

## Perception of Business Ethics Among Students

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### Abstract

*It is generally believed that ethical perception of individuals is a function of their moral development. Since this is also developed over time given people experiences, and against the backdrop that students field of study are likely to affect their business ethics posture, this study generally sought to examine gender and educational differences in perception of business ethics among university students in Ogun state, Nigeria. The study adopted a descriptive survey design. Our sampling frame was year three and four management and non-students from a public and a private universities in the state. We obtained primary data from a total of 227 students selected through a purposeful sampling method. Questionnaire constituted the main research instruments for obtaining primary data. Our T-test result indicated that there is no significant difference in student's perception of business ethics based on both gender and age. However, the result indicated positive and significant difference in the students' perception of business ethics based on their major course of study, where the management students ranked higher in their attitude to ethics in business. Similarly, there was a significant difference in the attitude of the students to ethics in business based on their schools as private university students scored higher in .The study therefore recommends that tertiary institutions should include ethical courses to all students irrespective of their majors and punish students who are involved in academic dishonesty..*

**Keywords:** Gender, Age, Educational differences, Business ethics

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## **1.Introduction**

Both the researchers and practitioners have regarded business ethics as an extremely important matter and the subject of business ethics and practitioners' ethical leadership and managerial practices has been and will remain one of the most important topics of research. In the few decades, many corporate and companies' scandals and fraudulent, as well as economic and financial crises have attracted public interest on managerial responsibilities to the society.

Interest in business ethics, historically, grew in the 1980s and 1990s within major corporations and consequently in the academia. Today corporate websites of many corporate firms lay some emphasis on commitments beyond economic values under a variety of banners (e.g. ethics codes, social responsibility charters). Some corporations even defined their core values to reflect ethical considerations. Why are ethical matters a worthwhile consideration among business people and the public in general and become a research subject among the academics? These question can be answered by looking at the importance of the ethical business conduct practiced by companies nowadays.

Ivory towers are not exempted from ethical problems (Jason & Phillip, 2019) and evidence of academic dishonesty abounds. So, the companies with good ethical practices will have a competitive advantage as compared to their competitors because they can ensure their sustainability in the long run. For society to reinstate trust and credibility to the Investment information market place, it must insure the integrity of business professionals. One way to impact the moral fabric and integrity of business professionals is by raising their ethical sensitivity and behavior while they are students. Although basic values are likely formed by the time students enter undergraduate management programs business ethics are specifically acquired by formal classroom education, observation of business practices, and informal education-related experiences. By studying the ethics attitudes of present undergraduate management students, it may be possible to predict the future ethical behavior of professionals (business and political leaders) and possibly even affect that behavior through appropriate ethics education.

Moreover, business ethics has gained considerable attention from the public because of growing business networking, which has strengthened the connection between companies and the information about the company which is available and demanded by people. This could be the effect of the globalization process that has developed the way that business is conducted and the openness of information that can be reached by people around the world. Business activities nowadays are not only limited to country or state boundaries. On the

contrary, through the internet, business activity can be done and information can be accessed from anywhere around the world which enables people to easily compare services and products provided by the company. The neglect of ethical dilemma can cost in reputational as well as financial risk.

Most of the known business scandals occurred as a result of non-compliance with ethical standards (Suwardi, Arika & Ridwan, 2014). Authors have argued that when the opinions and attitudes of business students particularly those who are trained to be professional managers are surveyed, it can reveal what principles guide their decision and thus capable of predicting decisions while in the corporate world. Again, the argument for using student samples suggests that measuring student perceptions takes care of one of the problems of better preparing students for the real world of business ethics (Hassan, 2018). In fact, in the time past, business schools were accused of not educating and preparing students enough (ethically) for business world (Mintzberg and Gosling, 2002; Hinings and Greenwood, 2002; and Trank and Rynes, 2003). This accusation may have been as a result of rising unethical attitudes of business students who are supposedly being prepared to be future managers is as observed by Borkowski and Ugras (1992).

For a long time, there has been recognition of the significant role of gender differences and education in shaping human attitudes including perception about ethical issues. For example, a meta-analysis of business ethics published researches published between 1985 & 1994 conducted by Borkowski and Ugras (1998) reported that of 47 studies that analysed ethical difference based on gender, 23 reported significant difference in ethical responses of male and females, 16 found insignificant difference while eight concluded the findings were mixed. As such, it is appropriate to study the relationship between ethical judgment and difference in gender and education. This study deals with the attitude of students for ethical practices in business in Nigeria and keeping in view that gender, studying business ethics as a course can be influential in ethical decision making.

Business students are at the center of business ethics. First, as stakeholders, they are citizens that are affected by corporate operations in the environment they live in. Second, in many cases, they are also customers of a company. Upon their graduation from the university and entering the job market, they again become stakeholders as employees. Thus, they have certain attitudes and expectations regarding the ethical conduct of business in both of their roles as individual citizens and future employees of a company. Based on this moral mindset, they will shape the development of the organizations they work for as organizational members.

This present study explores differences in business ethics among university students along gender, age and course of study. We sought to establish whether and how business school students perceive that education

(course of study) could influence attitude to business ethical dilemma and situations. The next section of the paper reviews literature related to ethics and past studies on the subject, then followed by presentation of scientific procedures followed in conducting the study. The next section presents the results and discussion and concludes with the conclusion, implications for theory and practice.

## **2.Literature review**

### **2.1 Conceptual Review**

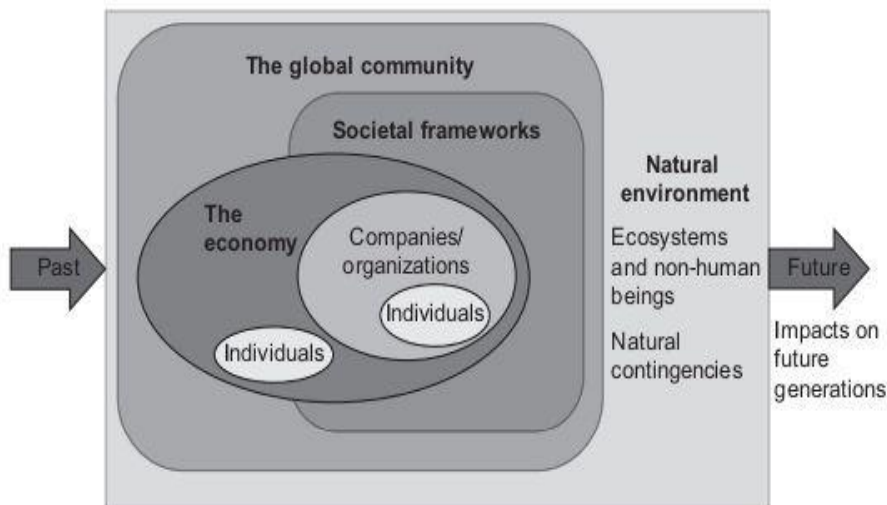
Ethics is concerned with what is deemed acceptable or unacceptable, good or bad, fair or unfair, just or unjust, right or wrong actions in a field of human activity or in the realm of business action and decision making (Ogunleye & Okpala, 2018). Business ethics on the other hand, is applied ethics (Velentzas & Broni, 2010) that concerns ethical principles and moral or ethical problems which arise in a business environment (Solomon, 1991). Borgerson- Jones, Parker and Bos (2005) observed that business ethics consists of a set of moral principles and values that govern the behaviour of an organisation with regards to what is right and what is wrong. Such principles and values spell out the basic philosophy and priorities of an organisation in concrete terms (French, 1995). Collier-Esteban (2007) also shared the opinion of Duska, (1999) that most business ethics also contains the prohibitory actions at the workplace.

Cole and Kelly (2011) simply defined business ethics as the accepted principles (beliefs and values) of right or wrong governing the conduct of business people. Business ethics can therefore be taken as a system of moral principles applied in the commercial world which provides guidelines for acceptable behaviour by organisations in both their strategy formulation and day-to-day operations. Ethical approach to business conduct is becoming indispensable for corporate success and image. Ethics in business may become obligated as businessmen are more interested in making economic gains despite the ethical costs or the harm they would probably cause to people or environment.

From the forgoing, it can be deduced that authors agree that business ethics is the study of morality and standards of business conduct and relates to the behaviour of a business in a business situation. Thus, it is concerned with the impact of business decisions on people, within and outside the firm, individually and collectively in communities or other groups. In other words, business ethics are concerned with action measured by ethical rules rather than economic or financial rules. It is probably convenient to say, therefore, that business ethics is the application of general rules of ethics to business behaviour.

Business managers may face ethical issues at different levels: individual, company, society or at global level. Enderle (2015) notes that the global level is a recent addition as a result of development of the digital world and the internet. Smith (2017) has identified three levels, macro level (country and societal pressure), corporate level and individual level. The macro level includes the operating environment of the business; the corporate level includes the internal policies and procedures of the business while ethical issues at the individual level is concerned with employees, managers, vendors and competitors. Conversely, Phillips (2017) identified four ethical levels as Issuance of law, Framing internal policies by companies, obeying laws and policies by individuals and Consequences of ignoring and breaking laws and policies.

Business ethics in modern business are various and complex. There are many ethical aspects of business, and one prerequisite for successfully addressing them can be to properly identify the type of ethical aspect that matters in a specific situation or case. An ethical matter could be related to individual decision-making, corporate in nature, concern the rules and legal aspects of the society or have a global dimension. Without proper delineation of the type of ethical issue involved in a situation, it may be difficult to address the ethical dilemma. It is important to properly identify what level ethical issue belongs to, to analyze the interrelation of different ethical levels, and to understand what level is best suited to approach a specific ethical issue as certain ethical challenges cannot be fully addressed by individuals but require an organizational approach and a solution on the organizational level.



Source: Becker (2019)

## **2.2 Theoretical Framework**

### **2.2.2 Kohlberg's Stages of Moral Reasoning**

Men and women differ with respect to their analysis of ethical dilemmas. According to Kohlberg (1969, 1976), the moral reasoning of people can be explained by the theory of moral reasoning. He argued that individuals progress through a sequence of six invariant and universal stages of moral reasoning. The six stages are grouped into three levels with the higher levels representing an advanced ability to understand and integrate diverse points of view. In Kohlberg's model, stage 3 was the modal stage for females, and Stage 4 the modal stage for males (Jaffe & Hyde 2000). In stage 3, reasoning is based on the wish to meet social expectations and keep relationships with others, whereas stage 4 reasoning is centered on complying with laws. Each higher stage of moral reasoning represents an improvement than lower ones in dealing with moral dilemmas. Kohlberg (1976) argued that it is rare for an individual, having reached one stage, to fall back to a lower stage of moral reasoning although individuals do not act at all times at the highest stage of moral development that they have attained and that individuals cannot 'jump' stages, or miss any stage of development. He suggests that the moral response of an individual to any moral dilemma or decision can be identified with one of the six stages.

### **2.2.3 The Gender Socialization Theory.**

The perspective in support of females being more ethical than males has also been summed up by the "gender socialization theory". The gender socialization approach supports gender differences in ethical judgements based on the explanation that there is a difference in behaviour between males and females in competitive situations and also in the way that they approach their jobs. Men were noted to be more concerned with the issues of money, power, advancement and preference for wealth accumulation; while women tended to emphasize harmonious relationships and helping people (Stanga & Turpen, 1991). Masculinity is believed to be characterized with aggressive behaviour, high value for material acquirement, money and assertiveness while feminism is believed to be characterized with passive goal behaviour, high value for social relevance, high standard and quality of life and great concern for welfare of others in the society (Ogbonna, 2011). All these attributes are expected to have a significant impact on the way that males and females approach ethical dilemmas.

### **2.2.3. Ethical Theory of Relativism and Absolutism**

Relativism and idealism are other concepts that have been used in the ethics literature to explain individual moral values that affect ethical decision-making (Schlenker & Forsyth, 1977). Idealism is entrenched in the

belief that what is morally right behaviour leads to desirable consequences, reflecting concern for other people's welfare and avoidance of negative consequences to them. On the other hand, relativism believes that moral standard is not universal, but instead is based on situational contexts. In other words, what is right or wrong, good or bad depends on such things as the individual attitudes or feeling, the individual role, the individual social group and the individual culture (Hopkins, 1997). For example, cultural relativism holds that morality is relative to groups and individuals that make up a culture, and hence there are no universal norms that apply to all people and all cultures; what is right is what a society approves of; and what is wrong is what it disapproves of (Tsalikis & Fritzsche, 1989). A person who takes an ethical absolutist view of a situation will judge 'right' or 'wrong' according to a clearly defined set of ethical principles, that apply in all circumstances. For example, a person might consider stealing as always wrong, even if the amount stolen is small and used to buy food for a starving family.

Meanwhile, there have been numerous studies on the difference in perception among students according to their gender, region, country, subject concentration and university. Kraft and Singhapakdi (1991) compared students' and managers' responses on the role of ethics and social responsibility in achieving organisational effectiveness. The results suggested that students rated the importance of ethical conduct and some dimensions of social responsibility lower than managers. Their study contributed to the management study by pointing out problems that could emerge in future, when students graduate, join the business world, and are saddled with taking ethical business decisions. In a later study, Kraft and Singhapakdi (1995) further found that gender could account for differences in perceived importance of ethics and social responsibility for organisational effectiveness, as male students rated both CSR and ethics lower than their female counterparts.

Ludlum, Moskalionov and Ramachandran (2013) noted that knowledge of business did not have significant influence on the opinion of students towards morality. All the categories of students surveyed exhibited a great level of ethical standards. In contrast, Lopez, Rechner, and Olson-Buchanan (2005) in a comparative study found that attending business lectures improved Asian and Hispanic students' ethical beliefs than Anglo-American students.

Ahmed, Chung, and Eichenseher (2003) found that, all 6 groups of students from China, Egypt, Finland, Korea, Russia, and the U.S.A. groups had elementary settlement on what constitutes ethical business practices, there are differences in their tolerance for damage resulting from unethical behavior. The authors conclude that variations in results also underscores the importance of difference in socio-political developments in the relevant countries

Many studies are inconclusive about as to whether studying business or management major in the university does influence disposition to ethics by students. While Ibrahim (2012) found that non-business students took business ethics regulations seriously more than business and management students, Lumsden and Fatoki (2013) concluded that in South Africa, no significant difference was observed in the attitudes of business and non-business students toward business ethics. However, Alleyne and Persaud (2012) in their study observed that non-accounting students were more principled than students of accounting. Their finding may explain the role of accountants in corporate failures leading to interests in corporate governance in the late 2000. Suwardi *et al.* (2015) claim that business students are relatively less decent than those of non-business background is similar to that of Alleyne and Persaud (2012). Lau, Caracciolo, Roddenberry, and Scroggins (2012) concludes that there was adequate indication to summarize that college students observe ethics lessons and those who impart it, to be appropriate and helpful in modeling their own principled actions.

In Nigeria, the study of Ajibolade, Ogunleye and Omorogbe (2014) which examined the ethical perception of male and female business managers revealed a generally low perception of ethical issues among both groups with no significant difference in their perceptions and their study provided support for the structural theory explanation of gender effect - as women become more entrenched in the work place, they exhibit the same priorities on a wide range of occupational attributes as men.

Vrdoljak Raguž and Matic (2016) observed a greater level of attachment of ethics among the first year students and concluded that years of education lessen the influence of ethics among students and noted that demographic and individual characteristics are noticeably vital issues, which stimulates students' tendency towards business ethics in Croatia. Suwardi et al. (2015) depicted that dissimilar academic maturity may create various opinions of ethics among students.

Marty, Moskalionov, and Ramachandran (2013) in a study of 725 across five campuses in the United States reported that significant differences exist among the students on their views on ethical behavior based on gender, year in school, marital status, taking business ethics class and business major among others

Mazumder and Mahankali (2016) evaluate students' perception of ethics using 5 factors education, students' attitude towards cheating, impact of technology, the importance of ethics and campus environment. Analysis of 138 responses collected from four different universities in three countries showed student's perception on ethics can be relevant in shaping their own ethical behavior. Students' perception on cheating showed that they tend to cheat less in colleges when compared to high schools. Furthermore, there was difference in students' perception of ethics in three of the countries. In all, students of the United States were found to be more ethical



compared to the other two countries. College students reported the environment to be more ethical due to higher ethical standards of the faculty.

Aldarabseh (2019) studied university business students' attitude in the Kingdom of Saudi Arabia by analysing the influence of gender and ethics education on the students' ethical disposition using the popular ATBEQ scale. The results showed that significant differences exist between male and female students in 8 out of 30 items. Expectedly, female students ranked higher than males in ethical attitude and morality. Similarly, students who completed business ethics course showed greater business ethical values than their counterparts who had not taken it.

Reza, Khatun and Rahman (2020) analysed differences in business ethics perceptions of final year students with business background from public and private universities in Bangladesh. Chi-Square result indicated that students from public university were more direct towards business ethics than private university students. More so, there was significant differences in their opinions on several ethical issues raised in the survey.

In a similar study, attitude of business students towards various aspects of business ethics and the effect of personal background on their attitude to business ethics was explored in Kuwait by AL-Mutairi, Naser and Al-Najjar (2021). Analysis of 200 responses from the instrument used showed that the students emphasized the role of the market forces and Islamic Shariah principles in governing businesses and businesspersons' ethics. However, their characteristics had little effect on their opinion towards various aspects of business ethics.

### **Research Hypotheses**

H<sub>0</sub>1: There is no significant difference in the students' perception of business ethics by gender.

H<sub>0</sub>2: There is no significant difference in the Students Perception of Business Ethics by age.

H<sub>0</sub>3: There is no significant difference in perception of students on business ethics by discipline.

H<sub>0</sub>4: Students are not different in their perceptions about business ethics based on school

### **3.METHODOLOGY**

We conducted a survey of year three and year four university students from two universities in Ogun state (Ogun state has the highest number of universities in Nigeria according to National universities Commission). One of the universities is a public while the other was a private university. We focused on year three and year four management and non-management students because by they are expected to have offered business ethics

course at these levels. Different universities in the curricular offer the courses in different years. In all, we surveyed 227 students by non-probabilistic techniques. The students were asked to complete the copies of the questionnaire on the spot while attending a class or the other. The instrument has only 15 short items designed to test the students’ opinion about moral ethics in business measured in five point likert of strongly agree to strongly disagree. Simple percentages and students T-test was used to analyse the data.

#### 4.RESULTS

**Table 1: Respondents Distributions by School and Major**

University	Management Students	Non-managemet Student	Total
Private	38(45.78%)	45(54.22%)	83
Public	70 (48.62%)	74 (51.38%)	144
Total	108(48.62%)	119(52.40%)	227

Source: Field survey, 2021

Table 1 shows distribution of the students according to their majors and school. 36.56 of the students are from private university and 63.44 came from the public university. Of the students from the private university, 45.78 were from management major while 54.22 are of non-management major. Similarly, the students from the public university are made up of 51.38% from management and 48.62% from non-management major. In all, management students made up 47.60 % of the respondents and 52.4 are of the non-management majors.

#### 4.2 Test of Hypotheses

**Hypothesis 1:** There is no significant difference in the students’ perception of business ethics by gender.

**Table 2: Gender Difference in the Students Perception of Business Ethics**

Gender	N	Mean	SD	Std Error	df.	T	Sig. of t
Male	117	47.273	7.890	.7294	225	.925	.124
Female	110	47.163	9.527	.9084			

Source: Field Survey, 2021

Table 2 revealed a non- significant difference between male and female students perception of Business Ethics. The table shows that male students recorded mean score of 47.273 (SD = 7.890) while female students recorded

mean score of 47.163 (SD = 9.527). The table further shows  $t = .925$ ,  $P > 0.05$ . This implies that the observed difference between male and female students perception of ethics in business. Thus, there is no significant difference in the perception of students on Business ethics based on gender. This is evident in the P value of 0.124 which is greater than the confidence level of 0.05.

**Hypothesis 2:** There is no significant difference in the Students Perception of Business Ethics by age.

**Table 3: Age Difference in the Students Perception of Business Ethics**

Age	N	Mean	SD	Std Error	df.	T	Sig. of t
Under 20	121	43.316	7.202	.334	225	.208	.341
Above 20	106	41.103	8.207	.480			

Source: *Field Survey, 2021*

Table 3 revealed a non- significant difference in the age group of students on Business Ethics. The table shows that students under age 20 recorded mean score of 43.316 (SD = 7.202) while students above age 20 recorded mean score of 41.103 (SD = 8.207). The table further shows  $t = .208$ ,  $P > 0.05$ . This implies that the observed difference between students below and above age group on Business ethics is not statistically significant. Thus, there is no significant difference in the perception of students on Business ethics based on age difference. This is evident in the P value of 0.341 which is greater than the confidence level of 0.05.

**Hypothesis 3:** There is no significant difference in perception of students on business ethics by discipline.

**Table 4: Difference in the Management and Non-management students Perception of Business Ethics**

Discipline	N	Mean	SD	Std Error	df.	T	Sig. of t
Science	119	40.622	8.422	.241	225	142	.023
Management	108	43.411	6.303.	..327			

Source: *Field Study, 2021*

Table 4 revealed a significant difference in students' perception of Business ethics based on Discipline (Management and non-management). The table shows that students in science related field recorded mean

score of 40.622 (SD = 8.422) while students from management related disciplines recorded mean score of 43.411 (SD = 6.303). The table further shows  $t = .142$ ,  $P < 0.05$ . This implies that the observed difference between students from science related field and management related field is statistically significant in favour of students from management. Thus, there is significant difference in the perception of students on Business ethics based on discipline. This is evident to P value of 0.023 which is lesser than the confidence value of 0.05.

**Hypothesis 4:** Students are not different in their perceptions about business ethics based on school.

**Table 25: Gender Difference in the Students Perception of Business Ethics**

School	N	Mean	SD	Std Error	df.	T	Sig. of t
Private	83	43.361	8.155	.794	225	.313	.037
Public	144	42.983	6.987	.704			

**Source:** *Field Survey, 2021*

Table 5 shows that there is indeed a statistically significant difference in the group of students perceptions of Business ethics based on school type. The table shows that students from the private university had a higher mean score of 43.316 (SD = 8.155) over students of the public university who recorded mean score of 42.983 (SD = 6.987). The table further shows  $t = .313$ ,  $P < 0.05$ . This implies that the observed difference between the two groups of students in their perception on Business ethics is statistically significant. Thus, there is truly significant difference in the perception of students on Business ethics based on university type. This is evident in the P value of 0.037 which is less than the confidence level of 0.05.

### 4.3 Discussion of Findings

The findings of this study confirm that student's perception of business ethics does not differ based on gender. Sample T-test further showed that gender has a negative and non-significant relationship with business ethics. However, there are controversial results in past studies on the impacts of gender of student's attitude on business ethics as some revealed that gender has no effect (Gholipour, Nayeri & Mehdi, 2012) and some found that female scores higher than male (Fatoki & Morembo, 2012; Shaheer, Muhammad, Umer & Moaaz, 2014). On the other hand, Phau and Keu (2007) pointed out that practically male score higher than female. But there are very few studies which show that males are better than females to demonstrate ethical phenomenon, while

others found positive and significant relationship between students' gender and business ethics (Ogunleye & Okpala, 2018; Eko, Arika & Ridwan, 2014).

The results from this study confirms that students' perceptions of business ethics do not differ based on age. Sample T-test further shows that age has a negative and non-significant relationship with business ethics. However, this finding does not concur with other researchers. This result obtained here may be due to the fact that both categories of students considered may not be significantly different as opposed to other studies where adults are compared with college students. Thus more of the Researchers have investigated the impact of age on ethical reasoning and ethical decision making. Age was considered by Kohlberg (1981) to positively affect moral development. Some studies have shown a positive and significant relationship between age and business ethics and there are studies demonstrating no relationship between age and business ethics (Lee 2000).

The findings from this study shows that students' perception of business ethics differs based on educational differences. There is difference in the perception of management and science students to business ethics. This finding concurs with various other findings by previous scholars. Students who had taken courses on ethics and could also recall that ethics was discussed as an important topic in another course were considered to have had an exposure to ethics courses in contrast with students who neither took a course on ethics nor were aware of having taken any courses of which ethics was an important topic (Luthar & Karri, 2005; Felix & Mkopoikanke, 2019).

Graduate students from private institutions are likely to be more ethical when exposed to ethical dilemmas in business than their counterparts from public institutions as the former rated higher in business ethics perceptions than the later. This finding may be attributed to the fact that private universities in Nigeria, many of which are faith-based, mission owned entrench more moral and ethical considerations in their operations than are found in public institutions which are more populated and thus difficult to instill moral lessons. It must however be noted that our result here is at slight variance with the findings of Reza, *et.al.* (2020). The authors had reported that students from public universities were more ethically inclined than private university students.

## **5.Conclusions.**

Business ethics has gained wide attention from researchers, practitioners and even professional bodies in the recent times. It is generally believed that businesses cannot continue to pay attention to only the bottom line at

the expense of the ethical principles of the society they operate in. To enhance ethical posture of a business therefore, it has to be committed to ethical principles and entrench same among the organizational members since they are the ones who make and implement business decisions. Many factors are likely to shape the ethical perceptions of individuals including their socio-economic characteristics such as age, gender, among others established in the literature. This study analysed differences in perception of university students on common ethical issues in business based on age, gender, course of study and university type attended.

The study concluded that there is no significant difference in student's perception of business ethics based on gender and age although the students significantly differ in the views about business ethics based on their major course of study, where the management students ranked higher in their attitude to ethics in business and based on their schools type as private university students ranked higher in business ethics than public university students. Sequel to this findings, it was recommended that that tertiary institutions and professional bodies should include ethical courses to all students irrespective of their majors and punish students who are involved in academic dishonesty to make them take ethical conduct seriously from school

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