CHAPTER 3

ANTI-CORRUPTION IN NONPROFIT MANAGEMENT EDUCATION

Promoting Ethical Capacity Through Case Study Analyses

Marco Tavanti and Elizabeth A. Wilp

ABSTRACT

Nonprofit management education (NME) is an academic field of study which focuses on, among other things, the ethical and legal expectations for fund disbursement, report transparency, and cross-sector practices. Anti-corruption capacity development in NME must be embedded into the curriculum to increase student capacity to recognize and analyze ethical practices. There is also a need to integrate the curricula with specific learning outcomes to align managerial organizational practices with leadership values that reflect the social missions of nonprofit organizations. This study presents a model for the promotion of legal practices and ethical decision-making in NME using the curricula guidelines of the Nonprofit Academic Centers Council (NACC) and the Principles of Responsible Management Education (PRME). The authors demonstrate how using a case study pedagogy will provide students the skills to recognize and

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address unethical behavior. Researching unethical and illegal nonprofit cases can be instrumental in the development of moral intelligence, preventing corruption, and promoting ethical leadership and moral management practices.

Teaching and learning anti-corruption practices in management education requires more than ethical theories and principles. Studies have shown how the integration of case studies in business ethics courses can give students the opportunity to link theory with practice (Cagle & Baucus, 2006; McWilliams & Nahavandi, 2006). Learning to detect unethical and illegal practices in corrupt situations requires more than moral insights on what constitutes right and wrong (Lovett & Woolard, 2016). Of course, ethical and analytical perspectives are necessary components for any type of course trying to teach anti-corruption, business ethics, and ethical decision-making. However, the complexity of personal responsibility, organizational context, and institutional systems requires students to consider real cases and discern unethical practices. Social norms and national/international regulatory environments are also an essential component. This analysis focuses on the ability of case studies to improve the effectiveness of anti-corruption teaching, making it more relevant to the practices and research in the field.

The following illustrates the relevance and benefits that the integration of case studies into management and nonprofit education has in the development of ethical leaders. Through an examination of the main literature on business ethics and management case study methods, we make a case in support of the integration and adaptation of case studies in nonprofit management education (NME) and in other management centered programs. We first review the evolution of case studies in management education and in relation to business ethics. We then explore the utilization of case study methods in relation to nonprofit ethical leadership education.

CASE STUDIES IN MANAGEMENT EDUCATION

Case studies have been widely used in business ethics and management. Business ethics publications of the late 1970s and early 1980s featured cases about unethical managerial practices and corrupt business behaviors (Beauchamp & Bowie, 1979; Shaw & Barry, 1979; De George, 1982). Today, most students and faculty in management and business programs can access various collections of case studies in textbooks and online. The Association to Advance Collegiate Schools of Business (AACSB International) recognizes that ethical behavior is a fundamental pillar in the delivery of quality business education and that cases are a core element to the teaching and learning. "Learning experiences should expose students to cases and types of ethical issues that they are likely to face in the business world—both to enhance their abilities

to recognize ethical issues and to increase their ethical sensitivity and awareness" (AACSB, 2004, p. 13). The AACSB invites academic and business communities to develop leaders and managers who will value "quality, inclusion and diversity, a global mindset, ethics, social responsibility, and community" (AACSB, 2017, p. 1). Case studies have been recognized as a pedagogical tool to helps students to focus on moral values and social responsibility when studying the complexity of real world cases (Dhar, 2007).

After many business scandals in the 1980s, management and business schools attempted to introduce ethics into their curricula through integration or in specific stand-alone ethics courses. The use of case studies became instrumental for teaching ethics in business and management schools. Kenneth Winston (2000), in his analysis of methods of teaching ethics at Harvard University's John F. Kennedy School of Government, stated how cases hold a unique technique to develop ethical thinking. "Teachers of ethics, and others who attend to ethics in broader policy and management courses, have found that cases are effective vehicles for the development of students' capacity for ethical reasoning and problem solving" (Winston, 2000, p. 154).

The use of cases, especially those more controversial, provide students with the opportunity to analyze the complexity of the real-world situation, instead of a detached perspective. They force the students to ask themselves what they would do if they were in a similar circumstance. Students become aware of varying degrees of responsibilities at the personal, organizational, and systemic levels.

The benefit of using cases to develop students' capacity to perceive unethical situations and develop their moral compass has been examined in several studies (Falkenberg & Woiceshyn, 2008; Sims & Felton, 2006; Richardson, 1993). Using case studies helps students question their "honest" perception of white collar crimes and evaluate their propensity to attempt an illegal act in order to maximize profit (Roderick, Jelley, Cook, & Forcht, 1991). Julie Cagle and Melissa Baucus conducted a pre- and post-survey study on the impact of an in-depth examination of unethical case studies on the ethical business perceptions of finance students (2006). The study demonstrated students' awareness increased through a thorough examination of business scandals, but interestingly, students did not become more cynical toward business people and the business world. Cagle and Baucus proposed this balance originated in the students' admiration for lone heroes, like Sherron Watkins at Enron (p. 223), who stood up against the organization. Studies like these indicate both the complexity and concreteness of how case studies increase students' moral intelligence by creating more sensitivity toward ethical decision-making.

Falkenberg and Woiceshyn (2008) have noted how using cases to teach moral reasoning can be instrumental in enhancing business ethics education with more experiential and real-world situations:

Thus, students need educational experiences that highlight the moral ambiguities and uncertainties occurring within economic systems and businesses, and in interactions with various stakeholders. They need frameworks and skills for resolving moral dilemmas. Therefore, we suggest that the focus of the debate should be shifted from "can ethics be taught" to "how to make the teaching of business ethics more effective." (p. 213)

The Aspen Institute's Business and Society, CasePlace.org, the Harvard Business School Cases, the Markkula Center for Applied Ethics, the Arthur Andersen Case Studies in Business Ethics, the Stanford GSB Cases, and the *Journal of Business Ethics* are well-known collections of business cases relevant to ethical conduct and anti-corruption practices. The use of these management and business ethics cases facilitate students' development of their deductive, inductive, and critical reasoning skills. Further, they practice the application of moral principles, self-examination and discernment of core personal values, analytical and critical analysis of changing sociopolitical and economic environments, and analysis of short and long-term consequences of personal and organizational decisions. In other words, "cases are a good pedagogical tool for teaching business ethics as they build a halfway house between abstract concepts and real-life experience" (Richardson, 1993 as cited in Falkenberg & Woiceshyn, 2008, p. 213).

ETHICS IN NONPROFIT MANAGEMENT EDUCATION

Nonprofit management education is not exempt from the need to integrate ethics into effective teaching and learning activities (Bies & Blackwood, 2007). Since the emergence of the NME field in the mid-1980s, ethical education has primarily been addressed through fostering proper values in the relationship between leaders, organizations, and stakeholders. The Nonprofit Academic Center Council, in its specialization for NME accreditation, consider ethics to be an essential part of the Curricular Guidelines in Nonprofit Leadership and Nonprofit Sector and Philanthropy (NACC, 2015). The following guidelines apply to both graduate and undergraduate nonprofit education programs:

4.1 Values embodied in philanthropy and voluntary action, such as, trust, stewardship, service, voluntarism, civic engagement, shared common good, freedom of association, and social justice (3.1 for the undergraduate guidelines reflects a similar description).

4.2 Foundations and theories of ethics as a discipline and as applied in order to make ethical decisions including, but not limited to an understanding of measuring impact for social mission outcomes as

an indicator of trustworthiness, transparency, and competence (3.2 for the undergraduate guidelines reflects a similar description).

4.3 Issues arising out of the various dimensions of inclusion and diversity, income inequality, and their implications for mission achievement.

4.4 Trends associated with social responsibility, sustainability, and global citizenship within cross-cultural and global contexts.

4.4 Standards and codes of conduct that are appropriate to paid and unpaid staff working in philanthropy and the nonprofit sector.

3.3 Standards and codes of conduct that are appropriate to professionals and volunteers working in philanthropy and the nonprofit sector.

3.4 How values and ethics are identified and advanced that affect strategic decisions of a nonprofit in meeting its mission (NACC, 2015, pp. 11, 22).

These guidelines are not exclusive to Section 4 of graduate programs and Section 3 of undergraduate programs. Rather, the ethical, legal, governance, and financial responsibilities of organizations and leaders are embedded throughout all other sections of resource development, financial accountability, and financial reporting. This integration of ethical values in all aspects of NME reflects the sector's concern for public reputation and public trust.

Warren Buffett's saying, "It takes 20 years to build a reputation and 5 minutes to ruin it" (Tuttle, 2010) is even more applicable to nonprofit organizations. The unethical behaviors of a few individuals can cast a shadow over the entire reputation of the nonprofit sector. In 2013, a Commonfund Institute study confirmed unethical or illegal practices among American nonprofits, despite their rarity, compromised the public trust of the whole sector (Boucher & Hudspeth, 2013).

Nonprofit students are usually familiar with well-known scandals, like the lavish expenses of Wounded Warriors Project executives, the fraud of the founder of United Way, self-dealing in the Trump Foundation, the broken promises of the American Red Cross in the wake of the 2010 Haiti earthquake, the sexual abuse lawsuits against the Boy Scouts of America of Connecticut, among others. While the perpetrators of these abuses have been brought to justice and the organizations have recovered with appropriate policies and changes, the damage to the reputation of the sector remains. Breaking the trust of the public is among the greatest threats to nonprofits, the lasting effects undermining their sustainability and success of their missions. Conflict of interests and excessive compensation scandals are often pictured in the media's portraits of "nonprofits gone bad." In most cases, the analysis of the individual and organizational unethical or illegal behaviors reflects on the Board of Directors neglected legal, financial, and governance responsibilities (Zhu, Wang, & Bart, 2016).

There are reasons to address the preventing, detecting, and addressing unethical and corrupt behaviors in nonprofit organizations. These include defending the organization's reputation, developing a culture of accountability and transparency around a strong code of ethics (standards of conduct), and internal structures and mechanisms to enforcing the code (policies and procedures). Every organization needs more than its mission and vision statement. It needs a well-written code of ethics with corresponding policies and procedures for preventing and correcting unethical behaviors. Unfortunately, many volunteer organizations and founders of well-intended nonprofits fail to integrate a proper code of ethics which should include specific principles for compensation, conflict of interests, behavior parameters, financial control, and legal compliance (Boucher & Hudspeth, 2013). Nonprofit leaders who receive a formal and specialized education should be able to recognize ethical risks, pitfalls, and blind-spots regarding nonprofit management and decision-making.

That is why ethics in NME should do more than simply reinforce philanthropic values. Ethics in the nonprofit sector cannot be obfuscated by the noble intention of its missions or the moral values of its leaders. Ethics has long been integrated into nonprofits organizations. For example, the Hippocratic Oath of "First, do no harm" was integrated into the AMA Code of Medical Ethics in 1847 (Baker, 1999). The exponential growth in the number and size of nonprofit and third sector organizations since the 1980s has created demand for more competent and specialized organizations and leadership. Coincidentally, the early 1980s were the beginning of specialized graduate program focusing on nonprofit administration, management, leadership, and organizations (O'Neill & Fletcher, 1998).

With the complex developments of the nonprofit sector and its regulatory industry, NME has evolved into a more specific field of education where doing good *and doing it well* are at its core. Public responsibility is no longer only a prerogative of the public sector. The private-business and nonprofit-third sectors share a public responsibility to do no harm and to do good. At the beginning of the 21st century, the private sector realized ethics needed to be central to business and its efforts to develop the corporate citizenship needed to expand to global citizenship (Wood, Logsdon, Lewellyn, & Davenport, 2015). Hence the efforts of numerous academic programs to integrate business ethics, global citizenship, and social responsibility into its management education (Tyran, 2017). Since 2007, the Principles of Responsible Management Education or PRME have been a catalyst for commitment and action toward such value-centered management education aimed at developing leaders and enterprises for sustainable, social, and global values (Tavanti & Wilp, 2015; Haertle, Parkes, Murray, & Hayes, 2017).

Nonprofit education has not been immune to these developments, especially with the expansion of the field of Responsible Management

Education (RME) in the context of Agenda 2030 and the Sustainable Development Goals (Storey, Killian, & O'Regan, 2017). The NGO sector has partnered and actively contributed to the United Nations' agenda for a sustainable, equitable, and peaceful world since the UN's establishment in San Francisco on October 24, 1945. Therefore, the teaching of ethics in nonprofit education encompasses more than philosophical ethics and accounting ethics. It includes the responsibility to develop competent managers with a sustainability mindset and competent skills for social impact (Tavanti & Davis, 2018).

Nonprofit ethical education must move beyond principles and moral philosophies. Leaders in the nonprofit sector, even more than other sectors, are affected by the fundamental question in behavioral ethics: "Why do good people make bad decisions?" Bruce Maxwell (2014) recognized the importance of behavioral ethics in understanding the hidden dynamics that make nonprofit managers and leaders misbehave:

> Behavioural ethics and the field it came from, behavioural economics, have the potential to revolutionise practical and professional ethics education and open up exciting new areas of theory and research in moral education and development. Teachers, researchers or students of practical and professional ethics education will find an excellent introduction to the recent cognitive science of judgement and decision-making in any of these four books and will likely leave convinced, as I was, that it can no longer be ignored in teaching about practical and professional ethics. Learning about the hidden forces that shape ethical judgement and decisions, as the authors of all these books profess, is an important first step in overcoming them. (Maxwell, 2014, pp. 140–141)

Today, the teaching of ethics in NME must no longer be relegated to moral exhortations. Educators must revise their content and methods to include cases that offer more real-world insights and help discern ethical behaviors and avoid ethical blind spots. The education of nonprofit managers as ethical leaders is imperative to forming a new nonprofit workforce that is capable of effectively merging good intentions with good practices. Too many organizations lack the awareness, competency, and capacity to base their performance in ethical and value practices.

CASE STUDIES IN NONPROFIT MANAGEMENT EDUCATION

A growing number of publications collect nonprofit specific cases for ethical and management learning. These real cases provide a quality hands-on opportunity for students to engage in problem-solving and learn good

practices. Their diversity can be helpful in advancing the good governance of boards of directors, addressing the challenges for ethical leadership and strategic decision-making, and have applications in human resources, diversity and volunteer management, financial management, accounting, and fundraising (Budrys, 2013; Libby & Deitrick, 2017). It is not enough to lead a nonprofit organization under its noble mission without the proper policies and checks and balances to manage its risks, responsibilities, and reputation. Case studies offer students the opportunity to advance their moral intelligence, anti-corruption, good governance, and ethical leadership as they enter the sector.

Nonprofit students should strive to reflect Lawrence Kohlberg's third and more advanced stages of moral development (Kohlherg, 1972). Students at Stage 5, labeled "post-conventional," are guided by principles commonly agreed on as essential to the public welfare, and at Stage 6 are guided by self-chosen ethical principles that usually value justice, dignity, and equality (Baxter & Rarick, 1987). Although these advanced moral aspirations are common to the sector, the practices are often not manifested and students present other levels of conventional morality (conformity and authority orientations) and pre-conventional morality (punishment and reward orientations). The apparent disconnect between what one aspires to do and what one does remains mysterious (Kohlberg & Hersh, 1977, p. 54). Theoretical ethical teaching in NME must become more practical, applied, and contextualized in the real practices of organizations and the sector. The proper use of case studies will lead to more effective ethical NME.

The use of cases represents an appropriate pedagogical method for NME. As demonstrated in business management education, the selection and preparation of short cases can be quite helpful in the development of nonprofit ethical leadership and moral intelligence, while also increasing capacity for good governance and anti-corruption.

To evaluate the effectiveness of case study analysis as a pedagogical method, a case study analysis element was integrated into the lesson plan of the required course "Nonprofit Ethical Leadership (NPA601)" at the University of San Francisco's Master of Nonprofit Administration (MNA) program during the academic years of 2014–2018. This element asked students to select, analyze, and report on cases of unethical and corrupt behaviors in organizational decision-making. The requirement assigned students to work in randomly selected small teams of three to four people and prepare a Nonprofit Ethics Case Study chosen from recent news. Presentation of their analysis of the case included a video overview, a description of facts, review of corrupt behaviors in relation to law, compliance, individual and organizational responsibilities, direct and indirect stakeholders' consequences, developments, and alternative solutions to their case. The student teams also prepared three to five questions to facilitate discussion with the entire

class, with references to the moral principles and ethical decision-making models learned during the course.

Table 3.1 highlights the most frequent self-perceived ethical benefits among random nonprofit students who reviewed cases in the program. It

TABLE 3.1 Case Analysis Benefits in Nonprofit Students	
Categories of Nonprofit Ethical Leadership Developments	Self-Perceived Benefits of Case Study Analysis Exercises (sorted by frequency)
Moral Intelligence (MI)	1. Increase malpractice awareness 2. Become morally sensitive 3. Develop critical analysis 4. Develop critical-moral standards 5. Develop morality in leadership 6. Solidifies values & beliefs 7. Understand social accountability 8. Understand public beneficiaries 9. Understand external stakeholder 10. Recognize conflicting values
Anti-Corruption (AC)	1. Understand high and low-level corruption 2. Understanding real life contexts 3. Examine organizational complexity 4. Failing of organizational structure 5. Examine of current beliefs 6. Whistleblower policy review 7. Importance of transparency 8. Confidence to speak up 9. Understand organizational responsibilities 10. Recognize cross-cultural issues in corruption
Nonprofit Good Governance (GG)	1. Refocus on board accountability 2. Examine board transparency 3. Analyze board oversight responsibility 4. Examine nonprofit structure 5. Exemplify good governance 6. Exemplify what "not to do" 7. Understand stakeholder board responsibility 8. Understand role of HR in compliance 9. Recognize whistleblower policy integration 10. Implement governance independence
Nonprofit Ethical Leadership (EL)	1. Imagine 2. Be proactive to build an ethical culture 3. Recognize ethical blind spots 4. Apply organizational ethical leadership 5. Start with the principle of *Primum non nocere* "Do no harm" 6. Red flag warning 7. Understanding NP complexities 8. Recognize NP problems in media 9. Model the way of good governance 10. Develop confidence to speak up

is important for the instructor to prepare detailed guidelines for the selection, preparation, and presentation of the cases. The role of the instructor changes from traditional lecturer to facilitator. As Kenneth Winston states:

> In case discussion, therefore, the role of the teacher is not that of expert or source of knowledge; it is that of facilitator and intellectual foil, assisting students in their collaborative deliberations and attempting to nurture in them the ability to handle ethical conflict effectively on their own when the instructor is not around to monitor the conversation. (Winston, 2000, p. 159)

The publications of ethically relevant existing cases is growing in the nonprofit literature (Cnaan & Vinokur-Kaplan, 2015; Libby & Deitrick, 2017; Rowe & Dato-on, 2013). Their integration in NME courses and program requirements is also recognized as significant for the advancement of experiential learning (Carpenter, 2014). However, student-generated cases have an advantage in comparison with utilizing existing case collections. When properly guided, students can work in teams to identify recent unethical practices in the nonprofit sector in a way that can best address the learning outcomes of the course and stimulate their research and analytical capacity. As most NME students are also involved in the field, the exercise can help them to leverage their own knowledge and exchange information with their team and classes. In some instances, the case analyses will not only result in the development of the students' moral awareness but also could result in discussions that drive adjustments or new policies in their own nonprofit networks and organizations.

The critical and analytical discussions associated with case study analysis are crucial for the development of the students' ethical decision-making capacity. The ethical discernment model by Anthony Pagano (1987) can be a simple framework to help students assess the case in question and develop an ethical mindset for future discernments. The Pagano model asks six simple questions:

1. Is it legal?: Basic starting point.
2. The benefit-cost test: Utilitarian perspective of greatest good for greatest number.
3. The categorical imperative: Do you want this action to be a universal standard? (if it's good for the goose, it's good for the gander).
4. The Light of Day Test: What if it appeared on TV? Would you be proud?
5. Do unto others—Golden Rule: Do you want the same to happen to you?
6. Ventilation Test: Get a second opinion from a wise friend with no investment in the outcome (Pagano, 1987).

A simple ethical discernment model like this can be easily applied in the follow up discussions after the presentation of the case. Robyn and Elmore (1986) offer an explanation of the characteristics for selecting a good case. The case needs to be (a) pedagogically useful, (b) conflict provoking, (c) decision forcing, (d) applicable to a general audience, and (e) brief. While longer cases can be helpful in forcing students to distinguish what is relevant and what is not, the presence of too many facts can direct the discussion into particularities causing the students to neglect the important ethical lessons. A longer case can be broken up into chapter type sessions in order to help students focus on specific learning goals (Robyn & Elmore, 1986, p. 295).

CONCLUSION

Case studies are not a silver bullet that guarantee ethical decision-making in real world situations, but they can provide a rich context for analyzing unethical behaviors that promotes behavioral ethical decision-making. Case study analysis can advance student's moral intelligence by developing a higher level of professionalism that integrates ethics with organizational learning, social accountability through self-critical reflection. Specifically, the teaching of cases "can improve students' ethical decision making in a manner that can lead to a more ethical climate in organizations and in society more generally" (Drumwright, Prentice, & Biasucci, 2015, p. 431).

Students, not just scholars and practitioners, can be instrumental in writing cases and increasing the number of ethical cases available for management and nonprofit education. The writing process itself can be a very useful teaching method that can help students to develop their moral sensitivity, ethical discernment, and moral imagination. The concreteness and complexity of real-world case studies can help to bridge the gap between moral imagination and moral judgment (Retolaza & San-Jose, 2017).

The growing use of case study methods in management and nonprofit education is an indicator of the real challenges today's students face, not just on value creation, but on ethical decision-making and moral development. While two decades ago the main question was whether or not to teach ethics in our management programs, today the primary question is how to teach it. The case study method is an important set of tools at the disposal of teachers and students who want to develop their real-world and experiential capacity to make ethical decisions. While many typologies of cases could be helpful to reach these learning goals, the selection, analysis, and writing of simple and live cases can be especially useful for nonprofit and management students in their life long journey for ethical leadership capacity development.

While a number of anti-corruption trainings and capacity development programs are available to current professionals and leaders, the integration of ethical case studies in NME represents an opportunity to develop a cadre of ethical leaders from the beginning. Although participation in an ethics course and a proper completion of case studies analysis does not guarantee ethical decision-making, the adoption of pedagogical tools that foster more real-world and decision-making analysis have demonstrated significant contribution in the development of responsible and ethical leaders.

The case study method helps students discern moral decisions without compromising their deepest values. They can help us to overcome superficial and short-term justifications of unethical and corrupt behaviors based on self-interests, profit maximization, career advancements, corporate greed, and legal impunity. The examination of unethical cases in management and nonprofit education can also address different ways of discerning complex and conflicting interest situations through reflective thinking, critical thinking, and moral thinking.

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