

## Value Clarification in Teaching Business Ethics – An Experimental study

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*Recent corporate scandals have highlighted the need to rethink the methodology used to teach business ethics in an MBA programme. An effective methodology should enable a deeper look at vision/ values and usher meaningful change through realizations. This paper elaborates on an experimental study of the impact of value-clarification as a process to enhance ethical orientation amongst students of management. The findings indicate significant changes in the experimental group in orientation towards vision and values.*

Key Words: Business Ethics; Values Clarification; Leadership development

### Introduction

Recent corporate scandals highlight the gap between knowing and being, which can be termed as lack of integration, and the impending need to focus on the methodology we have followed to teach business ethics. “It is important to know what I am capable of. It is even more important to know what I am using my capabilities for” (Sampath 2004). The courses may build many competencies and understanding of the competencies the students’ possess, but does it build maturity to enable them to use these capabilities ethically? Having worked with adults in building corporate culture through a process of values clarification for the past 15 years, the outcome was the need to address this at the business school level. The more significant need was to understand the responses of the students in business schools to a similar process. The present research study therefore intended to explore answers to the following questions.

1. What is the impact of teaching business ethics through a process of values clarification on the value orientation of students measured through vision-values instrument and value profile instrument?
2. Whether the students internalize the teaching of ethics through a process of value clarification.
3. If internalized, whether it is reflected in the changes in their value profiles.

The aim of this research study is to assess the impact of values clarification as a process to enhance the ethical behaviour amongst the students of Masters Degree programme in Business Administration (MBA).

### The Concept and Its Relevance to Business World

*What Is Business Ethics? What Space Are We Carving to Address When We Say Business Ethics?*

Ethics, also known as “Moral Science” means, ‘The science of values’, ‘The study of norms’, ‘The science of right conduct’, ‘The science of obligation’ and ‘The general inquiry into what is good’.

Being so close to human behaviour, it is not surprising that ethics have made inroads into management. A succession of definitions have come to the forefront as a narrow focus on norms of right and wrong has evolved into a much broader interest in organizational values and culture (Collins & Porras, 1994).

Speaking of ethics, values and virtues form the most critical content. Values has been defined as an enduring belief that a specific mode of conduct or end state of existence is personally or socially preferable to an opposite or converse mode of conduct or end state of existence (Rokeach, 1973).

For this study, values are defined as those beliefs that one holds within oneself, which governs one’s behaviour in any given context <sup>1</sup>. Therefore, clarification of values is focused on understanding one’s beliefs and their implication in the real life context. Our beliefs are formed based on what we have learnt over the years predominantly from experiences, education, family, society and religion. An individual is not all the time aware of why he/she behaves the way he/she does, though the individual is actually governed by his/her own beliefs. Values clarification is a process that provides insights to an individual into why one behaves the way one does and what are the implications of the same. It allows the individual to recognize that his/her behaviour is an outcome of the beliefs he/she holds. When an individual is not comfortable with his/her own behaviour, values clarification facilitates

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discovering the beliefs that cause the behaviour and modify the same to achieve the behaviour as desired by the individual. The values clarification process enhances clarity, thereby causing a change arising out of realization than out of control or conformity or preaching. Values clarification became a popular approach in education with the publication of “Values and Teaching” (Harmin & Simon, 1966). Other researchers explored new strategies in values clarification (Harmin, Kirschenbann, & Simon, 1973). But none seemed to have focused much on management education.

The number of companies taking the ‘values’ route is on the increase in recent times. 80% of the Forbes 500 companies that had adopted values statements, codes of conduct, or corporate credos had created or revised those documents in the 1990s (Murphy, 1995). Managers have been turning towards values for various reasons. According to Paine (2003), the rationales are clustered into areas relating to risk management, organizational functioning, market and civic positioning. But the fifth reason, called “a better way”, needs attention. The language of those managers is one of responsibility, humanity and citizenship. For them values are fundamental principles whose rationale lies not in their commercial advantages but in their life-affirming nature. Even if adhering to values turns out to be commercially advantageous, their justification has much broader and deeper roots (Paine 2003). This attitude of “a better way” has brought in a different belief, that adhering to the core principles is not a sign of weakness but is a source of organizational strength. Paine (2003) says that moral judgment is viewed as help, not hindrance, in doing business.

Business schools need clear focus on values-based management as a continuous learning process. “Learning is thus cast as continuous invention and exploration, produced through the relations among consciousness, identity, action and interaction, objects and structural dynamics of complex systems. There is no absolute standard of conduct, because conduct flows ceaselessly”(Fenwick, 2001). It is popularly quoted in the east that 90% of education in the Vedic period was on values. Therefore, there is a need to develop course content that will enable students to realize where they are versus where they need to be, and a methodology that will bring realizations at a deeper level. The approach has to be ‘Inside–Out’ than ‘Outside–In’. It is no longer enough to impart values from the point of risk management or organizational functioning. Values need to be imparted with a view to develop conscientiousness, context-sensitivity and self-accountability. This cannot be done by merely teaching values, but only as a process of clarification. It has to have change as an outcome of realization.

## **Teaching Business Ethics**

### *The Theoretical Construct*

Evolution of teaching values, more linked to moral development, has seen many theoretical constructs. Durkheim (1925/1961) believed that moral development was a natural result of attachment to the group, an attachment which manifests itself in respect for symbols, rules and authority of that group (Nucci 2004). Piaget, one of the earliest psychologists, rejecting Durkheim’s view, proposed that development emerges from action. Individuals construct and reconstruct their knowledge of the world based on their interactions with the environment (1932/65). His methodology focused on socialization process; he propounded moral “lectures” presented “with the authority of the teacher” as methodology for teaching values. The significant contribution was by Kohlberg’s model (1969). He worked on Piaget’s theory and identified six stages of moral reasoning grouped into three major levels, each representing a fundamental shift in the social and moral perspective of the individual. The relevant learnings from Kohlberg’s research for this research study are that:

- The stages are not products of maturation or socialization, but emerge from thinking about moral problems.
- There exists a stage sequence but individuals need not necessarily move naturally into the next stage.
- Stage 4 termed “maintaining the social order” where reasoning works best and there is a broad concern about society as a whole was dominant by age 20.
- Individuals integrate the insights gained in earlier stages into the new broader frameworks.
- Different cultures teach different beliefs, but the stages refer not to specific beliefs but to underlying modes of reasoning. The stage sequence would be the same in all cultures.

Kohlberg’s theories still did not link moral thinking to action. It was more implied. The non-clarity areas were invariant sequence and prevalence of regression (Crain, 1985). Yet, the emphasis on individual reflection had been set leading to exploration in the area of values clarification. The subjects were largely focused on children and youth. The Domain theory of Turiel (1983) drew distinctions between a child’s developing concepts of morality and social convention. Gilligan (1982) brought the women perspective because Kohlberg used males in his studies. The gender differences were emphasized, though the debate is yet to be settled.

## Impact on The Methodologies Adopted in Teaching Business Ethics in Business Schools

Business schools seem to have adopted several methods to teach business ethics. Significant ones are Case Study method and the Faculty's own methods in integrating ethics, 'Outsourcing' ethics education to liberal arts and lectures and assignments on ethics related topics.

The question if teaching business ethics has had any discernible effect on business practices in the US has been asked frequently in the last few years. The cynical answer may be 'no', based on what Jeffrey Skilling of Enron, Scott Sullivan of WorldCom, Gary Winnick of Global Crossing, Managers of Arthur Andersen, Sunbeam, K-mart, Rite Aid and so on did. All had business degrees (Velasquez, 2003). So, what has the MBA taught?

As a backlash there are many comments about methodology and content. Mary Gentile, questioning if ethics can be taught, opines that 'students often become engaged in elaborate analytical parsing of moral dilemmas that too often serve as a schooling in rationalization as opposed to a schooling in responsible management'. She feels it is important to focus on 'how' rather than 'whether' in teaching and research (Gentile, 2003). Etzioni on the other hand complains he "clearly had not found a way to help classes full of MBAs see that there is more to life than money, power, fame and self-interest (Machan, 1991). Shepard feels that it has become essential to devise effective pedagogical methods for stimulating moral imagination of the students who enter business ethics courses without a vocabulary permitting them to discuss business decisions and dilemmas in moral terms <sup>2</sup>.

Though case study method is favored in most business schools there are some critical fallacies.

1. That there is a 'right answer'.
2. That financial and analytical data give the dynamics of the issue; in reality it misses the human element.
3. That the professor "knows" and the student "learns".
4. That working with a series of case studies would prepare the students for life long learning (Crainer et al 1998).

Further, the case study method conveys a set of choices, not the beliefs behind the choices. It makes one focus on what sounds appropriate, while in no way integrating with the solutions offered in the real world. In simulated exercises, there are experiences leading to realizations to some extent. But in the case study method, it is more of an intellectual simulator, which may not alter the fundamental beliefs and value choices made over the years.

There has been some criticism about the method of teaching values as a concept of 'right and wrong' without a process of clarification.

1. To teach people right and wrong is called preaching. The problem is that the people who are teaching may in fact know no more about that subject than the people they're teaching it to (Friedman, 2003).
2. The old version of moral philosophy being religion and nobody ever saw much evidence that preachers behaved any better than other people which cast some doubt on the expert knowledge (Friedman, 2003).

Manuel Velasquez, professor of business ethics, says that the major impact of teaching business ethics has been the legitimization of the subject. Younger managers are more comfortable to talk about ethics (Velasquez, 2003). Increasingly institutes and companies understand the loopholes in the business ethics courses. The impact of these failures has led Harvard Business School to comprehensively revamp its ethics instruction. The method used includes case studies on Enron Corp and WorldCom, along with a videotape of critical lectures. The main intention is spelled out as "The attempt is to not propose a set of right answers, but give people a framework for working through the issues" (Weisman, 2003).

Faculty members of most business schools are revising their courses to include case studies about business ethics (Singer, 2002). It is surprising that case study analysis was popularly adopted to impart values, though this does not seem to have given the desired results. What then was the issue? Were the teaching inputs insufficient? Was the importance given to the inputs insufficient? Or was there a difference needed in the methodology? It cannot be just one issue. The issue seems to emerge both from the content and the methodology.

All this implies that values need to be clarified than taught; and, it has to be a continuous learning process with reflection. Research also indicates that reflection is a powerful process in adult learning. Schon, (1983) has highlighted the need to question beliefs; Brookfield, (1995) has suggested that knowledge constructions can be refined, deepened and corrected through reflection.

Values clarification provides clarity on choices, their implications and the beliefs that govern them. It allows for change without waiting for events to bring in the change. Robert Haas, CEO of Levi Strauss, to the question if it is possible to train people in new values, says, "You can't train anybody to do anything that he or she doesn't fundamentally believe in. That's why we have designed a leadership week to give people an opportunity to reflect on their own values, and allow them to say what they want to get from work" (Howard, 1990).

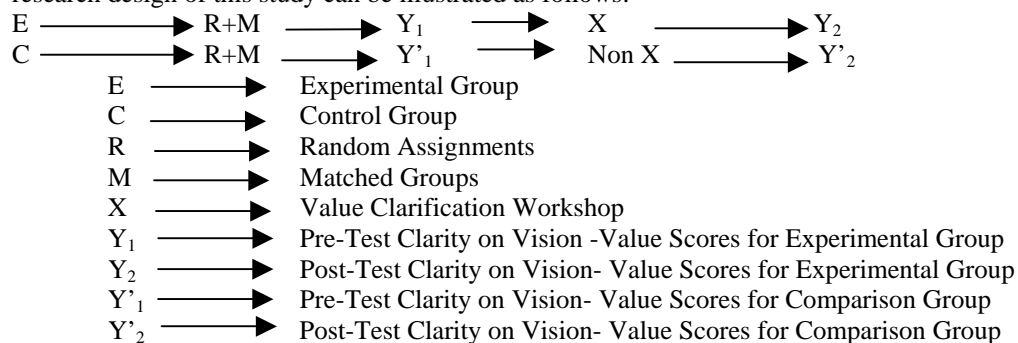
## The Proposed Approach and Methodology to Teach Business Ethics

The role of values is based on the leadership development module that proposes organizations need to have three critical pillars, Values, Vision and Learning culture, to Excel. The basic competencies that connect these pillars are Innovation, Farsightedness, Focus, Clarity, Conviction and Alignment. The outcomes would be Value-addition, Quality and Leadership evolution (Sampath.J.M.2003).

While values relate to process, vision relates to purpose and values clarification should enable the students to align their vision and values. Vision without Values is risky; Values without Vision goes nowhere; Values with Vision is evolution. Vision provides the direction while values provide the path of the journey. An effective methodology in teaching business ethics should include clarity on vision and values. Taking Mary Gentile's (Gentile, 2003) view of 'schooling in responsible management' the researchers, who have been conducting workshops on values clarification for business executives for the last fifteen years, decided to introduce the methodology of teaching business ethics through a process of values clarification to the graduate students of business schools. A course on values clarification was organized and a study was conducted to see if the workshop had any effect on the value profiles of the students. This paper reports the assessment of effectiveness of the workshop on values clarification as a new methodology for teaching business ethics to MBA students.

### Research Design

In order to ascertain the impact of Values Clarification Process (intervention) this study was conducted using Pre-Post Two Groups True Experimental Research Design (Rubin & Babbie, 2001). In this design subjects are matched and randomly assigned to the experimental (intervention) group (E) or to a no intervention (comparison) group (C). The experimental design was easier to adopt due to the admission policy being controlled in the Institution. The research design of this study can be illustrated as follows:



### Sampling

The universe of the study was selected to be Bangalore City, the capital of Karnataka, a southern state of India. There were 48 students enrolled for MBA, who were divided into two groups: comparison and experimental, by simple random selection using student roll numbers, matched by age, gender and past educational qualification to maintain the variables. Out of the 24 subjects of the experimental group, five dropped out of the program due to ill health, marriage and job offer. One died. Consequently five equivalent subjects were dropped from the comparison group. Hence the sample of this study consists of 38 students. On average subjects in Experimental and Comparison groups were 22 years of age. The subjects were matched by gender and level of education. The personal characteristics of subjects; Experimental Group (E) and matched Comparison Group (C) are presented in Table 1.

Table 1. *Personal Characteristics of the Subjects*

Sl.No.		Experimental Group (E)	Comparison Group (C)
1	Age	Mean = 22.42 yrs S.D. = 1.57 yrs	Mean =22.09 S.D = 1.07
2	Gender	Male = 8 (42.1%) Female = 11 (57.9%)	Male = 8 (42.1%) Female = 11 (57.9%)
3	Education	B.A.= 2 members B.Sc. = 5 members B.B.M. = 3 members B.Com = 9 members	B.A.= 2 members B.Sc. = 5 members B.B.M. = 3 members B.Com = 9 members

### Measurement Instruments Used

*Clarity on vision -value instrument.* The instrument, Clarity on Vision and Values, developed by Dr. J M Sampath<sup>3</sup> has been used in this study to measure the change in the ethical behaviour of students. In developing the instrument the author has used the method of Summated Rating Scales developed by Rensis Likert (1932). The instrument is built on the premise that excellence springs from the ability to be aligned in one's vision and values. To test the reliability of the instruments Split-Half (Spearman-Brown and Guttman) coefficients were calculated, and the results are given in Table 2.

Table 2. *Reliability Index of Vision-Value Instrument*

Sl. No.	Tests Used	Reliability Index	
		Clarity on Vision	Clarity on Value
1	Split –Half (Spearman-Brown)	0.7412	0.8055
2	Guttman Split-half	0.7212	0.8055

The face validity of the instruments appears to be fairly high, as only those items for which there was a high degree of agreement between the author (who has been assessing the clarity on values for last 15 years), executives and research experts have been selected. Further, content and face validity were established by the author using the method of known groups validated against ratings by self and others. This has given high consensual validity to the instrument. The uniqueness of these instruments is the ability to assess the extent of clarity on vision and values covering various dimensions. The instruments are administered and subjects are asked to respond to each of the statements on a seven-point scale. The responses to various items are scored and total scores of each subject are computed. The total scores depict the extent of clarity on vision and values.

*Value profile instrument.* The instrument developed in 1992 and used with over twenty thousand individuals by Dr. J M Sampath<sup>4</sup> has been used as a part of the values clarification process to evaluate an individual on five critical dimensions namely Freedom (Achievement Orientation), Relationship (Sociability Orientation), Power and Influence (Leadership Orientation), Learning (Learning Orientation) and Honesty (Integrity Orientation). The instrument is built on the premise that “no single value by itself is valuable. Values are inter-dependent. One needs to understand this inter-dependence to understand one's own behaviour”. This is a 30-item instrument using a nine-point scale. The uniqueness of the tool is the ability to arrive at interdependence in five dimensions after converting the points obtained through rating scale into quantitative measures. The Reliability scores of the instrument and the subscales are given in Table 3 and 4.

Table 3. *Reliability Index of Value Profile Instrument*

Sl. No.	Tests Used	Reliability Index	
		Self	Others
1	Correlation between forms	0.8256	0.9163
2	Equal – length Spearman– Brown	0.9045	0.9563
3	Unequal - length Spearman– Brown	0.9045	0.9563
4	Guttman Split-half	0.9026	0.9554

Table 4. *Reliability Index of the Subscales*

Sl.No.	Subscales	Reliability Index	
		Alpha	Split-half
1	Achievement Orientation	0.9156	0.9161
2	Sociability Orientation	0.7606	0.8502
3	Leadership Orientation	0.8217	0.8090
4	Learning Orientation	0.8970	0.8457
5	Integrity Orientation	0.5575	0.7566

## The Experiment

In order to ascertain the impact of values clarification process the experiment was carried out in three parts, namely the Pre-intervention stage, Intervention stage and Post-intervention stage.

### Pre-Intervention Stage

This stage was evolved to understand the profile of the students before the intervention. This stage was designed to collect data on students' orientation towards vision and values and students' value profile.

The t-test results on the pre-intervention scores on the clarity of vision-value of both the groups showed vision=0.864 and values=0.853, which indicated that there was no significant difference in their orientation before the intervention.

### Intervention Stage

The entire intervention was split into two phases, ‘Alignment of Vision and Values’ and ‘Integration through Learning for Nurturing Excellence’.

Phase 1 Alignment of Vision and Values: This is a four-day workshop with the following objectives:

- To understand the importance of vision and values.
- To understand the need to be a high vision – high values individual.
- To understand what values are and learn how to work with causes than effects to bring about deep change.
- To understand why one behaves the way one does.
- To understand one’s orientation towards Freedom, Relationship, Power and Influence, Learning, Honesty and Integrity.
- To gain clarity on one’s own style of functioning and its implication in the context of organization and life.
- To understand the paradigms one is living by and gain clarity on the need to make shift in the same.
- To understand what prevents one from changing.
- To understand the ability to risk and accept challenges.
- To understand the source of conflict and learning how to deal with it.

Phase 2 = Learning for Nurturing Excellence: This module focuses to build the capability of “learning to learn” in students. The objectives of the workshop are:

- To understand the business context and see the implications of one’s own frame of reference.
- To understand how competition is handled in most competitive context.
- To understand learning and learn how to learn, a skill critical for every leader in today.
- To understand what it means to learn to learn.
- To gain clarity on the process of learning.
- To understand the distinction between mindless and mindful learning.
- To facilitate the movement from being a knowledgeable person to a wise person.
- To understand the need for a continuous clarification process to orient towards ethical leadership.

The methodology of the workshop allows human processes to emerge. It is interspersed with small and large group activities, simulated exercises, reflection processes and lectures. Small group activities and individual reflection are designed to enable the students to look into their own self and realize the need for change. The workshop design is explorative and experiential. There is a flow in the whole structure and various events that happen during the course of the workshop are guided by this underlying structure. The processes are predominantly experiential and data driven. The methodology used was similar in the Phase-1 and Phase-2 workshop.

### Research Findings

The results of the pre-intervention scores analysis of the vision and values are presented in Table 5 and the results of the post-intervention scores analysis are presented in Table 6. The results of the pre-post analysis are given in Table 7.

**Table 5. Scores Analysis of Pre-Intervention Clarity On Vision-Values**

Sl.No.	Pre-Intervention Scores	Experimental Group (E)				Comparison Group (C)			
		Min	Max	Mean	S.D.	Min	Max	Mean	S.D.
1	Clarity on Vision	169(38)	232(266)	195.95	15.15	151 (38)	231 (266)	196.37	20.47
2	Clarity on Values	103(27)	139(189)	128.68	9.94	104(27)	147(189)	129.00	10.23

**Table 6. Scores Analysis of Post-Intervention Clarity On Vision-Values**

Sl.No.	Pre-Intervention Scores	Experimental Group (E)				Comparison Group (C)			
		Min	Max	Mean	S.D.	Min	Max	Mean	S.D.
1	Clarity on Vision	183(38)	239(266)	210.16	14.06	168 (38)	237 (266)	194.11	15.80
2	Clarity on Values	114(27)	159(189)	140.89	9.95	114(27)	148(189)	131.79	8.00

**Table 7. Scores Analysis of Pre And Post Of Value Profile**

Sl.No.	Group Pre Vs Post	Mean	S.D	df.	P	Significance
1	Group E	-19.21	24.5	18	-.003	Significant
2	Group C	2.50	22.7	18	.637	Non-Significant

## Impact of The Value Clarification Process

The major objective of the study was to study the impact of values clarification as a process to enhance the ethical behaviour amongst management students. It is evident from the results that there is a significant difference in the pre and post-intervention clarity on vision-values scores. However, to know whether the difference is statically significant t-test statistics was used. The results of the tests are presented in Table 8.

Table 8: T-Test Results of Pre-Post Intervention Clarity On Vision -Values Scores

Sl.No.		Experimental Group (E)				Comparison Group (C)			
		t-Value	df.	P	Significance	t-Value	df.	P	Significance
1	Pre-Intervention and Post-Intervention Clarity on Vision Scores	3.626	18	.002	Significant	.760	18	.457	Not Significant
2	Pre- Intervention and Post – Intervention Clarity on Values Scores	5.010	18	.000	Significant	1.789	18	.09	Not Significant

Results show that Pre-Intervention Clarity on Vision-Values Scores and Post-Intervention Clarity on Vision-Values Scores of the Experimental Group differ significantly, while the difference in the scores of the Comparison Group was statistically insignificant. In a study like this it is important to probe the extent of impact of the values clarification process. Table 8 shows the extent of impact on the Clarity on Vision-Values. Analysis of scores on clarity on vision before intervention shows that on average the Experimental Group obtained a score of 196 that is 74 per cent of the maximum theoretical scores. After the intervention the scores moved up to a little over 210 that is 81 per cent of the maximum theoretical scores. In case of Clarity on Values, the subjects obtained on average a score of nearly 129 that is nearly 68 per cent of the maximum theoretical scores before the intervention and 141 that is almost 75 per cent of the maximum theoretical scores after intervention. It may be concluded that, comparatively, the extent of impact of values clarification process is higher on clarity of vision than the clarity on values. The impact differed by personal characteristics; it was found that there was a significant difference in the impact on clarity on vision-values by age ( $t=2.521$ ,  $df. =17$ ,  $p=.022$ ). Comparatively, the extent of impact was higher on older subjects than younger ones. There was no significant difference in the impact on clarity on vision-values by gender or level of education of the subjects. This enhances the modules usability.

## Conclusion

The study confirms that the values clarification module has a significant impact on enhancing the value profile of the students. When students have clarity, their decisions and their ability to deal with conflicts are better. Values clarification enables them to understand their beliefs, resulting in changes at a causal level. When influential individuals in organizations make appropriate choices, the organization would obviously be an ethical one. The study has a significant relevance to HRD. The quality of HR depends on its ability to bring synergy and optimize the available resources. Leadership in the corporate world can be simplified as the ability to make appropriate choices under constraints to achieve organizational goals. Over the years competition and the greed for rewards and recognition has diluted the quality of choices made by leaders, resulting in Enron and WorldCom. Values Clarification as a process believes in enhancing the quality of decisions leaders can make under constraints and build an organization that will last. This paper proposes that the process of values clarification be addressed to business schools that lay the foundation for business leaders, so that the future can see quality leaders.

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Note:

1. This is a meaning for values derived through working with over 20,000 individuals globally by Dr.J.M.Sampath
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3. This Instrument is available with Arpitha Associates Pvt Ltd. 302, IInd Floor, Santoj Cottage, 107, Surveyor Street, Basavanagudi, Bangalore – 560019. E-mail: [info@arpitha.com](mailto:info@arpitha.com)
4. Ibid 3. This Instrument has been designed and used on over 20,000 people in organizations to enable them to gain clarity on their vision and values