

Ethical thinking: what are students' moral thoughts?

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Abstract: The study of ethics is increasingly viewed as an important component of business education. As such, we investigated various real-world ethical scenarios using a self-administered survey instrument that was answered by 136 college students in three different universities? We reviewed the results as they related to gender and ethnicity. A regression analysis revealed that there was no difference, at least from a gender standpoint, in the behaviors between males and females. In fact, in some instances males behaved more ethically, and in other cases females behaved more justly. On the other hand, the regression analysis disclosed that there appears to be different patterns of behavior, from an ethnicity standpoint, between Whites and Hispanics. Still, as researchers (e.g., from an ethnicity standpoint—one being White and two being Latino), we could not easily justify why Whites showed a stronger formal ethical behavior than Latinos. We concluded, based on the responses by the student participants, that the results are aligned with cultural differences between both ethnic groups.

Keywords: Association To Advance Collegiate Schools Of Business, Business Ethics, Corporate Social Responsibility, Ethical Principles, Ethics, Ethnicity, Latino, Moral, Social Responsibility, Whitelist Of Abbreviationsaacs: Association To Advance Collegiate Schools Of Business

1. Introduction

Today's college students are entering the workplace at a time when ethical issues are under great scrutiny: the financial fiascos at Madoff Investment Securities, Enron, Tyco, WorldCom, Global Crossing, Qwest, HealthSouth, and the various hedge-fund investments managed by securities firms whose business practices were highly questionable from an ethical standpoint have received extensive coverage in the media (Smyth et al., 2009).

Given these recent occurrences of major corporations engaging in unethical employee behaviors and the repercussion of the financial meltdown in 2008, more and more businesses are under governmental and public scrutiny. The importance of ethical behavior in business is analyzed and discussed everywhere in newspapers, magazines, television, and Internet headlines today. Business ethics is also a growing concern to politicians, consumers, and businesses (Gadeke and Kelley, 1992). Managers in many firms, therefore, are forced to assume their employees will maintain high ethical standards at all times although they may not have been trained to do it.

A cursory definition of this contentious topic is (Merriam-Webster.com, 2012), the discipline dealing with what

is good and bad, and with moral duty and obligation. Ethics is the branch of philosophy that is primarily interested in questions concerning appropriate and inappropriate human behavior. "Ethics entails the underlying belief that encountering a wrong behavior or practice involves a moral duty to do something about it" neatly sums up the essence of ethics in action (de Jager, 2002, p. 83).

This field encompasses a wide range of philosophical traditions in which theorists have spent a considerable amount of time debating, discussing, comparing, and criticizing the various approaches to resolving ethical questions (Collins-Chobanian, 2005). The most noted philosopher is Socrates, BC 469–399. One of the world's greatest moral classical Greek-Athenian philosophers, he is regarded as one of the founders of Western philosophy. Socrates said that ethics concerns "no small matter, but how we ought to live" (Ingram and Parks, 2010).

Fast forward to today when ethics is increasingly viewed as an important component of business education in colleges and universities. In the face of mounting public concern about the role of ethics in business, business educators are urged to include discussions of ethics and social responsibility in their classes (Magner, 1989; Mitchell, 2007). Thus, courses on ethics are presently a major factor of the busi-

ness school curriculum. And because college students are the main source of new employees, with their fresh knowledge in the field, their strong interpersonal skills, and their well-honed communication strategies, learning how university students perceive ethics can be a key assessment category for potential employers (Lau *et al.*, 2011).

The Association to Advance Collegiate Schools of Business (AACSB), the primary accrediting body of collegiate schools of business, advanced this attention to ethics by requiring the presence of ethics instruction in accredited business programs (Waples *et al.*, 2009). It is important that business students are acquainted with a corporate code of ethics because they will soon enter the business world and become our future business leaders. For business schools to successfully expose students to a corporate code of ethics, educators, like ourselves, need to be aware of business students' behavioral intentions, which may be in violation of such code (Persons, 2009).

From the student's perspective, ethics deals with what is right or wrong. It asks such questions as what signifies any person or action being good, bad, right, or wrong—and how do we know? What part do self-interest or the interests of others play in the making of moral decisions and judgments? What theories of conduct are valid or invalid—and why? Should we employ principles or rules or laws, or should we let each situation decide how we act? Are killing, lying, cheating, stealing, and sexual acts right or wrong, and why or why not (Thiroux, 2004)?

So, what is ethical? The student's first challenge is to determine what is ethical and to define what is right and wrong. This, in our opinion, is not easy. It is not easy because the problem in discussing ethics, at least in the classroom, is that it turns everyone into judge and jury—students and professors alike—each deciding what is good or bad behavior, and inevitably attempting to impose that judgment on others.

The field of business ethics has grown into an academic discipline brimming with research and real-world implications for managers and business leaders alike. Along with the growth of this educational subject, we as academicians/researchers and the writers of this article have seen a growth of course offerings and new teaching materials, as well as an explosion of new articles, cases, and journals. Outside of the classroom, hundreds of business firms have created positions of “corporate ethics officers,” and thousands more have instituted ethics training programs for managers and employees (Donaldson *et al.*, 2002).

Although much attention has been fixated on the impact of such coursework on instilling ethical decision-making (Nguyen *et al.*, 2008), there is sparse research on how business students view the major ethical principles that serve as the foundation of business ethics education (Guyette and Piotrowski, 2010).

Are ethics being taught effectively in business schools? On the surface it seems so. Schoenfeldt, McDonald, and Youngblood (1991) reported that 73% of AACSB interna-

tional-accredited undergraduate programs had a dedicated stand-alone ethics course in their curricula. However, data since that time have been mixed. Despite recurring calls for ethical business education, the status of these topics in business education has not undergone a significant increase. Moreover, most of what is known about these topics in business education is limited to the few studies that explore top MBA programs. The status of ethics in undergraduate curricula, especially at the discipline level (i.e., in specific majors), has not been explored (Nicholson and DeMoss, 2009).

Of course, it is a public observance that the Internet, especially for college students, has changed intensely the way we live and conduct business. Dynamic technological frontiers, including the Internet and the mobile devices that enable instant communication and connectivity, bring new challenges, not the least of which includes the ethics of conduct using such technology. Concerns about what signifies appropriate on-line conduct have been around for some time (Mason, 1986; Parker *et al.*, 1990; Harbert, 2007).

2. Review of the Current Literature

Because of unethical business practices that have made headlines, the general consensus among many people, students included, is that professionals in the business field are perceived to be unethical when compared to their non-business counterparts (Lau *et al.*, 2011). Thus, the following review of the literature encompasses, for the most part, a condensed series of top-level scholarly efforts about the topic of ethics—from the college students' perspective—that are directly and tangentially related, even though some are at a distance to this study. These works, certainly limited in nature (i.e., as stated by Alayoğlu *et al.*, 2012), in their analysis of perceptions of college students towards business ethics), are presented chronologically, starting in 1984, to highlight development of the thinking of various writers about this stimulating and confrontational topic over the past quarter of a century although it certainly has timeline gaps. Nevertheless, we chose this method rather than a content-oriented tactic so that the reader can clearly understand the thinking that was taking place by the various writers and researchers over this time period.

Even though some attention has been devoted to assessing the attitudes and a concern of businesspeople toward ethics, little consideration has focused on the attitudes and concerns of tomorrow's business leaders and today's college students. To this point, one early study (Beltramini *et al.*, 1984) found that all college students are, to some extent, worried about business ethics, and that female students are even more concerned about ethical issues than are their male counterparts.

In a study performed by Nichols and Zimmerer (1985), undergraduate students examined 10 situations and evaluated their personal appraisal of the ethical tolerability of the situation, how society would similarly assess the

situation, and how business persons would respond. Further, these researchers found that strength of religious belief shapes individual opinions of what is adequate, but not what society as a whole or the business world views as satisfactory. Their study, however, did not find evidence by gender or differences in ethical perceptions.

Many critics have proposed that a lack of ethical education in business curricula may be responsible for turning out managers with few ethical values and that education can be a formidable tool in shaping students' discernment about what is right or wrong (Kohlberg, 1984; Rest, 1988). In response, the AACSB has hinted that ethics be taught in business schools. Others, however, have debated that by the time an individual reaches adolescence, his or her ethicality has been formed and cannot be changed by education (Rohatyn, 1988). A number of researchers (Arlow, 1991; Borowski and Ugras, 1992; Davis and Welton, 1991; Martin, 1981, 1982) have supported this viewpoint that ethics education does not meaningfully affect students' ability to correctly assess ethical situations. Alternatively, other researchers (Luthar et al, 1997; Rest, 1988; Salmans, 1987; Steven et al., 1993) have documented a positive influence of ethics education on students' ethicality. In addition, Weber's (1990) literature review concluded that there was an improvement in students' ethical awareness and reasoning skills right after taking an ethics course.

Grant and Broom (1988) investigated the differences in responses of undergraduate business students to a particular ethical dilemma. These researchers found that certain demographic characteristics appear to be predictors of ethical decision behavior of future businessmen.

In a survey of 138 college students, as reviewed by Arlow (1991), the researcher found that an undergraduate major has a greater swaying capability on corporate social responsibility than business ethics—business students are no less ethical than nonbusiness students, and females are more ethical and socially responsible than males. Further, the results from this study suggest a greater need to focus business ethics instruction based on student characteristics.

Kidwell (2001) found that students see the line between right and wrong as progressively fuzzy and that they expect managers to engage in unethical behavior. More recently, Luthar and Karri (2005) found that students saw a substantial disconnect between ethics and professional performance or rewards (e.g., it does not pay to be good). In fact, in their study, Luthar and Karri asked students if ethics is good business and if it yields higher performance and market position for the firm. The mean result was a lackluster 3.17 affirmative (SD = 0.53) on a 5-point Likert-type scale. If the goal of business educators is, as Cornelius et al., (2007, p. 118) asserted, to provide ethical graduates who "act as a catalyst to stimulate socially and ethically grounded corporate activities and programs," are the curricula up to the task? The crux of the research by Cornelius et al., (2007) was that ethics is just a core curriculum issue.

Cornelius, Wallace, and Tassabehji (2007) stated that

ethics education has journeyed from an issue-based, stand-alone course to integrated coverage of ethical and sustainability topics across the undergraduate and graduate curricula. Although Schoenfeldt, McDonald, and Young (1991) reported a significant increase in text material devoted to ethics over previous decades, in the field of marketing that sustainability focus has yet to find its way widely into text materials (DeMoss and Nicholson, 2005).

Christensen et al. (2007) indicated that 84% of top MBA programs necessitate an ethics module in their curricula, many as a stand-alone course or a combined course of ethics and sustainability issues. Other programs have opted to apply ethics topics across the curriculum, presumably as an element in business courses (Nicholson and DeMoss, 2009).

Phau and Kea (2007), in their research paper, theorized that male students are usually considered more ethical than females across the three countries studied (i.e., Australia, Singapore, and Hong Kong).

Nguyen et al. (2008) studied student learning in business ethics, trying to assess how much of a difference ethics teaching can make in students' level of ethical judgment and subsequent ethical intent. Their findings stand out—that no single theory of business ethics is capable of providing solutions to the multitude of moral and ethical issues encountered in businesses. This is the case because wide-ranging theories of ethics have failed to provide accurate but simultaneously generalizable solutions to a vast selection of context-bound moral dilemmas and practices of questionable ethics faced by businesses.

Smyth, Davis, and Kroncke (2009) realized, from their own study, that it is clear that the academic community must give ethical exposure a higher importance if the real honesty of the college student is to be developed. Further, they stated that: "there must be efforts made to expose students to the problem of unethical behavior, consequences of making unethical decisions, and long-run impact that unethical attitudes can have in the global economy and on society as a whole" (p. 237). They also stated that:

In the academic community, the exposure of students to ethics education may be collective or left to the individual professor, but it must be undertaken because if unethical perceptions persist throughout the collegiate years, it raises the question of how likely, and at what cost, these perceptions change when students enter their professional careers. (pp. 237-238).

Guyette and Piotrowski (2010) found that ethical principles may be directly attributed to a sense of idealism and naiveté on the part of young students who, for the most part, have not experienced the highly-competitive and "ruff and tumble" world of ruthless competition and business survival.

Assudani et al. (2011) found ethics is increasingly viewed to be an important part of business education. From that viewpoint, it is presumed that a course assimilated with ethics is likely to produce more conscientious students, students who may be better prepared to handle the quirks of

business decisions in a more educated manner. However, assessment of the ethics component of business education has not received the same degree of investigation as has the review of the functional areas. Instead, ethics education is often simply assumed to be effective.

In an investigation performed by Lau *et al.* (2011), these researchers found, in a research study with a response rate of only 15.5%, sufficient evidence to conclude that college students perceive ethics instruction, and those who teach it, to be relevant and beneficial in shaping their own ethical behaviors. In addition, their research provided proof that faculty and instructors' influence can be applied through their capability to help students develop values in their classes, to incorporate ethics training into their classes, and enforce ethical standards onto their students.

In another study by Lau and Haug (2011), also with a response rate of only 15.5%, from three different colleges, these two researchers found that the perception of ethics is influenced by their sex: male students were found to be less ethical than the female students. Likewise, business students tend to have the lowest ethical standards and, therefore, a higher acceptance for cheating than the non-business students.

Williamson *et al.* (2011, p. 128) suggested that: "students are willing to engage in questionable practices, to hold a buyers beware view of web-based activities, and to believe most others using the Internet feel similarly."

Finally, Ruegger and King (2013) posited that gender is a major factor in the determination of ethical conduct and that females are more ethical than males in their awareness of business ethical circumstances.

3. Purpose of the Study

Given the previous scholarly research published in this academic discipline and because we are academicians (*i.e.*, that teach ethics) as well as active researchers, the purpose of our study was to further examine the perceptions of university business students toward the subject of ethics, mainly as it relates to gender and ethnicity.

4. Research Question

As mentioned in the literature review and in a study performed by Nichols and Zimmerer (1985), undergraduate students examined a variety of situations. They also evaluated their personal appraisal of the ethical tolerability of those conditions. These researchers found that strength of religious belief shapes individual opinions of what is adequate, but not what society as a whole or the business world views as satisfactory. Their study, however, did not find evidence by gender or ethnicity in ethical perceptions.

The rationale of our study, some 27 years later, was to also understand student opinions about this widely debated topic. We, too, provided the students with a variety of different real-world ethical scenarios. However, we did not

investigate the relationship between ethics and religion. Still, we carefully examined their gender and ethnicity as it relates to their opinions about ethical situations. To complete this task, the following research question was used to help identify various human behavioral-performance factors that might hold true about ethics: *Ethical Insights: What are students thinking about this topic?*

5. Design and Methods

From a definitional standpoint, our own explanation of ethics is a conception of right and wrong conduct. It tells us whether our behavior is moral or immoral and deals with fundamental human relationships—how we think and behave toward others and how we want them to think and behave toward us. Ethical principles, on the other hand, are guides to moral behavior. For example, in most societies, lying, stealing, deceiving, and harming others are thought to be unethical and immoral. Honesty, keeping promises, helping others, and respecting the rights of others are considered to be ethically and morally desirable behavior. Such basic rules of behavior are necessary for the protection and continuation of organized life everywhere (Lawrence and Weber, 2011). That said, our study involved hypotheses testing to look at the strength and/or weakness of relationships between the (ethical) variables being investigated. It was intended only as a hierarchical regression analysis in a non-contrived setting, with minimal researcher involvement and no manipulation of organizational activities. The data-collection method was a self-administered, close-ended questionnaire. Surveys were either handed out in class and collected by a volunteer student or was provided via a Website that did not include the name or any reference to the student in order to keep his/her privacy.

There were four primary reasons for choosing a self-administered survey, which is best intended for (1) measuring variables with numerous values or response categories that are too much to read to participants in an interview or on the telephone, (2) investigating attitudes and opinions that are not usually observable, (3) describing characteristics of a given population, and (4) studying behaviors that may be more stigmatizing or hard for people to tell someone else face-to-face. Also, the anonymity of self-administered questionnaires permits respondents to be more honest (Nardi, 2003).

6. Sample

We developed our questionnaire in two stages. First, a pilot study was performed. It was completed using a convenience sampling approach. In this case, a self-designed survey was given to 26 undergraduate college students in one of our business ethics classes during the spring 2012 semester. Participation in the survey was voluntary. Latino as well as non-Latino students were asked to indicate their levels of agreement/disagreement toward the topic of busi-

ness ethics. All 26 students completed the questionnaire in its entirety, with no missing values. The students' comments were incorporated into the final instrument. From there, we chose a second but very similar self-designed instrument (see attached questionnaire—Appendix) because we could not, through the literature-review process, find an intact feedback form that was developed by other researchers.

The intention of this feasibility investigation was to determine if there were any ambiguous or non-relevant questions as well as to establish the face validity of this instrument. We did not find any vague or irrelevant questions in our pilot study. We did, however, change a few words into expressions that would be easier to understand by the student participants. Just as important, a small experiment was designed and implemented to test logistics and gather information prior to the larger study in order to improve the latter's quality and efficiency.

7. Measurement Instrument

Once the pilot study was completed, potential student participants were asked a total of 19 close-ended Likert-scale queries with one open-end question (i.e., Any Comments). The measurement instrument gathered demographic information on gender, ethnicity, age, marital status, education, and general work experience. In addition, the instrument contained eight real-world ethical dilemma scenarios. Student respondents were also asked to indicate their levels of understanding toward the topic of ethics.

Responses, using, once again, a convenience sampling approach, were returned by another 110 out of 200 undergraduate college students, and again, during the spring 2012 semester, for a total response count of 136 or a respectable 68% response rate. The students were all enrolled in business classes that included an ethical instructional component. This instructional goal, like that of Assudani et al.'s (2011) study, was to increase the students' understanding of ethical issues and their predispositions to employ their own ethical ideologies.

8. Demographics

Table 1 provides the sample characteristics, from a demographical profile, of the convenience sample statistics. Females represented 56% of the sample size while males represented 44%. Eighty-seven percent of the student participants were in the age range of 21 to 30. Sixty-four percent, from an ethnicity standpoint, were Latinos while 36% were White. Eighty percent of the students had never been married. And, 82% of the respondents had some college experience. Note: We do not know whether our convenient sample size were "American" students or not

Table 1. Demographic Profile

Gender	Frequency	% of the Total
Male	60	44.0
Female	76	56.0
Age		
21 – 30	118	87.0
31 – 40	10	7.0
41 – 50	5	4.0
51 – 60	2	1.0
61 or older	1	1.0
Ethnicity		
White	36	27.0
Latino	87	64.0
Black	3	2.0
Native American	2	1.5
Pacific Islander	3	2.0
Asian	2	1.5
Other	3	2.0
Marital Status		
Married	9	7.0
Divorced	4	3.0
Never Been Married	109	80.0
Widow	3	2.0
Widower	0	0.0
Cohabitate with Significant Other	11	8.0
Education		
12 th Grade or Less	0	0.0
High School	0	0.0
Some College	112	82.0
Associate Degree	17	13.0
Bachelor Degree	3	2.0
Master Degree	3	2.0
Professional Degree	1	1.0
Doctoral Degree	0	0.0
Other	0	0.0

9. Hypotheses Testing

Based on the research question and the review of the current literature on this topic, we have developed seven theories that we consider need further investigation about the exploratory query:

1. Ethical problems are embedded in wider ethnic-cultural and intellectual contexts.

2. Ethical troubles are rooted in philosophical assumptions about persons, society, science, knowledge, and the meaning of life.

3. We see the meaning and interpretation of ethics

through our own rose-colored glasses.

4. The way we behave sets the tone and foundation of our ethical principles and values.

5. The difference between right and wrong is not always the difference between black and white.

We hoped that the information anchored in these five hypotheses would provide some type of positive or negative relationship, as noted among the dependent and independent variables, between gender, age, ethnicity, marital status, or education, and the various ethical scenarios presented.

In each of the five hypotheses presented in this paper, the different types of ethical scenario questions are noted as independent variables while the demographical queries are observed as dependent variables.

10. Analysis

A quantitative statistical package was used to analyze the 19 close-ended questions of our survey instrument. We performed two sets of analyses: multiple regression analysis and the chi-square test. First, we performed multiple regression analysis so we could understand how the typical value of the dependent variable changes when any one of the independent variables is varied. Second, we analyzed our data using chi-square, a statistical test commonly used to compare observed data with data we would expect to obtain according to our hypotheses.

We did not find any difference in Table 2 in the behaviors between males and females: in

some cases males behave more ethically and in other cases females do (refer to Table 2). Kohlberg (1984), on the other hand, assumed that men and women have distinctively different values and traits, thereby creating different moral orientations that result in different decisions and practices.

Table 2. Results by Gender

Gender					
Question	Multiple Regression				Chi Square
	Coefficients	Standard Error	t Stat	P-value	
Ethics, According to Lawrence and Weber	-0.020	0.057	-0.350	0.727	0.54438
Ethical principles are guides to moral behavior.	-0.168	0.060	-2.802	0.006	0.0508
Religious beliefs...	-0.006	0.042	-0.147	0.883	0.00997
The family institution - whether two parents	0.053	0.053	0.999	0.319	0.04751
School and schoolteachers...	0.144	0.055	2.605	0.010	0.35777
Assume that you are a college senior	-0.029	0.049	-0.590	0.556	0.01153
Assume that you are a branch manager	0.073	0.044	1.654	0.101	0.18671
You are a sales person	0.029	0.044	0.648	0.518	0.97806
Your company is sponsoring a holiday party	0.004	0.043	0.102	0.919	0.12707
You have heard that a certain well known person	-0.069	0.038	-1.825	0.070	0.93069
You work for the industry leader in your business	0.082	0.037	2.212	0.029	0.02948
You are the CFO...	-0.057	0.033	-1.738	0.085	0.05299
You and your spouse have been married...	0.038	0.024	1.563	0.121	0.74286

Looking at Table 3, there appears to be a clearly different pattern of behavior between Whites and Hispanics: with the exception of Hypothesis 5, in all the others Whites show a stronger formal ethical behavior. That said, we, as researchers (e.g., one being White and two being Latino) could not easily justify why Whites show a stronger formal ethical behavior than Latinos.

Persons (2009, p. 360), conversely stated: "There is no

conclusive evidence on whether American students are always more or less ethical than those from other cultures.

The chi square shows a very weak significance level; only 7 out of 13 questions have a chi square below 0.05 in both analyses. The reason for this low significance is because the responses have a bell shape, with responses being random. For example, in one response more males than females responded "strongly agree," but more females than males responded "agree;" and the responses continue crossing up and down in "neutral," "disagree," and "strongly disagree." The solution for this would be to resort to quadratic correlation; but that is, at least from a statistical perspective, unmanageable. It is uncontrollable because it would require analysis of the variables in pairs, and since we have more than two variables, this cannot be done. The responses that we accepted have a chi square below 0.05 (5%), which means that there is a 5% probability that any deviation from expected results is due to chance only.

Table 3. Results by Ethnicity

Ethnicity					
Question	Multiple Regression				Chi Square
	Coefficients	Standard Error	t Stat	P-value	
Ethics, According to Lawrence and Weber	-0.213	0.152	-1.405	0.163	0.544375
Ethical principles are guides to moral behavior.	0.378	0.153	2.469	0.015	0.0508
Religious beliefs...	0.057	0.108	0.529	0.598	0.009967
The family institution - whether two parents	-0.147	0.136	-1.084	0.280	0.047508
School and schoolteachers...	-0.018	0.146	-0.122	0.903	0.357768
Assume that you are a college senior	-0.139	0.129	-1.079	0.283	0.011534
Assume that you are a branch manager	0.025	0.117	0.217	0.829	0.186713
You are a sales person	-0.073	0.117	-0.624	0.534	0.978064
Your company is sponsoring a holiday party	0.035	0.114	0.306	0.760	0.127069
You have heard that a certain well known person	0.261	0.100	2.605	0.010	0.930691
You work for the industry leader in your business	-0.169	0.098	-1.721	0.088	0.029485
You are the CFO...	-0.012	0.087	-0.144	0.886	0.052995
You and your spouse have been married...	-0.035	0.065	-0.540	0.590	0.74286

The multiple regression analyses show in both correlations (gender and ethnicity) all of the coefficients (the slopes) are very low, which indicate poor correlation; the standard errors are extremely low, too, which indicate poor adjustment to the average curve.

Part of this behavior is expected, as many of the tables have an erratic or bell shape curve, consequently weakening any possible correlation throughout the variables. We can separate each part of the response, such as "strongly agree" and analyze that; but then moving to the other alternatives, the responses are completely erratic.

11. Discussion of the Results

The purpose of this study was to specifically examine university business students' perceptions (e.g., based on their own personal beliefs) toward the subject of ethics, specifically as it relates to gender and/or ethnicity. Like a study by Carter, Yeh, and Mazzula (2008) we, too, did not find any significant differences with respect to the role of gender. We did, however, find that ethnicity-identity-status attitudes did predict some cultural value differences for our Latino participants. Moreover, the results of our study support previous research that suggests members of ethnicity/cultural groups with racial-identity-status attitudes based on dominant ethnicity worldviews are likely to endorse

cultural values that reflect Euro-American value alternatives (Thompson and Carter, 1997; Yeh et al., 2004; Carter, Yeh, and Mazzula, 2008).

Our results, while narrow in scope, also provide an excellent platform for further review of the work by Hofstede, Hofstede, and Minkov (2010) about their combined Transparency International Corruption Index (see Chart 1). Analyzing the gender aspect again, the combined chart of the Corruption Index of Transparency International in the vertical dimension and Hofstede et al.'s (2010) masculinity index in the horizontal dimension, for a set of 54 countries (largest countries in terms of gross domestic product), confirms our conclusion that there is almost no correlation between the gender and corruption (see Chart I). The value and significance of using this correlation is based on the fact that Hofstede et al.'s (2010) approach focuses in on cross-cultural differences among countries, which is similar to our research as it is focused on a population of students from different cultures, too. Knowing this, the conclusions of Hofstede et al.'s (2010) correlation are consistent with our research. This also provides consistency to our hypothesis that culture is the main factor that influences ethical decisions.

Besides discussing Chart 1, Hofstede et al. (2010)

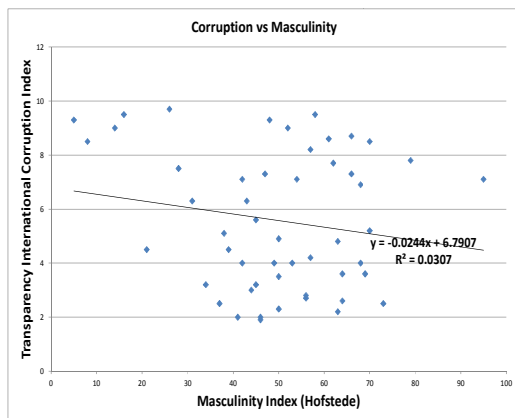


Chart 1. Hofstede et al.'s Corruption vs. Masculinity

provides an excellent platform to understand the ethnicity/cultural aspect of ethics. Hofstede et al.'s (2010) Power-Distance index, as shown in Chart 2, shows how countries with Hispanic culture score much higher in Power-Distance than Anglo-Saxon countries. The Transparency International Corruption Index is reflected in the vertical dimension of the graph and Hofstede et al.'s (2010) Power-Distance Index in the horizontal dimension of the graph; for the same group of the 54 largest countries in terms of GDP; the graph shows that they have some correlation with an r-square of 0.46. The relevance of this correlation and the connection to our research is based on the fact that Power Distance is higher in some countries based on their cultures. For example, countries that had a strong Reformation and consequently have an important Protestant influence tend to have stronger democratic institutions and consequently lower Power Distance. There are several explanations for

the lower corruption in democratic countries (lower Power Distance), such as the stronger democratic institutions, stronger justice, the rule of law and law enforcement (lower acceptance by the citizens that power can be in a few hands). However, in democratic countries the power is with the public

This flourishes under a better economic situation as in countries with lower rule of law there are fewer investments and consequently lower wealth. It is also demonstrated that poverty and corruption correlate very strongly (see Chart 3). In our study, the ethnicity is connected with the ethical/cultural views in similar terms, as in Hofstede et al.'s (2010) work.

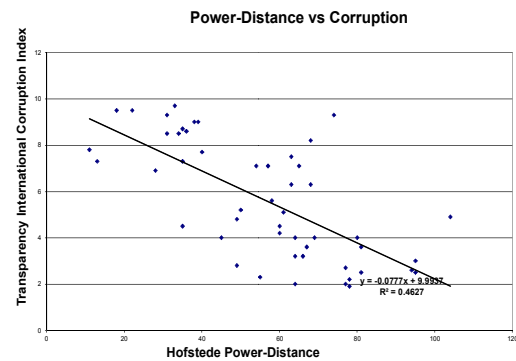


Chart 2. Hofstede et al.'s Power-Distance vs. Corruption

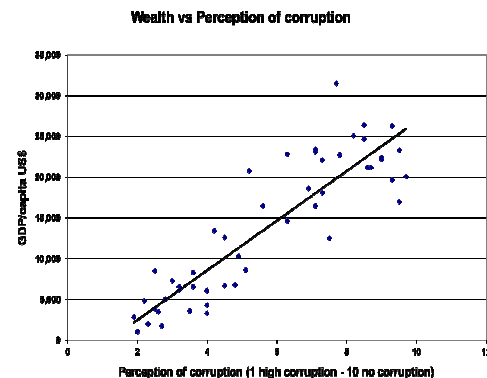


Chart 3. Hofstede et al.'s Power-Distance vs. Corruption

12. Conclusion

Having reviewed the work of many of our peers, we have come to the conclusion, based on our own research study, that there are no easy answers to the various hypotheses that we developed, especially Hypothesis 1: Ethical problems are embedded in wider ethnical/cultural and intellectual contexts.

Using regression analysis and chi-square testing, we found there are a few clear differences, between Whites and Latinos, with Whites showing a stronger formal ethical behavior than Latinos (refer to Table 3). In this sense, we agree that cultural and subcultural environments in which individuals are raised influence their ethical perceptions

(McEwen, 2003) by playing a “significant role in the ethical reasoning and ethical attitudes of a person” (Christie *et al.*, 2003, p. 264) and having “some effect on perception of business ethics” (Rashid and Ibrahim, 2008, p. 908). Nevertheless, being cautious, we have taken into account that “interpreting cultural differences is always difficult, even a perilous task” (Shepherd *et al.*, 2000, p. 140).

The American approach to business ethics is more individualistic, legalistic, and universalistic than in other capitalist societies (Vogel, 1992). In America, students “are probably more aware of this issue with frequent exposure in the media, the trend towards increasing regulation, legal vulnerability, and the integration of ethics into business curriculum at the collegiate level” (Okleshen and Hoyt, 1996, p. 544). This could explain why White Americans tended to be “more ethically aware, in that they were more questioning of the idea that they would have to be willing to do anything to succeed. Also, they questioned whether profits are more central to business operations than ethical behavior” (Allmon *et al.*, 1997, p. 185). Perhaps these students are much more attuned to the need for ethical behavior in business (Chung *et al.*, 2008). Moreover, regarding “utilitarian judgments” (produces the greatest utility and maximizes benefits while minimizing harm) the Whites are, for the most part, quite “practical,” gauging unethical practices more on whether harm is likely or not. This pragmatic stance views unethical business practices as a function of the probability of the harmful outcome. If it is quite certain that an act will result in losses, then it is viewed as more unethical and more serious (Shepherd *et al.*, 2000). Having said this, perhaps the life experiences of Latinos are significantly different from Whites. This, however, is only an assumption on our part. To support this notion, however, we carefully reviewed the work performed by Carter, Yeh, and Mazzula (2008, p. 15), who found that: “Latinos with a predominance of dissonance attitudes, and who might feel conflicted and concluded about their racial, tended to endorse more traditional Latino cultural values.” Latinos are influenced by core characteristics of Hispanic culture (Shepherd *et al.*, 2000) such as having a highly affective nature, a resistance to ambiguity, and as being idealistic, even if the ideals may be unattainable (Hofstede, 1983; Harris and Moran, 1996). The results of the study may be attributable to these characteristics.

13. Limitations and Implications

This study's results must be analyzed with certain admonitions in mind. In fact, several limitations exist that may affect how generally the findings can be applied. First, survey data are prone to errors of leniency, acquiescence, and halo effects (Brownell, 1995). Biases related to such errors may be present in the data. The reader must also consider the limitations due to external validity, prediction versus causality of variables' relationships, and variables within the questionnaire not investigated. Second, the constraint

of this study is that the answers provided by the participants are only the perceptions of a limited amount of undergraduate and graduate students as to what factors might have contributed to their answers. Third, the study was conducted at only three universities. Fourth, the data provided in this study do not measure certain behaviors against the outcomes themselves. Knowledge of these limitations will allow understanding of the research in the proper context. Fifth, although the total number of completed surveys was relatively low, the response rate was more than adequate (68%, or 136 out of 200 student participants)—a much higher response rate than some colleagues experienced in their own studies. And sixth, the (convenience) sample group—college students only—may also be limited when considering predictability among a large target group of people.

“With greater knowledge comes better understanding” (Peppas, 2006, p. 102). We believe it would be worthwhile to expand this study to a much larger set of ethnic characteristics and to a broader group of student respondents. Demographic, socioeconomic, and other factors that exist in particular settings might lead to different beliefs about ethnic features/personalities.

We believe further research is warranted and necessary to fully understand the complex interplay of ethnicity/culture as it relates to the study of ethics in our ever-changing society in the United States.

APPENDIX

ETHICAL QUESTIONNAIRE

Code No: _____

(LEAVE BLANK)

Date: _____

OVERVIEW PLEASE READ THIS CAREFULLY)

As academic researchers, we would like to find out how sensitive you are to certain ethical issues. We would like to know if your past learning experiences (e.g., from your parents [or caretakers], through your religious convictions, or through some/any other means) have created an ethical belief set that helps guide you as a person when ethical challenges arise.

Please try not to read too much into each question. Just try to put yourself into the scenario presented and answer each question immediately after you have read it for the first time.

PLEASE BE SURE TO PUT A CHECK MARK NEXT TO YOUR ANSWERS

GENERAL QUESTIONS ABOUT THE MEANING OF ETHICS

1. Ethics, according to Lawrence and Weber (2011), can be defined as the conception of right and wrong conduct that tells us whether our behavior is moral or immoral, good or bad. Ethics also deals with fundamental human relationships—how we think and behave toward others, and how we want them to think and behave toward us. Do you agree with these statements about ethics?

_____ a. Strongly agree

- _____ b. Agree
 _____ c. Neither agree nor disagree
 _____ d. Do *not* agree
 _____ e. Strongly disagree

2. Ethical principles are guides to moral behavior. As such, lying to, stealing from, deceiving other(s), cheating on a loved one, and harming (i.e., mental and/or physical) others are considered unethical and immoral. Do you agree with this statement?

- _____ a. Strongly agree
 _____ b. Agree
 _____ c. Neither agree nor disagree
 _____ d. Do *not* agree
 _____ e. Strongly disagree

3. Religious beliefs are a major source of ethical guidance for many. Do you agree with this statement?

- _____ a. Strongly agree
 _____ b. Agree
 _____ c. Neither agree nor disagree
 _____ d. Do *not* agree
 _____ e. Strongly disagree

4. The family institution—whether two parents, a single parent, or a large/small family with brothers and sisters, grandparents, aunts, cousins, and other kin—imparts a sense of right and wrong to children as they grow up. Do you agree with this statement?

- _____ a. Strongly agree
 _____ b. Agree
 _____ c. Neither agree nor disagree
 _____ d. Do *not* agree
 _____ e. Strongly disagree

5. Schools and schoolteachers, neighbors and neighborhoods, friends, admired role models, ethnic groups, and the ever-present electronic media, as well as the Internet influence what we believe to be right and wrong in life. Do you agree with this statement?

- _____ a. Strongly agree
 _____ b. Agree
 _____ c. Neither agree nor disagree
 _____ d. Do *not* agree
 _____ e. Strongly disagree

QUESTIONS RELATING TO ETHICAL SITUATIONS

6. Assume, for a moment, that you are a college senior taking business courses at an university—you cannot wait to graduate. For an upcoming exam in one of your classes, the professor has asked you to complete, while in class, a six-question essay test. It will take about an hour to complete this exam. You have studied hard and long for this all-important test. One of your fellow students, whom you have known for the past three-and-half years, has a copy of this exam in his/her possession. Of course, you do not know how this person acquired a copy of the test, but you do know that he/she knows all the answers. Knowing what has transpired, do you let the professor know, via an e-mail or other means of correspondence, that a fellow student has cheated on his/her exam?

- _____ a. Definitely so
 _____ b. Probably so
 _____ c. Probably not
 _____ d. Definitely not
 _____ e. I am conflicted – I do not know what to do

7. Assume, for a moment, that you are the branch manager of a bank. Two of your friends, whom you have known for quite some time, work at your branch bank. During private conversations with your immediate supervisor, our boss has told you, in confidence, that this branch is going to close down on December 15, 20__ (i.e., for any reason that he/she made up). While the senior-level executives of the bank will do their best to relocate the employees to another facility, there is no guarantee that this will happen. Also, your boss has told you that the news of this sad announcement is to remain strictly confidential: "Please do not share this information with anyone." Knowing this, do you tell, in private, your friends and/or subordinate staff about this situation?

- _____ a. Definitely so
 _____ b. Probably so
 _____ c. Probably not
 _____ d. Definitely not
 _____ e. I am conflicted – I do not know what to do

8. You are a sales person in a well-known, high-end retail establishment selling men's or women's clothes. You receive a good salary and various benefits, which are competitive for this type of operation. You also receive commissions based on the profits that are realized from your sales of this attire. This retailer, because it pays its sales staff at prevailing market rates (i.e., salary plus commissions and benefits), has a strict policy on anyone in the organization accepting gratuities. "You are not to accept tips of any kind from any customer," is stated in the company's employee handbook. Still, a customer who knows and likes you because you go out of your way to provide superb customer service, slips you, while no one is looking, a \$100 bill while this individual is in the process of purchasing over \$1,000 worth of clothes. Do you accept this person's offer?

- _____ a. Definitely so
 _____ b. Probably so
 _____ c. Probably not
 _____ d. Definitely not
 _____ e. I am conflicted – I do not know what to do

9. Your company is sponsoring a holiday party, which is being held in one of the ballrooms in a local hotel. It is late in the evening – 11:00pm. Everyone has had a good time. Alcohol has been provided, but employees and friends have been limited to two drinks per person. Only adults are allowed at this party. While going to the lavatory you notice that an employee that you know is in the room. You exchange some pleasantries, and you notice that this individual is acting a little weird. This person is bending over one of the sinks, and appears to be inhaling (i.e., snorting), some white material. While you are not 100% sure that this is cocaine, you certainly believe this to be the case. After you

leave the restroom, do you tell your boss, who is also at the party, what just happened?

- ☐ a. Definitely so
- ☐ b. Probably so
- ☐ c. Probably not
- ☐ d. Definitely not
- ☐ e. I am conflicted – I do not know what to do

10. Assume, for a moment, you have heard, through some type of medium (i.e., TV, radio, internet, newspaper, etc.), that a certain well known person – regardless of his/her celebrity status (i.e., Tiger Woods, Michael Phelps, Marion Jones, Michael Vic, Mark McGuire, Charlie Sheen, Michael Jackson, etc.) – has done something wrong. From your standpoint, assuming what this individual did was dishonest/improper and/or illegal/unethical, do you feel that this person should be punished for his/her actions, in some way, for their deceitful/untruthful and/or criminal/immoral behavior?

- ☐ a. Definitely so
- ☐ b. Probably so
- ☐ c. Probably not
- ☐ d. Definitely not
- ☐ e. I am conflicted – I do not know what to do

11. You work for the industry leader in your business. Its corporate headquarters are located on the East Coast of the United States. You currently manage the distribution facility, which is located on the West Coast. Your job will be elevated once the company relocates its company headquarters. The president of the company has decided to move the company headquarters to the West Coast when the new company headquarters is built. Because you are a dedicated, trustworthy employee, you have been asked to be the project manager for construction of the new company headquarters, which will take about one year to complete. During your secret discussions with the president at your distribution facility, the president has told you that everyone in the company whose jobs need to be relocated will be offered a relocation package and has asked that you keep this matter in the strictest of confidence. The president has said that he/she will not make a company-wide announcement until the new facility is ready to go—but only three months before the opening of the new corporate headquarters. The people remaining at the original corporate headquarters will only be involved with physical distribution activities. It is now one year before the corporate headquarters exchange will take place. Knowing this, as a well-liked and respected manager, especially by your peers—who are all located on the East Coast and who know you on a personal level—do you share what is about to transpire with any of your co-workers, in a hush-hush way, before the president makes a company-wide announcement? Again, as a reminder, everyone who needs to move will be offered a relocation package (i.e., of some type).

- ☐ a. Definitely so
- ☐ b. Probably so
- ☐ c. Probably not

☐ d. Definitely not

☐ e. I am conflicted – I do not know what to do

12. You are the CFO, and you report directly to the president of your company. You have a great working relationship with your immediate supervisor. In addition, you are well known by the board of directors. Gross revenues of this publicly traded company are in excess of \$10 billion. You and only you handle all of the CEO's company-sponsored travel and entertainment expenses, which easily ranges between \$200,000 and \$250,000 per year. The president does a lot of entertaining as a means of closing big deals. The CEO, without your knowledge, however, decides to build a swimming pool at his/her house. The in-the-ground pool will cost about \$66,000 and the CEO decides to charge this expense off as part of his/her entertainment budget. Still, you truly believe that this expense is not an authorized company expense as the CEO does very little entertaining with clients at his/her home. Knowing this, do you tell anyone at the board of directors about this personal, non-business expense?

- ☐ a. Definitely so
- ☐ b. Probably so
- ☐ c. Probably not
- ☐ d. Definitely not
- ☐ e. I am conflicted – I do not know what to do

13. Assume that you and your spouse/significant other have been married for five years but have no children. You are a politician holding a statewide office, and you go out of town for a five-day fact-finding trip that is being paid for by the taxpayer. At the bar in the hotel where you are staying, you meet someone of the opposite/same sex, and you have a few drinks together. During your enjoyable evening, you exchange verbal pleasantries that lead the both of you to go up to one of your hotel rooms. You have sex that night—and never see the person again. Upon returning from your trip, do you share your out-of-town infidelity with your spouse/significant other?

- ☐ a. Definitely so
- ☐ b. Probably so
- ☐ c. Probably not
- ☐ d. Definitely not
- ☐ e. I am conflicted – I do not know what to do
- ☐ f. I would never cheat (i.e., or have sex that night with the other person) on my spouse/significant other, so I would not have to worry about this incident

BACKGROUND INFORMATION QUESTIONS

14. Your gender?

- ☐ a. Male
- ☐ b. Female

15. Which best describes your ethnicity?

- ☐ a. White, not Latino
- ☐ b. Latino or Hispanic
- ☐ c. Black
- ☐ d. Native American
- ☐ e. Pacific Islander
- ☐ f. Asian including Southeast Asia

_____g.Other (specify)

16. Your age on your last birthday?

_____a.21-30

_____b.31-40

_____c.41-50

_____d.51-60

_____e.61 or older

17. Your marital status

_____a.Married

_____b.Divorced

_____c. Never been married

_____d.Widow

_____e.Widower

_____f.Cohabitate with significant other

18. What is the highest level of education you have completed?

_____a.12th grade or less

_____b.High school graduate or equivalent

_____c.Some college but no degree

_____d.Associate degree (academic or occupational)

_____e.Bachelor's degree

_____f. Master's degree

_____g.Professional degree (such as JD, MD, DDS,

DVM)

_____h.Doctoral degree (such as Ph.D., Ed.D.)

_____i.Other

19. Your current title

_____a.CEO and/or President

_____b.General Manager or Assistant General Manager

or

_____c.Senior or Executive Vice President

_____d.Vice President

_____e.CFO, Controller, COO, CIO

_____f.Director

_____g.Senior-level Manager

_____h.Middle-level Manager

_____i.Supervisor

_____j.Unemployed

_____k.Retired

_____l.Student

_____m.Disabled, I do not work

_____n.Other

20. Any comments

Just as a friendly reminder, did you answer every question?

TABLES & CHARTS

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