

The Impact of a Theological Studies Course on The Ethical Development of Undergraduate Business Students

JAMES JACOB “JAKE” BROCK
University of the Cumberland

ABSTRACT: In this article, the researcher examined the impact of a theological studies course on the ethical development of undergraduate business students. The researcher administered the Defining Issues Test version 2 (DIT2) instrument to participants and compared their assessed levels of ethical development. Participants were grouped according to whether they had completed a theological studies course prior to participation. Participants completing a theological studies course were not assessed to have superior levels of ethical development to those who had not completed a theological studies course. The findings suggest that exposure to theological studies courses alone is insufficient to improve ethical development.

KEYWORDS: ethical development, biblical integration in business, postconventional schema score, defining issues test

INTRODUCTION

It has been said that to teach is to touch a life forever (Menon, 2020). In no educational arena is this assertion held more deeply than in Christian higher education. Christian higher education in the United States has been accompanied by many benefits. Among the most important benefits of a Christian education posited in the literature is a superior level of ethical development. Wells (2016) observed that Christian education is founded on the premise that an institution of higher education can and should be determinative of who an individual ultimately becomes. Further, Wells (2016) noted that in order to thrive in the future, Christian education must focus its current and future efforts on generating a greater good for society rather than focusing on the more frequently articulated individual benefits provided by a college education. One of the central means of achieving a greater good for society is producing ethically responsible professionals and individuals as a consequence of Christian higher education.

The goal of the present research is to ascertain the contribution of a common element of Christian higher

education—a Christian theological or religious studies course—to the ethical development of students majoring in business-related areas of study. For faculty members teaching in the business disciplines, findings in the literature beg a vital question: Does exposure to Christian teachings and convictions in the form of Christian theological or religious studies courses improve the ethical development of students and, ultimately, the professionals they become? This study extends the body of knowledge relating to the factors that influence the ethical development of business students. Specifically, the researcher examined the impact of a theological studies course on the ethical development of undergraduate business students at a private, historically church-affiliated, Christian university.

PROBLEM

The problem addressed by this study is how to better develop ethically responsible business professionals and leaders (Combs, 2004; Flynn & Buchanan, 2016; Saat et al., 2012; West, 2018). If unaddressed, the lack of under-

standing concerning the factors contributing to consistent and effective education of ethics in the context of business higher education will ultimately result in a failure to mitigate the continued ethical integrity issues faced by the business professions and the larger business world (Flynn & Buchanan, 2016; Saat et al., 2012; West, 2018). In the present study, the researcher sought to address this problem by investigating the impact of a theological or religious studies course on the assessed ethical development of undergraduate business students in the context of a private, historically church-affiliated, Christian university.

REVIEW OF THE LITERATURE

Research concerning the impact of religious or theological studies courses on the ethical development of students has encompassed a broad array of contexts and methodologies and presents mixed findings (Parboteeah et al., 2008). In preparation for the present study, the researcher examined literature concerning the impact of theological studies and religion courses on assessed ethical development, as well as philosophical approaches to the integration of religious and theological knowledge with business ethics. In addition, the researcher also reviewed literature related to specific case studies of universities integrating religious and theological instruction with formational and developmental efforts related to business ethics.

Impact of Theological and Religious Courses on Assessed Ethical Development

In their research, Conroy and Emerson (2004) examined the impact of religiosity, as well as courses in ethics, religion, or theology, on the ethical attitudes of university students. Conroy and Emerson (2004) administered a 25-vignette survey instrument to students at two universities (one public and one private) located in the southern United States. Their research found that completion of an ethics or religion class was a significant predictor of ethical attitudes in only two out of 25 vignettes in the survey instrument, indicating that completion of an ethics or religion course had a limited impact on participants' ethical development (Conroy & Emerson, 2004).

In contrast, Bloodgood et al. (2008) found that religious instruction had a positive impact on the ethical development of students. In a study involving 230 upper-level undergraduate business students, Bloodgood et al. (2008) found that students who attended worship services more frequently and, thus, received regular religious instruction were less likely to cheat than those who attended less fre-

quently. In an empirical study involving more than 63,000 individuals from 44 countries, Parboteeah et al. (2008) also found that the degree to which individuals believe in church authorities and their emotional attachment to religion and religious elements are related to their being less likely to justify unethical behaviors. Parboteeah et al. (2008) further observed that this finding is well established in the literature.

Approaches to Integrating Religion and Theology with Business Ethics

Some scholars have argued for the full integration of faith and ethics in professional contexts. Horowski (2020) explored implications of Thomas Aquinas's theory of moral virtues and Neo-Thomistic thought for Christian religious education, factors conditioning the development of a person's moral character, and implications of those factors for the moral development of students in the context of Christian religious education. Neo-Thomistic thought asserts that the moral choices of individuals are conditioned by, but not a simple consequence of, their moral beliefs and convictions (Horowski, 2020). Religious education contributes to the development of theological virtues, including prudence, justice, temperance, and fortitude, but the mere acquisition of knowledge concerning these virtues is not sufficient to materially shape moral development (Horowski, 2020). Horowski (2020) asserted that for Christian religious education to constructively contribute to the moral development of students, Christian religious education should enhance knowledge of virtues by facilitating observation of relationships and constructive cooperation between students of differing peer, social, and even religious groups.

In earlier research on the connection between religious beliefs and business ethics, Fort (1997) and Magill (1992) also found that business ethics should take an inclusive approach with respect to religion and individual religious beliefs. Specifically, Fort (1997) argued that an inclusive approach to religious beliefs and business ethics is a superior model to an exclusionary approach of removing religion from public morality altogether. Magill (1992) pointed out that a religious imagination and the theological perspective, through imaginative discernment, provides a profitable framework for solving problems and dilemmas in business ethics.

Likewise, Naughton and Bausch (1996) argued that business education in the context of a Catholic institution of higher education providing Catholic religious instruction can contribute significantly to management education diversity. However, in similar fashion to Horowski (2020), Naughton and Bausch (1996) asserted that a more holistic approach to the integration of Christian principles in the

form of theological instruction and the processes shaping student ethical development is necessary to exact a material impact. Specifically, Naughton and Bausch (1996) observed that to realize the ethically formative benefits provided by business education in a Catholic higher education environment, Catholic colleges and universities must take seriously their commitment to the Catholic faith and the integration of that faith in the context of a liberal arts education. A serious commitment on the part of a Catholic college or university to its religious moorings and to liberal arts education produces the integration of liberal learning, faith, professionalism, and service-oriented perspectives in students (Naughton & Bausch, 1996).

Specific Cases of Integrating Theology and Religious Instructions with Business Ethics

Bowes (1998) argued for the integration of Catholic theology with a system of business ethics. St. Vincent de Paul was the founder of the Congregation of the Mission, which itself organized three prominent universities: Niagara University, a small, liberal arts university; St. John's University; and DePaul University (Bowes, 1998). Bowes (1998) argued that scholars could integrate the teachings of St. Vincent de Paul with an effective system of business ethics in order to guide business educators serving at Vincentian universities in the preparation of ethically responsible future business leaders.

Seider et al. (2011) studied the impact of student participation in Ignatius University's SERVE Program on their ethical development. The SERVE Program at Ignatius University combines the academic study of philosophy and theology with a one-year community service project in an effort to nurture the ethical development of participating students (Seider et al., 2011). Seider et al. (2011) found that business students participating in the SERVE program, and thereby gaining exposure to the integration of philosophy and theology with ethical reasoning, demonstrated higher degrees of social awareness and greater levels of ethical sensitivity.

METHODOLOGY AND DESIGN

The study examined the relationship between personal ethical beliefs and judgments and exposure to Christian theological concepts in the form of a theological or religious studies class. The researcher employed the Defining Issues Test (DIT2) as an ethical questionnaire to examine the relationship between personal ethical beliefs and ethical judgments (CSED, 2017). The DIT2 constitutes an instrument

useful for activating the moral schemas of survey participants and assessing activated schemas on the basis of important judgments (CSED, 2017; Shawver & Sennetti, 2009). The DIT2 consists of five ethical dilemmas and requires approximately 45 minutes for completion (CSED, 2017).

Accordingly, the researcher administered the DIT2 to a sample of 103 participants majoring in accounting and business administration. The researcher took a sample consisting of undergraduate freshmen, sophomore, junior, and senior students majoring in business disciplines (accounting and business administration) from a private university in the southeastern United States. Student participants were limited to traditional, in-seat students enrolled in accounting and business administration programs at the selected research site and did not include non-traditional students studying through satellite campuses or online campuses affiliated with the selected research site.

The selected research site is not currently church-supported but is historically affiliated with the Southern Baptist Convention. The selected research site is institutionally accredited by the Southern Association of Colleges and Schools to award associate, baccalaureate, masters, education specialist and doctoral degrees. The selected institution awards degrees in business-related areas of study at the associate's, bachelor's, master's, and doctoral levels. Students in the undergraduate bachelor's-level business programs were selected for this study. Due to an existing partnership between the University of Alabama's Center for the Study of Ethical Development (CSED) and online survey platform Survey Monkey, the DIT2 survey instrument was completed by research participants using an online format (CSED, 2017b). Accordingly, research participants completed the DIT2 online through Survey Monkey (CSED, 2017b). Following the administration of the DIT2 to participants, the researcher employed Chi-Square analysis to determine the relationship between completion of a theological or religious studies course and the ethical development of business students at private, church-affiliated colleges and universities (Creswell, 2014; Ravid, 1994).

The Defining Issues Test

The DIT2 presents students with five hypothetical ethical dilemmas involving twelve specific issues (Bebeau & Thoma, 2003). The survey participant is asked to review each ethical dilemma and to rate and rank the relevant issues according to the participant's assessment of their relative importance. The DIT2 categorizes survey participants' responses into three moral schemas. The DIT2 moral schemas include the Personal Interest Schema (Stage 2/3), the Maintaining Norms Schema (Stage 4), and the

Table 1: Normative DIT2 Means and Standard Deviations for Schema Scores by Educational Level

| Educational Level | Schema Score | | | | | |
|-------------------|----------------------------------|----------------|--------------------------------|----------------|-------------------------------|----------------|
| | Personal Interest (Stage 2/3) | | Maintaining Norms (Stage 4) | | Postconventional (P score) | |
| | Mean | Std. Deviation | Mean | Std. Deviation | Mean | Std. Deviation |
| Freshman | 28.53 | 12.32 | 33.57 | 12.96 | 32.32 | 13.92 |
| Sophomore | 29.27 | 12.35 | 32.36 | 13.62 | 32.62 | 14.77 |
| Junior | 27.36 | 12.77 | 32.93 | 13.59 | 34.45 | 15.57 |
| Senior | 24.8 | 12.53 | 32.4 | 14.01 | 37.84 | 15.44 |

Note: Bebeau & Thoma, 2003, p. 35

Postconventional Schema (P score or Stage 5/6) (Bebeau & Thoma, 2003). The research participants' rankings are employed to assess the percent of responses in each stage used in resolving the relevant moral dilemmas. These schemas gauge the maturity of concepts of social justice in study participants as an accepted measure of moral development (Bebeau & Thoma, 2003). Historically, researchers have reported data in terms of the participants' P scores (Bebeau & Thoma, 2003; Combs, 2004). Bebeau and Thoma (2003) observed that the P score constitutes the "proportion of items selected that appeal to postconventional moral frameworks for making decisions" (p. 18). While the P score was employed as the primary determinant for hypothesis testing in the present study, all three schemas reflected in the DIT2 were analyzed. Taken together, all three schema scores present a more holistic means of assessing moral development than evaluation of the P score alone (Bebeau & Thoma, 2003; Combs, 2004). However, because the three schemas sometimes present conflicting evidence and represent different stages of moral development, the researcher followed the historical trend of employing the P score alone for purposes of hypothesis testing (Bebeau & Thoma, 2003; Combs, 2004).

Norms for DIT2

The Center for the Study of Ethical Development at the University of Alabama (and previously the University of Minnesota) maintains a database of DIT2 usage that facilitates the establishment of DIT2 Norms. The Center for the Study of Ethical Development has described several goals of this DIT2 database (Bebeau & Thoma, 2003). First, the Center for the Study of Ethical Development sought to develop a database that would include consistent scoring and reporting of DIT2 scores. Further, the database should facilitate the establishment of a sufficiently large pool of respondents across various age and educational levels. Finally, the database should enable reliance on research

participant responses to a consistent set of questions for the purpose of gathering and assessing demographic data and sorting participant responses into classes of interest to researchers (Bebeau & Thoma, 2003).

A foundational effort to generate normative information for DIT2 schema scores is found in Bebeau et al.'s (2003) work. As part of their effort, Bebeau et al. (2003) articulated the norms for means and standard deviations related to each moral schema score by level of education, gender, and political orientation. The norms established in Bebeau et al.'s (2003) work for freshman, sophomore, junior, and senior students are displayed in Table 1. Normative means and standard deviations are displayed for each education level and are grouped according to Personal Interest, Maintaining Norms, and Postconventional Schema scores (Bebeau et al., 2003).

RESEARCH QUESTION & HYPOTHESES

This research examined the following question:

- Q1: Will the ethical development of business students who have taken a college-level religion or theological studies course be greater than the ethical development of business students who have not taken a college-level religion or theological studies course?

In connection with the identified research question, the following directional hypotheses related to the research question stated above were considered:

- H1₀: The ethical development of business students who have taken a college-level religion or theological studies course will not be greater than the ethical development of business students who have not taken a college-level religion or theological studies course.
- H1_A: The ethical development of business students who have taken a college-level religion or theological

studies course will be greater than the ethical development of business students who have not taken a college-level religion or theological studies course.

RESULTS

In the following discussion and presentation of results, the researcher examines the response rate and demographics of study participants. Following this, findings concerning the research question (Q1) and tests of the study null hypothesis and alternative hypothesis ($H1_0$ and $H1_A$) are presented. Finally, a discussion of study limitations is presented.

Response Rate Analysis

In the present study, 103 participants from a total population of 122 students (84.42%) completed the DIT2 survey and demographic questions. Out of the 103 participants completing the DIT2, the responses of 24 students failed reliability tests. Consequently, the resulting data set consisted of 79 usable responses, representing 64.75% of the target student population. All levels of usable responses received were suitable for statistical analysis.

The researcher administered the DIT2 online through the Survey Monkey online survey platform to students enrolled in business courses at the selected university. Courses selected for study participation ranged from Principles of Accounting II, Microeconomics, and Business Statistics (courses typically containing a relatively high percentage of underclassmen) to upper-division accounting and business administration courses, including Accounting Information Systems, Advanced Accounting, Accounting Theory, Business Communications, and a senior-level special topics course concerning career and faith. Some instructors of participating courses chose to offer bonus points to students electing to participate in the study while other instructors chose to assign the survey as a graded course assignment. Instructors of courses choosing to offer bonus points or treat the survey as a course assignment agreed to offer students an alternative bonus point activity or assignment of similar time commitment for the equivalent point value in order to ensure that participation in the survey remained voluntary.

Demographic Analysis

General demographic information concerning sample data is presented in Table 2. The sample for the present study included 47 males (59.49%) and 32 females (40.51%). The age of study participants ranged from 18 to 51 years of age. The mean age of study participants

was 23.23 years old. The sample data regarding the age of study participants was bimodal, with assessed modes of 20 and 21 years of age (17 occurrences each). The median age was 21 years of age. Notably, 13 of the study participants (16.46%) were over the age of 23. Regarding education level, 35 (44.30%) of the study participants were ranked academically as seniors while 27 (34.18%) were ranked academically as juniors, 13 (16.46%) were ranked academically as sophomores, and 4 (5.06%) were ranked academically as freshmen. Accordingly, the majority of study participants (62 participants, or 78.48%) were ranked as upperclassmen nearing completion of their respective academic programs while 17 participants (21.52%) were ranked as underclassmen just beginning or relatively early in their academic programs of study.

The private university at which these students were enrolled required all students to complete a religious or theological studies course as part of the university’s general education requirements. However, students were not required to complete the religious or theological studies course at any particular point in their undergraduate stud-

Table 2: Demographic Information

| Category | Composite Scale | |
|--|-----------------|--------|
| | N | % |
| Population Size | 122 | |
| Sample Size | 79 | 64.75% |
| Gender | | |
| Male | 47 | 59.49% |
| Female | 32 | 40.51% |
| Age | | |
| 18 | 2 | 2.53% |
| 19 | 11 | 13.92% |
| 20 | 17 | 21.52% |
| 21 | 17 | 21.52% |
| 22 | 13 | 16.46% |
| 23 | 6 | 7.59% |
| Over 23 | 13 | 16.46% |
| Education Level | | |
| Senior | 35 | 44.30% |
| Junior | 27 | 34.18% |
| Sophomore | 13 | 16.46% |
| Freshman | 4 | 5.06% |
| Completed a Religious/ Theological Studies Course | | |
| Yes | 71 | 89.87% |
| No | 8 | 10.13% |

Table 3: DIT2 Means and Standard Deviations for Schema Scores by Completion of Religion/Theology Course

| Completed Religion/ Theology Course? | Schema Score | | | | | |
|---|----------------------------------|----------------|--------------------------------|----------------|-------------------------------|----------------|
| | Personal Interest (Stage 2/3) | | Maintaining Norms (Stage 4) | | Postconventional (P score) | |
| | Mean | Std. Deviation | Mean | Std. Deviation | Mean | Std. Deviation |
| No (N = 8) | 36.00 | 13.35 | 31.50 | 16.93 | 28.75 | 10.63 |
| Yes (N = 71) | 29.80 | 11.14 | 37.30 | 14.30 | 26.48 | 11.74 |
| Chi Square | 34.003 ^a | | 25.160 ^b | | 14.722 ^c | |
| df | 24 | | 25 | | 23 | |
| Asymp. Sig. | 0.085 | | 0.453 | | 0.904 | |

a. For significance at the .05 level, chi square ≥ 36.42 ; distribution is not significant
b. For significance at the .05 level, chi square ≥ 37.65 ; distribution is not significant
c. For significance at the .05 level, chi square ≥ 35.17 ; distribution is not significant

ies. Of the students reporting completion of a religious or theological studies class, 55 (78.57%) were upperclassmen (juniors or seniors). Interestingly, 4 (50%) participants ranked as seniors reported that they had not taken a religious or theological studies course.

Research Question Q1 & Hypothesis 1 (H₁₀)

Research question 1 asks, Will the ethical development of business students who have taken a college-level religion or theological studies course be greater than the ethical development of business students who have not taken a college-level religion or theological studies course? In response to Q1, H₁₀ states that the ethical development of business students who have taken a college-level religion or theological studies course will not be greater than the ethical development of business students who have not taken a college-level religion or theological studies course. The composite data indicate that the mean DIT2 schema scores (found in Table 3) for business students who had not taken a college-level religious or theological studies course were 36.00 (std. dev. 13.35) for the Personal Interest schema, 31.50 (std. dev. 16.93) for the Maintaining Norms schema, and 28.75 (std. dev. 10.63) for the P score. The mean DIT2 schema scores for business students who had taken a college-level religious or theological studies course were 29.80 (std. dev. 11.14) for the Personal Interest schema, 37.30 (std. dev. 14.30) for the Maintaining Norms schema, and 26.48 (std. dev. 11.74) for the P score.

As the data in Table 3 demonstrate, the mean schema scores are not consistent. The mean Personal Interest schema score was relatively lower for business students who had taken a religious or theological studies course compared with business students who had not taken a religious or

theological studies course, indicating that business students who had taken a college-level religious or theological studies course exhibited a superior level of ethical development regarding Stage 2/3 compared with business students who had not taken a college-level religious or theological studies course. However, the mean Maintaining Norms schema score was relatively lower for business students who had not taken a religious or theological studies course compared with business students who had taken a religious or theological studies course, indicating that business students who had not taken a college-level religious or theological studies course exhibited an inferior level of ethical development regarding Stage 4 compared with business students who had taken a college-level religious or theological studies course. The reader should also note that the findings for the Personal Interest and Maintaining Norms schema scores were not statistically significant.

Further, business students who had not taken a college-level religious or theological studies course exhibited a higher mean P score than that of business students who had taken a college-level religious or theological studies course, indicating that students who had not taken a college-level religious or theological studies course exhibited a superior level of ethical development regarding the Postconventional schema score compared to those students who had taken such a course. The chi square values were 34.003 (df 24) for the Personal Interest schema, 25.160 (df 25) for the Maintaining Norms schema, and 14.722 (23 df) for the P score. However, the reader should also note that the findings for the Postconventional schema score were not statistically significant. Accordingly, the ethical development of business students who have taken a college-level religion or theological studies course was not greater than the ethical

development of business students who have not taken a college-level religion or theological studies course, and H1₀ is accepted.

Alternative Hypothesis 1 (H1_A)

H1_A states that the ethical development of business students who have taken a college-level religion or theological studies course will be greater than the ethical development of business students who have not taken a college-level religion or theological studies course. As displayed in Table 3, the mean P scores of business students who had not taken a religious or theological studies course in the present study are higher than the mean P scores of business students who had taken a religious or theological studies course. Accordingly, the alternative hypothesis (H1_A) is rejected.

Limitations of Study

Several limitations exist regarding the present study. First, all of the possible factors impacting the ethical development of undergraduate business students cannot be evaluated in a single study. In addition, students participating in the study may not have been familiar with the particular issues presented in the DIT2 scenarios. Consequently, unfamiliarity with the issues presented in the DIT2 scenarios may have affected participant responses. A further limitation applicable to the present study is the impact of transfer students participating in the study. Students studying at other colleges and universities prior to transferring to the university selected for the present study could have been exposed to a variety of factors that may have affected their responses to the DIT2 questions. Specifically, differences among the theological or religious studies curricula of various universities may have impacted students' ethical development.

Additionally, the homogeneity of the sample in the present study may have affected the study results and thus constitutes a material limitation. All study participants were students enrolled in undergraduate business programs at the same university. Demographic variables, including gender, marital status, race and ethnicity, and geographic origin, may interact to affect the study participants' responses but are not reflected in hypothesis testing. Further, environmental variables, including socioeconomic status, students' cultural backgrounds, and timing of survey execution, as well as situational variables, including geographic differences between colleges and university campuses and student religiosity, may also interact to affect the study participants' responses.

Further, variations between religious and theological studies students may have taken at the selected university were not considered in the present study. While all theological and religious studies courses participants may have taken

at the selected university are taught from a Christian worldview, not all theological or religious studies courses cover content directly related to analysis of ethical dilemmas and ethical development. For example, courses such as Christian ethics or applied ministry courses may involve content which contributes directly to the student's understanding of the various DIT2 scenarios while courses such as church history or biblical languages courses may involve content not directly contributing to the student's understanding and analysis of the various DIT2 scenarios. Variability among specific religious and theological studies courses was not considered in the present study.

Selection bias may exist for two reasons. First, participants chose to study at a private, Christian, liberal arts university. The ethical development of students studying at private, Christian, liberal arts colleges and universities may differ significantly from the ethical development of students studying at secular, state-supported, and/or land-grant research universities. Further, participants chose to major in a business area of study (accounting or business administration). A selection bias may exist due to the inherent differences in student personalities motivating them to become business-area majors over other major areas of study.

DISCUSSION AND IMPLICATIONS FOR PRACTICE

A common approach to spiritual, social, and personal formation education in the context of Christian higher education institutions is exposure to Christian principles through the vehicle of general education curricula. The typical approach is to require students to complete a certain number of Christian theological or religious studies courses from an array of offerings as a component of required general education coursework. A general assumption is that exposure to Christian principles in the context of these courses, chosen largely at the discretion of the individual student in consultation with an academic advisor, contributes to the spiritual, social, personal—and, thus, ethical—development of the individual student. However, the results of the present study indicate that this generally accepted approach to Christian higher education may not be the most effective pedagogical methodology for enhancing the ethical development of business students.

The findings indicate that a formal ethics education intervention in the form of a religious or theological studies course in the context of a Christian higher education institution did not contribute to improved ethical development in study participants. The findings are consistent with those of Conroy and Emerson (2004) as well as Horowski (2020)

but are inconsistent with those of several other studies involving ethics interventions in the form of theological and religious studies courses containing a more focused emphasis on student ethical development rooted in a Christian worldview (Bowes, 1998; Naughton & Bausch, 1996; Seider et al., 2011). Consequently, the results of the present study suggest that the contribution of Christian education to the ethical development of business students may be maximized when Christian principles and teachings are specifically aligned with ethical development objectives in the context of individual courses rather than relying exclusively on a relatively broad and diverse array of Christian theology-related courses. More broadly, the study findings also suggest that the effectiveness of ethics interventions in the form of worldview-oriented and formational ethics-related courses in the context of both higher education and continuing professional education programs may be enhanced by use of more ethics-specific content, such as case studies based on real-world scenarios with no clear-cut solutions (similar to the ethical scenarios presented to participants in the DIT2).

CONCLUSION

In this research project, the researcher sought to contribute to the body of knowledge relating to the factors that influence the ethical development of business students. Employing the DIT2, the researcher examined the impact of a theological or religious studies course on the ethical development of undergraduate business students at a private, historically church-affiliated, Christian university. The study results indicated that completion of a theological or religious studies course did not improve the ethical development of study participants. Consequently, the findings suggest that a formal ethics-related educational intervention in the form of a religious or theological studies course in the context of a Christian higher education institution did not contribute to improved ethical development in study participants. In combination with the findings of previous studies, the results of the present study imply that the ethical development of students is enhanced with increased alignment of theological and religious studies course content with specific ethics-related content and objectives.

REFERENCES

- Bebeau, M. J., Maeda, Y., & Tichy-Reese, M. (2003, March). DIT2: Moral schema norms by level of education, gender, and political orientation. Paper presented at the Association for Practical and Professional Ethics, Charlotte, NC.
- Bebeau, M. J., & Thoma, S. J. (2003). *Guide for the DIT-2: A guide for using the defining issues test, version 2 ('DIT-2') and the scoring service of the Center for the Study of Ethical Development of the University of Minnesota*. Minneapolis, MN: University of Minnesota.
- Bloodgood, J. M., Turnley, W. H., & Mudrack, P. (2008). The influence of ethics instruction, religiosity, and intelligence on cheating behavior: JBE. *Journal of Business Ethics*, 82(3), 557-571. <http://dx.doi.org/10.1007/s10551-007-9576-0>
- Bowes, J. C. (1998). St. Vincent de Paul and business ethics. *Journal of Business Ethics*, 17(15), 1663-1667.
- Combs, M. D. (2004). *The ethical development of accounting students and non-accounting business students at church affiliated liberal arts colleges: An empirical investigation* (Doctoral dissertation). Argosy University/Sarasota, Sarasota, Florida.
- Conroy, S. J., & Emerson, T. L. N. (2004). Business ethics and religion: Religiosity as a predictor of ethical awareness among students: JBE. *Journal of Business Ethics*, 50(4), 383-396. <http://dx.doi.org/10.1023/B:BUSI.0000025040.41263.09>
- Creswell, J. W. (2014). *Research design: Qualitative, quantitative, and mixed methods approaches* (4th ed.). Thousand Oaks, CA: SAGE.
- CSED (Center for the Study of Ethical Development, The University of Alabama). (2017). *About the DIT*. <http://ethicaldevelopment.ua.edu/about-the-dit.html>
- CSED (Center for the Study of Ethical Development, The University of Alabama). (2017b). *Ordering, setup, and scoring for the online version of the DIT or DIT2*. <http://ethicaldevelopment.ua.edu/online-ordering--administration.html>
- Flynn, L., & Buchanan, H. (2016). Changes in student moral reasoning levels from exposure to ethics interventions in a business school curriculum. *Journal of Business & Accounting*, 9(1), 116-125.
- Fort, T. L. (1997). Religion and business ethics: The lessons from political morality: JBE. *Journal of Business Ethics*, 16(3), 263-273.
- Horowski, J. (2020). Christian religious education and the development of moral virtues: A neo-Thomistic approach. *British Journal of Religious Education*, 42(4), 447-458. <https://doi.org/10.1080/01416200.2020.1752618>
- Magill, G. (1992). Theology in business ethics: Appealing to the religious imagination: JBE. *Journal of Business Ethics*, 11(2), 129.

- Menon, P. (2020, Oct 15). To teach is to touch a life forever. *Gulf News*. <https://search.proquest.com/newspapers/teach-is-touch-life-forever/docview/2451071157/se-2?accountid=10378>
- Naughton, M. J., & Bausch, T. A. (1996). The integrity of a Catholic management education. *California Management Review*, 38(4), 118–140.
- Parboteeah, K. P., Hoegl, M., & Cullen, J. B. (2008). Ethics and religion: An empirical test of a multidimensional model: JBE. *Journal of Business Ethics*, 80(2), 387–398. <http://dx.doi.org/10.1007/s10551-007-9439-8>
- Ravid, R. (1994). *Practical statistics for educators*. University Press of America.
- Rest, J. R., Narvaez, D., Bebeau, M. J., & Thoma, S. J. (1999). A neo-Kohlbergian approach: The DIT and schema theory. *Educational Psychology Review*, 11(4), 291–324.
- Saat, M. M., Porter, S., & Woodbine, G. (2012). A longitudinal study of accounting students' ethical judgement making ability. *Accounting Education*, 21(3), 215–229. <https://doi.org/10.1080/09639284.2011.562012>
- Seider, S., Gillmor, S., & Rabinowicz, S. (2011). The impact of community service learning upon the worldviews of business majors versus non-business majors at an American university. *Journal of Business Ethics*, 98, 485–503. <https://doi.org/10.1007/s10551-010-0589-8>
- Shawver, T., & Sennetti, J. (2009). Measuring ethical sensitivity and evaluation. *Journal of Business Ethics*, 88(4), 663–678. <https://doi.org/10.1007/s10551-008-9973-z>
- Wells, C. A. (2016). A distinctive vision for the liberal arts: General education and the flourishing of Christian higher education. *Christian Higher Education*, 15(1/2), 84–94. <https://doi.org/10.1080/15363759.2016.1117277>
- West, A. (2018). After virtue and accounting ethics. *Journal of Business Ethics*, 148(1), 21–36. <https://doi.org/10.1007/s10551-016-3018-9>