Ideally, separate factor analytic results would have been run for each of the subject cohorts, demonstrating the degree to which the construct validity would be consistent across various samples. However, the n's for the faculty and business practitioner cohorts were only 52 and 61, respectively,

making these samples inappropriate for use in factor analytic procedures. Thus, it was determined that factor analytic results using the data from only the 213 business students included in Cohort III would be most appropriate, as these results could easily be compared with those of separate faculty or practitioner samples of ample size employed in future studies.

In order to increase response variance across the 52 items, data were collected using an unnumbered graphic scale (Thompson, 1981). An alternative to the traditional numeric Likert attitudinal scale, the graphic scale employs a horizontal line drawn between bi-polar responses (e.g., agree--disagree). Subjects respond to each item by drawing a vertical line across the continuum at the point which most accurately conveys their opinion of the item. As demonstrated by Thompson (1981) and Daniel (1989), when used in the factor analytic case, this response method can result in more clearly-defined and more highly reliable factors.

In the present study, the unnumbered graphic scale was displayed beneath each item with the extreme responses of "unimportant" and "extremely important." Items were scored by placing a transparent overlay over the graphic scale that divided the previously unnumbered line into 15 equal scale steps, thus allowing a numeric rating to be assigned to each item.

Ratings for the full sample (326 subjects) were also used in assessing the relative importance of the 52 issues across subject cohorts. For these analyses, data from all subjects were included and were analyzed separately across the three cohorts for comparative purposes. In particular, these analyses focused on those issues regarded as most and least important across the three groups.

Findings of the Construct Validity Analysis

As previously noted, the construct validity of the Issues Rating Scale was assessed using the reponses of the 213 subjects included in Cohort III. A series of R-technique principal components factor analyses was performed using the SPSSx FACTOR procedure and the data from these respondents. The initial analysis yielded 13 factors with eigenvalues greater than unity. Analysis of the "scree" plot (Cattell, 1966) of the eigenvalues indicated an initial flattening out of the eigenvalues between Factors I and II, followed by a secondary flattening out somewhere between Factors IV and VIII. Consequently, five subsequent factor solutions were attempted extracting between four and seven factors in an attempt to find the most interpretable solution.

These five analyses employed the principal components method and results were rotated to the varimax criterion. Results of these rotated analyses indicated that the five-factor solution was most interpretable, suggesting five discrete and interpretable constructs. The resultant rotated factor matrix for this solution, highlighting those factor structure coefficients greater than or equal to |.45|, is presented in Table 1.

INSERT TABLE 1 ABOUT HERE

Factor I was most highly saturated (structure coefficients $\geq$ |.45|) with Items 6, 8, 12, 15, 16, 22, 32, 37, 46, 47, and 50. These items reflect ethical issues relating to the personal conduct of employees and business executives; hence the factor might effectively be named "personal integrity issues."

Factor II was most highly saturated with Items 23, 28, 31, 33, 36, 38, 39, 43, 44, 45, and 49. These items deal with management stategies initiated at the corporate level (as opposed to the individual level), including practices such as corporate mergers, controlling of content of media programs which businesses sponsor, and rate setting by insurance companies. Thus, this factor might be called "corporate integrity issues."

Items 3, 4, 5, 9, 25, 26, 29, 30, 48, and 51 most clearly defined the third factor. These items deal with the rights of employees and consumers in response to actions of business management, including fair employment practices and safety/quality of products marketed to consumers. This factor could be appropriately termed "employee and consumer rights issues," or, more concisely, "individual rights issues."

The fourth factor was most highly saturated with Items 1, 10, 13, 18, 35, and 41. It was a relatively clearly defined factor with structure coefficients of all of these six most salient items in excess of |.70|. This factor seems to express ethical concerns relative to the safety of the environment, including disposal of waste, protection/depletion of natural resources, and control of pollution. This factor could therefore be easily termed "environmental issues."

Finally, Factor V was most clearly defined by Items 7, 11, 14, 20, and 21. These items deal with "international issues," including foreign business practices which violate legal mandates in the company's home country and practices which concern international trade regulations. Interestingly, Item 21, illegal copying of computer software, also appeared as a defining item on this factor. This item may

relate to this factor because software piracy is especially a problem across national lines, even though--obviously--it is also a localized problem.

Findings of the Issues Comparison Analyses

Having established evidence of the construct validity of the Ethical Issues Rating Scale using the foregoing factor analytic procedures, the instrument was then substantively used to determine the degree to which the various issues are deemed as important across the three subject cohorts. Mean ratings for each of the items across the cohorts were consulted in determining the overall rankings of items from "1" (high) to "52" (low). The 20 items receiving the highest ratings when rated across the entire sample (n = 326) are shown in Table 2, along with the relative rankings for those same items across each cohort of subjects.

INSERT TABLE 2 ABOUT HERE

These data indicate that there is a relatively high degree of consistency across the sample cohorts as to which items are the most important ethical issues across the sample. Almost without exception, those items judged across the cohorts as most important dealt with environmental issues, employee and consumer issues, and personal integrity issues. All cohorts perceived these issues of relatively equal importance with the student cohort (Cohort III) most unique in its ratings.

Ratings indicating the 10 items perceived as the least important by the individuals included in the sample are reported in Table 3.

INSERT TABLE 3 ABOUT HERE

In general, there is a common perception as to which issues are of least importance, with the business and faculty cohorts (Cohorts I and II) most similar in their views. The most notable trend across all three cohorts is the relative lack of importance placed on international issues, suggesting that these issues are not considered as important as issues in other areas.

Findings Regarding the Ethical Orientation of Students

Respondents were presented with four items used to assess their perceptions of the ethical orientation of typical university students. The items allowed respondents to: 1) compare present students to previous students regarding students' ethical awareness and ethical standards, 2) compare the ethical standards of present students on their campus to those of present students nationwide, and 3) compare the ethical standards of students from the local campus to those of persons in the business community. The text of these questions, as well as frequency of responses across the three cohorts of respondents, is presented in Table 4.

INSERT TABLE 4 ABOUT HERE

These responses indicate that students tend to view themselves as being more highly aware of ethical concerns (Item 1) than were previous students (61 percent), whereas faculty are more mixed in their perception of students' awareness. A majority of the faculty respondents (62 percent) view their present students as having

ethical standards that are about the same as previous students (Item 2); however, students are mixed in their perception of how their ethical standards compare to those of previous students.

Items 3 and 4 requested respondents to compare students at the campus in their community, respectively, to typical U. S. students and to persons in the local business community. In general, these responses reflect a relatively high degree of agreement across the three subject cohorts. A majority of both faculty and students indicated their students' ethical standards were typical of students in the United States. A majority of persons across all three cohorts felt that students' ethical standards were typical of ethical standards in the local business community, although nearly one-third of both the student and business cohort felt that the standards of the local business community were higher than those of students.

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Table 1
Varimax Rotated Factor Matrix for Five-Factor Solution

	FACTOR I	FACTOR II	FACTOR III	FACTOR IV	FACTOR V
ITEM1	-.09589	.18737	.06906	.59411*	.18598
ITEM2	-.08418	.12895	.05559	.35493	.16435
ITEM3	-.10617	.20377	.59742*	-.02847	.38160
ITEM4	.07465	.07354	.65762*	.00417	.27310
ITEM5	.16109	.06189	.56631*	.10785	.25887
ITEM6	.48308*	.05643	.10456	-.04210	.37855
ITEM7	.04601	.36718	-.07814	.11028	.47438*
ITEM8	.48241*	-.16469	.23789	.10222	.43689
ITEM9	.34047	-.00744	.53912*	.12390	.27362
ITEM10	.11397	.04901	.22295	.77572*	.17095
ITEM11	.03260	.05466	.03492	.21675	.54107*
ITEM12	.53121*	.00813	.16730	.20318	.35748
ITEM13	.11038	.12236	.12217	.76826*	.12744
ITEM14	.17560	.34494	.06076	.19065	.52305*
ITEM15	.51418*	.23485	-.03114	.23054	.39414
ITEM16	.46469*	.06907	.35504	.11022	.12566
ITEM17	.27467	.33326	.04620	-.01137	.41704
ITEM18	.13953	.05790	.16765	.76639*	.04763
ITEM19	.07091	.06680	.09432	.01632	.42981
ITEM20	.22951	.24511	.22374	.07927	.69016*
ITEM21	.16754	.09756	.26436	.11627	.58901*
ITEM22	.52502*	.09444	.17787	.12814	.38747
ITEM23	-.01369	.57598*	.02381	.10448	.09086
ITEM24	.16006	.24448	.36042	.24828	.22401
ITEM25	.12311	.30665	.47769*	.32229	-.03842
ITEM26	.05468	.14235	.66746*	.15434	.13624
ITEM27	.14421	.40685	.18901	.13306	.24727
ITEM28	.11901	.65961*	.04948	-.04341	.07161
ITEM29	.31218	.05740	.51366*	.30076	-.18831
ITEM30	.17701	.30812	.65780*	.11973	.03488
ITEM31	.22851	.46089*	.29291	-.00944	.00569
ITEM32	.62885*	.16681	.26042	-.05057	.03989
ITEM33	.17634	.53841*	.26168	.09130	.26116
ITEM34	.37623	.32952	.10127	.15718	.12010
ITEM35	.21547	.03017	.05488	.75102*	-.01553
ITEM36	.15517	.64018*	.04480	.21992	-.05985
ITEM37	.48623*	.41739	-.06444	.15885	.08839
ITEM38	.31244	.44532*	.19490	.01677	.28933
ITEM39	.39943	.46120*	.25914	-.10440	.13118
ITEM40	.18878	.42024	.28709	.08658	.36470
ITEM41	.13150	.01759	.15105	.74164*	.01299
ITEM42	.27296	.33794	.37979	.05802	.31257
ITEM43	.32525	.44772*	.12513	-.06645	.36270

ITEM44	.17453	.50621*	.23279	.13833	.25637
ITEM45	-.00110	.49694*	.09446	.25455	.17427
ITEM46	.61652*	.33716	.22058	.13107	.01991
ITEM47	.64725*	.20794	.13153	-.04754	.13376
ITEM48	.27249	.12440	.49001*	.17124	-.21011
ITEM49	.43666	.45405*	.10430	-.00907	.03992
ITEM50	.51989*	.24752	.07402	.22891	-.02909
ITEM51	.29617	-.00147	.53341*	.32310	.05115
ITEM52	.35885	.11186	.23896	.17557	.22394

*Coefficients of |.45| or larger are highlighted.

Table 2

Mean Ratings and Ranks for Issues Considered Most Important

Item[1]	Full[2]	Faculty[3]	Business[4]	Student[5]
Disposal of hazardous waste (35)	13.657(1)	12.942(2)	13.082(3)	14.000(1)
Pollution of air and water (41)	13.519(2)	12.808(4)	12.852(6)	13.886(2)
Protection of natural resources (10)	13.123(3)	12.173(12)	12.836(7.5)	13.439(3)
Removal product health/safety risk (29)	13.068(4)	12.863(3)	12.344(12)	13.327(4.5)
Disposal of solid waste (1)	13.034(5)	12.077(14)	12.836(7.5)	13.327(4.5)
Honesty advertise/label products (51)	12.829(6)	13.157(1)	12.885(5)	12.732(7)
Theft by employees of co. property (8)	12.690(7)	12.706(5.5)	13.197(2)	12.540(9)
Depletion of ozone layer (18)	12.455(8)	11.404(22)	11.574(23)	12.967(6)
Communication of sensitive info. (25)	12.406(9)	12.404(8)	12.377(11)	12.414(10)
Sexual harassment on the job (9)	12.380(10)	11.904(15)	12.016(15)	12.602(8)
Oblig. employees give full efforts (32)	12.093(11)	12.385(10)	13.295(1)	11.673(17)
Concern activs. contrib. acid rain (13)	12.053(12)	11.510(18)	11.934(17)	12.219(11)
Filing false insurance claims (46)	11.931(13)	12.706(5.5)	11.934(17)	11.742(15)
Disclosure info./trade secrets (22)	11.851(14)	11.788(16)	12.393(10)	11.710(16)
Making products to save lives (48)	11.659(15)	11.442(20)	11.131(28)	11.867(14)
Use computers for illegal purposes (34)	11.647(16)	12.235(11)	11.262(26.5)	11.616(18)
Generation of nuclear energy (2)	11.550(17)	10.346(33.5)	10.900(31)	12.033(12)
Communication to media true info. (26)	11.523(18)	11.157(25)	11.803(19)	11.531(19)
Drug/disease test for employment (19)	11.486(19)	10.462(31)	12.967(4)	11.311(23)
Reverse discrim. effects of quotas (16)	11.407(20)	11.020(26)	11.672(21)	11.424(20)
Additional Items Included in the Top 20 by One or More Cohorts				
Acceptance of bribes by employees (12)	11.373(21)	12.588(7)	12.656(9)	10.712(28)
Employee abuse of company benefits (47)	11.137(28)	12.157(13)	11.787(20)	10.700(29)
Use insider info. personal profit (37)	11.261(23)	12.314(9)	11.262(26.5)	11.005(26)
Fair and complete media coverage (42)	10.787(30)	10.346(33.5)	12.262(13)	10.469(33)
Rate setting by insur. companies (49)	11.131(27)	10.137(36)	12.033(14)	11.129(25)
Use capital from unknown sources (50)	11.140(26)	11.392(23)	11.934(17)	10.847(27)
Company loyalty vs. public respon. (52)	11.295(24)	11.686(17)	11.295(25)	11.233(24)
Use of devices to monitor activity (23)	10.090(35)	11.481(19)	10.279(38)	9.690(44)

[1]Text of item truncated to 34 or fewer characters followed by the item number. The complete text of the items is presented in Appendix A.

[2]Ratings and rank order of items for the full sample (n = 326).

[3]Ratings and rank order of items for faculty cohort (n = 52).

[4]Ratings and rank order of items for business practitioner cohort (n = 61).

[5]Ratings and rank order of items for student cohort (n = 213).

Table 3
Mean Ratings and Ranks for Issues Considered Least Important

Item[1]	Full[2]	Faculty[3]	Business[4]	Student[5]
Gathering excessive info. clients (17)	9.748(43)	10.098(37)	9.300(45)	9.791(42)
Standards lower in foreign country (40)	9.548(44)	9.269(45)	8.967(46)	9.785(43)
Influence by bus. on content of TV (44)	9.520(45)	10.096(38)	9.852(41)	9.281(49)
Protect groups equal employ. laws (3)	9.511(46)	8.558(49)	7.328(49)	10.381(36)
Use of electronic tracking (43)	9.509(47)	9.635(41)	9.410(44)	9.507(47)
Exploit talent internatl. interest(14)	9.174(48)	9.469(42)	8.883(47)	9.187(50)
Right employees include child care (4)	9.162(49)	7.420(52)	5.238(52	10.678(30)
Use of low paid foreign labor (27)	9.016(50)	8.647(48)	8.367(48)	9.290(48)
Use advertis. illegal home country (7)	8.776(51)	10.500(30)	7.267(50)	8.780(51)
Genetic testing empioymt. purposes (28)	7.886(52)	8.980(46.5)	6.914(51)	7.900(52)

Additional Items Included in the Bottom 10 by One or More Cohorts

Equal pay for comparable jobs (5)	11.128(27)	8.980(46.5)	10.049(39)	11.952(13)
Use genetic engin. increase yield (45)	9.847(41)	8.154(51)	10.373(37	10.120(38)
Use hormones enhance food product (36)	9.796(42)	9.308(44)	9.410(43)	9.962(40)
Govt. sanctions foreign countries (11)	9.960(39)	8.529(50)	9.689(42)	10.382(35)
Use of devices to monitor activity (23)	10.090(35)	11.481(19)	10.279(38)	9.690(44)
Restrictions on legal actions (31)	10.078(36)	9.941(39)	10.574(34)	9.967(45)
Illegal copying of software (21)	10.037(37)	10.885(27)	10.803(32)	9.605(46)

[1]Text of item truncated to 34 or fewer characters followed by the item number. The complete text of the items is presented in Appendix A.

[2]Ratings and rank order of items for the full sample (n = 326).

[3]Ratings and rank order of items for faculty cohort (n = 52).

[4]Ratings and rank order of items for business practitioner cohort (n = 61).

[5]Ratings and rank order of items for student cohort (n = 213).

Table 4
Frequency of Response to Ethical Orientation Items Across Subject Cohorts[1]

Item	Faculty (n = 52)	Business (n = 61)	Student (n = 213)
(1) Compared to previous students, present students			
--are more aware of ethical concerns in business	20 (39%)[2]		129 (61%)
--are less aware of ethical concerns in business	8 (15%)		41 (19%)
--have about the same level of ethical awareness as past students	24 (46%)		41 (19%)
(2) Present students			
--have higher ethical standards than past students	3 (6%)		61 (29%)
--have lower ethical standards that past students	17 (33%)		84 (40%)
--have ethical standards that are about the same as past students	32 (62%)		67 (32%)
(3) As compared to the typical college student majoring in business in the United States, students at your campus			
--are more ethical than the typical U. S. student	6 (14%)		26 (12%)
--are less ethical than the typical U. S. student	2 (5%)		22 (11%)
--have about the same ethics as the typical U. S. student	36 (82%)		162 (77%)
(4) Considering the business community in which your campus is located,			
--the local business community has stronger ethical standards than does the student body	10 (21%)	18 (31%)	67 (32%)
--the student body has stronger ethical standards than does the local business community	9 (19%)	4 (7%)	39 (19%)
--the ethical standards of the local business community and the student body are about the same	29 (60%)	36 (62%)	105 (50%)

[1]The business executives cohort responded only to Item 4 in this series.

[2]Percentages reflect percent of actual responses (i. e., blank responses were not included in percentage totals). All percentages were rounded to the nearest integer.

Appendix A
Full Text of Items on the Issues Rating Scale

1. Disposal of solid waste.
2. Generation of nuclear energy.
3. Protection of specified groups by equal employment laws.
4. Rights of employees to include funded childcare, parental leave, elder care leave.
5. Equal pay for comparable jobs--comparable worth.
6. Balance of management's responsibility to both the business organization and to its stockholders.
7. Use in foreign countries of advertising and promotional techniques that are illegal in the home country.
8. Theft by employees of company property.
9. Sexual harassment on the job.
10. Protection of natural resources.
11. Government imposed trade sanctions against foreign countries.
12. Acceptance of bribes or gifts by employees.
13. Concern for industrial activities that contribute to acid rain.
14. Short-term exploitation of local talent by an international interest for long-term company benefits.
15. Disregard of home country trade sanctions in the sale of goods, services, and technology to foreign countries.
16. Possible reverse discriminatory effects of employment quotas.
17. Gathering by businesses of excessive information about clients, customers, or employees.
18. Depletion of the ozone layer.
19. Drug and disease testing for employment purposes.
20. Conflict between customary business behavior of other cultures and limitations of the Foreign Corrupt Practices Act.
21. Illegal copying of registered software--software piracy.
22. Disclosure by employees of corporate information or trade secrets.
23. Use of electronic devices such as hidden microphones and cameras to monitor employee activity on the job.
24. Export of products that do not meet home country safety and/or quality standards.
25. Communication to the public of sensitive information, such as bomb threats made to airlines, possible product contamination, possible health risks resulting from product consumption.
26. Communication by business to the media of true and complete information.
27. Use of low-paid foreign labor.
28. Genetic testing for employment purposes.
29. Removal or withholding of a product from the market due to potential health or safety risks.
30. Failproof quality of products and services provided by business.
31. Restrictions on legal actions against businesses by damaged or dissatisfied consumers.
32. Obligation of employees to give full efforts to job--fair day's work for fair day's pay.
33. "Creative use" of the legal system by businesses; for example, filing bankruptcy.
34. Use of computers for illegal purposes, i.e. sabotage, unauthorized access, etc.
35. Disposal of hazardous waste.

36. Use of hormones to enhance food production.
37. Use of insider business information for personal profit.
38. Effects of mergers on stockholders, employees, and the public.
39. Effects of organized labor activities on the worker, the business organization, and the public.
40. Operational standards of an international business that are lower in a foreign country than standards required in home country.
41. Pollution of air and water.
42. Fair and complete media coverage of business issues.
43. Use of electronic tracking techniques to monitor computer use by employees (examples: files that were accessed, usage time, number of keystrokes typed, etc.).
44. Influence by businesses on the content of television programs which they sponsor.
45. Use of genetic engineering to increase agricultural crop yield or improve animal production.
46. Filing of overstated or false insurance claims by businesses or their customers.
47. Employee abuse of company benefits, privileges, facilities, etc.
48. Making available to the market products or services that have the potential to save lives or reduce suffering but which will likely be unprofitable from a business standpoint.
49. Rate setting, rate increases and cancellation of coverage by insurance companies.
50. Use of investment capital from unknown or questionable sources--laundering.
51. Honesty in the advertising and labeling of products and services.
52. The issue of company loyalty versus public responsibility--whistle blowing.