TEACHING BUSINESS ETHICS USING THE CASE METHOD

Antonio Argandoña*

RESEARCH PAPER No 272
July, 1994

* Professor of Economics Analysis for Management, IESE

Research Division
IESE
University of Navarra
Av. Pearson, 21
08034 Barcelona - Spain

Copyright © 1994, IESE
Do not quote or reproduce without permission
Summary

For some years now, society has been demanding that business schools treat the ethical training of their students more seriously. The schools have responded to this challenge by making ethics a part of their programmes and by improving their effectiveness. As time goes by, our knowledge about why business ethics should be taught and about the methods, content and scope of ethics courses has improved.

This paper is part of a research project under way at IESE about the teaching of ethics in business schools (cf. Argandoña 1992, 1994a, 1994b, 1994c, 1994d, 1994e). It is based on a study of the literature on the subject and on an (informal) compilation of teaching experiences by the author and other members of the Department of Business Ethics at IESE. The first part briefly analyzes whether ethics can and should be taught. This is followed by a study of the pros and cons of the case method as a way of teaching ethics in business schools.
TEACHING BUSINESS ETHICS USING THE CASE METHOD

Introduction

Ethics is the science that deals with man’s behaviour with regard to achieving his ultimate goal –whether we call it happiness, self-perfection, saintliness, fulfilment, «the good life», or whatever (1). It is a science and not a collection of opinions or beliefs. It is a practical science because it is concerned not so much with knowledge as with practice (and also because of the way of learning: an exercise in practical reasoning.) It is a normative science in that it explains what man should do. It is a human science based on anthropology. And as men are social creatures, it also has a social dimension and is linked with all the social sciences.

As in all sciences, the set of hypotheses, principles, theories and corollaries that makes up ethics can be learnt –and taught– using traditional ways of transmitting knowledge: books, articles, classes, lectures, seminars, debates, etc. But the practical side of ethics is learnt in daily life: by behaving ethically through the repetition of actions, guided by the will (which tries to conquer man’s resistance to the actions), and by governing behaviour rationally (since it is not a pointless exercise) (Millán Puelles 1984b). In fact, it is a part –and an important part– of the education that all people receive from an early age. That education attempts to make the person more complete, capable of reaching his or her goal –the task of their lifetime (Argandoña 1994d, 1994e).

Should ethics be taught in business schools...

If we assume that business managers should behave morally (Argandoña 1994d), then there are a number of reasons why ethics should be on the syllabus at business schools:

1. Because ethics is a vital component of the decision-making process. Omitting ethics removes from the process some of the most important implications for the people and the organization.

2. Because management schools should not only transmit knowledge, but should also teach how to put it into practice, which must include the ethical dimension of decisions.

3. As part of the social function of management schools, which should offer not just what the students (2) request, but also what they need.
... or should ethics not be taught?

Nonetheless, we cannot ignore the arguments against teaching ethics in business schools. The following is a sample:

1. «Students do not go to business school to learn how to behave ethically.» Nevertheless, the school can help them to think about the need to be more ethical and to acquire the right skills, whilst still respecting the students’ freedom. The object of training is not that the person should behave well but that he or she should be capable of doing so (Millán Puelles 1973, p.74). In a way, it is a question of giving students what they need, even though it may be more than they ask for (3).

2) «The students’ moral values and judgements are already formed (or malformed), and you cannot hope to change that in a few classes.» But the process of moral apprenticeship is always open. Values are in a continuous process of consolidating or deforming, and there is no reason to deny students the opportunity to improve their ethical training (Bishop 1992; Piper et al 1993). A person’s moral being demands integral training that covers all facets of life (4).

3. «Ethics, as a practical science, cannot be learnt through a course or seminar» (MacIntyre 1990a). In a management school, however, the intention is not only to transmit knowledge but also to develop skills (operational habits) and attitudes (values). Therefore, an ethics course can put across the factual side of ethics (principles, criteria, methods, etc) and values; but ethical values and attitudes can –and should– be conveyed, too, both in the ethics course and in all the school’s activities.

4. «So little can be achieved that it is not worth wasting one’s time on it.» No: it is worth the effort, because even if only a little is achieved, that is already significant for the individual, the company and society.

5. «There are more urgent and important things for the professors and students to spend their time on.» It is true that another finance course will add tangible knowledge, whereas the results of an ethics course are incorporeal and difficult to evaluate, but this does not make ethics any less important. Ethics is indispensable: it is not a decoration added as an afterthought.

6. «Ethics confronts the business world head on and causes worry and adverse reactions in the students, especially when they are experienced.» This does not have to be the case if the students understand why ethics are necessary for taking decisions.

7. «The students will never apply what they have learnt once they are outside the walls of the classroom.» The same can be said of other courses. But in any case, if ethics has been shown to be relevant to real company problems, there should be no reason for abstention.

8. «It can cause opportunistic behaviour: the students will say whatever they think the professor wants to hear, not what they think.» But this can happen in other courses, too. And there is no reason why it should happen in an ethics course if an atmosphere of frankness, open discussion and cooperation has been created.
9. «It can be seen as indoctrination.» The risk is there in other subjects, too, and can be avoided. The students are not being asked to accept a particular theory uncritically, but to actively seek the most suitable criteria (without lapsing into moral relativism). There are no neutral actions in matters of ethics: omitting the ethical dimension is itself an ethical attitude (Bishop 1992; Etzioni 1989).

10. «A management school cannot expect managers to renounce making profits in the name of ethical criteria.» It is not a question of managers not making profits: it is not money versus ethics. Money can and should be made, but whilst respecting certain (ethical) conditions that at the end of the day guarantee the continuity and development of the human team and the fulfilment of their aims as people or as managers and workers. In any case, it is part of a management school’s function to teach its students what profits are, why they are important, why they should be obtained, and why they should not be obtained at any price.

11. «Ethics are not necessary: it is enough to comply with the law.» No: legality is not synonymous with morality. The law does not cover all morally relevant situations. Moreover, laws are usually drawn up with hindsight, once problems have appeared; they are corrective and punitive, rather than perfective, and have a tendency to bureaucratize problems, etc. There are moral questions which the law cannot (and should not) answer. And there are laws which are immoral and should not be observed.

Teaching ethics is not easy: it is probably more difficult than teaching accounting, international finance, or strategy. But it is the schools’ duty to give each participant the opportunity to develop to the maximum the ability to take technically and ethically correct decisions under the difficult conditions of professional daily life. And fulfilling this task implies giving a sense and a social dimension to the managerial profession.

The objectives of a course on business ethics

Given what we have just said, it would seem that the teaching of ethics in management schools should have the following objectives:

1. To stimulate the students’ awareness of ethical problems.

2. To make them able to identify ethical problems in real situations in the business world.

3. To teach the hypotheses, principles and theories of ethical science, at least from an operational point of view.

4. To develop analytical skills for studying and taking decisions on moral problems, which means knowing analysis techniques and how to use them.

5. To develop the ability to anticipate the ethical effects of their actions.

6. To integrate the skills learnt in the field of ethics with the knowledge, abilities and attitudes of management (5).
7. To foster the capacity for dialogue, for understanding other peoples’ positions, and for interacting with them on an ethical level.

8. To encourage, as far as possible, the student’s awareness of his or her moral obligations and personal responsibility.

9. To contribute to the formation of the student’s moral ideals and values (6).

The framework for teaching ethics

The students at a management school, especially in postgraduate programmes, should: achieve a level of reasoning that will help them to understand the complexity of ethical problems in different situations («putting oneself in someone else’s shoes»); develop a critical way of thinking which helps to sustain their suppositions; know how to recognize rational or emotional content in their attitudes, etc. In due course, they should identify the company as a system of commitments, relationships, responsibilities and objectives. They should understand that economic relations are based on honesty, respect, equality, trust and other values. They should accept their own responsibility as leaders within the organization (and in society) and should know how to bring these elements to bear in their lifelong career (cf Piper et al. 1993).

Obviously, this is a task for the whole school (7). If ethics is transmitted mainly by example and social apprenticeship, all the staff in the school must be capable of taking on this formative task (8). If, for example, a professor recommends, approves, or simply fails to censure, an immoral action, all the good work will be scattered to the four winds.

The course on business ethics

Ethics ties in with the functional and general disciplines taught in business schools through its role in the basic decision-making process. Students must understand this from the outset, so that they do not get the impression that ethics is an accessory or superfluous component. All the professors (and particularly those who teach the first courses of the programme) should have a simple conceptual framework for dealing with the ethical problems that are raised in their class and pass it on to their students, so that they can work with it.

However, given that ethics is a science, with its own principles, theories and corollaries and its own methodology, at least one course on business ethics should be offered relatively early on (9). This course should develop the principles, contents and methodologies of ethics, always in relation to business management and the decision-making process. Ethical problems should be set in the context of the specific activities of a company, its organization, dynamics and the roles people play in it (10).

The business ethics course should appear in the curriculum as a «unifying» course, balancing the rights (and duties) of an individual with those of the company, personal interests with those of the institution, individual aims with company objectives, profits and economic efficiency with good behaviour and moral criteria, the good of the company with the common good.
Logically, the specific content of a business ethics course will depend on the age and previous training of the students, their educational background (undergraduate, master’s degree, doctorate, executive), on the length and objectives of the programme, the school’s mission, etc.

**Teaching methods for business ethics**

The complexity of the objectives and conditioning factors in a business ethics course shows that there is no one method of teaching ethics. This is true of all courses since there is no single, ideal way of transmitting knowledge through processes (of finance, accounts, marketing, etc), operational skills (use of computers, report writing), non-operational skills (those belonging to the management process), or attitudes and values (including those of an ethical nature.)

Teaching methods can be classified as «active» (those that transmit knowledge through communication) or «passive» (through discovery) (11), although the boundary between the two types is not always clearly defined. The range goes from keynote lectures and conferences, class discussions or seminars, solving exercises, preparing reports (written or oral), simulations, discussing problems (real or fictitious), mini-cases, examples, etc. right through to more participatory methods such as the case method, «role playing», field work, and company placements (12). In an ethics course, principles and theories can be put across just like any other piece of knowledge, through lectures, conferences, discussions, etc. The case method can also be used for this purpose but it is too slow. One way or another, business ethics courses include an exposition of assumptions, principles and theories, whether as part of the course or as an accompaniment to the cases (through technical notes (13), readings, etc.) This part of the course is particularly important. Transmitting ethical science requires developing and justifying its assumptions, principles, theories and conclusions. This can be carried out throughout the course, or as a separate part of it, or as and when the theoretical issues come up during the study of practical cases.

The specific way of effecting this transfer of knowledge will depend upon the course objectives (and the programme to which it belongs), the length of the course, the students’ characteristics (age, cultural homogeneity, previous experience, etc), and the professor’s own preferences. Some recommend studying a basic text of general ethics or business ethics, or straight reading of extracts from the major philosophers. Others combine this with discussion of real cases.

The discussion of mini-cases (14) can be useful when they concentrate directly on the ethical content of a more complex problem for the purpose of motivating students. The principles can then crop up during the discussion, which is guided by the professor, or as a pre- or post-class reading, or in a keynote lecture, etc. Situations from real life, which rouse the student’s interest (15), can also be used, or recent newspaper cuttings, or actual cases recounted by the participants, etc. (16) However, we should not confuse the objective of transmitting knowledge with that of motivating students: the latter is important because it makes learning easier, but the ultimate objective is learning.

Many manuals on business ethics start by presenting various ethical theories: deontology and utilitarian ethics, and sometimes the ethics of virtues or something else. The reason for this may be the author’s wish not to prejudice the students with his or her own
preferences (or it may be the lack of a solid philosophical grounding). Nonetheless, this procedure fosters ethical relativism: the student finds it hard to escape the impression that there are no definitive ethical criteria, and that the choice between one set of criteria and another is a matter of personal preference. This is unlikely to contribute to a solid grounding in ethics—and besides, other disciplines do not usually adopt such an eclectic approach.

The case method

«A case is a description of a real management situation which usually implies an objective, decision or problem» (Leenders and Erskine 1987, p14.). As a description, it is complex (as is the reality), real (not from the «fireside»), and given from the point of view of the decider (17). A good case tells a story, concentrates on a problem that will capture the reader’s interest, is recent, allows empathy with the main personalities involved, presents a management problem that has to be solved, teaches management skills, and is not too long (Bennett and Chakravarty 1978).

The usefulness of the case method is determined by its objectives:

1. To develop in the student the skills needed to resolve complex problems and take decisions in situations of ambiguity, uncertainty and pressure (although without the «costs» of real-life decision) (18). These skills include analysing complex situations, formulating opinions about them (defining problems), making decisions, assessing the consequences of those decisions, and communicating (Valero et al. 1964). This is the main aim of the method; all other aims are secondary. The secondary aims include:

2. Applying theories and techniques to the analysis of specific subjects. This can also be achieved using exercises, abstract problems, «mini-cases», etc.

3. Encouraging communication amongst the participants.

4. Arousing the students’ interest and making them responsible for their own education (19). This is an important benefit of the case method.

5. Designing reasonable, consistent and creative action plans (Edge and Coleman, 1986).

6. Recognizing the meaning of information.

The case method is useful for resolving non-operational problems when the process of analysis and decision requires more than just theories and techniques (when it is a question of the sort of problems that arise in business, politics, etc.) (Pérez López et al. 1993). Case method teaching is based on learning by doing, in an ordered process, under the professor’s guidance, using «guided direct experience» (a simulated experience but based on real situations) to create habits for resolving non-operational problems. The written case «comes alive» in the classroom, becomes an intellectual and emotional reality in which the student is involved as the decider (hence its appeal and motivating power) (Rodríguez 1979) (20). Variety among the students (ethnic, cultural, educational background, interests, etc.) therefore becomes a positive factor in the learning process (21).
In contrast to the case method, the «casuistical» method is based on the search for «representative solutions», on applying solutions as dictated by a science or a technique. The «exercises» (of maths, physics or accounting) are an example of casuistics: the problems can be real, but they are operational in the sense that they can be resolved by applying predetermined theories or techniques. Casuistics are useful for transmitting certain types of knowledge and for developing certain skills, but not those needed in the decision-making process.

The case method in the ethics course

We have already indicated that the case method is particularly useful when trying to develop the skills needed for solving non-operational problems. But are ethical problems in companies «non-operational» problems? It would seem not, if ethics is understood as the application of a given set of principles to concrete cases. The case method will therefore be useful, but there are other methods that can achieve the same results more quickly, such as casuistics, exercises and «mini-cases». In this context, the case method has advantages (such as realism) and disadvantages (such as the complexity of the situation, which makes it necessary to first «clear away the weeds» in order to isolate the problem, so that the rules and principles can be applied to it.)

However, applied ethics does not consist of the mechanical application of principles (and even less so in business). In every situation, it is necessary to make a careful judgement (Llano 1977), based on an analysis of the facts, an evaluation of the problem or problems, the establishment of decision criteria, the proposal and study of alternatives and their foreseeable consequences, followed by the moment of actually taking the decision and the setting up and carrying out of the action plan. And these are exactly the stages followed in the case method.

Ethical rules and principles have a role to play in this process: the ethical problem has to be identified and evaluated, its causes analyzed, the ethical criteria which will rule the decision have to be decided, the ethical implications of the alternatives studied... And for all this, ethical science is needed –besides the accounting principles, the finance theories, the psychological recommendations, etc. Strictly speaking, there is not such thing as an «ethical problem»: there are management problems with technico-economic, socio-political and ethical dimensions. And as we have already indicated, the case method is very appropriate for dealing with management problems (22).

Although it is useful for developing rational faculties for solving complex problems, the case method cannot ensure the development of moral or virtuous faculties (Pérez López et al. 1993). As we said earlier, nobody is going to become more ethical by attending ethics classes or seminars, and the same is true of the case method (although the process is not hindered, and in fact may even be assisted, by the interaction between students and professors) (23).

Lastly, the case method can be a pedagogic disadvantage, at least when it is used in short courses for executives. The cases discussed during an ethics course will have very varied subject matter and may emphasize the management problems. This can be confusing for the participants when they see discussion of the ethical problem reduced to a small fraction of class time, whilst the debate on the global management problem covers hardly anything that they have not already seen in other courses. In this case, the use of several methods is recommended: cases (highlighting the importance of ethics in the decision-
making process), mini-cases (for detailed discussion of ethical problems that are important to companies, but at a remove from the complexity of real life), technical notes (which supply the theoretical fundamentals of ethics that are to be applied to each session), and lectures (to explain the criteria used, their relevance and their anthropological backing).

**The professor and the case method**

The success of the case method depends, to a large extent, on the professor. Ethics is a difficult subject to teach because it affects not only the students’ knowledge but also their attitudes and values. And the difficulty may be greater when using active methods where the student has to express, argue and defend his point of view in public. For that reason, the professor should not be dogmatic, narrow-minded or belligerent, even if the students voice immoral opinions. On the contrary, by using the students’ preconceptions, experience and feelings, he or she should help them to express their opinions and analyze them critically, and guide the dialogue in such a way that the students are free to modify their viewpoint through rational argument (24). Therefore, the professor should avoid: recriminations, making students look ridiculous, resorting to the rest of the class’s opinion as a disqualifying argument, «imposing» his or her own point of view, and in general anything that will inhibit the students.

However, this does not mean that the professor should be neutral with regard to the criteria and solutions suggested. He should not lead the discussion so that his theory emerges as the winner, nor cut off defective arguments from the students, but he can – and should – have and give his own opinion, based on the same theory that he has given to the students. The important thing is for them to discover not the «correct answer» to the case but the principles (25), to develop their analytical and decision skills and their ethical awareness. In other words, the professor should be more concerned about the learning process than about whether or not the class arrives at the «right» answer (which, if there is one, he should point out).

Many cases used in ethics courses present dilemmas to which the solution is problematic and controversial, because they involve an evaluation of the various (positive and negative) effects of decisions. Dilemmas generate lively discussion, but they can also cause perplexity and relativity, given the difficulties in finding answers that clearly agree with the principles already learnt (Summers 1993). In these cases, the importance of a global behaviour guided by ethics should therefore be underlined as a way of minimizing dilemmas and creating a culture that will help to solve them.

For that reason, it is also worth using a variety of cases in the course, covering different functional areas, types of company, roles of people involved, etc. And there should be some cases that provide «models» that can be imitated (at least partial models), or decisions with no dilemma involved, just an opportunity to do things better in ethical terms (this can be less attractive to the student, but it is important to give a correct vision of ethics). In this way, the course can help the student to recognize the importance of «being» as against «doing»: acting ethically on a case by case basis is important, but it is practically impossible if there is not a permanent attitude or habitual moral behaviour, which is the exercise of virtue (Furman, 1990; Solomon, 1992).
Ethics in other courses

Ethics should be present throughout the syllabus. Identifying ethical problems and using ethical principles to solve them should be a feature of all courses. Otherwise, students may draw the (mistaken) conclusion that ethics has nothing directly to do with these problems, but is a separate point of view, something that runs parallel to issues of finance, marketing or general management but is not actually tied in with them. Comments such as: «we’ll leave that question to the ethics course», or «we’re only interested here in how to organize the sales network», far from being neutral, mark ethics as being irrelevant. For that reason, whenever a course makes a reference to a framework for taking decisions, the ethical dimension should be included.

In addition, professors should identify (and adequately cover) any problems and situations with ethical content that appear in their subject. Thus, the training given in an accounting course would be incomplete if the student did not ask himself, at least occasionally, what the information obtained is used for, how it can be falsified, and the consequences of doing so –for the individual, for the company, for society, etc.

The introduction of ethics into other courses should be based, at least ideally, not on a few sessions tacked on to the course, but on an interdisciplinary research programme. This treatment of ethical questions will give rise to specific teaching problems: how to make such questions crop up and how to integrate them in the discussion, how to motivate students to participate, how to create the necessary atmosphere of trust so that everyone participates spontaneously, etc.

The «teaching» of virtues

In addition to teaching ethical rules and principles, which is necessary, professors of ethics should try to improve their students morally. To do this they should seek to persuade their students of the necessity (both personal and social) of always acting ethically, and encourage in them the firm resolve to do so. This is difficult to do, but can be attempted through the personal conviction and example of the professors themselves, of other participants on the course, or of the people and situations that are studied (cases, guest managers, etc.), or through those with whom the students interact (eg, the staff in the school) (26).

Moral practices in companies also consist of the acquisition and consolidation of virtues through their continual use. The course should help to understand and practice this, starting from personal conviction and the example and help of others. The participants should be made to see how professional tasks and their work at the school are linked to the exercise of these virtues: diligence, order, punctuality, sincerity, loyalty (to the company, colleagues), etc.

Note that the focus of virtue is complementary, and that virtue is not a replacement for moral principles and rules: to be ethical is to live virtuously, and this demands putting principles into practice. On the intellectual plane, principles come first; in practice, virtues have priority; but both are necessary (Millán-Puelles 1973, 1984a). Therefore, we find that there are three stages in the exercise of virtue: first, the willpower to behave in this way; second, the knowledge of the norms or principles to be applied in order to live virtuously; and thirdly, the exercise of virtue to sustain and assist behaviour (27).

If a business ethics course is focused in this way, it will help to overcome the concept of «minimum» ethics. Ethics is about the humanization of man, the improvement of his
qualities as a person and as a manager, and of his influence on others. It can therefore never be less than ethics par excellence. And the ethics course can become a challenge for the participants to change their moral actions, attitudes and values (28).

Conclusions

In recent years there has been a significant boom in business ethics. Among the factors that have influenced this boom are: the realization that, since Communism has disappeared as an alternative system, the ability of the capitalist system to provide just and efficient solutions has to be put to the test; the concern caused by the number of major ethical conflicts that are continually being reported in the media; the denunciation of unjust and immoral situations; the cost of social services, which also impacts on the protection of society against illegal or non-ethical actions, etc.

However, ethics must be present in companies today, just as it always has been, for reasons linked to the objectives of the people in the company, the development of that company, and the awareness of its responsibility to society. All this means that a special responsibility falls on the manager, who, precisely through his or her professional activity, should improve as a person, do a quality job and make a positive contribution to the improvement of the people he or she works with. At the same time, he or she must face up to the responsibility that the company as an institution has towards society—a responsibility that cannot be overemphasized if we bear in mind the importance of companies in the daily lives of the citizens of all countries, be they advanced or not.

For that reason, management schools should be looking seriously at their programmes and their transmission of knowledge, skills and attitudes in many areas, including that of ethics. It is not just a matter of bringing their teaching up to date; their very quality and raison d'être is at stake. Management schools have taken up this challenge and have introduced ethics into their teaching programme. There have been many experiments, with mixed results.

In this paper we have tried to justify the teaching of ethics in courses for training managers and future managers, and we have laid out some concepts and practices to help improve the results, or at least start a debate which could lead to improvement. Specifically, we have analyzed the use of the case method as a way of teaching ethics, demonstrating its undoubted potential but also its limitations in a course on business ethics. □

(1) This ambiguity in the description of man’s goal does not mean that the goals are interchangeable, or that any one of them is valid. The point is, rather, a pedagogic one: if we admit that man has a goal, then there should be a science that studies what that goal is and how it can be achieved. And that science is ethics.

(2) We use the term «student» to cover all those who take part in the learning process: undergraduates, postgraduates (master’s degree or doctorate), experienced executives, etc.

(3) Moreover, today’s society emphasizes certain kinds of ethical behaviour, such as that connected with the environment, equality of the sexes, product safety, etc.

(4) Empirical evidence suggests that the impact of ethics courses is positive, but not always long-lasting. For a review of the literature, see Weber (1990). Other recent but more specific studies are those by Glenn (1992) and Hilbeiteil and Jones (1992). Studies applying the theories of Kohlberg and his school also demonstrate the effectiveness of the processes of moral training (Trevino 1992).
(5) This involves understanding why moral problems are relevant to a company, how they relate to the company’s other dimensions (technical, economic and socio-political) (Argandoña 1994d), and how they influence the decision-making process. This objective becomes clearer in higher-level programmes (MBA, executive MBA and executive development programmes).

(6) Points 1, 2, 4, 7 and 8 in this list concur with the traditional objectives as listed by Callahan (1980). Other versions can be found in Bishop (1992), Ghorpade (1991) and Sims and Sims (1991).


(8) They must all be aware that they are passing on values (or non-values) through their actions. Omitting a reference to values is not being ethically neutral, but signifies that those values are not important.

(9) Pamental (1989) maintains that the course should be taught at a later stage, when the students know more about the functional areas.

(10) For example, an employee’s loyalty to a company, and the limits of such loyalty, should be analyzed in the light of that person’s role in the company and his relation to other people’s objectives and those of the company (Solomon, 1992).

(11) Cf Valero et al. (1964). For other processes of active apprenticeship, see Corey (1980).

(12) Some of these techniques have been used successfully in business ethics courses, for example: «role playing» (Brown 1994), media articles and participation by businessmen in the course (Schaupp and Lane, 1992), novels, plays and short stories (Kennedy and Lawton, 1992), films and videos (Hosmer and Stenek, 1989), etc.

(13) A technical note is a document used to explain a theory, a model or some principles; it is complementary to a case.

(14) A mini-case describes a situation, real or otherwise, ignoring a lot of the detail (even though the detail may be important for the real decision) in order to isolate the ethical problem. For example, the famous case of the Ford Pinto can be summed up in ten lines, as an opportunity for discussing the manufacturer’s responsibility in producing a defective vehicle.

(15) E.g., justice could be discussed alongside a case of copying in an exam, a very real situation for the students; the concept of the common good could be discussed around cooperation in a sports team, etc. This method can be more interesting for undergraduate students.

(16) The numerous exchanges of messages on the BETS (Business Ethics Teaching Society) network during March and April 1994 showed the variety of options and preferences, and the varying opinions of the results. However, it would seem that the introduction of principles and theories is a weak point in many business ethics courses.

(17) The «classics» of the case method include Andrew (1953), McNair (1954), Towl (1969) and Valero et al. (1964).

(18) The use of the case method assumes that there is a method for solving complex problems and taking decisions, one that the student will use time and time again until it becomes second nature to him, enabling him to deal with future problems in a non-intuitive way.

(19) A course based on the case method must refer to situations that are of interest to the students, either now or in the future. Ranking topics within the course can help to maintain their interest: thus, cases used for teaching undergraduate students should look at lower levels of decision-making, going up to higher levels in postgraduate programmes. For more about ranking cases in a programme, see Leenders and Erskine (1987).

(20) The student’s immersion in the case leads to a process of polarization (the class divides into supporters of two alternatives, for example) and crystallization (the students become entrenched in their values), which makes it more difficult –but not impossible– to deal with the case. These processes are to be expected, as they invariably appear whenever emotional and value reactions are produced.

(21) For example, the presence of women brings out different viewpoints and values: responsibility and service vs justice and rights; human relations vs abstract rules, etc. Cf. Gilligan (1982).

(22) It is worth stressing that an ethics course cannot be limited to a series of individual cases. Just as a finance course uses a set of cases, technical notes and lectures to transmit generalized knowledge and foster management skills (among other objectives), so the ethics course should underline the nature and generality of the principles it teaches and how they can be applied to different circumstances.

(23) In view of the aforementioned, the case method seems suitable for achieving some of the objectives of the ethics course mentioned earlier, particularly nos. 1, 2, 4, 5, 6 and 7. Objective no. 3 calls for the use of technical notes or other more or less passive methods, while nos. 8 and 9 are difficult to achieve with any teaching method.

(24) Leading the dialogue should be a remote process. The case method professor should be prepared to lead the discussion on the basis of the problem as defined by the students and let what is said in class rule, using his questions, comments and attitudes to move the dialogue along the most fruitful path. Inside the classroom the professor is the midwife who assists the students to give birth to the truth. Cf. Lenders and Erskine (1987), Rodríguez (1979).

(25) Moral precepts are principles, not conclusions (Llano, 1977).

(27) «To progress in moral research as well as in moral life is to make progress in understanding all the different aspects of this life: it is understanding the norms, the precepts, the virtues, the passions, and the actions as part of a whole. Central to this progression is the exercise of the virtue of prudentia, which is a question of being capable of bowing in particular situations to the universal norms and acting in such a way that the universal becomes part of the particular» (MacIntyre 1990b, p180).

(28) Values should not be understood as a set of preferences or personal attitudes, chosen arbitrarily by the moral agent. Rather, they refer to the «value» of things from the point of view of the person’s (and society’s) objectives, the way they contribute to achieving those objectives. Therefore, values are consistent with moral principles and virtues. Cf von Hildebrand (1983).
<table>
<thead>
<tr>
<th>No.</th>
<th>TITULO</th>
<th>AUTOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>D/ 256</td>
<td>Factores importantes en la internacionalización de la Empresa Familiar.</td>
<td>Gallo M.A. García Pont C.</td>
</tr>
<tr>
<td>D/ 256</td>
<td>Important factors in the family business internationalization.</td>
<td>Gallo M.A. García Pont C.</td>
</tr>
<tr>
<td>D/ 257</td>
<td>Comparing the motivation of Spanish computer personnel with that of computer personnel in Finland and the United States.</td>
<td>Couger J.D. O'Callaghan R.</td>
</tr>
<tr>
<td>D/ 258</td>
<td>Managing internationally: The international dimensions of the managerial task.</td>
<td>Roure J. Alvarez J.L. García Pont C. Nueno J.L.</td>
</tr>
<tr>
<td>D/ 259</td>
<td>The determinants of dividend policy.</td>
<td>Mech C.</td>
</tr>
<tr>
<td>D/ 260</td>
<td>The impact of information technology on the Spanish transport sector.</td>
<td>O'Callaghan R. Parra E.</td>
</tr>
<tr>
<td>D/ 261</td>
<td>A transaction-based approach to strategic information systems formulation.</td>
<td>O'Callaghan R. Andreu R.</td>
</tr>
<tr>
<td>D/ 262</td>
<td>La enseñanza de la ética de la empresa.</td>
<td>Argandoña A.</td>
</tr>
<tr>
<td>D/ 263</td>
<td>Dignidad del trabajo y mercado de trabajo.</td>
<td>Argandoña, A.</td>
</tr>
<tr>
<td>D/ 264</td>
<td>Dividend policy models.</td>
<td>Mech C.</td>
</tr>
<tr>
<td>No.</td>
<td>TITULO</td>
<td>AUTOR</td>
</tr>
<tr>
<td>-----</td>
<td>--------</td>
<td>-------</td>
</tr>
<tr>
<td>D/ 265</td>
<td>Sector español de la alimentación y bebidas: Empresas familiares y no familiares (I)</td>
<td>Gallo M.A. Estapé M.J.</td>
</tr>
<tr>
<td>D/ 265</td>
<td>The family business in the Spanish food and beverage industry (I)</td>
<td>Gallo M.A. Estapé M.J.</td>
</tr>
<tr>
<td>D/ 266</td>
<td>Asignación de inversiones en condiciones de responsabilidad limitada.</td>
<td>Santomá J.</td>
</tr>
<tr>
<td>D/ 266</td>
<td>Investment allocation under limited liability rules.</td>
<td>Santomá J.</td>
</tr>
<tr>
<td>D/ 267</td>
<td>Sector español de la alimentación y bebidas: Empresas familiares y no familiares (II)</td>
<td>Gallo M.A. Estapé M.J.</td>
</tr>
<tr>
<td>D/ 267</td>
<td>The family business in the Spanish food and beverage industry (II)</td>
<td>Gallo M.A. Estapé M.J.</td>
</tr>
<tr>
<td>D/ 268</td>
<td>Alliance networks in European banking.</td>
<td>García Pont C.</td>
</tr>
<tr>
<td>D/ 269</td>
<td>Las relaciones laborales en Alemania.</td>
<td>Gómez S. Pons Mª</td>
</tr>
<tr>
<td>D/ 270</td>
<td>Las relaciones laborales en Francia.</td>
<td>Gómez S. Pons Mª</td>
</tr>
<tr>
<td>D/ 271</td>
<td>La estructura interna de la empresa en la visión de Coase.</td>
<td>Argandoña A.</td>
</tr>
</tbody>
</table>