

Business Students' Ethical Ideology: A Predictor of Moral Behavior

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Abstract - The rule of thumb is to do the right thing, uphold the laws of the land, and follow appropriate principles. But how about given a situation that will test one's ethical decision-making? Will we just use our personal moral norms, or will it depend on the context of an individual? This study tries to know and understand the ethics position among business students and whether they are more of an idealist rather than a relativist or vice versa. And what ethical ideologies do they occupy. Further, the study would identify if there is any significant difference of these in terms of gender and year level. This would provide ideas and information on how to enhance curricula and engage students to actual business settings. The online survey forms were sent via email to business students being handled by one of the researchers in a public Higher Education Institution (HEI) in Region V, Philippines. Seventy out of 85 active students were able to send their answers. A quantitative research approach was used while weighted mean and analysis of variance were used to statistically analyze the data gathered. Significant findings were that the students belong to the situationist type of ethical position, and can be considered as a positive trait. It shows that students both look at the perspective of what is right as well as judging morality according to their context. The students-respondents also noted exemplary actions or modelling may be the best method in bringing ethics to the classroom. Studies posited that if we wanted to have ethically successful business students, instructional focus must give way to a more holistic view of business leadership. Even safe to note that "...students' mindsets are evolving. Millennials now want to have serious conversations about ethics and corporate social responsibility". Teaching ethics could therefore be daunting and challenging at the same time.

Keywords –Business Ethics, Social Responsibility, Ethical Ideology, Ethical Position

INTRODUCTION

The challenge of globalized economy and business mobility is seen at the peak of today's young students, soon future leaders. Business students in particular are groping for competencies that will lead them to holistic success. Article I Section 1 of CMO 46, s.2012 states that "the Philippine higher education is mandated to contribute to building a quality nation capable of transcending the social, political, economic, cultural, and ethical issues that constrain the country's human development, productivity, and global competitiveness." Section 2 further enumerated its mission to "produce thoughtful graduates imbued with 1) values reflective of a humanist orientation (e.g. fundamental respect for others as human beings with intrinsic rights, cultural rootedness, an avocation to serve); 2) analytical and problem solving skills; 3) ability to think through the ethical and social implications of a given course of action; and 4) the competency to learn continuously throughout life – that will enable them to live meaningfully in a complex, rapidly changing and globalized world while engaging their community and the nation's development issues and concerns." [1]. It is in this premise that private and public higher education institutions are coming up with improved curricula that is ethically grounded and socially bounded.

The business students' ethical development is being critically assessed on their behavior towards corporate social responsibility. Though businesses seem to value what benefits shareholders, Corporate Social Responsibility (CSR) is giving more credence to stakeholders. An individual's psychological characteristics such as cultural orientation, leadership styles, and values were sustainable business practices' essential features [2]. This study is likely to introduce contra stereotypes business students who are perceived to be only after what is "how much" and are self-serving business type [3]. With the evolution of business management education leaning on sustainable business it is hoped that the stigma on

merely profit making will turn into more socially responsible and sustainable business. On the premise that today's students are tomorrow's business leaders, the support for sustainable business practices still seems to be dearth [4].

The Societal Marketing concept embraces that the end-stakeholders' – consumer and society – welfare should be maintained, and, as much as possible, be improved. It demands sustainability; that is meeting the present and future needs of consumers; along with it are the considerations of social and environmental responsibility [5]. Running a business is not simply providing food for your own consumption but as well as sustenance on the tables of other families. That is what sustainable business is, we think far ahead of today's gains. Sustainable business practice is defined as "business behavior that leads to a net overall increase in the different forms of capital associated with sustainable development." [6].

Thus, education has empowered learners to integrate sustainability that includes economy, environment, and society. This holistic approach promoted by the United Nations declaration on Education for Sustainable Development. Education has transitioned from mere profit-making business students to a more integrated societal and environmental business person. Hispanic and Asian students in business schools have improved in terms of ethical beliefs [3]. Students were interested in social responsibility [7]. As business educators, there is a shared responsibility to provide students not just opportunities to build business skills, but also to help them understand the powerful effects that business decisions and actions can have in the society [8].

To aid students to be socially responsive and ethically sensitive is among the teachers' prime responsibility to prepare a new breed of business practitioners [9]. They have offered alternative worldview that is human-centered. Our instructional focus must be in a more holistic view of business leadership by setting real-life stories of visionary merchants. There is a need to establish new programs for students that will advance their interests towards people. Exposing them to exemplars who are found in all walks of life, like film characters, historians, politicians, ordinary employees, other professionals, and other ordinary individuals but are able to balance financial success as well as positive human legacy.

Business Ethics and Social Responsibility

The business responsibility and its impact in the society is fast evolving. We cannot just provide the

students with business skills leading to increased profits but more importantly ethical and moral skills that look upon the society, the environment, and human welfare. The pedagogical approaches in dealing with the subject matter are also challenged. It was proposed to higher education programs and policies that will prepare managers to be responsible, conscious, and ethical. Simultaneously the need for developing tools helping to diminish the effects of unethical undertaking and eventually prevent them from emerging at all [10].

The moral decision-making model encompasses personal factors, such as character and strength, religion, values, and sensitivity to moral issues [11]. Some individuals may rely heavily on a deontological evaluation, ignoring the consequences of alternatives. Others may be primarily teleologists and decide their ethical judgements by focusing on the consequences of the alternatives. Consequences would be relatively ineffective for deontologically oriented individuals. Similarly, the statement "always do the right thing" will not be persuasive to teleologists.

Cultural Dimensions Theory, offers an array of discernment on the differences in culture across countries and understands the ways that business is done across different cultures. In one way or another, ethical decision-making in business setting may be influenced by the different national cultures and dimensions of culture. "Culture is more often a source of conflict than of synergy". It may be a significant reason of divisiveness and increasing diversity. Hofstede, offered a tool that will shed light on the issue of cultural diversities among different groups (e.g. country) that ultimately affects an individual's ethical decision-making [12].

As people acquire knowledge on ethical choices, they make cognitive changes from simple stick-and-carrot thinking to a higher level of thinking process [13]. No one believed that anyone could move in reverse, nor could "jump" forward stages. Each stage provides a new perspective and is more complex than the previous. Only 25% of persons actually grows to stage six which is the post-conventional morality where there is social contract orientation and behavior is placed on justice, dignity, and equality of all persons.

Ethics is relative. There are many factors that contribute to this relativity. Ethics is relative to the role of a group of people and to a certain period in time. What is ethics in business? What is the purpose business existence? Ethics and business are not

mutually exclusive. They should be working together for a sustainable organization that increases shareholder's value for the common good [14].

This study may provide basis for reviewing curricula that would manifest ethics particularly in dealing with business decision making and dilemmas. A study suggested that functional administrative reforms in favor of ethical philosophy and moral restraints should be established in students and the society they belong to [15]. Re-establishing course content, instructional method, and what practices are likely to produce positive environment and innovative community through ethical behavior.

OBJECTIVES OF THE STUDY

Academic institutions have already migrated from traditional input-based modality to outcomes-based education. Albeit business educators find it critical establishing a mindset of holistic thought of education (e.g. doing business for the people and its community's benefit), it is still the utmost priority. Thus, the purpose of the study is to know and understand the ethics position among business students and whether they are more of an idealist rather than a relativist or vice versa. And what ethical ideological do they occupy. Further, the study would identify if there is any significant difference of these in terms of gender and year level.

METHODS AND MATERIALS

Ethics Position Questionnaire (EPQ)

The researchers have applied Forsyth's Ethics Position Questionnaire (EPQ). Forsyth's EPQ in empirical research has reached success by taking individuals' personal moral philosophies into consideration. It was argued that differences in moral judgement and behavior may be reduced to two basic extents: idealism and relativism. Idealism, which basically posits that individuals are driven from their ethical decision-making by moral absolutes, and Relativism, which says that ethical decision-making is dependent upon context [16]. The notions of Idealism and Relativism are indeed separate and distinct constructs [17]. Forsyth stated that relativists assess circumstances on a relative basis and do not deem proper fundamentals. While idealists deem that fundamental actions is beneficial and do not believe in attaining goals at the expense of other people. The EPQ is used anticipate subjects' responses to different business situations. Generally, idealism accompanies morality, while relativism goes with somewhat

relaxed ethics[18]. Ethics position theory assumes "that a person's degree of idealism and relativism determines their ethical ideology, and identifies the four distinct ethics position. Situationists (High Idealism-High Relativism) –prescribe inspection of the situation, particularly the consequences both intentionally and accidentally produced – in reaching a contextually appropriate moral evaluation. Subjectivists (Low Idealism-High Relativism), like situationists, rejects moral rules, but they recognize the negative consequences are sometimes unavoidable. Absolutists (High Idealism-Low Relativism), believe that one should strive to produce positive consequences but at the same time maintain strict adherence to general moral principles. Exceptionists (Low Idealism-High Relativism) also endorse the value of moral principles but their low idealism prompts them to pragmatically balance the positive consequences of an action against its negative consequences" [16].

Prior to the onset of the study, students were exposed to ethical decision making judgement through case analysis. Open forum and oral group discussion among themselves is a way of empowering undergraduate students whose ethical biases have matured. And to continue further and provide basis for analysis of student's critical judgement of ethical ideology this study has been put in place. They were provided instruction as to the significance of the present study and its confidentiality. An approval from the College President was also secured.

Due to the risk and uncertainty of the current pandemic situation, the researchers deemed it wise to facilitate the administration of data gathering through an online survey. A structured Ethics Position Questionnaire (EPQ) was sent via email to BS Entrepreneurship students in one of the public Higher Education Institution (HEI) in Region V, Philippines. Student's geographic profile are mostly coming from nearby municipalities and demographically coming from the marginalized sector of the community. Due to lack of online accessibility, only 70 active students were able to send their answers out of 85.

The first part of the survey consisted of their profile limited to gender, and year level. The second part consists of twenty questions dealing with aspects of ethics as it relates to decision-making. Response to the questions were structured using a 4-point Likert scale with 1 being designated as "strongly disagree" and 4 as "strongly agree". The last part of the questionnaire was answerable by an essay/narrative on

their personal philosophy about doing ethical business and how business educators can prepare the students in making pervasive ethical decisions in a business setting. The first ten questions were structured such that agreement was consistent with idealism, and the second ten questions are arranged consistent with relativism. A Cronbach's alpha of 0.846 indicates strong internal consistency amongst the ten questions of each ethical position.

RESULTS AND DISCUSSION

A number of factors are related to ethical perception and orientation. The present study investigated two variables, the gender and year level as demographic indicators of ethical behavior. Table 1 shows the mean-average between male and female students in two year levels.

Table 1. Mean-Average between two groups

Indicator	Male	Male	Female	Female
	Year 1	Year 2	Year 1	Year 2
Idealism	3.21	3.17	3.16	3.32
Relativism	3.30	2.92	3.16	3.318

A student's ethical belief is deterrent to ethical decision making. Moral ideologies and traits are parts of synergized theories of personal ethics. Thus, variances in relativism and idealism affect assessment of moral concerns [16]. A thorough validation of the Ethical Position Questionnaire (EPQ) has drawn the constructs of idealism was correlated with each other as well as the constructs of relativism. However, these two parameters, idealism and relativism are essentially not correlated, thus the twenty questions of the survey are separated into their proper respective groups [17].

The "ethics of caring" juxtaposes the female gender to be emotionally moral with the male gender as rational [19]. It was posited that given the increasing number of women among the business schools; the ethical values of business students have not been compared by gender [20]. Recognizing the importance of women in the workplace, male and females genders generally agree on ethical considerations [21].

ETHICAL IDEOLOGY

The idealist

Idealism is one's aim to optimize benefits and minimize the consequences, especially for others [18]. Highly idealistic individuals "assume the desirable

consequences can, with the 'right' action, always be obtained" [16].

Table 2. Idealism comparison between genders

Groups	Count	Sum	Average	Variance
Male	26	82.8	3.185	0.137
Female	44	143.4	3.259	0.126

Table 2 shows idealism comparison between genders with weighted mean of 3.185 among males and 3.259 for females. Both genders show high in idealism and show no significant difference between male and female as shown in Table 3. It is rewarding to note that business student regardless of gender looks upon ethics as essential foundation in building future business leaders. Studies may have shown female students and professionals as more ethically grounded but male students may have come to thrive and discern ethics as scaffold in building a strong and sustainable business.

Present study may show no significant difference between female and male students in terms of idealism, yet further investigation may be applicable. It can be emphasized that further understanding of gender and ethics relationship may aid the design of programs geared to improved ethical awareness and sensitivity [22]. It is therefore not about how different their perceptions on ethical decision making are but how far can we support their differences, if there exists. Furthermore, a study found that gender is not a factor of students' ethical intents [23].

Table 3. Comparison on idealism between genders

Source of Variation	SS	Df	MS	F	P-Value	F crit
Between groups	0.091	1	0.091	0.696	0.407	3.982
Within groups	8.86	68	0.13			
Total	8.951	69				

Both genders may have the same concept of ethical reasoning and aligned rational principles. A study revealed that "the pattern of relationships was unchanged when age and gender were included in the regression analysis" [24]. Thus, Table 3 shows no significant difference between the male and female respondents.

Table 4 on the other hand, shows the weighted mean as to year level, level 1 has a weighted mean of 3.176 and level 2 is 3.262. Both year levels show high ethical ideology along idealism.

Table 4. Idealism comparison between year level

Groups	Count	Sum	Average	Variance
Year 1	25	79.4	3.176	0.125
Year 2	45	146.8	3.262	0.132

Although a number of factors were related to ethical orientation, spiritual affiliations and age have more influence on ethical behaviors [25]. The present study shows no significant difference of ethical ideology along idealism between year level 1 and year level 2 as shown in table 5.

Above results may disagree with studies where age was found to be a most-significant predictor in examining ethical views [26], where more mature groups categorized with supreme values and encouraging CSR mindsets higher than their younger counterpart [27]. However, the age gap between the groups in the study is not that wide as to manifest the same findings.

Table 5. Comparison on idealism Across year level

Source of Variation	SS	Df	MS	F	P-Value	F crit
Between groups	0.076	1	0.076	0.506	0.479	3.981
Within groups	10.21	68	0.15			
Total	10.29	69				

Business students are more likely to behave according to their knowledge of what is right. They believe that with one's "right" actions, the more it will obtain positive consequence. Forsyth posits that when judgment is based on humanitarian reasons that will not physically and psychologically hurt another is an absolute deed of "right" actions. The more "right" you do, the lesser the negative consequences and the more gains for others. It is a positive note that business students of this particular college looks on the ideology of idealism regardless of gender and age.

On the other hand, one who is less idealistic accepts that, occasionally, one has to choose between "the frying pan and the fire" and that harm is inevitable. But this study shows a higher idealistic student, they prefer to choose doing just the right action.

The relativist

Relativism pertains to an individual's emphasis on moral rules and principles in decision-making, especially on being right or wrong[16]. The relativism scale includes items like "different types of moralities

cannot be compared as to rightness" and "what is ethical varies from one situation and society to another." Moral judgments of highly relativistic individuals are based on their assessments of the matter at hand. The present study revealed that students are likewise highly relativist. It is said that highly relativist individuals are more lenient and reduces conflict. Table 6 shows relativism comparison between year levels. A weighted mean of 3.05 for male students and 3.118 for female students, respectively. Student's context and cultural constructs may have impacted the result of the present study.

Table 6. Relativism comparison between genders

Groups	Count	Sum	Average	Variance
Male	26	79.3	3.05	0.17
Female	44	137.2	3.118	0.139

For over two and a half centuries, relativism has become dominant. It was found out that the individual transgressor factor of "gender" had minimum influence on responses to two scenarios of ethical doubt [28].

Table 7. Comparison on relativism between genders

Source of Variation	SS	Df	MS	F	P-Value	F crit
Between groups	0.076	1	0.076	0.506	0.479	3.981
Within groups	10.21	68	0.15			
Total	10.29	69				

It is further validated in the present study as shown in table 7. The relativist view of ethical ideology has no significant difference between the male and the female students.

Table 8. Comparison on Relativism Across Year Levels

Groups	Count	Sum	Average	Variance
Year 1	25	78.9	3.156	0.121
Year 2	45	137.6	3.058	0.164

Table 8 shows the relativism comparison between year levels. The weighted mean for year level 1 is 3.156 while 3.058 for year level 2. The result show higher ethical ideology on relativism despite age. Students nowadays may seem to agree to act upon what is "right" while trying to understand where they are coming from. Maturity and experience may be an element of relativism as age was a major factor of relativism [29]. In a study which tried to investigate

accounting professionals as respondents revealed that younger respondents are significantly less relativistic than the older ones. However, in the present study it is shown in Table 9 that there is no significant difference between year level 1 and year level 2.

Table 9. Comparison on relativism Across Year levels

Source of Variation	SS	Df	MS	F	P-Value	F crit
Between groups	0.155	1	0.155	1.041	0.311	3.982
Within groups	10.131	68	0.149			
Total	10.286	69				

To further understand student's behavior and judgment on ethical decision making, it is likewise important to know their opinion, their cultural background and moral paradigm. This study revealed that business students are also highly relativist. Ethics varies from one situation to another, and from a society to another. A person may deem one thing to be moral but otherwise by someone else.

ETHICS POSITION

Organizations need to be careful in communicating subtleties of organizational actions to their employees, with a hindsight that only strong individuals will respond according to their belief and understand its intricate value for business [30]. The findings may be true in defining and retooling teaching and learning activities that would capacitate business students to act ethically and morally. Table 10 shows a relatively high idealism and relativism position between two groups.

Table 10 Ethical position between two groups

Indicator	Male Year 1	Male Year 2	Female Year 1	Female Year 2
	Idealism	High	High	High
Relativism	High	High	High	High

To measure the ethical position of the students as to whether they are an exceptionist, absolutist, subjectivist, or situationist, this study measures low in the scale of 1 to 2.49 and high in the scale of 2.5 to 4. The respondents are more of a situationist, the most common ethics position at the national level, they act to get the best possible benefit for all concerned, oftentimes, even in cognitive violation of traditional ethical rules [18].In an organizational setting,

relativists are affected by its idealistic indicators. Further, business merits are among the indicators evaluated by highly idealistic and relativistic individuals. A highly idealistic and relativistic business student may signal an indication of moral behavior [30]. It is imperative therefore to sustain this essential prerequisite of business and entrepreneurship education.

The ethical judgment of business students in the College may have no significant difference but it does not speak in general term. Empirical researches evinced that overall, female students values more the ethical concerns than the male students [27]. Female respondents are more defined in the expressions of their ethical positions than males in considering specific ethical behaviors [31]. On the contrary, the results indicate that ethical beliefs are shared between the two groups, ethical information are processed similarly.

CONCLUSIONS AND RECOMMENDATIONS

This paper identified the ethical position of business students in a way that will measure how they are going to embody ethics in their future careers, as business persons themselves and/or as a influencer in their chosen fields. The researchers as business educators were glad to find out that most of the students regardless of gender and year level looks upon ethics as an important ingredient in sustainable business. That in a world full of dishonesty and corruption, there is still hope in our youth only if education will never cease in providing students with values that shape their moral behaviors. As basis for pedagogical content improvement, this study noted some remarks from the students on how academic institution can enhance curriculum in this emerging focus on ethical business. Some were anxious about ethics but many are adamant in saying that the school may conduct values formation and invite resource speakers who are exemplary models in the field of corporate social responsibility. Instructional focus must give way to a more holistic view of business leadership.

Findings suggest that differences in ethical beliefs may foretell differences in moral judgment, but not the differences in moral behavior [32]. However, issue-contingent ethical decision-making model takes individuals are relativists to some extent in as much as conditions affect moral judgment and behavior [33]. Different moral theories and empirical researches have different ways to interpret that indeed one's

ethical ideology may impact one's moral behavior. Further, it is suggested that individuals' moral judgment of a business practice is affected by their moral philosophies [32]. The result of this study regarded business students as situationists, that they are highly idealist and relativist, where they strive for the best outcome without regard to moral tenets. However, this only account to a few numbers of students in a particular school thus does not provide a general conclusion among other business students in other business schools. Yet, the data signifies manifestation in dealing with the curriculum and delivery of instruction. These future business leaders if given a better direction in ethical discernment will benefit consumers, suppliers, employees, owners, and other stakeholders.

Since ethical principles may vary on the context of an individual, it is therefore recommended to conduct a qualitative approach study with focus groups and key informant interview to deepen the understanding of the context of the respondents. Furthermore, it is worth pointing out that the respondents in this study are students whose age range is generally tight. Thus, it is imperative that a future study may be done having respondents from different age level and wider age gap.

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