

Business Ethics 101

"Can we teach ethics? Yes. Does it change behavior? Maybe."

—*Mohammad J. Abdolmohammadi, DBA, CPA, John E. Rhodes Professor of Accounting, Bentley University*

Bentley Professor Mohammad Abdolmohammadi has investigated issues related to ethics and accounting for more than 20 years. Here, he answers questions about moral reasoning, ethical behavior and why business ethics courses are more important than ever.

Q: Every time there's a high-profile accounting scandal there's a renewed focus on ethical training. Can ethics really be taught? Yes and no. Studies show that we may be able to teach people to recognize moral dilemmas and use moral reasoning, or judgment, but ethical behavior—"doing the right thing"—is also influenced by motivation and character—and those are harder to teach.

So a better question might be, can ethics be learned? Our studies with accounting graduate students show that ethics training can be effective. The moral reasoning scores of our students improve significantly by the end of each semester—they do learn.

One of your recent studies looked at academic dishonesty and plagiarism on university campuses. Yes, we wondered if ethics training might help reduce the incidence of plagiarism, which, thanks to the Internet, is a widespread problem. Our research, conducted with accounting students, shows that ethics courses that are designed to improve moral reasoning may help reduce plagiarism. Students with higher moral reasoning are less likely to cheat.

Is there an ethics crisis in the accounting profession? Society places very high ethical expectations on public accountants. To the extent that there is an ethics gap, all of us in the profession have a shared responsibility to guard against unethical conduct. That's why Bentley created the Center for Business Ethics more than 30 years ago: to train business leaders to uphold and promote the very highest standards of ethics and personal integrity.

To learn more about our faculty research, innovative programs and cutting-edge technology, please visit our website.

MORE Professor Abdolmohammadi discusses his work at Bentley.edu/research

