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We invite you to read about innovations published and apply in your classroom. We also encourage you to develop your original creative ideas, prepare an article, and submit for review.

This particular issue includes a number of interesting classroom innovations in diverse areas.

Peter J. Billington, *Editor*

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Revisiting The Big Six as a Strategic Imperative: Strategic Planning, Faculty Engagement, and Student Success

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ABSTRACT

This work examines the impact of Gallup's "Big Six" indicators of the undergraduate college experience on student outcomes and life preparedness. As a follow-up to a previous study that examined the efforts of a small private business college in fostering an environment of mentorship, support, and faculty engagement, the work focuses specifically on strategic planning and faculty "buy-in" and how these variables improve the academic and support experiences that have proven invaluable for student success. The results reveal significant improvement in perceived academic support measures after the implementation of a new strategic plan. In doing so, the work revisits the contribution of high impact practices to the success of the business program and how these successes offer much to other programs/institutions seeking to improve student outcomes in a rapidly changing social environment.

Keywords: Big Six, work life preparedness, assessment, student outcomes

INTRODUCTION

As public trust and the perceived value of college degrees continue to decline (Clark, 2025), preparing graduates for work and life after graduation continues to be a major theme in higher education today. The pressure on colleges and universities to become "difference makers" in preparing students for life after college is stronger than ever, as is the mandate to distinguish academic programs in the face of an increasingly competitive higher education environment (Harris & Tracy, 2022). This pressure is expected to increase as the imminent "demographic cliff" arrives in the very near future.

It is predicted that schools that will thrive in such an environment are those that not only focus on student preparedness, but that also emphasize mentorship, experiential learning, and authentic faculty engagement (Mintz, 2025). The role of faculty is paramount given that active faculty participation in student life, through engagement and mentorship, has been shown to dramatically increase the likelihood of graduate success (Bouchrika, 2025). It is therefore not surprising that past notions of an "ivory tower" approach to higher education are long gone as parent and student expectations for strong returns on educational investments have grown significantly (Harris and Tracy 2022).

The current work details the continuing efforts of a small private business program that seeks to achieve success in the ever-evolving environment of accountability, transparency, and change. Specifically, the study focuses on the following research question: What impact does faculty participation in, and "buy-in" of, strategic planning initiatives have on important student outcomes? It is suggested that the insights offered in this work are applicable to other programs that recognize the need to examine the crucial role of the holistic student experience in business education today.

BACKGROUND

As originally noted by Harris and Tracy (2022), Gallup, Purdue University, and the Strada Education network began studying post-graduation student success by utilizing what has become known as the "Big Six" indicators of college experience. These efforts have now encompassed over 100,000 American college graduates regarding their college experiences and how these experiences helped improve their prospects for success after graduation (Bruni, 2018). The items in the Big Six inventory include three academic support items (i.e., "I had at least one professor who made me excited about learning", "My professors cared about me as a person", and "I had a mentor who encouraged me to pursue my goals and dreams") and three items pertaining to experiential learning ("I worked on a project that took a semester or more to complete", "I had an internship or job that allowed me to apply what I was learning in the classroom", and "I was extremely active in extracurricular activities and organizations while I attended college"). The results of the studies have revealed that each incremental experience is associated with improved life preparedness, and that each influence both time to degree completion and confidence on the job. For example, as reported by Seymour and Lopez (2015), early studies revealed that the vast majority of college graduates (fully 82%) who strongly agreed that they had all six experiences as an undergraduate also strongly agreed that their schools had prepared them well for life after college. In contrast, only 5% of those who did not strongly agree that they had any of these six experiences strongly agreed that they were well prepared for life after college. Furthermore, a 2019 study by Gallup/Strada revealed that the Big Six experiences also influenced confidence on the job market. In short, the proportion of currently enrolled students who strongly agreed that they were confident they would graduate with the skills and knowledge they would need to be successful in the job market rose incrementally with each additional experience assessed. For example, only 12% of students who had none of the experiences were optimistic about their job readiness, while fully 76% of students who strongly agreed with having all six experiences reported feeling quite confident in their preparation for life after graduation (Crabtree, 2019a). Given the uncertainty and anxiety felt by many college graduates today, it is imperative that students feel as confident as possible when entering the job market (Maurer, 2025).

Not surprisingly, the importance of the Big Six indicators has drawn significant attention in both higher education and the popular press (e.g., see Pope, 2019), leading to an increased appreciation of the role of colleges in improving the quality of undergraduate experiences. As a case in point, Basko (2021) recommended that improving support and experience aspects of education not only would dissuade students from leaving college, but more importantly, would provide them with compelling reasons to press on toward degree completion as well.

CASE STUDY

As first reported by Harris and Tracy (2022), the high impact practices and experiences in the Big Six are both easily measurable and transferrable across colleges and programs, and they are frequently well-suited for smaller college and university programs due to what is often a more strenuous focus on high-touch variables such as mentoring and relationships (Crabtree, 2019b). As such, the Barney Barnett School of Business and Free Enterprise (hereafter "BBS") at Florida Southern College in Lakeland, FL (U.S.A.) has had a strong interest in the Gallup and related studies.

The BBS mission prioritizes meaningful, deep engagement among students, faculty, and the broader business community while fostering a culture of engagement, impact, and experiential learning that equips graduates to leave a positive and consequential impact on society. The Gallup inventory has provided an invaluable opportunity to assess the School's efforts in delivering life-changing impacts on students, and as such, the BBS has tracked Big Six data now for nearly a decade. While the early results of these assessments were quite positive for BBS [as reported in Harris and Tracy (2022)], what was unknown at the time was how strategic planning and increased faculty "buy-in" could impact continual improvement with the efforts. Specifically, in the time period since the original 2022 study, BBS has developed and implemented a new Strategic Plan (2023-2028) that focuses on six key elements with action plans: (1) Curriculum Innovation, (2) Faculty & Staff Development, (3) Student Outcomes, (4) Brand Enhancement, (5) Enrollment Management, and (6) the Development of an Entrepreneurial Ecosystem.

What is necessary in the continued examination of the efficacy of the Big Six approach is a consideration of the crucial linkage between strategic planning and student perceived outcomes. To this end, the newly focused Barnett School Strategic Plan, which aligns well with Big Six indicators, was chosen as a focal point for the current study. Specifically, the "curriculum innovation" initiatives included in the plan emphasizes experiential activities, including semester-long projects, the addition of new majors and minors, and the expansion of analytics and real estate programming. These efforts reflect the Big Six indicators of long-term projects and faculty-driven excitement about learning. Similarly, the "student outcomes" initiatives such as the commitment to 100% internship participation (a curricular requirement at BBS), peer tutoring, and increased graduate school/job placement rates focus on ensuring that every student engages in applied learning opportunities. These goals reinforce the Big Six outcome of linking classroom theory with real-world practice.

The success of these initiatives hinges dramatically on faculty buy-in. Faculty are the direct link to students' experiences of mentorship, care, and academic excitement. Strategic actions such as faculty retreats, new faculty mentorship programs, summer research grants, and international teaching opportunities create an environment wherein faculty are invested partners in student success. By involving faculty in the design and assessment of Big Six-aligned experiences, the BBS ensures sustainability and authenticity. Faculty engagement transforms strategic plans from administrative goals into lived student outcomes, reinforcing the culture of mentorship and support that defines the School.

DATA COLLECTION

The data collection for this work came as the BBS continued to monitor the Big Six survey indicators through annual survey administrations (i.e., “I had at least one professor at BBS who made me excited about learning”, “My professors at BBS cared about me as a person”, “I had a mentor who encouraged me to pursue my goals and dreams”, “I worked on a project that took a semester or more to complete”, “I had an internship or job that allowed me to apply what I was learning in the classroom”, and “I was extremely active in extracurricular activities, organizations, or athletics while I attended Florida Southern College”). The BBS utilizes a five-point Likert scale for the survey, which follows the format of the original Gallup efforts (e.g, “1” = strong disagree; “5” = strongly agree). As a matter of context, Florida Southern College is located in Lakeland, Florida, a small city with a population of approximately 130,000 residents. The city is located in Central Florida, on what is known as the “I-4 Corridor”, between the metropolitan areas of Tampa and Orlando. The College has an enrollment of approximately 3,300 students and BBS has an enrollment of approximately 900 students. The BBS offers a variety of degree programs at both the undergraduate and graduate (Master’s) levels, and the BBS is accredited by AACSB.

The BBS survey is administered each academic year (from 2017 to current) on a blind basis to graduating seniors via SurveyMonkey. Student participants are enrolled in the BBS capstone senior seminar business course, which is most often taken during the final semester immediately preceding graduation, and response rates have been quite high (e.g., approximately 95% each year). The results are disseminated to, and discussed amongst, faculty at annual retreats and the data have been used to inform continual program improvements.

RESULTS

The revised examination of the BBS efforts in Big Six tracking has allowed for a number of years’ worth of data, spanning from 2017 through current (see Table 1, shown for data up to 2024). While the results have been generally positive, the BBS examines the data for signs of potential improvement areas. Most data points have been relatively consistent and have shown gradual, and sometimes modest, improvement. One exception is in the academic year of 2023. As with the original Harris and Tracy (2022) study, the results presented in Table 1 include the data points in which respondents selected “strongly agree” on the Likert scales, which is again consistent with the Gallup studies.

Table 1: Big Six Survey Results – Academic Years 2017-2024

BBS Big Six Results AY 2017-2024									
	% Strongly Agree								25 v '24
Support Measures:	**17-'18**	**18-'19**	**19-'20**	**20-'21**	**21-'22**	**22-'23**	**23-'24**	**24-'25**	**y.o.y. Δ%**
Professor(s) made me excited about Learning	67	70	74	72	69	77	68	**80**	18%
Professors cared about me as a person	51	48	50	50	51	58	47	**58**	23%
I had a mentor who encouraged me...	39	41	40	45	44	46	33	**58**	58%
Strongly agree with all three	30	26	33	27	29	40%	25%	**46%**	21%
Experiential Measures:	**17-'18**	**18-'19**	**19-'20**	**20-'21**	**21-'22**	**22-'23**	**23-'24**	**24-'25**	**y.o.y. Δ%**
I worked on a semester long project	29	42	46	35	37	55	41	**57**	39%
I had an internship...apply what I learned*	72	77	72	70	86	90	87	**90**	3%
I was extremely active in extracurriculars..	48	42	46	48	48	50	53	**56**	6%
Strongly agree with all three	13	14	21	18	21	31%	19%	**44%**	131%
Strongly agree with all six	7	7	11	13	12	19%	13%	**22%**	9%
n =	87	107	113	150	135	81	85	50	

The most notable results after the administration of the strategic plan revealed significant improvements in support measures, with dramatic increases in agreement to the items “professor(s) made me excited about learning” (80%), “professors cared about me as a person” (58%), and “I had a mentor who encouraged me” (58%). It is noted that the marked improvement in the “internship” item likely results from the internship requirement being added to the B.S.B.A. curriculum program(s) in 2018, as discussed previously. The study participants would have all been under this requirement.

While generally positive, some results continue to signal the need for obvious improvement. It was unexpected that only 58% of respondents in the most recent survey would indicate strong agreement with the item “I worked on a semester long project while at BBS" given that nearly all upper-level courses in the B.S.B.A. program(s) require such projects. Though conjecture, it could be that students weighted their participation in group projects at a level lower than "strongly agree". Also, the levels of strong agreement for "I had professors who cared for me as a person (58%)" and "I had a mentor who encouraged me to reach for my goals (58%)" while improving significantly, reveal room for continued growth. What is most relevant for the current analysis, however, is the significant improvement in student ratings for these items after the implementation of the new strategic plan.

DISCUSSION

What can the experiences at BBS suggest for other business programs of similar stature? First, as the pressure on higher education continues to increase, and as the popularity of the Big Six measures grows nationwide, it is suggested that schools regularly track these indicators as a part of their assessment initiatives and pay close attention to impacts on the support variables. As noted throughout, faculty buy-in is critical as faculty become more attuned to the changing expectations and demands of business education in the twenty-first century.

Second, we have seen how two indicators improved after the implementation of the new plan: "I had a mentor who encouraged me to pursue my goals and dreams" and "My professor(s) cared about me as a person". Although the results remain lower than what the BBS would like, we did realize a 42% and 23% improvement on each. While the other support measure ("Professors made me excited about learning") was strong, the mentoring and caring questions were clearly impacted by the renewed focus on faculty-student engagement. By revealing the impact that the strategic planning process can have on faculty development, the current study extends the work of Harris & Tracy (2022) thereby highlighting the proposed casual linkage between planning and student outcomes.

Third, as we see that our results for students "agreeing" or "strongly agreeing" to all three support measures nearly doubled since the implementation of the new plan (25% to 46%), we believe that the strategic planning process is essential for all faculty/student interactions as reflected in the survey instrument. As such, we stress that it is not only faculty participation in the planning process, but the development of a culture of academic support that is critical for success with the Big Six. Although these results may be considered preliminary based on the modest number of years sampled, the faculty at BBS believe that much has been gained from placing the Big Six instrument as a focal point of our instructional/mentorship efforts.

While insights have been gained pertaining to strategic planning initiatives and impacts on the Big Six indicators, it is important to note the limitations of the study. First, only one business school was examined, limiting the generalizability of the findings. Future work should compare more than one institution on the role of the Big Six in business education. Second, self-report bias was not addressed in this study. Although the Big Six instrument was designed solely for student feedback, future research could match survey findings to objective sources, such as actual count of internships, number of semester projects, or official count of extracurricular participation or enrollments. Objective sources of data would help bolster the results and potentially shed light on any self-reporting bias concerns.

CONCLUSION

The strategic planning process has long been recognized as having a significant influence on business program success, particularly when faculty are included in the process and when they "buy in" to the initiatives included in the plan. By incorporating the areas identified in the Big Six, the BBS has enabled faculty to ensure both student life preparedness and confidence entering the job market. As such, the results of this study contribute to the business education literature by presenting empirical evidence of how student outcomes can be improved by Big-Six focused strategic planning. Though the importance of strategic planning in curriculum improvement has been assumed for years, few studies have explicitly focused on proposed causal linkages, and this is a key component of the current work. The BBS will continue to administer the survey, to disseminate results to the faculty as a whole, and to identify areas for continual improvement.

As with the Harris and Tracy (2022) study, we believe that our peers have much to gain by self-monitoring the Big Six support and experiential elements as they pertain to their programs. We note that the original study revealed that business schools have lagged behind universities and colleges across the Big Six indicators, signaling that significant opportunities remain for the role of the survey items in strategic and tactical planning initiatives. As the authors originally suggested, delivering outstanding curriculum involves a focus on the whole person, both inside and outside of the classroom. Also, and again as noted previously, the investment in most cases is small and the rewards can be quite large. Although conjecture, a lack of consideration of the key elements found in the Big Six may contribute to a gradual decline in the relevancy and vitality of our schools and programs. It is hoped that the results from this study further encourage other business programs to consider the importance of experiential and support initiatives in business education and strategic planning today.

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From Startup to Success: Using Gen Z Entrepreneurs to Teach Economics

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ABSTRACT

This paper builds upon the work of McCaffrey (2016) who explores how economics can enhance entrepreneurship education. We extended the work of McCaffrey in two distinct ways. First, we emphasize the economic understanding every private enterprise needs to be successful. Second, we developed teaching guides which feature three successful Gen Z entrepreneurs – Max Hayden, Mikaila Ulmer, and Alexandr Wang. Their stories embody business acumen and the entrepreneurial ability necessary to succeed in a rapidly changing world. The lessons build upon the work of Milovanska-Farrington et al. (2024) and DeWind et al. (2023) who illustrate foundation-level economic concepts in an engaging way that resonates with Gen Z students. The purposes of the lessons are to generate interest in economics and entrepreneurship, and to inspire college students to begin their entrepreneurial journey. These lessons are also especially timely: Joel Mokyr, Philippe Aghion and Peter Howitt won the 2025 Nobel economics prize for their work on how innovation, entrepreneurship, and the forces of "creative destruction" can drive economic growth.

Keywords: entrepreneurs, principles of economics, private enterprise, Gen Z
JEL codes: A20, A21

INTRODUCTION

Data from 2023 show that 93% of Gen Z have taken some steps toward building their own small business, 84% consider small business ownership as a viable career path, with 75% of these individuals wanting to become entrepreneurs.[1] Given this interest of Gen Z in entrepreneurship and the positive impact of entrepreneurship on individuals, businesses, society and countries (Minniti et al., 2008; Van Praag et al., 2007; Doran et al., 2018), it is important for economic educators to explain the origins of ideas that allow students to seize entrepreneurial opportunities in the future.

Regrettably, entrepreneurship is largely ignored in economics education. Kent and Rushing (1999) found that entrepreneurial education was mostly absent from principles of economics textbooks. Phipps et al. (2012) reinforced the findings of Kent and Rushing, noting that introductory economics textbooks continue, for the most part, to lack comprehensive coverage of entrepreneurship. To help address this issue, McCaffrey attempts to bridge the gap between entrepreneurship education and economics by providing a list of undergraduate readings that can be used to teach entrepreneurial lessons using an economic framework. We build on the work of McCaffrey and show how studying economics can help entrepreneurs make better business decisions. However, we have selected an approach more suitable for Gen Z.

Milovanska-Farrington et al. (2024) present case studies of three female Gen Z entrepreneurs: Kylie Jenner, Olivia Dunne and Olivia Rodrigo; while DeWind et al. (2023) focus on Taylor Swift and MrBeast, two of the most recognizable and popular celebrities in the world. We extend their analysis by using case studies of three tech-savvy Gen Z entrepreneurs, Max Hayden, Mikaila Ulmer and Alexandr Wang, who started their own businesses from humble beginnings and established million-dollar businesses. Max mastered the art of arbitrage during COVID-19. Mikaila created her own brand of lemonade: “Me & the Bees Lemonade” at the age of 11. Alexandr is the founder of Scale AI, AI-powered, data-centric technology that helps companies improve and analyze data to train machine-learning algorithms. Their business success provides real life lessons that resonate with students and could inspire them to embark on a rewarding entrepreneurial journey. As entrepreneurship and small business management are closely related, the stories provided in this article could also teach students lessons on how to effectively operate and sustain their business over time. Specifically, entrepreneurship relates to recognizing opportunities and starting a business while small business management provides the stability and structure necessary for sustained growth and success. The lessons we provide exemplify both excellent entrepreneurial skills and business management, making the materials instructive and inspiring for a business-oriented generation of students.

LITERATURE REVIEW

Connecting with students in an ever-changing world is an ongoing challenge that all educators face. The current intake of high school and college-level students is predominantly Gen Z, born between 1997 and 2012. The learning preferences and lifestyles of Gen Z students are different from previous generations of students. While the millennial generation embraced traditional pop culture mediums like film, music and television, social media platforms such as YouTube and TikTok are the favored streaming and content channels for Gen Z. According to the Pew Research Center, 93% of teens surveyed said they use YouTube, making it the dominant media platform for Gen Z. TikTok (63%), Snapchat (60%) and Instagram (59%) are the other platforms enjoyed by the majority of teenagers.[2] Gen Z overwhelmingly prefers user-generated content, followed by music/podcasts, gaming, and only then the TV.[3] Given the change in lifestyles, it is time for educators to evolve from a mindset of teaching millennials about economics to focusing on Gen Z students (Carrasco-Gallego, 2017).

The overwhelming majority of studies over the past decade have focused on ways to use pop culture to illustrate economic concepts via traditional mediums including music (Geerling et al., 2021; Ben Abdesslem, 2022); film and television shows (Geerling, 2012; Mateer, 2012; Wooten, 2018). A new strand of research in economics education is emerging, one which focuses on popular celebrities and influencers among Gen Z (DeWind et al., 2023; Geerling et al., 2023; Milovanska-Farrington et al., 2024). Incorporating Gen Z backstories into economic education aligns with the call from Carrasco-Gallego (2017) for educators to evolve their teaching practices to focus on Gen Z students.

MEET THREE GEN Z ENTREPRENEURS

In this section, we present the stories of three Gen Z entrepreneurs, describe the key economic concepts that instructors could illustrate through these lessons, and specify the learning objectives of each activity. Then, in an Appendix at the end of this article, we provide links to media clips that introduce students to each entrepreneur and their business, a teaching guide that includes a summary of their backstory, instructions for use, questions that could be used as a form of summative assessment, and an activity to reinforce the lessons students have learned.

To evaluate students' understanding of the concepts emphasized in the story of each entrepreneur, instructors lead a class discussion as described in the instructions in the teaching guides in the Appendix, do the class activity and ask students to answer the assessment questions offered in the Assessment section of each guide. To implement the activities in an economics classroom, instructors only need to be able to show a video to the class and have access to a whiteboard and markers.

A. Max Hayden

The story of Max Hayden provides an example of arbitrage, a nearly simultaneous purchase and sale of goods in different markets. Students learn how entrepreneurs like Max can make a profit from arbitrage and will appreciate the importance of entrepreneurial ability in choosing what goods to buy and sell.

Max Hayden began reselling products (like candies and spinners) when he was in middle school, but his business really took off during COVID-19 in 2020 when he engaged in retail arbitrage. The health crisis triggered shortages of a variety of products, disrupting entire industries and frustrating consumers. It also created opportunities in the resale market, enabling Max and other entrepreneurs to make a significant profit by reselling scarce items on Amazon, Facebook, and other online markets.

Max got his start buying gaming consoles. He bought and resold PlayStation and Xbox machines for as much as $1,100—more than double their $500 sticker prices.[4] This helped Max learn real-life business skills, exploring the aisles at Walmart to find price inconsistencies on items such as swimming pools, patio heaters and Pokémon trading cards.

Max needed accurate price information, so he opened an account on the Amazon store. He also utilized Discord message board groups to learn which store items were in short supply and where he could locate them. As his sales grew, he turned the family garage into a storage facility. Using a laptop, tape and printer, Max made almost $2 million in sales, earning a profit of over $100,000 – while helping to reduce pricing inefficiencies in the market by connecting the consumers in need to the item they wanted. Eventually, Max leased space at a storage facility to help keep his marginal costs low.

Many resellers were criticized during COVID-19 for attempting to resell essential medical equipment. Max intentionally avoided those items and focused on reselling luxury goods rather than necessities. Max is currently studying Business Analytics at Rutgers University.

The teaching guide for Max Hayden provided in Appendix A.1 highlights the following **economic concepts**: arbitrage, supply, demand, shortages, market clearing price, and scale. After completing the exercise, students will be able to:

- Explain what arbitrage is to someone unfamiliar with the concept.
- Understand how it is possible to make profit from arbitrage.
- Understand how the economic concepts of supply and demand are integral to arbitrage.
- Understand the role that entrepreneurial ability plays in identifying what to buy and sell.
- Understand why businesses must scale their operations as they grow.

B. Mikaila Ulmer

While many children sell lemonade, Mikaila's entrepreneurial spirit turned the idea into a business. She used her great-grandmother's recipe for homemade flaxseed lemonade and added honey to improve the flavor and make the lemonade sweeter. Her story offers a real-world example of the importance of product differentiation and knowing what makes a business different in a monopolistically competitive market.

In 2009, at the age of five, Mikaila started selling her lemonade outside her home in Austin, Texas. Instead of saving or spending her profits, Mikaila donated a percentage to organizations dedicated to protecting honeybee colonies. She established her own brand of lemonade, "Me & the Bees Lemonade," when she was 11. She went on *Shark Tank* the same year and successfully pitched her idea to the sharks. Mikaila accepted a deal with Daymond John ($60,000 for a 25% stake in her company).[5] The exposure on *Shark Tank* provided Mikaila with the opportunity to sell her brand nationally. Whole Foods signed her for $11 million. Over 1500 stores sell her products today.[6]

As the popularity of "Me & the Bees Lemonade" began to grow, so did its product lineup. Mikaila added new lemonade flavors: Prickly Pear, Ginger, Iced Tea, and Mint. The important lesson to learn here is the need to continually differentiate your product to grow sales. Mikaila has also diversified her product lineup by adding beeswax lip balms and other branded merchandise from "Me & the Bees Lemonade"'s online store. Mikaila also authored a memoir "Bee Fearless: Dream Like a Kid" that provides readers with helpful tips on pursuing their own ventures. These initiatives have resulted in sales of over $1 million annually. "Me & the Bees Lemonade" has made Mikaila a millionaire a couple of times over.

The teaching guide for Mikaila Ulmer provided in Appendix A.2 is relevant to a discussion of the following **economic concepts**: product differentiation, monopolistic competition, profit, intellectual property, brand, and expansion. After completing the exercise, students will be able to:

- Understand the concept of product differentiation.
- Determine the market structure a business operates in based on its characteristics.
- Understand why it is important for businesses to build a strong brand.

C. Alexandr Wang

Technologically savvy, entrepreneurial, and inspired by AI, Alexandr Wang co-founded Scale AI, an AI-powered, data-centric technology that helps companies improve and analyze data to train machine-learning algorithms. His entrepreneurial spirit and work helped him become the world's youngest self-made billionaire in 2022 at the age of 24. More importantly, the story of Alexandr and Scale AI is an excellent illustration of how technological advancements could impact costs, efficiency, and firms' ability to outperform competitors. Students will have the opportunity to discuss how technological advancements change supply, as well as the production possibilities frontier. They will also learn how artificial intelligence could augment human potential.

Alexandr Wang was born in 1997. As a kid, he participated in national math and coding competitions. As his skills advanced, he began to work as a software engineer for Addepar in 2014. From 2014 to 2016, Alexandr was the tech lead for Quora. He also spent time as an algorithm developer at Hudson River Trading.[7] He dropped out of MIT in 2016 to devote himself to Scale AI, whom he co-founded with Lucy Gao, who he worked with at Quora.

Scale AI uses both software and human workers to label, or tag, the vast troves of text, images and video data. This powerful technology enables companies to analyze raw data faster than human analysts. This provides cost-savings opportunities and prospects in understanding existing data more clearly. For example, Scale AI can analyze satellite images faster than humans, providing real-time information that military units need to react faster to geopolitical conflicts.[8] The same is true in business, where firms receive data on sales, expenses, inventories and other critical information but cannot sort through the data and analyze it as quickly as AI can. Therefore, firms using AI gain a competitive advantage over firms that process their information less efficiently. Understanding Scale AI's central role in the information age, Alexandr noted: "Our goal is to help them unlock the potential of the data and supercharge their businesses with AI."[9]

Alexandr also has a message for the complacency/fear that many people have when it comes to AI and America's ability to become the dominant player in AI. After a trip to China in 2018, he became outspoken about the threat posed by China's AI ambitions: "It dawned on me that this technology had become really, really critical for how the future of our world is going to play out," adding, "I think it's really important that not just ourselves, but as many AI companies as possible, are working to help bridge the gap."[10]

The teaching guide for Alexandr Wang provided in Appendix A.3 helps students understand the following **economic concepts**: opportunity cost, factors of production, production possibilities frontier, supply and demand model, equilibrium price, equilibrium quantity, elasticity, and total revenue. After completing the exercise, students will be able to:

- Recognize examples of factors of production.
- Analyze how technological advancements change the production possibilities frontier.
- Apply the supply and demand model to identify the effect of technological changes on supply.

CONCLUSION

This paper builds on the work of McCaffrey (2016) who laments the lack of coverage in economics of the role of entrepreneurship and suggests a list of readings to engage students. While McCaffrey's approach is well-intentioned and will resonate with dedicated students, it is not the way most of Gen Z learns. It is widely accepted that the learning preferences and lifestyles of Gen Z students are different from previous generations of students. They have grown up with YouTube, Instagram, TikTok, smartphones and the internet. The ongoing challenge for educators is to adapt their teaching materials to respond to Gen Z. This paper is part of a new strand of research in economics education which focuses on the celebrities and influencers among Gen Z (DeWind et al., 2023; Geerling et al., 2023; Milovanska-Farrington et al., 2024). It goes beyond this frontier of celebrities and Gen Z influencers by using three prominent and successful Gen Z entrepreneurs, to give students a relevant set of teaching guides.

Future research could examine how illustrating economic concepts in an engaging way relevant to Gen Z affects students' understanding, application, and retention of the material. Collecting classroom-based evidence to assess student outcomes would offer insights into the effectiveness of the suggested approach. The economic education literature would also benefit from comparing the effectiveness of the activity proposed in this article and other methods educators commonly use. Finally, exploring how the effectiveness of different teaching methods and activities varies across different subpopulations is another area of future examination.

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APPENDIX: GEN Z ENTREPRENEURS IN THE CLASSROOM: TEACHING GUIDES

A.1: Max Hayden: This 16-Year-Old's Company Brought in Millions Buying from Walmart and Reselling on Amazon

***Clip:* https://criticalcommons.org/view?m=TGcP7MJxG**

Backstory: Teen brought in millions selling stuff on Amazon during the pandemic (cnbc.com)

Clip Length: 6 minutes, 37 seconds

Introduction:

- Show the video to the class.
- Max researches what products to buy from the multiple groups on Discord where resellers share tips on what products to target and which retailers might still have a hot item in stock. He also spends hours every day researching which products are reselling for significantly more than their retail prices, whether it's on Discord or studying the data Amazon Marketplace provides to its sellers.
- As Max scaled his business, he had to do two things. First, he hired two high school friends to work for him. He paid them each $15 an hour to help with bookkeeping, packaging, and fulfilling orders. Second, he had to find additional space to store the products he was reselling, so he decided to split a commercial warehouse nearby by sharing the rent with other resellers.
- Here is a quote from Max: "I'm really just taking advantage of the market where the market drives the prices and the demand". If you could use only one word to describe Max's quote, what word would you choose?

Key Definition:

○ **Arbitrage** – is the nearly simultaneous purchase and sale of goods in different markets in order to profit from price discrepancies.

Assessment:

1. Max notices that swimming pools are selling for $300 at Walmart. He buys 10 pools in March and stores them in a warehouse for 3 months at a cost of $50 per pool. In June, he sold the pools on Amazon for $600 with a cost of shipping equal to $75 per pool. How much profit does Max make?

Answer: For each pool, his costs are $300 (purchase price) + $50 (storage fee) + $75 (shipping fee) = $425 per pool. His revenue per pool is $600, so he earns ($600 - $425) x 10 = $1,750 in profit.

2. Which of the following statements best describes how Max operates?

a. He buys and holds goods for a long time to maximize his profits.
b. He lines up buyers first and then shops for the goods they want.
c. He purchases goods on layaway and claims them later if they are selling at a high price.
d. He buys the goods upfront and hopes to realize a profit by making a quick sale.

Answer: For arbitrage to work, the entrepreneur must strike quickly. Max does this by buying products that are oversupplied in one part of the market and delivers those products to places where those products are undersupplied.

3. Max developed his business acumen in middle school by selling what product?

a. Magic cards
b. Fidget spinners
c. Homemade fudge
d. Non-Fungible Tokens (NFTs)

Answer: Fidget spinners were all the rage for a few months several years ago.

4. Time permitting, have your students complete this arbitrage exercise.

A.2: Mikaila Ulmer: From a bee sting to a multi-million-dollar business "Me & the Bees Lemonade"

Clip: https://criticalcommons.org/view?m=rm5sAZUAX

Backstory: https://www.capitalism.com/mikaila-ulmer/ and https://www.meandthebees.com/pages/about-us

Clip Length: 1 minutes, 38 seconds

Introduction:

- Show the video to the class.
- Mikaila Ulmer is an American entrepreneur born in 1999. She got stung by a bee twice in one week when she was four. She read about bees, their importance for pollination, and how the world would be affected if there were no bees.
- Traditional lemonade is made with sugar, lemons and citric acid. Mikaila started a lemonade stand where she began to sell lemonade using a recipe for flaxseed, fresh-fruit lemonade from her great grandmother that she modified to add honey. Why did Mikaila modify the traditional lemonade recipe? Encourage students to think about how sellers differentiate their product. Answers might refer to differences in taste, quality, environmental impact and price.
- Discuss the various market structures (perfect competition, monopolistic competition, oligopoly, and monopoly), and ask students to explain how we categorize each market structure.
- Mikaila had to change the name of her business from "Be Sweet Lemonade" to "Me & the Bees Lemonade" because of copyright issues. Ask students why intellectual property is protected and the impact this has on entrepreneurship and economic growth.
- Mikaila also got a deal from *Shark Tank* ($60,000 for 25% of her company). You can watch a story about this here. Most of your students will be familiar with the concept of the show: aspiring entrepreneurs from around the world pitch their business models to a panel of investors and try to persuade them to invest money in their deal business. Start a discussion with your students about the importance of funding for entrepreneurship.

Key Definition:

- **Product differentiation** – the attempt to distinguish a good or service from other similar goods and services available in the market.

Assessment:

1. How did Mikaila differentiate her lemonade from her mainstream rivals?

Answer: Mikaila used a recipe for flaxseed, fresh-fruit lemonade from her great grandmother that she modified to add honey.

2. Which market structure (perfect competition, monopolistic competition, oligopoly, or monopoly) best describes the market Mikaila operates in?

Answer: The market for lemonade has the characteristics of a monopolistically competitive market: many sellers, differentiated products, free entry and exit.

3. Mikaila donates 10% of her profits to charities to save the bees.[11] If she sells 70 glasses of lemonade at $4 each at a lemonade stand on any given day, and it costs her $1 to make a glass, how much would Mikaila donate to charities that day?

a. $280.
b. $70.
c. $21.
d. $3.

Answer: The profit is the difference between total revenue (TR) and total cost (TC). Mikaila's TR is 70*$4 = $280, and her TC is 70*$1 = $70. The profit she makes that day is $280 - $70 = $210. She donates 10% of the profit, that is, 10%*$210 = $21.

4. Patents and copyright law:

a. are natural barriers.
b. create more competition.
c. mean more varieties of goods and services at different price levels.
d. assure inventors that no one will sell their ideas.

5. Whole Foods bought Mikaila's brand for $11 million. You can read more about the purchase here. How did she transform her brand of lemonade from a store outside her home in Austin, Texas, to a multi-million dollar business?

a. Mikaila pitched "Me & The Bees Lemonade" to investors on *Shark Tank*. One of the sharks, Daymond John, invested $60,000 for a 25% stake of her company.
b. Mikaila's appearance on *Shark Tank* helped raise her national profile and other investors tipped in over $800,000 for a stake in her company.
c. Mikaila's brand of lemonade resonates with people who are environmentally conscious consumers: she donates a percentage of her profits to organizations dedicated to protecting honey bee colonies.
d. All of the above.

6. Have your students play the Pitch It Game.
This interactive game will allow you to simulate the banter found on Shark Tank.

A.3: Alexandr Wang: Inspired by AI, he dropped out of college and became the youngest self-made billionaire at the age of 24

Clip: https://criticalcommons.org/view?m=o2YgOyYgF

Backstory: https://time.com/collection/time100-ai/6310631/alexandr-wang/

Clip Length: 6 minutes, 51 seconds

Introduction:

- Show the video to the class.
- Alexandr Wang, born in 1997, is the founder of Scale AI, AI-powered, data-centric technology that helps companies improve and analyze data to train machine-learning algorithms. It has already been used extensively in the automobile and health industries: from exploring the possibility of having easy, unlimited, eco-friendly cars, to analyzing patients' cases before they get to a doctor. Scale AI's customers include Toyota, Meta, Microsoft, PayPal, and others.
- Alexandr grew up in a small town in New Mexico, the son of Chinese immigrants who worked as physicists. He had always been curious to learn more. He left high school after his junior year to go to California to work as a software engineer. After being inspired by AI, he went to MIT for a year, but dropped out to start Scale AI in 2016.
- Before Wang created Scale AI, he read an essay by Paul Graham on how to come up with startup ideas. Graham's advice was to "live in the future, then build what's missing." In an interview, Wang has said that at that time he had "a jillion other ideas, like, maybe we should help people get doctors".[12] Ask students what they think Alexandr's opportunity cost of launching Scale AI has been.
- In an interview in which Wang has provided pieces of advice for young entrepreneurs, he has said that they should be authentic and have a "special thing that you [they] can offer".[13] Ask students why it is important to offer something "special" and "authentic" to customers. Discuss the importance of product differentiation.
- Alexandr Wang became the youngest self-made billionaire at the age of 24.[14] Ask students which factors contributed most to his success as an entrepreneur.

Key Definition:

○ **Technological advancement** – technological progress; occurs when new technology, methods or knowledge are discovered to improve production.

Assessment:

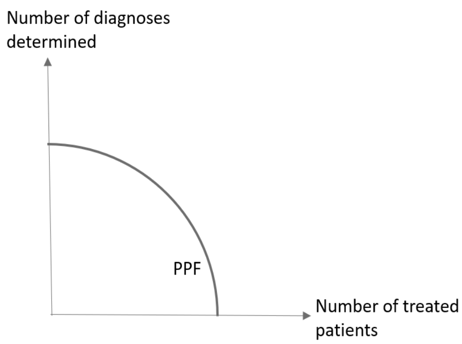
1. Scale AI utilizes software and human workers to label text, image and video data. You can read more here. Which two factors of production are software and workers examples of?

a. Physical capital and labor.
b. Human capital and labor.
c. Physical capital and natural resources.
d. A natural resource and human capital.

Answer: Software is an example of physical capital, while human workers are labor.

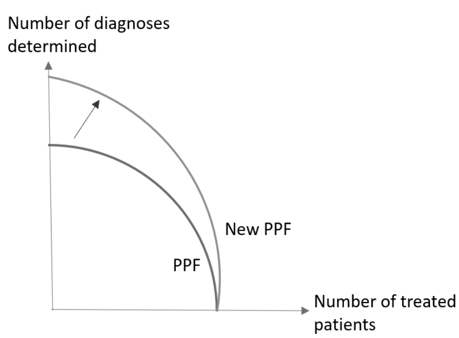
2. Consider the healthcare industry. Doctors in a medical facility spend time analyzing patients' cases to determine patients' diagnoses and spend time treating patients. The following graph shows the production possibilities frontier (PPF) for this medical facility, with the number of patients treated on the horizontal axis, and the number of diagnoses determined on the vertical axis. Suppose that the medical facility adopts Scale AI to diagnose more efficiently and effectively. How does this technological advancement change the PPF? Show the effect on the graph below.

Figure 1: Production Possibilities Frontier (PPF)



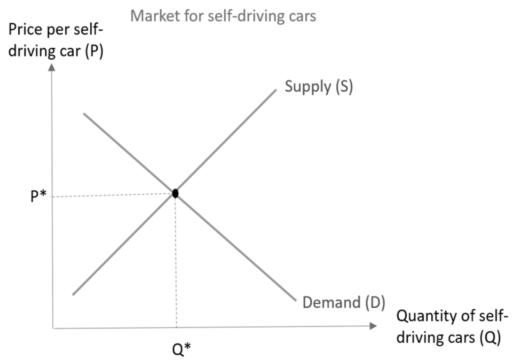
Answer: The new technology allows the medical group to diagnose patients more efficiently. Therefore, the PPF rotates as shown below.

Figure 2: Rotation of the PPF



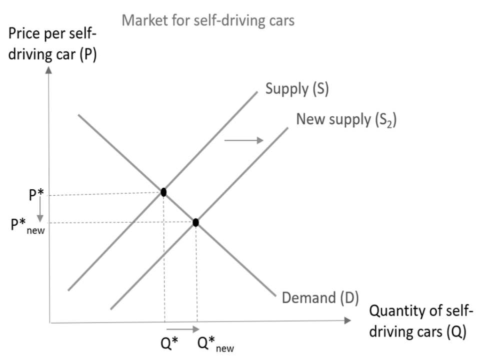
3. For Voyage, a company that makes self-driving cars, high-quality data is essential for meeting development timelines and delivering an outstanding autonomous riding experience. Voyage has started to utilize Scale AI to create large volumes of such high-quality data.[15] What is the effect of this advancement on the market for self-driving cars? The following graph shows the supply and demand curves for self-driving cars. Use the graph to show the effect you identified above. What is the effect on the equilibrium price and quantity of self-driving cars?

Figure 3: Supply and Demand Curves in the Market for Self-Driving Cars



Answer: The utilization of Scale AI facilitates self-driving car production and makes it less costly. As the costs of production decrease, the supply of self-driving cars increases. Graphically, the supply curve for self-driving cars shifts to the right. As a result, the equilibrium price of self-driving cars decreases, while the equilibrium quantity increases. The effect is shown on the following graph.

Figure 4: Shift of the Supply Curve to the Right in the Market for Self-Driving Cars



4.Which of the following customers is likely to have the most relatively elastic demand for Scale AI's technology?

a. Flexport, a company that has to process critical logistics documents quickly and efficiently.
b. A food truck that sells tacos, pizzas and ice-cream at large events.
c. Vistapath, a company that could significantly improve patient experience through AI.
d. Pietra, a company that would like to enhance the images of its e-commerce products.

Answer: The food truck is likely to be the most price sensitive. In fact, Flexport, Vistapath and Pietra are all customers of Scale AI, so their demand for its services would be less price sensitive.

5. To reinforce the understanding that students have about the PPF, we recommend this short Kahoot! Quiz.

Footnotes:

1. What Gen Z Entrepreneurs Want, *Forbes* and Gen Z: the most entrepreneurial generation in history, *Leaders.com*

2. https://www.pewresearch.org/internet/2023/12/11/teens-social-media-and-technology-2023/

3. https://www.fastcompany.com/90929341/older-millennials-vs-gen-z-streaming-tv-likes#:~:text=Gen%20Z%20

4. Teen brought in millions selling stuff on Amazon during the pandemic

5. https://news.microsoft.com/features/preteen-powerhouse-meet-12-year-old-ceo-bee-ambassador-mikaila-ulmer/

6. https://www.businessinsider.com/how-to-gain-competitive-edge-strong-story-customer-service-research-2020-9

7. https://www.businessinsider.com/alexandr-wang-scale-ai-power-list-2024

8. https://time.com/collection/time100-ai/6310631/alexandr-wang/

9. https://www.prestigeonline.com/sg/people/alexandr-wang-is-worlds-youngest-self-made-billionaire/

10. https://time.com/collection/time100-ai/6310631/alexandr-wang/

11. https://www.beeculture.com/catch-buzz-bees-lemonade-founder-mikaila-ulmer-named-time-magazines-30-influential-teens-2017/

12 https://www.bizshakalaka.com/strategy-how-23-year-old-alexandr-wang-built-scale-ai-into-a-1-billion-company-in-less-than-3-years/

13. https://www.businessofbusiness.com/articles/scale-ai-machine-learning-startup-alexandr-wang/

14. https://time.com/collection/time100-ai/6310631/alexandr-wang/

15. https://scale.com/customers/voyage

An Example of Incorporating Generative AI in Marketing Education

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ABSTRACT

This paper presents an example of the use of AI in marketing education. Specifically, it describes how the author incorporated generative AI into an MBA course on marketing analytics. The main finding is that one simple constraint on the use of generative AI, together with a carefully considered assessment strategy, provide a powerful framework for students to learn how to use generative AI in a way that is ethical and beneficial for their future careers. The constraint is that data cannot be uploaded to any online LLM. The assessment framework does away with tests and exams and focuses on realistic tasks that a marketing analyst could face on the job. In contrast to much of the AI-in-education literature, which emphasizes high-level frameworks and proposed strategies, this paper contributes a concrete, classroom-tested model of integrating generative AI into assessment and course design.

Keywords: marketing education, artificial intelligence, generative AI, data ethics, AI in education

INTRODUCTION

Recent research (Grewal et al., 2025) has suggested ways in which educators can restructure marketing courses to better prepare students for a world in which AI is essential to business. A survey conducted in 2023 revealed that 90% of business leaders feel that ChatGPT skills are beneficial for job applicants (Cohen, 2023).

This paper examines how a marketing analytics course at the MBA level has embraced generative AI as a pedagogical tool while establishing clear ethical boundaries to cultivate professional responsibility in future marketing analysts. Rather than restricting student access to AI tools, this approach provides graduated freedom with a single, strategically placed constraint. The restriction, prohibiting the uploading of data to generative AI platforms, serves as the foundation for a more nuanced pedagogy that develops both technical competence and ethical judgment. This paper contributes by offering a concrete, classroom-tested model for integrating generative AI into an MBA marketing analytics course (using a single, clearly articulated data constraint and a fully simulated assessment structure), in contract to much of the existing literature, which focuses on high-level recommendations rather than detailed implementation.

The urgency of this approach cannot be overstated. As organizations increasingly rely on data-driven decision-making (Stobierski, 2019) and marketing analytics roles become more prevalent in industry, MBA programs face pressure to prepare graduates who are proficient with cutting-edge tools while maintaining the highest standards of data stewardship. Generative AI tools like ChatGPT and Google Gemini have democratized access to coding assistance and technical explanation, lowering barriers to entry for data analysis. Yet this democratization comes with a critical challenge: the same ease of use that accelerates legitimate learning also facilitates potentially career-ending mistakes, such as inadvertently exposing confidential company data through platform uploads. This paper argues that effective AI integration in marketing analytics education requires a pedagogical framework that treats ethical data practices not as compliance checkboxes, but as core professional competencies developed through lived experience, meaningful assessment, and authentic professional simulation.

Educational assessment in the age of AI has also received significant attention in the literature (Evangelista 2025, Uanachain 2025). This paper examines an assessment strategy based entirely on simulation. There are no quizzes, tests, or exams. There are three presentations, and each one is a marketing task that students could realistically face as a marketing analyst. The final assessment is a mock interview for a marketing analyst position, in which the students can talk about the projects they have done in the class.

The final assessment serves several purposes. First and most crucially, it forces students to be able to explain what they have done. Any student who has 'coasted' by letting their teammates do the work will be revealed here. Any student who has used AI without bothering to understand the output will be revealed here. Second, a mock interview is excellent preparation for the actual interview that the students will have to pass in order to get a marketing analyst position.

THE MARKETING ANALYTICS CONTEXT: WHY DATA ETHICS MATTER MORE THAN EVER

Marketing analytics, as a discipline, sits at the intersection of strategy, statistics, and data stewardship. Marketing analytics professionals regularly work with sensitive information: customer behavior patterns, transaction histories, competitive intelligence, and strategic insights that directly impact organizational decision-making and competitive advantage. The responsibility to protect such data is not merely a legal compliance issue. It is a foundational element of professional identity and organizational trust.

The rise of generative AI has created new pathways for data exposure. Prior to widespread adoption of AI assistants, a data analyst might share a dataset or query with a colleague in person, forward it to a vendor, or email it to a consultant with explicit data governance agreements in place. These gatekeeping mechanisms, while imperfect, created natural friction that prompted deliberate decision-making about data sharing.
Generative AI tools, by contrast, present a frictionless interface: users can copy-paste data into a chat window, upload a CSV file, or describe their dataset in natural language with the expectation of receiving immediate assistance. The ease of interaction can obscure the reality that data uploaded to third-party AI platforms may persist in training datasets, be accessed by other users, or be subject to the platform's terms of service rather than the organization's data governance policies.

For MBA students aspiring to marketing analyst roles, the temptation to use AI tools for rapid data exploration and analysis is considerable. An assignment that might require an hour of careful coding and data inspection can be partially automated by describing the task to ChatGPT and requesting code or analysis. Yet this same convenience creates vulnerability. A student might upload a real customer dataset (or a dataset that resembles a real dataset) to accelerate an assignment, not realizing that this action violates confidentiality agreements, exposes proprietary insights, or demonstrates a dangerous lack of judgment that could derail their career before it begins.

This paper presents a teaching philosophy that acknowledges both the legitimate pedagogical value of generative AI and the critical importance of developing strong data ethics practices. The pedagogical framework described here does not attempt to shield students from AI or to treat these tools as inherent threats. Instead, it positions AI assistance as a professional skill that must be exercised with judgment, within clear ethical boundaries, and in service of deeper learning and authentic professional practice.

THE ART OF ASKING CHATGPT WITHOUT SHARING DATA

A critical skill taught in this course is how to request AI assistance in ways that describe the analytical task without exposing sensitive information. This skill is both pedagogically valuable and professionally essential. Students learn that they can leverage AI's coding expertise while maintaining data confidentiality by translating specific, data-bound problems into general, algorithmic questions.

For example, consider a student working on a project analyzing promotional pricing and its effect on customer purchase volume. The raw dataset is confidential: it contains customer names, transaction dates, specific products, prices, and revenue figures. A naive approach would be to upload this data to ChatGPT and request analysis. Instead, the student learns to reformulate the problem: "I have a dataset with date, customer, product, price, and revenue. I need to create an aggregate measure of weekly volume and price by product, then run a regression model of weekly volume versus average weekly price. Please write R code that does this."

When the student provides this description to ChatGPT, the AI tool sees only the structure of the data and the analytical goal. No actual customer names, no specific prices, and no identifiable information are shared. ChatGPT responds with general-purpose code using functions like group_by() and summarise() from dplyr to aggregate the data, and lm() or similar functions to fit a regression model. The student then takes this generic code, tests it on their actual data, and uses it to conduct the analysis. ChatGPT has provided the coding structure and syntax assistance without ever accessing the sensitive information.

This approach offers several advantages. First, it preserves data confidentiality completely. The AI tool learns nothing about the organization, the customer base, the product mix, or the pricing strategy. Second, it forces the student to think clearly about their data structure and analytical goal. The student cannot simply hand off a dataset and hope for AI-generated insights; they must understand their data well enough to describe it abstractly. This cognitive demand deepens learning. Third, it models how professional analysts actually work when using AI tools in environments with strict data governance. Many organizations prohibit uploading proprietary data to cloud-based AI services (Moveo

2025) but permit employees to describe analysis tasks and use the resulting code structure on local machines. By teaching this practice in the classroom, instructors prepare students for professional environments.

The course provides multiple examples of this reformulation process. Another example: a student wants to understand which customer segments have the highest lifetime value. Rather than uploading a customer master file, the student might ask: "I have customer data with fields for segment, acquisition date, and total purchases. How do I calculate lifetime value by segment and create a visualization showing the distribution?" ChatGPT generates code that the student can adapt to their data. A third example: a student is building a predictive model and wants to handle missing data appropriately. Instead of sharing data with ChatGPT, they ask: "I have a dataset with continuous variables that have some missing values scattered throughout. What are the best practices for handling missing data before fitting a regression model in R?" ChatGPT explains several approaches (listwise deletion, mean imputation, multiple imputation, or more sophisticated methods), and the student chooses an approach aligned with their analytical assumptions and applies it to their data.

Importantly, students are taught not just the restriction (don't upload data) but the reasoning and the workaround (here's how to get AI assistance while protecting confidentiality). This approach transforms the prohibition from a negative constraint to a positive professional skill. Students internalize that asking ChatGPT for code structure and explanation is smart practice; uploading data is not. The distinction becomes natural and intuitive rather than experienced as an arbitrary limitation.

Early in the semester, the instructor demonstrates this skill explicitly. During a coding lesson, the instructor might say: "I want to show you how I use ChatGPT in my own research. I have some survey data I'm analyzing. I can't share that data with you or with ChatGPT, obviously. But here's what I can do." The instructor then describes the data structure and analytical goal in general terms, shares the ChatGPT response, and explains how the code was adapted for the specific analysis. By modeling this practice, the instructor demonstrates that it is both possible and professional to use AI assistance while maintaining strict data stewardship.

THE COURSE DESIGN: STRUCTURE AND CONSTRAINTS

The marketing analytics course described here is organized around three major group projects and a culminating mock job interview. Each project involves a presentation to a simulated professional audience (either a prospective consulting client or an internal marketing team) requiring students to not only conduct analysis but communicate technical findings in terms accessible to decision-makers. The course relies entirely on freely available textbooks and open-source software (R), emphasizing accessibility and practical utility.

The three projects cover common marketing analytics projects. The first is on exploratory data analysis. This is something that a marketing analyst will need to do for almost every project they undertake. To make it as realistic as possible, the students have credible POS data, and the assignment is deliberately open-ended. The project is to present to new management a report on the state of the business. This approach forces them to consider what a new executive would want to know and how to present this information in the clearest possible way.

The other projects are also open-ended and cover important marketing analytics techniques. There are several that can be used depending on the interests of the students. For example, one project is for the students to take realistic customer data, create useful customer segments, and then create a marketing strategy for each segment. No restrictions are given on the number of segments or the clustering methodology. Of course, the classes cover different methodologies and how to determine the optimal number of segments, but for the project to be as realistic as possible, it must be open-ended. This way the students can practice exercising judgment as well as technical competence.

The course's approach to generative AI is deliberately asymmetric. Students are explicitly permitted—even encouraged—to use ChatGPT, Google Gemini, Claude, and similar tools to assist in code writing, to understand technical concepts, to generate explanations of statistical results, and to brainstorm analytical approaches. The single prohibition is sharply defined: students cannot upload data to any generative AI platform. This includes raw data files, aggregated data, and any data that could be traced back to identifiable individuals, organizations, or competitive insights.

This constraint is communicated clearly on the first day of class and reinforced repeatedly throughout the semester. The rationale is explained not merely as a rule to be obeyed, but as a reflection of professional norms and legal/ethical standards that students will encounter throughout their careers. As the course syllabus states: “Using ChatGPT to help with coding is smart professional practice. Uploading company data to ChatGPT is grounds for dismissal from a firm. You need to know the difference.”

The specificity of this boundary serves multiple pedagogical purposes. First, it creates a clear, memorable rule that is easy to evaluate and enforce. Unlike more ambiguous restrictions (such as “use ChatGPT responsibly” or “don’t let AI do your thinking”), the prohibition on data uploads is unambiguous and binary. A student either uploaded data or did not; there is no gray area for negotiation or interpretation. Second, the rule focuses attention on the most consequential risk: the actual exposure of sensitive information. While there are other ways to misuse AI tools in academic work, such as submitting AI-generated writing without attribution or using AI to circumvent learning objectives, the data upload restriction targets the harm that would be most damaging in a professional context. Third, and most subtly, the rule serves as a forcing function for deeper engagement with the material. Students cannot hand off a messy dataset to ChatGPT and request analysis; they must understand their data well enough to describe it verbally, frame their questions clearly, and interpret AI-generated code in the context of their specific dataset. This cognitive demand supports the course’s learning objectives while maintaining the efficiency gains that AI provides.

LEVERAGING GENERATIVE AI FOR CODE LEARNING AND TECHNICAL EXPLANATION

Despite the restriction on data uploads, generative AI plays a substantial role in how students learn to code and understand statistical methods. R, the primary language of the course, has a steep learning curve for many MBA students. Packages like dplyr for data manipulation and ggplot2 for visualization require both conceptual understanding (what is a pipe operator? how does faceting work?) and procedural knowledge (what is the syntax? how do I troubleshoot errors?). Generative AI excels at providing immediate, contextual assistance with both dimensions.

GENERAL CODE LEARNING AND TECHNICAL ASSISTANCE

Beyond the data-specific case, generative AI also assists with general coding questions and technical learning. A student struggling with how to reshape data from wide to long format can describe their problem to ChatGPT: “I have customer data with columns for sales in 2023, 2024, and 2025. I want a row for each customer-year combination. How do I do this in R?” This question does not describe the actual customer data (which is confidential) but rather the structural problem to be solved. ChatGPT will typically generate relevant code using pivot_longer() from the tidyr package, explain the purpose of the function, and often provide variations or optimizations. The student can then test the code on their actual data, encounter errors, describe those errors to ChatGPT, and receive corrected suggestions. This rapid feedback loop accelerates the learning process compared to traditional methods like searching Stack Overflow, consulting documentation, or waiting for office hours.

The pedagogical value of this assistance is significant for several reasons. First, it removes friction from the learning process. In traditional programming education, students often become frustrated with syntax errors or get stuck on conceptual misunderstandings, leading to disengagement from the substantive learning objectives (in this case, marketing analytics questions) and excessive focus on technical troubleshooting. By providing immediate assistance with syntax and common patterns, generative AI allows students to maintain focus on the analytical question: What does the data tell us about customer behavior or campaign performance? Second, the dialogue with an AI tool models good professional practices. Real marketing analysts regularly consult documentation, ask colleagues for help with code, and iterate on solutions. Generative AI simulates this collaborative problem-solving in a way that is immediately available, non-judgmental, and infinitely patient. Third, repeated exposure to code explanations from ChatGPT, combined with hands-on testing and modification, builds mental models of how code works. A student who asks ChatGPT to explain why geom_point(aes(color=segment)) creates separate point colors for each segment is engaging in the same explanatory learning process they would use with a textbook or instructor, but with the advantage of immediate, personalized feedback.

The course also leverages generative AI for explaining statistical and analytical results to non-technical audiences. One of the core learning objectives is to translate technical findings into business language. For instance, a student might conduct a logistic regression to predict customer churn and need to explain odds ratios to a marketing director. ChatGPT can assist by translating technical output into plain language: “An odds ratio of 1.35 for email engagement means that customers who receive weekly emails are 35% more likely to be retained compared to those who receive no emails, holding other factors constant.” This type of translation is a critical professional skill, and using AI to generate candidate explanations, which students then refine, test against their statistical understanding, and present, provides valuable practice.

ENSURING LEARNING THROUGH ASSESSMENT AND ENGAGEMENT

Importantly, the course design ensures that AI assistance with code and explanation does not circumvent learning. Every assessment involves explaining the work they have done and how it is relevant to business.

Students must understand and justify their analytical approach. Before requesting code from ChatGPT, students must articulate the business question and the statistical or analytical method needed to answer it. They cannot simply ask for "marketing analytics code" and expect ChatGPT to know what analysis is appropriate.

Students must also translate between abstract and specific. When requesting code assistance, they must reformulate their specific, data-bound problem into a general, abstract statement of the algorithmic task. This translation requires deep understanding of the data structure and the analytical goal.

Students test and validate code on their actual data. ChatGPT-generated code is sometimes incorrect, uses deprecated functions, or assumes data structures that don't match the student's dataset. Students must run the code, check the output, debug errors, and verify that results make sense in context. This hands-on engagement ensures comprehension.

Most importantly, students must explain results in the project presentations and mock interviews. The assessment strategy (described below) includes presentations and a mock job interview in which students must articulate why they chose a particular analytical approach, what the results mean, and how the insights should influence business decisions. There is no way to pass this assessment without genuine understanding.

This design avoids what might be called the "AI crutch" problem: the scenario in which students use generative AI to outsource thinking rather than to accelerate understanding. The critical difference is whether the AI tool is assisting the student's learning or replacing it. In this course, AI assistance with code is pedagogically sound because it is paired with rigorous assessment that requires understanding, and because the data-protection requirement forces meaningful engagement with the analytical task.

ASSESSMENT STRATEGY: ENSURING AUTHENTICITY THROUGH PROFESSIONAL SIMULATION

The assessment architecture of this course is designed to make it nearly impossible for students to progress without genuine learning, even if they use generative AI extensively. This architecture consists of three major group projects and a mock job interview.

GROUP PROJECTS WITH PROFESSIONAL AUDIENCES

Each of the three projects requires students to conduct analysis on a marketing dataset (provided by the instructor, not uploaded to AI platforms) and present findings to a simulated professional audience. The audiences are designed to reflect authentic marketing environments: a prospective consulting client considering whether to hire the student's team, or an internal marketing team evaluating a strategy proposal.

Presentations typically involve 20 minutes of prepared remarks plus 10 minutes of Q&A, followed by feedback from the instructor.

The presentation requirement serves multiple functions. First, it forces students to take ownership of the analysis. You cannot present work you don't understand; audience questions will quickly expose gaps in knowledge. A student who asked ChatGPT to "analyze this customer data" and then simply copied the response would falter when asked to justify methodological choices, explain counterintuitive results, or propose next steps. Second, presenting to a professional audience creates authentic motivation. Students are more engaged when they believe they are being evaluated by someone with real business expertise (even if that someone is their instructor playing a role) than when they are responding to abstract assignment requirements. Third, the presentation format develops communication skills that are central to marketing analyst roles. The ability to explain technical findings clearly to non-technical stakeholders is arguably more valuable than the ability to code. It can be the difference between being a technical specialist and being a strategic advisor.

The group project structure introduces additional learning dynamics. Each project involves 4-5 students working collaboratively. Within the group, students typically specialize: one might lead the data import and cleaning, another the exploratory analysis, a third the modeling, and a fourth the presentation. This division of labor is realistic and efficient, but it also creates a risk that some group members will understand the work less deeply than others. This risk is mitigated by the mock interview (described below), but also by clear expectations that group members must be able to discuss any part of the analysis, not just their specialty. Instructors often observe in presentations that certain students are less confident when discussing components they didn't lead—this is fine and actually provides useful formative feedback. But the expectation is that through presentations and interview preparation, each student deepens their understanding of the full analysis.

THE MOCK JOB INTERVIEW: THE CRITICAL ASSESSMENT HURDLE

The final assessment event is a one-on-one mock job interview between each student and the instructor. This is not a group event; it is an individual assessment designed specifically to ensure that no student is "coasting" on group project work.

The mock interview is structured as a realistic job interview for a marketing analyst position. The instructor adopts the role of a hiring manager and conducts a 20-30 minute interview covering topics such as:

Project walkthrough:
"Tell me about the analysis you conducted in Project 2. What was the business question? Why did you choose that analytical approach?"

Technical depth:
"You used k-means clustering to segment customers. What is k-means clustering doing? How did you choose the number of clusters? What are the limitations of this approach?"

Decision-making and business judgment:
"Your analysis suggested three customer segments with different profit margins. If you were the marketing director, how would you use this information? What would you need to know to make a decision?"

Problem-solving:
"In Project 1, you encountered missing data in the customer age variable. How did you handle this? What are the pros and cons of your approach?"

Technical communication:
"Explain in plain language, as if you were talking to the Chief Marketing Officer, what a logistic regression coefficient tells us about the relationship between advertising spend and conversion rate."

This assessment approach has several important features. First, it is credible and authentic. Students understand that they are being evaluated on skills that matter in real jobs. Unlike a written exam on statistical theory, which MBA students might view as a hoop-jumping exercise, a mock job interview reflects genuine professional evaluation. This authenticity increases motivation and learning.

Second, it is comprehensive and difficult to game. A student cannot prepare a canned presentation and deliver it unchanged in a mock interview. The interviewer (instructor) asks follow-up questions, probes inconsistencies, and steers the conversation to areas of assumed weakness. A student who has not engaged meaningfully with the material will be exposed. Conversely, a student who has engaged deeply will find the interview energizing and will often emerge feeling they've demonstrated genuine competence.

Third, it is individually differentiating. While group projects provide evidence of collective analytical work, the mock interview clarifies individual contribution and understanding. This serves fairness in grading (ensuring that students are evaluated on their own learning, not their groupmate's contributions) and also provides diagnostic information about which concepts are well-understood across the cohort and which require reteaching.

Fourth, it operationalizes the learning objective. The course's primary stated goal is to develop students who can "understand and clearly explain technical results to a managerial audience." The mock interview is a direct assessment of this capability. It is not a proxy measure (like a coding test or a written report); it is the actual skill being developed. This alignment between learning objectives and assessment creates powerful incentives for meaningful learning.

The mock interview also indirectly enforces the data ethics constraint. During interviews, students are asked to describe their data and their analytical process. If a student has uploaded data to ChatGPT, they may be reluctant to disclose this fact, or they may describe the upload in a way that reveals misunderstanding of the confidentiality issues involved. Thoughtful questioning can surface these concerns. More importantly, students know that they will be interviewed by an instructor who values ethical practice, which reinforces the cultural norm that uploading data is a serious mistake.

PRACTICAL IMPLICATIONS: PREPARING STUDENTS FOR PROFESSIONAL ROLES

This pedagogical approach has concrete benefits for students' professional trajectories. Graduates of this course are well-positioned to land marketing analyst roles.

The students develop functional technical skills. They have written real R code, debugged errors, and deployed analyses on realistic datasets. They have received rapid, context-specific feedback on their code through ChatGPT, accelerating their learning. They are not paralyzed by coding syntax or intimidated by new packages.

Students have demonstrated communication ability. Through three presentations and a mock interview, they have practiced explaining technical findings to non-technical audiences. They have received feedback from an experienced instructor playing a hiring manager role. They can articulate not just what they found, but why it matters and how it should influence decisions.

The students have internalized ethical practices. They have learned that data stewardship is non-negotiable, not through punishment or restriction, but through authentic professional modeling and the lived experience of preparing for real job interviews where ethical practice would be assumed.

Finally, the students develop a realistic understanding of AI's role in their work. They have used generative AI as a tool for accelerating learning, not as a replacement for learning. They understand both its power (immediate assistance with code and explanation, ability to suggest code structure for abstract analytical problems) and its limitations (it can make errors, it can't analyze your actual data, it doesn't substitute for understanding). This nuanced view is more realistic than either "AI is dangerous and should be avoided" or "AI can do most of the work."

By the end of the course, students have conducted sophisticated analyses, communicated those analyses to professional audiences, and had those analyses critically evaluated by experienced practitioners. They begin to see themselves as marketing analysts, not as MBA students taking a class. This identity shift is subtle but powerful.

CONCLUSION: A PRACTICAL MODEL FOR ETHICAL AI IN MARKETING ANALYTICS EDUCATION

This paper contributes by presenting a concrete, classroom-tested model for integrating generative AI into an MBA marketing analytics course in a way that simultaneously accelerates technical learning and safeguards data ethics. The core design choice is to explicitly permit AI use for code and explanation while prohibiting data uploads. This gives students realistic practice using AI to accelerate their work under the kinds of constraints they will face in industry.

The assessment architecture translates this principle into practice through three authentic group projects and an individual mock job interview, ensuring that any AI assistance is filtered through genuine understanding, clear communication, and professional judgment. This combination of a sharp data-ethics constraint and AI-resilient, simulation-based assessment offers a replicable template for instructors who want to move beyond abstract policy statements and redesign courses around how analysts will actually work with AI-enabled tools.

Using the approach described here, students learn to use generative AI as a routine part of their analytical workflow while treating data stewardship as a non-negotiable professional norm. Graduates leave with a combination of technical fluency, ethical judgement, and managerial communication skills that they can apply throughout their careers.

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Teaching with ChatGPT in Accounting Education: Evidence from a Discussion-Forum Assignment

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ABSTRACT

This study examines an instructional innovation that integrates generative AI into accounting education through a structured discussion-forum assignment. In the activity, students first asked ChatGPT to generate a response on a topic they already understood well and then asked it to respond to the same topic after providing more detailed background information, allowing them to compare how prompt specificity influenced the quality and usefulness of the AI-generated output. A post-assignment survey conducted across three accounting courses (n = 54) indicated that the activity was well received and that many students viewed the more specifically prompted response more favorably than the initial response. The assignment offered students a structured opportunity to evaluate the accuracy, relevance, and usability of AI-generated content while exploring the relationship between user input and AI performance. This study contributes to accounting education by offering classroom-based evidence that generative AI can be integrated into instruction in ways that emphasize critical evaluation, prompt development, and informed professional judgment.

Keywords: generative AI, ChatGPT, accounting education, prompt specificity, classroom innovation

INTRODUCTION

Generative AI tools such as ChatGPT have created both opportunities and challenges for higher education. In accounting classrooms, these tools can quickly generate written responses, summarize information, and support idea development, but they can also produce incomplete, inaccurate, or misleading content. As a result, the central pedagogical question is no longer whether students will encounter AI-assisted tools, but how instructors can integrate them in ways that promote critical thinking, responsible use, and informed evaluation of AI-generated output.

This study examines a classroom-based instructional innovation designed to address that question through a structured discussion-forum assignment. Rather than treating ChatGPT solely as a threat to academic integrity or as a passive productivity tool, the assignment positioned it as an object of analysis within the learning process. Students were asked to compare responses generated on the same topic under two prompting conditions, an initial general prompt and a second, more detailed prompt, to evaluate how prompt specificity influenced the accuracy, relevance, and usefulness of the output. In doing so, the activity encouraged students to consider not only the capabilities of generative AI but also the importance of user input, critical judgment, and careful interpretation of technology-generated information. Specifically, this study addresses two research questions: (RQ1) Do students rate AI output generated from a more specific prompt more favorably than output generated from a general prompt? And (RQ2) How do students perceive the usefulness and usability of generative AI after completing the structured comparison activity?

The following documents a practical, replicable approach to integrating generative AI into accounting instruction that aligns with disciplinary expectations for precision, analytical reasoning, and evaluation of information. In accounting, where professional decisions often depend on the interpretation of imperfect information, helping students critically assess AI-generated content is an increasingly relevant instructional goal.

PREVIOUS STUDIES

Generative AI can answer questions, assist with tasks such as composing emails and essays, and provide translation or summarization. Prior literature suggests that these tools can make education more personalized and interactive, improve student engagement, and reduce instructor workload when used thoughtfully (Baidoo-Anu and Ansah, 2023; Kasneci et al., 2023; Grassini, 2023). Review work has also shown that the effect of ChatGPT on learning depends heavily on how activities and assessments are structured (Lim et al., 2025; Lo, 2023; Wang and Fan, 2025).

Conversely, literature consistently identifies important risks. Generative AI can produce biased, incorrect, or fabricated information, and even strong outputs can be difficult to verify without subject-matter knowledge (Kocoń et al., 2023; Grassini, 2023). Concerns also include plagiarism, overreliance, and the possibility that AI use may weaken critical thinking when it substitutes for student judgment rather than supporting it (Gerlich, 2025; Tian and Zhang, 2025). Research on bias and fairness further underscores the need for careful evaluation of AI-generated content rather than uncritical acceptance (Gallegos et al., 2024).

Taken together, this literature suggests that the most effective pedagogical use of generative AI is not a substitute for students' critical thinking, but a tool that augments it through guided classroom integration. The instructional activity in this study was designed with that goal in mind by positioning generative AI as a tool to support, rather than replace, student thinking and instructor-guided learning (Ausat et al., 2023). This approach is also consistent with experiential learning theory, which emphasizes learning through experience, reflection, and the refinement of judgment (Kolb, 1984).

CLASSROOM INNOVATION: STRUCTURED DISCUSSION-FORUM ASSIGNMENT

The instructional innovation examined in this study centers on an assignment designed to help students evaluate how prompt specificity influences the quality and usefulness of generative AI output. Students first asked ChatGPT to generate a response on a topic that they already understood well. They then asked the tool to address that same topic again after supplying five sentences of more detailed background information, creating a direct comparison between output generated from a general prompt and output generated from a more fully specified prompt. For example, a student working in the dairy industry began with a general prompt: "Write a 500-word essay on the dairy industry." The initial response was accurate but broad, covering common products, the animals involved, and high-level economic pressures. The student then refined the prompt by adding five sentences that narrowed the focus to the specific economic challenges and volatility currently facing the industry. After reissuing the request, the second response was noticeably more focused and concrete, organizing the discussion around those issues and drawing on more specific supporting evidence. Comparing the two outputs side by side made the effect of prompt specificity readily apparent.

This design positioned ChatGPT as an object of analysis rather than as a substitute for student work. Students were required to compare the two responses and evaluate their accuracy, relevance, and usability. In doing so, they were asked to explore how the quality of user input shapes the quality of AI output and to consider whether more precise prompting produced a more useful response. To structure that comparison, students evaluated each response against three criteria: accuracy (whether the information was factually correct and free of fabricated or misleading claims), relevance (whether the response addressed the specific topic and emphasized the points that mattered most), and usability (whether the output was clear, well organized, and serviceable as a first draft). Students then assigned an overall quality rating to each response using a seven-point scale, ranging from 1(Very Good) to 7 (Very Poor). This approach allowed the outputs from the general-prompt and refined-prompt to be compared directly.

The assignment was intentionally simple and replicable. It did not require advanced technical knowledge, specialized software beyond access to ChatGPT, or extensive instructor preparation. At the same time, it directed students toward skills central to accounting education: precision in communication, careful evaluation of information, and informed judgment about reliability.

RESULTS AND STUDENT PERCEPTIONS

A brief post-assignment, 7-point Likert survey administered across three accounting courses yielded 54 usable responses; for these items, lower scores indicate more favorable responses. Overall, students responded positively to the activity: 94.4% expressed at least some agreement that they enjoyed using ChatGPT ($M = 1.83$, $SD = 0.95$), and 98.1% expressed at least some agreement that it was easy to use ($M = 1.56$, $SD = 0.66$). Output quality ratings improved from the general prompt ($M = 2.72$, $SD = 1.20$) to the more specific prompt ($M = 2.20$, $SD = 1.45$), with 59.3% of students rating the specific prompt's output more favorably than those generated by the general prompt's.

These results are consistent with the assignment's instructional purpose: students were asked not simply to use a new technology, but to compare outputs under different prompting conditions and evaluate which response was more useful. Open-ended comments reinforced these results, with students frequently noting that clearer prompts produced better outputs and emphasizing the need to verify information and exercise independent judgment. Although the findings are best interpreted as classroom-based evidence tied to a specific assignment, they suggest that the activity introduced students to AI use while reinforcing prompt design and critical evaluation.

CONCLUSIONS AND IMPLICATIONS

This activity is particularly relevant to accounting education because students in this field routinely work with incomplete, imperfect, or potentially misleading information. Professional effectiveness depends not only on producing answers but on evaluating the quality of available information, identifying weaknesses, and making defensible judgments. The discussion-forum activity directly supports these habits by asking students to assess the accuracy, relevance, and usefulness of AI-generated content.

The assignment also highlights the importance of input quality. In professional settings, the usefulness of technology-supported output often depends on how clearly a problem is framed and how precisely the relevant background is communicated. By comparing a general prompt with a more fully specified prompt, students practiced the kind of precision in communication that matters in accounting work.

Because generative AI can produce inaccurate or biased content, instructors should provide clear written guidance for classroom use. A minimal course policy can distinguish permitted and prohibited uses, set disclosure expectations, require verification of claims with course materials or credible sources, request process evidence such as drafts or reflections, protect privacy by prohibiting sensitive data in external tools, and provide an equitable non-AI alternative when needed. These guardrails help preserve the assignment's educational value. They keep the focus on students' reasoning and judgment while reducing the risk that AI use becomes a shortcut that replaces learning.

This study reframes classroom use of generative AI away from general advocacy and toward a specific, evidence-based instructional design. The discussion-forum assignment described herein gives students a practical way to examine how prompt specificity affects the quality of AI-generated output and to evaluate that output with greater precision and professional judgment. The central contribution here is the documented instructional activity, supported by survey-based evidence.

Through comparison, exploration, and judgment, the activity provides a replicable method for integrating generative AI into accounting education that keeps the focus on student reasoning. It builds skills in prompt development and critical evaluation without treating the tool as a replacement for student thinking.

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An Integrated Approach to Developing Students' Ethical Values for Accounting Fraud Prevention: Aligning Course Learning Objectives with the Elements of Fraud

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ABSTRACT

Fraud remains a significant and growing concern across organizations worldwide, impacting companies, shareholders, investors, and individuals. Most often, a lack of ethics, values, and moral weakness leads individuals to commit fraud. This paper uses the Fraud Triangle as a framework to understand fraud and connect teaching ethical decision making and values throughout the program of study accounting and business. The goal is to prepare students to anticipate, prevent, and recover from accounting fraud in the workplace. Through the addition of ethics-based learning objectives throughout their courses and an interdisciplinary approach, we support the idea that the role of teaching ethical values, helping students build their morals and ultimately high integrity, helps students to mitigate or prevent fraud.

Through curriculum mapping and an interdisciplinary lens, this research proposes enhancements to accounting education that emphasize the importance of building ethical values in students throughout their studies that can lead to high integrity as an anti-fraud strategy. Rather than confining ethics to standalone courses, this paper proposes that integrating ethical learning objectives throughout accounting programs builds high ethical values and professional integrity in students. Integrating the suggested ethical learning objectives from this paper throughout accounting and business courses through curriculum mapping will assist business schools in implementing a culture of ethical decision making and integrity building in their students.

Keywords: Accounting education, fraud prevention, students' ethical values, fraud triangle, curriculum integration, professional ethics, interdisciplinary accounting education

INTRODUCTION

Fraud remains a significant problem in business and organizations, and evidence suggests it is not decreasing. The demand for students to understand accounting from the perspective of fraud is critical, both from the perspective of a student and as a future professional. Understanding how strong the impact of ethical values and decisions of humans is on committing fraud can help us to potentially mitigate and prevent fraud; understanding the individual is key in understanding the rationalization of decisions made. Fraud Prevention and the accounting fraud triangle are commonly taught in fraud related accounting courses. We strive to teach our students not only foundational knowledge and critical thinking in accounting and business education, but also the ability to make ethical decisions in difficult situations. Much fraud derives from situations where right and wrong become blurred, where integrity is questioned and where individual values are weakened. The individual human values, manager decision making, leadership, behavior motivation, pressure for short term results are taught in the business courses of organizational behavior, human resources management, and strategic management. Business ethics courses are taught at both the start and end of a business degree, yet there is not a strong emphasis on personal values, ethical decision making and integrity throughout the entire program, which we discuss as needed, through an interdisciplinary perspective.

Students are prepared to recognize fraud with exercises about individual human values (Does Money Motivate?), a behavior motivation case about Wells Fargo (Cascio, 2026), an exploration in grey areas of ethics (Cascio, 2026). The Human resource justice chapter (Cascio, 2026) on whistleblowing asks students, "What would you do if you found someone was cooking the books?" An example of accounting fraud includes a school district director using school funds for personal use (as seen in the 2020 HBO movie Bad Education). Other basic examples of fraud that students might run into include a medical office employee pocketing patient co-pay, a county clerk personally taking the cash for certificates, and a charity event that hid proper accounting books.

It is expected that AI (artificial intelligence) will increase fraud with the ease of creating realistic looking documents (for example, fake receipts). On the other hand, AI will help to catch fraud patterns. As the center of fraud is unethical, decisions, lack of values and integrity. Thus, it is important to understand how faculty can help students develop the skills and knowledge throughout their program of study ethical decision making, strong values, and integrity.

All business students need to know the reality of the prevalence of fraud. One guest alumni speaker who works in accounting fraud detection warned students (Center for Business and Applied Ethics, 2026): *Always ask for a receipt; if no receipt is given, be on the look-out for fraud!* Management decision making, and the requirement for employee honesty, are topics often taught in human resource and ethics courses, but there is a lack of ethical considerations spread throughout the program of study. The study examines how individual and organizational values contribute to or prevent fraudulent behavior by reviewing fraud theory development from the fraud triangle through the fraud pentagon and analyzing the role of teaching ethical values in mitigating employee fraud.

This paper began within an interdisciplinary research group supported by the NEH (National Endowment for the Humanities). Business and Humanities researchers met over a year with discussions about understanding human values, creativity, and current culture (Edgell & Lee, 2023). The questions for this paper grew out of these interdisciplinary discussions:

- What are the human individual values associated with business accounting fraud?
- How can students better understand what motivates employees and managers to commit fraud?
- What are the core individual values exhibited by those who commit fraud to help bridge the gap? between the time individuals are tempted to commit fraud and when they follow through with the act.
- What do case studies of fraud tell us?
- How to understand the breakdown of values at the core of the individual and the circumstances that lead to this breakdown. Why do good people get caught up in behaviors that lead to fraud?

The outcome of this project focuses on teaching materials and program updates that can be implemented across a range of accounting and business courses. Cases and exercises and guest speakers address what causes people to engage in fraud behaviors. Rooted in a multidisciplinary perspective, this includes accounting, fraud examination, and strategy, beginning with personal values, then examining pressure for results in organizations, and culture within organizations. A goal of this paper is for more attention to be given to preventing and addressing accounting fraud in human resource management, organizational behavior (and leadership), and traditional ethics courses (and of course in accounting courses).

PROBLEM STATEMENT

There are several research questions that relate to the area of values in fraud creation. This includes first understanding the factors that drive individuals to commit fraud, whether we are helping students understand values both individually and of potential employers, how we can assist students in ethics education, and what values accounting students currently hold. This could potentially bring rise to students creating high moral values for themselves, personally, which they will carry with them throughout their career.

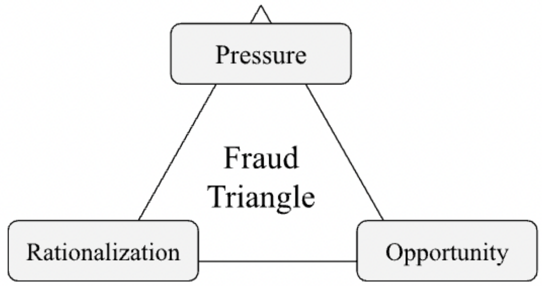
The following questions guide this concept paper: (a) What are the main factors that drive individuals to commit fraud? (b) Are colleges of business doing enough in their courses to help students define what values are, to explore students' own values, and to see the importance of values? (c) What are recommendations to create course learning objectives that teach values to accounting students? (d) What are some typical values that accounting students hold currently? (e) What is the difference between individual values and organizational values, and are individual and organizational values congruent?

LITERATURE REVIEW

Dimensions of Fraud

The literature has studied the concept of fraud theories for several years. From these studies, theories have arisen surrounding the aspects of fraud. The early theory of fraud includes the fraud triangle, developed by Cressey (1953) as shown in Figure 1, which incorporates pressure, opportunity, and rationalization. The fraud triangle has remained a staple in the accounting industry and was built upon by Wolfe and Hermanson (2004) with the fraud diamond. The fraud diamond incorporates the traditional fraud triangle aspects of pressure, opportunity, and rationalization, while also considering capability (Wolfe & Hermanson, 2004).

Figure 1. The Fraud Triangle (Cressey, 1953)



Continuing in research, Crowe Horwath (2011) further developed the fraud triangle and diamond into the Fraud Pentagon, incorporating pressure, opportunity, rationalization, capability, and the inclusion of arrogance and competence. It is important to understand the development of these theories throughout time and what current research tells us. Thus, we can see the development of additional characteristics and supportive reasoning of why individuals commit fraud throughout time.

With the consideration that the dimensions of fraud have been built upon for several decades to understand that there is much we do not know about the behaviors of those who commit fraud. Yet, one thing we do know is that this must be taught in business and accounting education to heighten the awareness that it is not always clear who may commit fraud. It is also important to emphasize to students that there are dimensions that can help explain the reasons why individuals commit fraud and to utilize real-world cases and scenarios to provide students with the most realistic possible experiences in fraud. One reason for an emphasis on fraud in this area is that often fraud derives from unethical behavior and lack of integrity. Two values that students must learn to acquire and strengthen throughout their studies as business and accounting students.

Ethical Values

Previous research has investigated the need for ethical value consideration in fraud (Said et al., 2017; Mohottige et al., 2018; Sahla & Ardianto, 2023). Through these studies, it is further supported that students need to understand the importance of ethical values throughout their education. In doing so, students will be able to identify values that can help create an ethical foundation for their future careers.

Said et al. (2017) integrated ethical values into the fraud triangle theory in assessing employee fraud to determine the impact of ethical values related to employee fraud. Through this study, it was found that opportunity, rationalization, and ethical value contributed significantly to the occurrence of fraud. Said et al. (2017) found a negative relationship between ethical values and employee fraud occurrence; thus, high ethical values result in fewer employee fraud occurrences. Their findings contribute to the idea that individuals' ethical values can impact whether employees follow organizational policies. This study contributed to the literature demonstrating that high ethical value is crucial to mitigating employee fraud and the importance of strong internal control.

In the study by Mohottige et al. (2018), the fraud triangle theory was discussed and extended upon by incorporating ethical values of employees. Aiming to integrate the theory that ethical values of employees should be considered in assessing employee fraud risk, Mohottige et al. (2018) identified the New Fraud Model, which centers on ethical values, in addition to the opportunity, rationalization, capability, and pressure of the fraud diamond. It was concluded that high ethical values reduce the likelihood of fraud, emphasizing the importance of considering ethical values in an organization.

In addition, Sahla and Ardianto (2023) focused on examining fraud tendencies from the perception of external auditors. In this study, they focused on five components of the fraud pentagon, including pressure, opportunity, rationalization, competence, and arrogance, with a moderating variable of ethical values. Although this study found that competence and arrogance have significant influence in perception of fraud tendency, it is very important to note that ethical values moderate the relationship between competence and arrogance. It was concluded that ethical values prove to be an anti-fraud strategy.

THEORETICAL FRAMEWORK

Virtue Ethics

Virtue theory has been a longstanding foundation for the consideration of ethical issues in accounting. Mintz (1995) began to describe virtue theory in relevance to accounting education based on the workings of Pincoffs (1986). Mintz (1995) describes the objectives of virtue education, including teaching students about virtue and exposing students to situational experiences that involve moral responsibilities as accountants. Pedagogical methods described include case studies, collaborative learning, and role-playing.

Mintz (2006) further describes virtue ethics as an agent-based approach concerning character and motivations of the individual. This focuses on characteristic traits that result in individuals taking actions, centered on the values of professional accountants. This is central to the present argument that students must be exposed to ethical considerations and values throughout their educational experiences. This includes building traits that cannot be morally broken in scenarios that can occur in organizations, such as a poor tone at the top or management pressures.

West (2018) describes the consideration of ethical scandals in the accounting field and the recurrent scandals being a proponent of ethics incorporation in accounting curriculum. Yet, although there are some ethical considerations in accounting majors, it is often not at the level of interactive learning of ethics, such as real-world scenarios of ethical decisions, outside of business ethics classes. The fraud triangle, diamond, and pentagon emphasize the importance of understanding ethical situations in which these types of scenarios should be well integrated into accounting students' education.

There is a central concern that for many years ethical concerns have been at the forefront of business and accounting, yet fraud continues to rise at exponential rates. Based on this consideration, this paper emphasizes the importance of ethical education starting at the undergraduate level at a more in-depth experience for students, spanning throughout many courses. Allowing students to create values that will withstand unethical situations would make students less susceptible to environmental pressures that can lead to fraud.

Ethical Behavior, Individual Morals and Values

The focus of this paper is to bring attention to the importance and value of ethical behavior and individual values that shape decision making in business and accounting students. In organizations, having employees who are of high ethical value is beneficial to the organization. Individuals who make ethical decisions, even when put in difficult situations, are high value employees, as they can save the organizations from other employees committing fraud, costing the organizations large amounts of money.

The interdisciplinary perspective is critical in understanding the impact of high ethical morals, personal values, and decision making. This paper argues that value creation does not solely arise from organizational output and productivity, but also from human values and organizational culture. There is value in hiring employees who hold a high standard for their own personal values. Without a culture of honesty and upstanding human values, organizational value will inevitably decrease, if not crash due to the opportunities of fraud occurrence. Thus, business and accounting students must understand that there is potential for unethical situations to arise in the workplace and how to maintain their moral compass throughout situations that can occur.

Students who have exposure to understanding ethical decision making, personal values, and ethical morals will be more prepared for the potential real-world situations they may face. This can include management attempting to expose them to unethical practices in an organization, a co-worker who may be struggling with personal finances who feels pressure to commit fraud, and they do not know how to address this and many other situations that can occur in the workplace. There are opportunities and pressures that occur in the workplace that they may have never expected, and the area between right and wrong can potentially blur at times. Thus, students having exposure to simulations and scenarios of unethical environments may be better prepared and equipped to handle these situations in the workplace, ultimately leading them to employees of high integrity.

CURRICULUM METHODS AND TECHNIQUES

Environment and Application

This curriculum enhancement is designed for undergraduate accounting programs within colleges of business. The application focuses on integrating ethical decision making, enhanced opportunities for development of students' individual morals and values, throughout the accounting curriculum rather than confining ethical considerations to standalone ethics courses. The critical difference is implementing ethical considerations throughout the entire curriculum, rather than isolated in one ethics business course. The environment encompasses both traditional classroom settings and online learning modules, recognizing that students need exposure to ethical decision-making across multiple courses and formats throughout their program.

Elements of the Curriculum Enhancement Technique

Table 1 presents recommendations where fraud topics can be taught across the accounting curriculum. Highlights from Table 1 include cases and guest speakers in traditional ethics courses, values in career exploration in human resources management, causes of unethical behavior in strategic management courses, and recommendations for humanities courses.

Although curriculum may not directly address fraud, courses and objectives may very well relate to fraud cases. This includes understanding leadership styles and corporate culture (the tone at the top; pressure), the path for whistleblowers, ethical policies and outcomes of unethical behavior, and organizational structure (segregation of duties).

Proposed Learning Objectives Integrated Across Courses

The following learning objectives provide a foundation for integrating ethical values and fraud awareness across the accounting and business curriculum. Each is designed to be embedded within existing coursework rather than confined to a standalone ethics course. Students will be able to:

- Examine their personal values system and articulate how those values inform professional decision-making.
- Recognize personal values as foundational drivers of both ethical and unethical choices in accounting practice.
- Analyze the relationship between individual values and organizational culture, identifying points of alignment, and conflict.
- Evaluate accounting fraud cases—across corporate and small-business contexts—to identify the ethical failures and situational pressures that contributed to each.
- Apply risk-awareness strategies to protect themselves from complicity in fraudulent situations in professional settings.
- Identify incremental ethical compromises that constitute a "slippery slope" toward fraudulent behavior.
- Explain how repeated exposure to unethical organizational practices leads to normalization, and its implications for individual and organizational integrity.
- Recognize the role of decision-avoidance and rationalization in enabling unethical behavior to take hold.
- Explore values in the context of a career exploration exercise—examining priorities such as financial security, work-life balance, and workplace environment—as part of career planning and professional identity development.
- Assess the fraud implications of emerging technologies, including artificial intelligence, in accounting and financial reporting contexts (e.g., AI-generated falsified documentation).
- Apply knowledge of common fraud risk indicators—weak internal controls, inadequate segregation of duties, management pressure, poor ethical tone at the top, and insufficient oversight—to identify vulnerabilities in organizational scenarios.

These objectives are intended as starting points for program-level curriculum review. Table 1 illustrates how objectives map to specific courses across the accounting and business curriculum, which also connect to the elements of fraud. Faculty can also leverage AI in producing study guides and discussion questions related to their course topic that integrate ethical decision making. Ethical considerations of AI use is important as well in the classroom, and much of this is at the forefront of the discussion of educational use.

Benefits and Expected Pedagogical Achievements

The benefits of implementing an interdisciplinary curriculum into accounting programs are multifaceted. First, students will develop a stronger ethical foundation that can withstand workplace pressures. Research has demonstrated that high ethical values reduce the likelihood of fraud (Said et al., 2017; Mohottige et al., 2018), suggesting that educational interventions focused on values could produce similar protective effects.

Second, the interdisciplinary approach connecting business and humanities perspectives provides students with a more comprehensive understanding of human behavior in organizational contexts. This broader perspective helps students recognize the complexity of ethical situations they may encounter in their careers. It is critical for students to understand how they can develop a high standard of ethics, through their own values and morals.

Third, exposure to real-world cases and fraud risk factors throughout the curriculum creates heightened awareness that may help students identify warning signs earlier in their professional lives. This can be done through various teaching techniques, including simulations, evaluations of fraud cases, and collaborative efforts where teams are formed in the classroom and situations are presented from the professor where the teams have to determine what may or may not be ethical.

Simulations can be a great teaching tool in teaching ethical behavior. The inclusion of simulations where the students are immersed in scenarios that include unethical environments and decisions can help to prepare students for situations that they may face in the real world. Making decisions in scenarios and understanding the implications of these decisions can be helpful in showing students the types of decisions they could be forced to make and also learn how there are situations where ethical lines are blurred. It is much better to face these situations throughout their educational experiences to prepare themselves for their future career.

Limitations

Several limitations should be acknowledged regarding this curriculum enhancement approach. First, the effectiveness of ethical decision-making learning objectives integrated throughout many courses in business and accounting education in preventing actual fraud behavior has not been empirically tested in this study. Second, implementation challenges may arise from faculty training needs, time constraints within existing curricula, and varying levels of institutional support for interdisciplinary approaches.

Assessment and Student Performance Evaluation

Evaluation of student learning in ethical decision making can incorporate multiple assessment approaches. Traditional methods such as case analyses and written reflections can assess students' understanding of ethical concepts and their ability to apply frameworks to complex situations. Role-playing exercises and scenario-based assessments can evaluate students' decision-making processes when faced with ethical dilemmas.

In addition, evaluation should be conducted to determine the impact of morals and values on ethical decision making and ultimately ethical decision making on integrity. The relationship between morals and ethics, decision making, and an individual of high integrity is described throughout this paper and could be researched and further tested. This is the planned trajectory of implementing interdisciplinary teaching and learning by developing students' morals and values, applying this to making ethical decisions, ultimately leading them to become a person of high integrity.

DISCUSSION

The purpose of this paper is to help students prepare for the realities of fraud in the workplace. The goal is to help our students not get caught up in workplace fraud through the addition of ethical decision-making development spread throughout their program. This paper makes recommendations to introduce students to exploring their values, the basics elements of fraud (the fraud triangle), and to develop skills for decision making (See Table 1)**.** Table 1 recommends expanding the ethical side of the curriculum to a larger focus on fraud and human behavior. Individual values are explored in career planning, and values underpin business corporate culture, leadership, and individual motivation. How values may change over time is a critical piece in understanding how individuals commit fraud.

Fraud is constantly in the business news and faculty, and students will want to continue these discussions with questions such as these: (a) How can a valued organization be recreated after a downfall? (b) How can trust be created in programs meant to help individuals in need when others have successfully defrauded these systems? (c) Does remote work impact fraud behaviors? (d) How is artificial intelligence increasing fraud complexity and blurring lines between right and wrong? (e) What role do business college professors have in teaching students to protect themselves from getting caught in fraud behaviors?

Table 1: Mapping of Ethics and Fraud Topics Among Business, Accounting and Interdisciplinary Courses

Course	**Topics**	**Fraud Triangle Element**
Ethics Course	Ethics policies, ethical behavior, integrity, cases of actual organizations; guest speakers from Lockheed Martin (strict ethics policies), state auditors (how to discover fraud, regional cases)	Rationalization and Opportunity *Individual values and ethics, and integrity can be linked to **justification** and the **opportunity** to commit fraud present itself. A high standard of ethical behavior and integrity are critical to not allowing oneself to commit fraud, even when this can appear to be rationalized.*
Strategic Management	Whistleblowing, career exploration, organizational factors that cause fraud such as pressure for results, culture, leadership, lack of controls), history of wrongdoing, ethical decision making	Pressure and Opportunity *Many times, the tone at the top can dictate if fraud has the **opportunity** to occur. For example, management **pressure** can also contribute to employees committing fraud to meet expectations. Ethical decision-making skills are critical in defeating the opportunity to commit fraud to meet the pressures of upper management.*
Organizational Behavior/ Human Resource Management	Individual differences in values, leadership styles, corporate culture; what to do if someone is suspected of "cooking the books"?, unintended consequences on employee behavior such as Wells-Fargo Case; introduction to values exercise: What do you seek in a job?, career exploration exercise based on exploring values (e.g. importance of family, security, desire for money); Scenario Exercise: How Ethical are you? Describe some grey areas you have seen in organizations.	Rationalization, Pressure, Opportunity *Individuals can often **rationalize** committing fraud by a lack of internal controls **(opportunity)** and ethical corporate culture. If it appears to be acceptable to top management, other employees may **rationalize** fraud as acceptable as well. Again, there can be pressures from upper management contributing to an employee committing fraud. Integrity is critical in combatting management pressure to perform at a higher rate or meet near impossible standards.*
Managerial/Cost Accounting	Management decision making, ethical considerations in cost analysis	Rationalization *The tone at the top and the level of pressure that management instills in employees in decision making and expectations can create the illusion that fraud can be **rationalized**. Ethical behavior and decision making can be critical in individuals to not allow pressure to question their character.*
Interdisciplinary Humanities	Courses such as psychology and sociology can be implemented with a focus on ethical decision making, ethical values, and integrity. This can help students understand how sometimes people who seemingly were moral individuals suddenly commit fraud and the psychology behind these decisions. Interdisciplinary work can integrate humanities and business.	Rationalization, Opportunity and Pressure *The mental aspects behind individuals who commit fraud are critical in understanding how notably ethical individuals end up committing fraud. The psychology behind **rationalization**, **opportunity** and **pressures** are critical in understanding how these aspects can defeat personal ethical standards and integrity.*

Possible Extensions and Applications

Focus groups or surveys of students would be beneficial in understanding students' perspectives on the importance of ethics and values both prior to the inclusion of additional learning objectives and post. Understanding students' perspectives is crucial for developing learning exercises. For example, where do students see grey areas in fraud? Is charging for time not actually worked while working from home (remotely), a grey area? What is student reaction to an employee taking Family Medical Leave and then using leave to take a vacation? Understanding students' level of ethical decision making and how this can be strengthened through their coursework can help improve areas to include the suggested learning objectives in this paper.

CONCLUSION

This paper examined the landscape of accounting education from an interdisciplinary perspective, emphasizing the importance of integrating personal values, ethical decision making, and integrity in education throughout the accounting curriculum. The review of fraud theory development from the fraud triangle through the fraud pentagon demonstrates the evolving understanding of factors contributing to fraudulent behavior. Research consistently shows that ethical values play a crucial role in mitigating fraud risk, supporting the argument for enhanced focus on ethical decision making and development of high moral values for students in accounting education.

The proposed curriculum enhancements, including adding values, ethics and integrity through additional learning objectives across coursework, with specific learning objectives and the integration of ethics, fraud risk behaviors, values and integrity across coursework, offer practical approaches for accounting programs seeking to strengthen students' ethical foundations. While challenges exist in implementation and measurement, the potential benefits of producing graduates with stronger ethical values and greater awareness of fraud risk factors warrant continued attention to this area.

It is hoped this paper will serve to highlight the importance of students' learning to develop high ethical standards and ultimately recognize and prevent fraud. A set of learning objectives is offered to spark program improvement. By bridging humanities and business perspectives, accounting education can better prepare students to maintain integrity throughout their professional careers, ultimately contributing to reduced fraud occurrence and healthier organizational cultures.

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BIOGRAPHY

Katie Matt, Ph.D. is an Assistant Professor of Accounting in the College of Business at SUNY Polytechnic Institute. Her research focuses on the areas of accounting education, fraud, and artificial intelligence in accounting. She is actively engaged in developing tools for accounting education and the accounting industry. This paper emerges from her role as an assurance of learning coordinator for the college of business guiding the college through successful assessment for the most recent AACSB reaccreditation and her research in the areas of fraud and accounting education. She recently co-presented “AI in Accounting Education” for the Center for Business and Applied Ethics, Spring Speaker series. A full list of her publications and recent presentations is available on Google Scholar.

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Workplace Conflict and the New Employee: Learning to Deal with the Pushy, the Grumpy, the Entitled, and the Gossips

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ABSTRACT

Organizations have long expressed concerns about recent college graduates' unrealistic expectations and lack of "soft skills" for handling common workplace conflicts. This exercise is designed to help students learn about the typical conflicts they are likely to encounter as new employees and to apply the conflict resolution models discussed in organizational behavior or negotiation classes to these situations. It is intended as a supplement to a unit on conflict and conflict resolution. It is appropriate for an undergraduate or graduate course in Organizational Behavior or Negotiations, as well as for a workshop preparing students for the workplace.

Keywords: conflict, conflict resolution, negotiation, remote work, organizational behavior, recent graduate

INTRODUCTION

Negotiation classes are among the most popular in undergraduate business programs, in part because of their immediate and broad applicability to students' lives both in the present and near future (Thompson et al., 2022). For business students, a negotiation course will likely focus, at least in part, on negotiations in the workplace. As with life in general, the workplace involves countless interactions among individuals whose interests are not aligned; conflicts are inevitable. These conflicts can involve interpersonal conflicts with team members, coworkers, bosses, subordinates, customers, clients, competitors, and suppliers.

Not surprisingly, students who are new to the workplace cite dealing with conflict as one of the most stressful and challenging aspects of adjusting to the workplace. About a third of those surveyed experience workplace conflict daily while also expressing concern about their lack of skills to deal with this conflict. (Thornton and Fletcher, 2024). Inexperienced students will soon encounter this reality.

On the other side employers consistently rank negotiation and conflict management skills among the top competencies expected of recent graduates (NACE, 2024). This gap between business education in the "soft skills" area and workplace demands is frequently cited (Edmonds et al., 2024; NSLS, 2022). This may be a major contributing factor to a finding that a high proportion of managers of young professionals found this cohort "hard to manage" (Glickman, 2020).

The topic has become even more critical as organizations are moving toward flatter, team-oriented structures where hierarchies and authority become more ambiguous. In these decentralized structures, the need for conflict resolution skills becomes even more salient, as the potential for conflict is increased compared to more hierarchical top-down structures.

Thus, a negotiation or organizational behavior course should include, at least in part, a focus on the kinds of conflicts that occur in the workplace and provide students with some practice thinking about and dealing with these conflicts.

This exercise is designed to expose students to a broad range of interpersonal conflicts (peer-to-peer, manager to subordinate, subordinate to boss) that they might encounter, especially early in their careers. These conflicts are not typically the kind that are escalated to HR; rather, they involve difficult conversations that need to occur for new employees to be feel comfortable in their work settings. This exercise provides opportunities for students to proactively practice approaches to workplace conflicts before such situations are all too real. Several problems in the exercise highlight "new normal" post-COVID issues.

By reading the students' post-exercise journals, we have concluded that placing students in these role-play situations yields greater insights and self-knowledge compared to past experience with assigned readings on the topic. In addition, students appear to be far more engaged than in a lecture/class discussion approach. This conclusion is supported by a recent meta-analysis (Fu et al., 2025).

LEARNING OBJECTIVES: STUDENTS WILL:

- Be exposed to the kinds of conflicts they are likely to experience in the workplace, with particular attention to issues related to recent changes (e.g., remote work).
- Be asked to think about ways to deal with these conflicts.
- Learn approaches to resolving conflicts in these situations.
- Have an opportunity to practice analyzing and responding to real conflict situations
- Explore whether AI can be a source of help in conflict resolution; and
- Apply the course material on conflict to real workplace conflicts.

TARGET AUDIENCE

While the exercise was developed originally for a negotiation course, the topic of workplace conflict (and conflict resolution) is likely to be a major focus in an organizational behavior course or a communications course. The authors feel the exercise is appropriate for an Organizational Behavior or a General Business course as well. Finally, many universities offer one-credit or no-credit courses that help prepare students for the workplace. The exercise is designed as a supplement to the course material on conflict and conflict resolution.

Thus, the target audience is:

- Undergraduate courses in Negotiation;
- Undergraduate course on a unit on conflict resolution in an Organizational Behavior course;
- Career Development courses or workshops;
- MBA or Certificate Programs focused on relatively inexperienced students; and
- A course or unit with mid-career managers dealing with young professionals entering the workforce.

THINKING ABOUT WORKPLACE CONFLICT AND THE NEW PROFESSIONAL

The challenges facing the new professional can be broken down into the following areas.

- Workplace Structure: Examples include an unclear chain of command, dual reporting lines, unclear policies, misaligned or nonexistent goal-setting and performance appraisal criteria, conflicting incentives, and competition for scarce resources.
- Task or Process-Related: Examples include role ambiguity, division of labor, how tasks are approached and divided fairly, how to deal with limited resources, disparities in workload, group and team conflict, and technology glitches.
- Workplace Policies: Examples include inconsistent application of policies such as remote work mandates, vague or undocumented policies, disputes over compliance, differing expectations about dress and other aspects of appearance, and time zone conflicts.
- Generational Differences: Key areas include hot-button issues such as diversity, inclusion, climate change, and political topics. Other differences span the use of social media, varying linguistic and communication styles, and attitudes toward work-life balance.
- Cultural Issues: These include issues within an organization and across organizational boundaries.
- Career and Professional Expectations: Examples include managing former peers, the nature and frequency of feedback, recognition, career progression, micromanagement (either excessive or insufficient), and unrealistic salary expectations.
- Leadership: Examples include distrust of top-down authority or authority in general, and discomfort with criticism (either too much or too little). For a young professional new to a leadership role, challenges include managing former peers and difficulty asserting authority.

In addition, studies have found that the transition from an academic to a professional environment can surface several psychosocial issues. These threats to one’s sense of identity, autonomy, competence, self-image, and overall sense of well-being can result in high levels of anxiety, self-doubt, depression, and other indicators of well-being (Zayts et al., 2023).

The sources of conflict listed above are not new. However, since the COVID-19 pandemic and the resulting increase of remote work, several additional issues have surfaced as growing problems. Traces of these issues (e.g., challenges in remote work) existed before the COVID-19 pandemic, but the rapid expansion of remote work over the last decade has brought some of them to the forefront.

These include:

- Communication issues: such as problems with effective communication in the virtual world.
- Work styles: such as the challenge of coordinating different work styles remotely.
- Career issues: lack of visibility; blurred boundaries between work and non-work; always being "at work"; lack of career development and mentoring; unrealistic expectations about workplace accommodations and salaries.
- Technology issues.
- Culture and time zone issues; and
- Managing and being managed remotely.

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While these factors create very real problems for the individual, the costs to the organization are also substantial in terms of high turnover, low retention rates, and overall reduced productivity (Friesen, 2025).

THE EXERCISE

The exercise is designed to supplement the instructor's unit on conflict management. We assume the instructor is using a textbook unit or supplementary material covering conflict resolution and difficult conversations. The exercise should be appropriate for whatever approach the instructor chooses to use for conflict and conflict resolution.

The workplace scenarios included here have been used in a number of ways in negotiation and organizational behavior classes. We will outline one model for a ninety-minute class. Below is the exercise design we have used most often, but there are many variations of this approach.

Advance Preparation

1. Assign readings on conflict and conflict resolution. Most faculty would do this before the exercise; however, some may prefer to assign this material after the exercise.
2. Assign one or more "problem scenarios" (see Appendix) to each student. Each student is told they are a "negotiation coach" and asked to advise on how to handle the problem. We have had these responses submitted via a form (e.g., a Google questionnaire) that can be shared with the entire class either at the time of submission or later.

The scenarios in the Appendix were created from typical issues managers have discussed with the authors, issues graduates have identified, and problems raised in workplace advice columns, such as those in the New York Times Workologist.

In Class

- (30 minutes) In small groups, students discuss each of their assigned problems; all members of the small group would have a conflict situation around the same theme (e.g., conflicts with co-workers).
- (30 minutes) Have each group share one or more of the problems, including an analysis of the conflict and possible solutions, with the whole class.
- (60 minutes) Collect and synthesize the suggestions for the conflict resolution and integrate them with the instructor's model of conflict resolution.

There are many possible variations of this approach. Below are a few.

- Create role-plays from the examples; have students role-play some conflicts; in small groups, ask students to pick one scenario to role-play.
- Assign the readings after class and use class time to create a model of conflict resolution that will be reinforced by the readings.

A VARIATION INVOLVING AI

We have tried one variation involving AI. In our class of forty students, twelve small groups were divided into three trial subsets.

- Groups in Category A: These small groups were encouraged to use AI to generate responses.
- Groups in Category B: They were told to use Google Search.
- Groups in Category C: These groups were not allowed to use AI but had to generate responses on their own.

While not the direct focus of this exercise, we were able to explore the issues highlighted in a study done at MIT (Kosmyna, 2025). Since our graduates will likely use AI to help resolve the kinds of conflicts presented in this exercise, integrating AI into this exercise provides a good opportunity to explore the benefits and risks of this emerging technology.

DISCUSSION AND DEBRIEFING

The instructor should try to generalize the points that students highlight and integrate them with the conflict resolution model that is being taught. For example, we used two models. One was presented in "Dealing with Conflict" by Amy Gallo, "Guide for Dealing with Conflict" (2017), and "Difficult Conversations" (Stone et al, 2010).

Consider an example from the Appendix: "I *have a manager who consistently addresses me as "sweetie," a term he does not use with anyone else in the team. When I brought this to his attention, he explained that I reminded him of his daughter. I find this behavior uncomfortable and unprofessional. I don't know what to do. How can I negotiate this situation?*"

To guide the discussion, we asked students to put themselves in a position of "coach" to the individual who posed the problem and to apply the model of conflict analysis and conflict resolution. We chose to use the "Difficult Conversations" model (Stone et al, 2010) in order to help this individual understand the nature of the conflict. Then the student/coach is asked to suggest how the individual might try to resolve the conflict. Thus, we have students analyze the conflict in terms of:

- What is the nature or type of conflict; is the conflict based on misperceptions, misunderstanding; is there a real conflict; is the real conflict the expressed conflict or is the conflict displaced (it really deals with other issues)?
- What factors might affect the conflict (e.g. organizational culture, gender, generational issues, experience, personal characteristics, cultural norms, values, expectations)
- What are the psychological sources of the conflict (e.g., power, values, interests, self-esteem, autonomy)
- What were the triggers to the conflict?
- Beliefs and Assumptions about the conflict (both their beliefs and thoughts about the other's beliefs)

Students are then asked to recommend a conflict resolution strategy to the problem based on their analysis, including a discussion of what style of conflict resolution is appropriate (confrontation, collaboration, avoiding, etc.), and how their recommendation addresses the issues raised in the analysis.

ADDITIONAL LEARNING ACTIVITIES AND ASSIGNMENTS

Most students have some form of work or internship experience. The authors' University uses the Cooperative Education model; virtually all students in upper classes have had one or two COOPS and thus have workplace experience.

An additional assignment could draw on this experience by asking students to identify a conflict they have experienced and reflect on it using the model discussed in class.

One of the authors uses this exercise in a Negotiations class. In that context, every student is asked to write up a "Nightmare Negotiation." The student is asked to identify a conflict at work that might have turned out well (or not) but that "kept them up at night."

CONCLUSION

There is a widely recognized gap between the conflict skills needed in the workplace (and life) and the skills our students study, practice, and master in their college education. Both employers and students want closer alignment between employer needs and the college experience [Miller, 2023]

This gap has long been recognized and has only been exacerbated by the pandemic. The "new normal" workplace, with greater levels of remote work and team structures, has further amplified conflict resolution skills related to this "new" workplace..

Learning about and practicing conflict resolution techniques is a highly valuable skill for students. The classroom provides a safe environment to practice conflict negotiation, which is critical for personal and professional growth. Leaning into discomfort is a first step in preparing for the "pushy, the grumpy, the entitled and the gossips," who may be a source of contention and prevent necessary focus on one's job.

This exercise helps students apply academic models of conflict resolution to specific workplace situations. Students should leave the exercise with a more realistic understanding of the kinds of conflicts they are likely to face, particularly those related to the evolving nature of the workplace. This knowledge can better support young professionals as they navigate their transition to managerial roles.

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APPENDIX (*Note: All first-person expressions are reproduced verbatim.")*

(A-1*) Dear Negotiation Coach: I was just offered a full-time job at a company where I did my paid internship; I know the company well. Their salary sounded like it was "take it or leave it ultimatum." I am new at this. Can I negotiate a starting salary? Can they pull an offer if I try to negotiate? ---Stumped in Somerville

(A-2*) I was a contractor at a company; COVID came, and the contract dried up. Then a year later the company offered me a full-time position with good benefits and a so-so salary that was actually less than I earned as a contractor; but I was desperate and took the position. Now a couple of years later, I am really upset that I am earning far less than my co-workers doing the same level of work. I don't like negotiating; I just want to be treated fairly. What do I do? --- bad negotiator in Nebraska

A-3*) After being laid off during COVID, I found a job at a startup with pretty much the same responsibilities (as one of the first employees) but with lower pay; the founder told me it was all they could afford. This was a significant drop in salary for me, and the benefits were very limited. I was assured that the salary would be adjusted when revenues increased. Fast forward. The company is doing well; we have ten employees and a positive cash flow. I am a major part of success. I learned that some of our recent hires are paid more than I am. When I ask about raises, my boss says the company can't afford them yet. My offer letter stated that my salary would be adjusted when the financials justified it. How do I negotiate this? Loyal in Loyola

(A-4*) Dear Negotiation Coach: I am new at this as I am about to graduate. I know a company is interested in hiring me. Should I make the first salary offer or should I wait for the company to make the offer? ...Negotiating in New York

Cases focusing on Co-workers

(B-1*) Dear Negotiation Coach: I was so excited when I got the job offer. This was my first job out of college. Everything was going well. The interviewer told me I was their top choice. Then I saw an email clearly not intended for me that said, "Although we didn't get our top choices, we should make the best of this situation." I am hurt and embarrassed. I don't know what to think; Now I have trouble looking my teammates in the eye. How should I handle this situation? Hurt in Hong Kong

(B-2*) Dear Negotiation Coach: We were at a presentation for a client when one of my co-workers presented some PowerPoint slides that were based on what I had shared with him earlier. He never mentioned that they were my ideas; he presented them as his own. What can I do? Buffaloed in Buffalo

(B-3*) Dear Negotiation Coach: I admit I am "old school" when it comes to writing. However, I was stunned when a young coworker called me out because I had used "OK" in an email; I meant it to convey that I agree and understand. I was told by this kid that it was insulting and passive-aggressive and means "go to Hell."; I was supposed to use "kk" whatever that means. If I had meant to tell off someone, they would know it. Some of these kids use "u" instead of "you." What am I missing here? Is this acceptable now? ---Geezer from Giza

(B-4*) Dear Negotiation Coach: I am at my first job after graduation. One of my coworkers seems to have disliked me, and I don't know why. He ignores me if I say something to him. The other day, he responded to me, but in Spanish, which I don't understand. I know he speaks English. How do I deal with this situation? -- Lost in Translation

(B-5*) Dear Negotiation Coach, I work in a small office with several coworkers. One of my co-workers gives off a horrible odor; he seems oblivious. I leave work with a headache. I mentioned it to my supervisor, but nothing happened. This fellow is very nice otherwise; we like him, but he seems a little sensitive and fragile. I also have a problem with a strong perfume which a different co-worker uses. That gave me a headache, too. What do I do? Unscented in St. Louis

(B 6*) Dear Negotiation Coach: This happened a few years ago at a company party at a local hotel. I was standing around with a group of co-workers when I realized one of them was groping me. I removed his hand but didn't do anything else. Then just recently, I found out this man is about to become my boss. I don't want to be in a room with him. What do I do? --Groped in Granada

(B 7*) Dear Negotiation Coach.I joined my company a few years ago, and I was in a meeting where a couple of men told an inappropriate and sexist "joke." This wasn't the first time I have been in this situation. Other times, my co-workers have referred to a female client in vulgar ways that they have never done with a male client. I have tolerated this since I need this job, but I feel I by saying nothing, I am contributing to the problem by saying nothing. What do I do?--Stuck in Steubenville

(B-8*) Dear Negotiation Coach: I am a freelance contractor working on a project and am paid by billable hours. There is a co-worker on the same project; we do similar work. But she bills out more hours, and I know she works less than I do. My boss suggests I am not hard enough compared to her. There is a limited budget, and this other freelancer and I are competing. Neither my boss nor the project manager likes conflict. This situation stinks. What should I do? Fudged in Freeport

(B-9*) Dear Negotiation Coach: I am a forty-something woman in an IT firm. I have a new and recent graduate who reports to me. Since coming to work, he crossed boundaries countless times with me and others; some senior people have complained to me about him. When I try to coach him. he gets defensive, looking for praise.

I've been in this profession for decades; I don't like a young kid telling me and others how to do our job better. I don't want to involve HRM; I should be able to handle this. How can I deal with this pushy and oblivious young man? --- Choking in Charlotte

(B-10*) Dear Negotiation Coach: I have a co-worker with the same title as I have, who treats me like a subordinate. She gives me work to do, sends out critical memos without copying me, and shares my work with our boss without saying it is my work. Help; what can I do?

(B-11*) Dear Negotiation Coach: I have been working remotely since COVID. Recently, my new manager said we would have monthly team meetings, and we, as remote workers could join via ZOOM. Right before the first meeting, we got an email that the meeting was cancelled; no other information was given. Two days later, I got notes about a meeting that took place after the cancelled meeting; the three remote workers on the team, including me were listed as being "absent." This was troubling enough, so I emailed our team leader and asked about the next meeting; I got no response back. I emailed one of the in-person team members and found out about the next meeting. I had never gotten a link to that meeting so at the time of the new meeting, I emailed another team member and asked to be linked in to that ongoing meeting. I thought I was doing well in this job; the project manager praises me a lot. The other two remote members of the team are also upset. What can we do Remote in Montana

(B-12*) Dear Negotiation Coach: My office is recovering from the COVID remote period. We have a good team vibe responsible for a very specific task. During COVID we worked mostly remotely, but those days are clearly over; we are in the office 9 to 5. The in-office "rules" were strictly observed, except by one person. This colleague often leaves early, comes in late, and takes long lunches. Our boss is either oblivious to the situation or doesn't care. None of us likes confrontation, and we don't want to tell on our colleague, but we are frustrated. How might we negotiate this situation? Tattler in Tampa

(B-13*) Dear Negotiation Coach: My group has regular meetings, and those travelling join by Zoom. There have been a couple of situations where some individuals seem to forget that their cameras are on. I have seen some pretty inappropriate behavior. It doesn't really bother me, but I worry that my colleagues may be doing this with customers or clients. Should I say anything? Freaked out in Fresno

(B-14*) Dear Negotiation Coach: I work in a small IT group in Toronto. Our group has been together for a while, and we socialize outside of work. Recently, there appears to have been a falling out between Pablo and Dylan; I think it was over some problem over a time sensitive report. Then, apparently, Pablo was talking with another colleague, Tomas, and trash-talked about Dylan in Spanish, right in front of Dylan. It turns out Dylan is fluent in Spanish; Pablo and Tomas didn't know this. The tension is affecting our team. Should I tell Pablo and Tomas that Dylan understood their conversation? What should I do? --Tongue Tied in Toronto

Cases relating to Dealing with Subordinates

(C-1*)Dear Negotiation Coach: I am convinced that the guy we interviewed last month is not the person who showed up. The hair, the verbal style, and the glasses are all different. This guy talks about his kids and wife, but the person we interviewed didn't have a family. The one we interviewed was quite self-assured; this one isn't like that at all. I am the manager; what do I do? Flummoxed in Florida

(C-2*) Dear Negotiation Coach have an employee who often calls in sick when she is scheduled for overtime, which is required in my job. She keeps claiming her children at home prevent her from working nights and weekends, which is required.

My company requires that some employees work the night shift and occasional weekends.. I have an employee who often calls in sick, particularly when she is scheduled for a night shift. Earlier this year, she refused to work nights and weekends because she had children at home. But this caused a revolt because others had to pick up her load and take on more than their share of undesirable assignments. I support the idea of "sick leave," as long as it is for legitimate reasons. This is a headache. Sick in St. Louis

(C-3*) Dear Negotiation Coach: I was recently promoted and am not managing a group of what used to be my peers; I have worked with these people for quite a while. Some of my old co-workers don't seem to be accepting my new role in the hierarchy. They don't seem to like change and sometimes ignore my directions. "Things were fine the way they were" seems to be the general attitude. How do I negotiate this situation? ---ignored in Indianapolis

C-4*) Dear Negotiation Coach: I am new in a small NGO with six people reporting to me. Most of my reports are fine. However, one, Terry, is very difficult; she is often late with her work, and is unpleasant to some people we have to interact with. My manager, Simon, admitted that Terry can be difficult but felt she is adequate at the job. I spoke with her last supervisor, who admitted that Terry was a challenge to manage. Simon said I should deal with the situation. What do (I do? Puzzled in Providence

C-5*) Dear Negotiation Coach: I am new at managing people; a part time employee is into all kinds of conspiracy theories; she seems to believe a lot of stuff that comes out of the rabid extreme internet. She brings up this garbage with co-workers and sometimes even customers in our store. We laugh at these loony stories she tells. But the other day I heard her railing with a customer about how all vaccines lead to autism. We are in a university town; this is not what our customers should have to listen to. What can I do? Annoyed in Ann Arbor

(C-6*) Dear Negotiation Coach: I am in my first management position and working in a small office in cubicles. We recently hired a man a few years older than I. I'll call him Sean. Sean immediately put up some very aggressive right-wing posters, including one from the National Rifle Association. Another was of a woman at a women's rights demonstration with an armed man with a foot on her head. These seem inappropriate for an open office. They are offensive. Sean is a poor performer as well. Should I deal directly with Sean, my boss, HR, or what? Armed in Armadillo

(C-7*) Dear Negotiation Coach: I am fairly new at management and only recently out of college. I have a direct report, Sally, who is a reasonably good worker, but she has a health issue that makes her frequently unavailable. HR says to work with her and accommodate her disability, but every time she is out, it throws the group into chaos. I have to shift assignments, adding Sally's work to others. I've asked about reducing Sally's responsibilities and pay, but I am told that it would be punishing someone for a disability. I can't get the manager, HR or Sally to realize the challenges they are causing. I need support here and am not getting it...---Flustered in Fairfax

(C-8*) Dear Negotiation Coach: We are still working mostly remotely, although COVID is long over. I find it hard as a recent graduate to get to know my manager and my co-workers. I don't get to know people when I am remote. I think more senior people are fine with this; they have a history with people, and I don't. It would appear hybrid work is the future, but it seems to be negatively affecting my career. How can I navigate this new work situation? How do I manage my career in this new world; how do I get the mentoring I need; how do I gain visibility? Isolated in Islington

(C-9*) Dear Negotiation Coach: I am fairly new to management in a small startup; I don't have much training for this. One of the people under me likes to talk about her coworkers; really, it is gossip and often outright lies. This creates real dissension in the group. The stories she tells me get me upset; then I later find out there isn't much behind the story or an exaggeration. She likes to play one co-worker against another. We are now onto her game and are suspicious of anything she says. I really want to end this, but I should add that she is a very essential worker; she is very good at her work, and I don't want to lose her. I will also add that I really dislike confrontation. I don't want this to continue but I don't want to lose her, and I am reluctant to take this head on. How do I negotiate this situation? Trouble in Tahiti

Dealing with a boss

(D-1*) Dear Negotiation Coach: My boss behaves very inappropriately in group situations. He puts me down publicly; he addresses me like a child. The other day in front of my co-workers, he said "you ********* up." I was humiliated and embarrassed. I can’t quit, but what can I do? Demeaned in Denver

(D-2*) Dear Negotiation Coach: We recently got a new boss who initiated this policy where every day we have to post three things we did that were important during the last workday. Our boss says this is a good way to stay current with what are coworkers are up to. It feels like "big brother." We used to have weekly update meetings; that worked fine. The new policy feels like overkill, but I don't know whether to push back or just do it and hope it goes away soon. This new manager is also a micromanager; she doesn't trust me. She constantly asks me for updates; I find I have to waste a lot of time just giving her the constant updates. What can I do? Micromanaged in Minneapolis

(D-3*) Dear Negotiation Coach: I am new to the workplace; I want to succeed and grow; I want challenging projects. I keep asking, but my boss never helps this happen. I am never going to grow if I just do the same thing again. I am being blocked here. I don't want to quit, and I should add that I hate negotiating, which seems worse than what I am going through. --Blocked in Biloxi

(D-4*) Dear Negotiation Coach: I have a new manager who sent me a "friend" request. Even if I liked this manager or what she is doing, which I don't, I would find this strange and weird. This is overstepping a boundary. But I don't want to be naive about how much power a boss can have. I hope ignoring it resolves the issue. What do you think? --defaced in Detroit

(D-5*) Dear Negotiation Coach: I am a recent graduate. My immediate supervisor is familiar with my work, but her boss, by his own admission, has limited knowledge of my responsibilities. During my midyear review, he made general comments about my "excellent" performance but focused on my need to improve my adjustment to "company culture." This criticism seemed to stem from a single email, which he claimed had an "aggressive" tone. The mail allegedly prioritized tasks by placing the requested task in a queue behind other projects.
I still believe the email was reasonable. With my annual review approaching, I'm unsure how to prepare. Should I try to demonstrate an improvement in my cultural fit, or should I focus on my work performance? I suspect that the head of the business unit wants to maintain control, and as long as I maintain a positive and respectful demeanor in his presence, this issue may resolve itself. However, I'd like to influence the discussion during my review. I think it is also possible that management is under pressure to keep these performance reviews near an "average," and that this manager just needed something to lower my average. Perplexed in Peoria

(D-6*) Dear Negotiation Coach: I work for a research contractor, and during the pandemic, I, along with my colleagues, have appreciated the flexibility of working from home. However, with the arrival of a new manager, we are being instructed to return to the office twice a week. This new policy does not apply to two older colleagues in their 70s, who are allowed to continue working from home due to "health reasons." They used to work in the office, and nothing has changed about their health. None of us is eager to return to the office, as we have maintained productivity without any issues while working remotely. I want to keep my flexible work schedule; how do I negotiate this? Remote in Revere

(D-7*) Dear Negotiation Coach: My company just sent a request (demand) for a list of my LinkedIn contacts. I was told this was to enhance the company's understanding of its networks and relationships, as well as to identify potential areas for growth. However, I am extremely uncomfortable with this request. How would you negotiate this situation? Unlinked in Lancaster

(D-8*) Dear Negotiation Coach: I recently requested and received approval for a deadline for an extension on a project for a new client. However, as the revised deadline approached, the client seemed to have forgotten our agreement. He became upset when he realized that certain parts of the project were not yet complete, placing the blame on me. I am confident that I was not at fault, as we had a clear understanding of the extension. How can I effectively negotiate this situation to resolve the misunderstanding and maintain a positive working relationship? On time in Ontario

(D-9*) Dear Negotiation Coach: I have a manager who consistently addresses me as "sweetie," a term he does not use with anyone else in the team. When I brought this to his attention, he explained that I reminded him of his daughter. I find this behavior uncomfortable and unprofessional. I don't know what to do. How can I negotiate this situation? Sweet and Sour in Sweden

(D-10*) Dear Negotiation Coach: My manager has a child's basketball and basket in his office. These aren't private offices. He has this habit of shooting baskets constantly when we are in his office or on the phone or computer, which is frequently. There is no escape. I don't want to cause problems. Tennis tension in Tennessee

D-10*) Dear Negotiation Coach: I recently wrote an email to a co-worker and my manager about concerns about our project which was not going well. I wrote this as a private email, but my manager showed it to another higher up, Audrey, who felt offended by the email and was upset with me. Audrey was part of the reason the project was behind schedule. Audrey was never supposed to see this. Audrey and I had a very uncomfortable discussion. Actually, it wasn't a discussion. She let me have it. Any advice---Trashed in Toronto

(D-11*) Dear Negotiation Coach: I recently started an internship with an NGO, a position I hope will get me close to my "dream job." However, with an advanced degree, being in an entry-level position again is proving challenging. Despite producing work of a high caliber, I feel undervalued in terms of respect and compensation. My main concern is my manager, who I perceive as having a poor work ethic and a haphazard approach. In my first six weeks, she took three weeks of unannounced leave, frequently arrives late, and complains about her workload. She delegates most of her tasks to the interns, who are required to be present in the office from 8 to 5 daily. I have set boundaries, such as refusing to perform personal errands for her.

I'm trying to put aside my ego and focus on the benefits of this experience, but I'm aware that my manager holds significant influence over future recommendations. Should I tolerate this situation and aim to move forward as soon as possible? I'm aware that intern exploitation is common, but this is my first experience with it. ------ Chafing in Chelsea

Edward G. Wertheim, Ph. D is an Associate Professor, Management, D'Amore-McKim School of Business, Northeastern University, Boston, MA. His teaching and research are in the area of negotiation and mediation.

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Start here

Old from hee

Manuscript Guidelines, Submission and Review Process

TOPIC AREAS (BUT NOT LIMITED TO THESE):

- Course design – current courses, new courses, new trends in course topics
- Course management – successful policies for attendance, homework, academic honesty …
- Class material
  - o Description and use of new cases or material
  - o Lecture notes, particularly new and emerging topics not covered effectively in textbooks
  - o Innovative class activities and action-learning – games, active learning, problem based
- Major or emphasis area program design that is new or innovative.
- Assessment – all aspects including AACSB and university level assessment strategies and programs
- Integration of programs or courses with other academic disciplines
- Internship programs
- Business partnerships
- Successful student job placement strategies
- Any topic that relates to higher education business education.

SUBMISSION AND REVIEW PROCESS:

Copyright

- Manuscripts submitted for publication should be original contributions and should not be under consideration with another journal.
- Authors submitting a manuscript for publication warrant that the work is not an infringement of any existing copyright, infringement of proprietary right, invasion of privacy, or libel and will indemnify, defend, and hold Elm Street Press harmless from any damages, expenses, and costs against any breach of such warranty.

Prepare your manuscript

- See the Style Guideline page for specific instructions.
- Articles must make a contribution to business education innovation.
- Manuscripts can be any length. The first 10 pages are charged the current per page rate, and pages over 10 are charged half that rate.
- Articles can be either regular research papers, or shorter notes that succinctly describe innovative classroom teaching methods or activities.
- Manuscripts should be completely finished documents ready for publication if accepted.
- Manuscripts must be in standard acceptable English grammatical construction.
- Manuscripts should be in MS Office Word format. Word 2007 files are acceptable, as are earlier versions of Word. If you are using a new version of Word after Word 2007, save in Word 2007 format.

Submit your manuscript

- Manuscripts may not have been published previously or be under review with another journal.
- Submit the manuscript attached to an email to **submit@beijournal.com**
- We will respond that we have received the manuscript.
- Article submissions can be made at any time.
- Submission deadlines: September 15 for December issue, March 15 for December issue.

Manuscript review

- The editor and reviewers will review your submission to determine if 1) the content makes a contribution to innovative business education, 2) is of the proper page length, 3) is written in proper grammatical English, and 4) is formatted ready for publication.
- Submissions not meeting any of these standards will be returned. You are invited to make revisions and resubmit.
- If the submission meets the standards, the manuscript will be sent to two reviewers who will read, evaluate and comment on your submission.
- The editor will evaluate the reviews and make the final decision. There are 3 possible outcomes:
    - Accept as is.
    - Accept with minor revisions.
    - Not accepted.
- Reviews will be returned promptly. Our commitment is to have a decision to you in less than two months.
- If your paper is not accepted, the evaluation may contain comments from reviewers. You are invited to rewrite and submit again.

If your paper is accepted

- Minor revision suggestions will be transmitted back to you.
- Revise and send back as quickly as possible to meet printer deadlines.
- Upon final acceptance, we will bill you publication fees. See www.beijournal.com for latest per page fees. Sole author fees are discounted.
- The fees include all costs of mailing a copy of the issue to each author via standard postal ground.
- Delivery to locations outside the continental US will cost an additional $10 per author for 5 day delivery.
- Faster delivery methods are available for US and international delivery. Contact the editor for a specific pricing.
- All publication fees should be remitted within 10 business days of acceptance, if possible.
- If you decide not to publish your paper with BEI Journal after submitting payment, we will refund publication fees less $200 to cover costs of review and processing.
- Cancellation cannot occur after the paper has been formatted into the final printer's file.

Manuscript Style Guide and Example

An example is provided following these instructions.
This style guide represents style guidelines in effect for future issues, but always check for updates online.
Authors are responsible for checking for correct grammar, construction and spelling. Authors are also responsible for formatting pictures, tables, and figures such that a pdf black and white file sent to the publisher will reproduce in a readable manner.

General Setup:

- All fonts other than exceptions noted below: Times New Roman. 10 point for text. Other sizes as noted below
- Margins: 1 inch on all sides of 8½x11 inch paper size.
- No headers or footers,m other than page numbers centered lower.
- Absolutely no footnotes or endnotes via footnote or endnote formatting. For footnotes or endnotes, place a number of the footnote in the proper location as a superscript. Then at the end of the paper or bottom of the page, add the footnote as text with a superscript number to correspond to that footnote.
- Page numbering bottom centered.
- No section breaks in the paper.
- No color, including url's. Format to black. No color in tables or figures. Use shading if necessary.
- All pages must be portrait orientation. Tables and figures in landscape orientations should be reformatted into portrait orientation.
- All paragraphs should be justified left and right, single spaced, in 10 point Times font, no indent on first line, l line between each heading and paragraph.
- One line between each paragraph.

Titles, Authors, and Headings:

- **Title centered 14 point bold**. One line between title and author's name.
- Authors: centered, 12 point. Name, affiliation, state, country.
- One line space to **ABSTRACT** (title 10 point, bold, all capitalized, aligned left; text of abstract 10 point, no bold)
- After **ABSTRACT**, one line space, then **Keywords**. Followed by one line space to first major heading.
- **HEADINGS, MAJOR**, 10 point, bold, all capitalized, aligned left.
  The specific headlines will be based on the content of the paper, but major sections should at a minimum include an abstract, keywords, introduction, conclusion, and references.
- **Sub-headings**: 10 point, bold, first letter capitalized, no line to following paragraph. Align left.
- *Third level headings: Italic*, 10 point, first letter capitalized, no line to following paragraph. Align left.
- **Keywords:** heading: 10 point, bold, first letter capitalized, no line to following paragraph. Align left.
  Your list of keywords in 10 point, no bold.

Tables, Figures and Graphs:

- All fonts 10 point.
- Numbered consecutively within each category. Table 1, Figure 1 etc.
- Title: 10 point, bold, left justify title, one space, then the table, figure, etc.
- Example: **Table 1: Statistical Analysis**

References:

- APA format when citing in the text. For example (Smith, 2009).
- References section: 8 point font, first line left margin, continuation lines 0.25 inch indent. Justify left and right. No line spacing between references. List alphabetically by first author.
- Specific references: Last name, First initial, middle initial (and additional authors same style) (year of publication in parentheses). Title of article. *Journal or source in italics.* Volume and issue, page number range.
- Example: Clon, E. and Johanson, E. (2006). Sloppy Writing and Performance in Principles of Economics. *Educational Economics*. V. 14, No. 2, pp 211-233.
- For books: last name, first initial, middle initial (and additional authors same style) (year of publication in parentheses). *Title of book in italics.* Publisher information.
- Example: Houghton, P.M, and Houghton, T.J. (2009). *APA: The Easy Way!* Flint, MI: Baker College.

Example (note that this example represents a change from previous style guides)

Evidence to Support Sloppy Writing Leads to Sloppy Thinking (14 pt bold)

Peter J. Billington, Colorado State University - Pueblo, Colorado, USA (12 point)
Terri Dactil, High Plains University, Alberta, Canada

ABSTRACT (10 point, bold, all capitalized, left justified)

(text: 10 point Times font, no indent, justified, single space, 150 words maximum for the abstract)
The classic phrase "sloppy writing leads to sloppy thinking" has been used by many to make writers develop structured and clear writing. However, although many people do believe this phrase, no one has yet been able to prove that, in fact, sloppy writing leads to sloppy thinking. In this paper, we study the causal relationship between sloppy writing and sloppy thinking.

Keywords: sloppy writing, sloppy thinking **(10 point, bold title, first letter capitalized, left justified).**

INTRODUCTION (10 point, bold, all capitalized, left justified).

The classic phrase "sloppy writing leads to sloppy thinking" has been used by many to make writers develop structured and clear writing. However, since many people do believe this phrase, no one has yet been able to prove that in fact, sloppy writing leads to sloppy thinking. Is it possible that sloppy writing is done, even with good thinking. Or perhaps excellent writing is developed, even with sloppy thinking.

In this paper, we study the writing of 200 students that attempts to test the theory that sloppy writing leads to sloppy thinking.

PREVIOUS RESEARCH

The original phrase came into wide use around 2005 (Clon, 2006), who observed sloppy writing in economics classes. Sloppy writing was observed in other economics classes (Druden and Ellias, 2003).

RESEARCH DESIGN

Two hundred students in two business statistics sections during one semester were given assignments to write reports on statistical sampling results. The papers were graded on a "sloppiness" factor using…

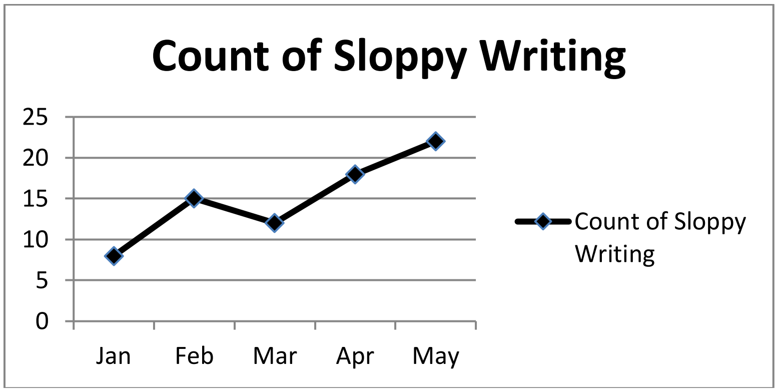
Data Collection (Sub-heading, bold but not all caps, 10 point, aligned left, bold, no line after to paragraph)
The two hundred students were asked to write 2 short papers during the semester…

Data Analysis(Sub-heading, bold but not all caps, 10 point, aligned left, bold, no line after to paragraph)
The two hundred students were asked to write 2 short papers during the semester…

DISCUSSION

The resulting statistical analysis shows a significant correlation between sloppy writing and sloppy thinking. As noted below in Figure 1, the amount of sloppy writing increases over the course of the spring semester.

Figure 1: Sloppy Writing During the Semester (10 pt bold, 1 line after to table, left justify)



The count results were compiled and shown in Table 1 below.

Table 1: Counts of Good and Sloppy Writing and Thinking (bold, 1 line after to table, left justify)

	Good Thinking	Sloppy Thinking
Good Writing	5	22
Sloppy Writing	21	36

*-Indicates significance at the 5% level)

As Table 1 shows conclusively, there is not much good writing nor good thinking going on.

CONCLUSIONS

The statistical analysis shows that there is a strong relation between sloppy writing and sloppy thinking, however, it is not clear which causes the other…

Future research will try to determine causality.

REFERENCES (title10 point, all caps, bold, align left, one line to first reference)

(1line spacing) (All references 8 point, indent second line 0.25 inch)

Clon, E. (2006). Sloppy Writing and Performance in Principles of Economics. *Educational Economics*. V. 14, No. 2, pp 211-233.

Devad, S. and Flotz, J. Evaluation of Factors Influencing Student Class Writing and Performance. *American Journal of Farming Economics*. V. 78, Issue 3, pp 499-502.

Druden, G. and Ellias, L. (1995). *Principles of Economics*. New York: Irwin.

(short bio section optional, can run longer than these examples; removed before sent to reviewers)

Peter J. Billington, Ph.D., is a professor of operations management at Colorado State University – Pueblo. His research interests include lean six sigma and innovative education.

Terri Dactil, Ph.D., is a professor of business communication in the College of Business at High Plains University, Alberta, Canada. His research interests include instructional methods to improve student communication skills.

Endnote: (do not use word footnote or endnote formatting to accomplish this; see comments above)

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