International Comparison of Perceived Ethics Among Business Students

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This study extends a pilot study from (Gatlin-Watts, Carson, and Maxwell, 2007) which examined the ethical perceptions of collegiate students from a university in the Southwest United States. Ethical perceptions were measured on ten ethical scenarios, which were grouped into two dimensions: Regulatory and Informational related ethics. The study explores the effect of demographic variables, i.e., age, gender, nationality, and language, on perceptions of ten individual ethical scenarios and two aggregated ethical perceptions among college students. Based on a sample of 922 respondents, age and gender significantly correlated with some of the ethical perception scenarios. Similarly, nationality and language showed a significant relationship with ethical perceptions. Limitations of this study include the limited sample size of international students and the relatively homogeneous sample comprised of mainly business students. Further studies are recommended.

Keywords: perceived ethics, dimensions of ethical scenarios, age and gender perceptions of ethics, business students and ethics, nationality, languages, ethics

INTRODUCTION

Teaching ethics continues to be of great interest in light of ongoing corporate scandals and the failure of corporations to stem unethical behavior. Many of the corporate scandals in the US and other countries indicate the continuing need for assessing ethical perceptions among work-bound college students and assessing ethics education at the university level. College attendance is considered an important contributor to moral development and, in particular, moral judgment (Derryberry et al., 2006). Understanding the ethical perceptions of work-bound students is pertinent to assessing the ethical climate of companies in the US and worldwide (Clikeman, Geiger, and O'Connell, 2001). Based on this assessment, it is hoped that a

greater understanding of individual ethics perceptions can offer insights for educating future business leaders throughout the world.

Understanding culture and its role in ethical perceptions and decision-making are complex and multidimensional (Srnka, 2004). Ford and Richardson (1994) proposed a framework accounting for individual factors (religion, nationality, gender, age, type of education, years of education, employment, years of employment, personality/beliefs/values, and situational factors including organizational and general environmental variables) that affect ethical decision making in a professional setting. Gender, age, culture, and other factors have been found to be significant predictors of ethical perceptions and behaviors (Eweje & Brunton, 2010; Perryer and Jordan, 2002).

In a pilot study, Gatlin-Watts, Carson, and Maxwell (2007) examined the ethical perceptions of collegiate students from a university in the Southwest United States. This paper extends that work by identifying the influence of different nationalities and spoken languages of college students, as well as their age and gender, on ethical perceptions. By aggregating responses from different nationalities and analyzing them, this study offers insights regarding differences in ethical perceptions across continents.

REVIEW OF LITERATURE AND HYPOTHESES DEVELOPMENT

Age

Age has been extensively tested with ethical attitudes and behaviors (Borkowski & Ugras, 1998). Kohlberg (1984) used moral development theory that hypothesized six stages of cognitive moral development. In the progression of each stage, a maturing individual is expected to take increasing account of others in deciding how to behave. Kohlberg considered age to positively affect moral development. His identification of age as a determinant of ethical behavior was supported by Thoma (1985) and Rest (1986). Borkowski and Ugras (1998) conducted a meta-analysis of empirical studies from 1985 to 1994 and found that older business students showed stronger ethical attitudes compared to younger students.

Some studies demonstrated a negative relationship between age and ethical decisions or acts (Singhapakdi, Vitell, and Kraft, 1996). Other studies found no relationship between age and ethics (Shapeero, Koh, and Killough, 2003; Uddin and Gillett, 2002; Wagner and Sanders, 2001). Eweje and Brunton (2010) found that older students are more ethically oriented when addressing unethical decisions ("Would you do this yourself?" and "Would your peers do it?"). However, age had no bearing on questions related to the ethicality and morality of an action ("Is the action ethical?" and "Is the action morally right or wrong?"). The contradictory findings to date may be the result of different dependent variables being studied (i.e., perception of ethics, ethical behavior intentions, ethical behavior, or ethical decision-making). It is argued that perception, intention, and behavior are different constructs in the decision-making process. Perception and attitudes affect intention, which in turn affects the act, decision-making, or behaviors (Ajzen, 1991; Fishbein and Ajzen, 1975).

The current research focuses on the perceptions of ethical scenarios, which are more or less in the development stage and not the intention or decision-making stage. As such, we hypothesize the following:

H1: For college students, age has a positive relationship with ethical perceptions and attitudes.

Gender

Gender is an interesting variable regarding ethics among college students. Some found that gender is a significant factor (Ariail, Abdolmohammadi, and Smith, 2012; Deker & Calo, 2007; Thoma, 1985), and some found that gender is not a significant factor (Chan and Leung, 2006; Rest, 1986; Street and Street, 2006), while others found that gender produced mixed results (Marques and Azevedo-Pereira, 2009; O'Fallon and Butterfield, 2012).

Social role theory, describing how people are socialized, has been the theoretical basis for studying the impact of gender. For instance, Gilligan (1982) developed ideas about responsibility-oriented morals or moral commitments that center on caring for others' needs primarily associated with women. The responsibility-oriented framework differs from the "justice" or "rights-oriented" approach, which is

primarily associated with men. Furthermore, the context or subculture in which children are raised will affect their ethical perceptions, attitudes, and decision-making. In addition, the amount of shared information and complaint rates were higher for women than for men for all scenarios. This can result from women being more sensitive to ethical behavior and being perceived as being courageous.

In Borkowski and Ugras (1998) meta-analysis research, female students showed stronger ethical attitudes compared to male students. Although college students can be considered to be in the early stage of ethics development, numerous studies suggest women be more ethical than men (Franke, Crown, and Spake 1997; Kish-Gephart, Harrison, and Trevino, 2010; Pan and Sparks, 2012; Yang et al., 2017). Thus, the following is hypothesized:

H2: Among college students, women are more likely to have higher ethical perceptions.

Nationality

Several researchers have examined cross-cultural comparisons of ethical perceptions among American vs. non-American business students (Allmon et al., 1997; Grimes, 2004; Peterson et al., 2010). While some studies found American students to have a higher level of ethical standards, others found no differences in ethical attitudes between American vs. non-American students (Davis et al., 1998; Grunbaum, 1997; Stevenson and Bodkin, 1998). Peterson et al.'s (2010) list of cross-cultural comparisons found statistical significance in eight of the thirteen reviewed studies.

In addition to comparing countries, researchers have also explored differences in cultures. Culture is a major characteristic that affects students' moral orientations. Swaidan et al. (2008) and Srnka (2004) argued that the idealism and relativism of a culture affect students' ethics. Hofstede's (1980, 2001) theories have also been used and discussed among scholars. For example, constructs of individualism and collectivism affect the ethical decision-making process (Husted and Allen, 2008). Hofstede's construct of uncertainty avoidance was also associated with ethical behaviors (Bernardi, 2006).

H3: Among college students, different nationalities are associated with ethical scenarios.

Language

Language has been regarded as a cultural factor in many international business studies (Welch et al., 2001). Welch et al. (2001) argued that language had been trivialized because of its use in a wide range of sub-areas closely related to international marketing and management. Language thus could influence ethics via its cultural aspect and within a sub-area of the world.

Other researchers treated language as a communication tool. For instance, Marchan-Piekhari, Welch, and Welch (1999) argued that a major impact of language is its communication within large geographical multinationals. They focused on horizontal communication and team building that controls and coordinates business organizations. Language imposes its structure on communication flows and personal networks. Thus, language will influence ethics through its communication networks. From the cultural aspect and communication networks, the following hypothesis is developed:

H4: Among college students, languages spoken at home are associated with ethical scenarios.

METHODOLOGY

The survey instrument consisted of questions related to the variables under study: Nationality, Language, and Perceived Ethics. The survey also contained questions pertaining to the respondents' demographics, such as age and gender.

To determine Nationality, respondents identified the region from where they were born: the US, North America (other than the US), Asia, Europe, Africa, South America, the Caribbean, or Other. Language was measured according to the language spoken at home. This was measured on an ordinal scale where 4=daily, 3=weekly, 2=annually, 1=rarely, and 0=never. Perceived Ethics consisted of ten items from which the

respondents rated the ethical acceptability of a particular business scenario. These ten ethical scenarios were measured via a Likert scale with 1=always acceptable to 5=never acceptable. The ten ethical scenarios are found in Appendix I.

RESULTS

Table 1 shows the demographic profiles of the survey respondents. The respondents' 18-22 age group represents the largest percentage group (73.5%). Using the mid-value for each age group resulted in a mean value of 23.80 with a standard deviation of 7.93. The split between male and female respondents was 377 (40.9%) to 534 (58.0%). This demographic background is expected since the survey was conducted in a public university.

Univariate Analysis

TABLE 1
DEMOGRAPHIC BACKGROUND

Variables	Frequencies	Percentage	Mean	S.D.
Age			23.80	7.93
Under 18	5	0.5		
18-22	678	73.5		
23-34	163	17.7		
35-46	34	3.7		
47 – older	42	4.6		
Total	922	100.0		
Gender			0.59	0.49
Male	377	40.9		
Female	534	58.0		
Other	10	1.1		
Missing	1	0.1		
Total	922	100.0		

Table 2 profiles the respondents' international background in Nationality and Language. Regarding international background, most of the respondents represented the US (89.4%). Students who came from outside the US were approximately 10%. The majority of respondents spoke English (89.7%). Chinese and Japanese students had extremely low representation (less than 5%) and were combined into one category.

A factor analysis was conducted to group the ten ethical scenarios (see Table 3). Factor analysis was used to examine the underlying dimensions of the ten items measuring perceived ethics to create a more manageable set of measures. The varimax rotation of factor analysis produced two significant ethical dimensions: *Legal Regulatory* and *Informational*. The numbers in bold identify each of the dimensions. The first dimension labelled *Regulatory,* identifies ethical scenarios related to law or regulation. This would include the potential consequences of legal problems. Personal Expenses, Pollution, Income Tax, Insider Trading, Safety Flaws, and Gender Discrimination may lead to legal consequences if someone violates them. The second dimension, labelled *Informational,* consisted of four items (i.e., Unfair Promotion, Concealed Information, Mislabeling Products, and Intellectual Property).

TABLE 2
NATIONALITY AND LANGUAGE BACKGROUND

Variables	Frequencies	Percentage	Mean	S.D.
Nationality				
USA	824	89.4		
North America	11	1.2		
Asia	32	3.5		
European	8	0.9		
Africa	26	2.8		
South America	9	1.0		
Caribbean	11	1.2		
Missing	1	0.1		
Total	921	100.0		
Language				
English	827	89.7		
French	26	2.8		
Spanish	30	3.3		
Chinese/Japanese	10	1.1		
Other	26	2.8		
Missing	3	0.3		
Total	922	100.0		

Dependent Variables

TABLE 3
FACTOR ANALYSIS WITH VARIMAX ROTATION ON TEN ETHICAL SCENARIOS

Question		*Regulatory*	*Informational*
Q1	Personal Expenses	**.653**	.081
Q2	Environmental Pollution	**.795**	.158
Q3	Income Tax	**.739**	.224
Q4	Insider Trading	**.590**	.269
Q5	Unfair Promotion	.409	**.542**
Q6	Safety Flaw	**.548**	.445
Q7	Conceal Information	.099	**.780**
Q8	Gender Discrimination	**.513**	.468
Q9	Mislabel Product	.126	**.799**
Q10	Intellectual Property	.365	**.546**

Table 4 summarizes Cronbach's alphas that were run to assure reliability. The Cronbach alphas for each construct were *Regulatory* (.785) and *Informational* (.711). These numbers indicate suitability for factor analysis (Nunnally and Bernstein, 1994). Means and standard deviations are also provided. *Regulatory* ethics (4.45) has a higher mean than *Informational* ethics (3.94) and is statistically different at the .05 level. The difference between the two means is statistically significant via a T-test ($p < .01$). It implies that respondents (college students) consider *Regulatory* ethics more serious than *Informational* ethics because of potential legal consequences.

TABLE 4
CRONBACH ALPHAS AND COMPARISON OF TWO ETHICAL DIMENSIONS

	Number of Items	Cronbach Alpha	Mean	S.D.	T value
Regulatory	6	.785	4.45	.66	15.06 [*]
Informational	4	.711	3.94	.81	

*p < .01

Table 5 lists the ten perceived ethics variables in the order of ethical sensitivity. The top ethical variable in terms of sensitivity was Environmental Pollution (mean = 4.64, s.d. = 0.84). Respondents considered ethical issues involving Environmental Pollution to be most unacceptable. Income Tax, Safety Flaws, and Gender Discrimination were also found to have higher means, implying greater unacceptability among college students. Variables with lower sensitivity were Conceal Information (mean = 3.85, s.d. = 0.81), Mislabel Product (mean = 3.92, s.d. = 1.17,) and Unfair Promotion (mean = 4.03, s. d. = 1.05). This implies that corporate gain or information ethics were less unacceptable among college students. Also, ethical issues related to the *Regulatory* (mean = 4.45, s.d. = 0.66) variable was considered more unacceptable than *Informational* (mean =3.93, s.d. = 0.81). Respondents believe that those ethics based on written law are more important than those ethics related to misleading information.

TABLE 5
DESCRIPTIVE ANALYSIS FOR ETHICS VARIABLES

Perceived Ethics Variables		Mean	S.D.
Q2	Environmental Pollution	4.64	0.84
Q3	Income Tax	4.55	0.90
Q6	Safety Flaw	4.51	0.86
Q8	Gender Discrimination	4.49	0.92
Q4	Insider Trading	4.40	1.06
Q10	Intellectual Property	4.20	1.06
Q1	Personal Expense	4.10	1.13
Q5	Unfair Promotion	4.03	1.05
Q9	Mislabel Product	3.92	1.17
Q7	Conceal Information	3.85	1.13
	Regulatory	4.45	0.66
	Informational	3.94	0.81

Table 6 shows the correlation coefficients and significant levels for Age, Gender, and Perceived Ethics. Age is significantly correlated with Personal Expenses, Insider Trading, and Intellectual *Property* at p < .01 level regarding individual ethics perceptions. It is also significantly correlated with *Regulatory* and *Informational* at p < .05 level. *Gender* is significantly correlated with all perceived ethics variables at p < .01 or p < .05 level.

TABLE 6
CORRELATION MATRIX FOR AGE AND GENDER WITH PERCEIVED ETHICS

		Age	Gender
Q1	Personal Expense	.124**	.144**
Q2	Environmental Pollution	.054	.099**
Q3	Income Tax	.030	.109**
Q4	Insider Trading	.112**	.080*
Q5	Unfair Promotion	.055	.139**
Q6	Safety Flaw	.058	.144**
Q7	Conceal Information	.032	.137**
Q8	Gender Discrimination	-.050	.126**
Q9	Mislabel Product	.042	.142**
Q10	Intellectual Property6	.091**	.134**
	Regulatory	.084*	.162**
	Informational	.074*	.188**

* $p < .05$
** $p < .01$

To examine and compare nationalities with perceived ethics variables, ANOVA (Analysis of Variance) was applied. The ANOVA process determined whether there were any significant differences within each of the nationalities for each perceived ethics variable. From Table 7, significant differences in nationalities were found for Personal Expense, Environmental Pollution, Insider Trading, Safety Flaws, Intellectual Property, and *Regulatory* all at ($p < .01$). Students from the US, North America, and the Caribbean have a relatively higher code of ethics than other students for Personal Expenses. For Environmental Pollution, students of the US, South America, the Caribbean, and North America seem to have a higher level of unacceptance. For Insider Trading, European, US, South American, and Caribbean students have relatively higher codes of ethics. Europeans, Americans, North Americans, and Asians are more sensitive about Safety Flaws. Americans, South Americans, and Caribbeans are more severe about perceived ethics related to Intellectual Property. Between the two aggregated ethics, *Regulatory* was found to be statistically significant. It suggests that students from the US, Caribbean, North America, South America, and Europe are more sensitive about ethics relating to laws. In contrast, the means of Asian and African students are lower. The study indicates no nationality differences in ethics related to Income Tax, Unfair Promotion, Gender Discrimination, and Product Mislabelling.

TABLE 7
MEANS AND ANOVA TESTS FOR NATIONALITY COMPARISON

		C1	C2	C33	C4	C5	C6	C7	F-Value	Sig.
Q1	Personal Expense	4.15	3.91	3.59	3.50	3.54	3.44	4.36	3.580	**.000***
Q2	Environmental Pollution	4.67	4.45	4.03	4.75	4.31	4.56	4.55	3.969	**.004***
Q3	Income Tax	4.58	4.18	4.16	4.88	4.23	4.89	4.45	2.410	.142
Q4	Insider Trading	4.44	4.18	4.03	4.50	3.54	4.44	4.45	3.893	**.000***
Q5	Unfair Promotion	4.05	4.00	3.69	4.13	3.88	4.00	4.09	.709	.058
Q6	Safety Flaw	4.53	4.55	4.44	4.75	3.96	4.33	4.27	2.182	**.000***
Q7	Conceal Information	3.56	3.55	3.88	3.75	3.27	4.22	4.00	1.502	.364
Q8	Gender Discrimination	4.51	4.64	4.28	3.63	4.23	4.67	4.55	2.017	.191

		C1	C2	C33	C4	C5	C6	C7	F-Value	Sig.
Q9	Mislabel Product	3.91	4.00	3.94	3.63	3.88	4.56	4.18	.629	.390
Q10	Intellectual Property	4.22	4.09	4.09	4.00	3.73	4.11	4.09	1.070	**.007***
	Regulatory	4.48	4.32	4.09	4.33	3.97	4.39	4.44	4.370	**.000***
	InformationaL	3.94	3.91	3.90	3.88	3.69	4.22	4.09	.663	.114

*p < .01

C1 USA
C2 North America
C3 Asia
C4 Europe
C5 Africa
C6 South America
C7 Caribbean

Similar to the analysis used for Table 7, Table 8 summarizes means and ANOVA tests comparing language spoken at home with perceived ethics variables. Significant differences in language were found for Personal Expense, Environmental Pollution, Income Tax, Insider Trading, Unfair Promotion, and Informational at p < .01 level. Significant differences in language were found for Intellectual Property at p < .05 level. Also, English-speaking students are more likely to be sensitive to ethics related to Personal Expenses, Environmental Pollution, and Intellectual Property compared to students speaking other languages. English-speaking and Chinese/Japanese speaking students are more sensitive about Income Tax and Unfair Trading, while English and Spanish-speaking students are relatively more sensitive to Insider Trading ethics.

TABLE 8
MEANS AND ANOVA TESTS FOR LANGUAGE COMPARISON

		English	French	Spanish	Chinese/ Japanese	Other	F-Value	Sig.
Q1	Personal Expense	4.17	3.38	3.40	3.70	3.69	7.75	**.000****
Q2	Environmental Pollution	4.67	4.23	4.43	4.40	4.27	3.81	**.007****
Q3	Income Tax	4.58	4.27	4.27	4.50	4.42	1.73	.219
Q4	Insider Trading	4.44	3.35	4.33	4.20	4.27	7.16	**.000****
Q5	Unfair Promotion	4.05	3.85	3.93	4.10	3.46	2.29	**.004****
Q6	Safety Flaw	4.53	3.77	4.43	4.20	4.69	5.70	.000
Q7	Conceal Information	3.58	3.23	3.57	3.90	3.81	1.08	.370
Q8	Gender Discrimination	4.51	4.19	4.57	4.60	4.19	1.53	.159
Q9	Mislabel Product	3.93	3.81	3.93	4.30	3.54	1.03	.494
Q10	Intellectual Property	4.24	3.54	4.00	4.00	3.96	3.58	**.012***
	Regulatory	4.48	3.87	4.24	4.27	4.26	7.22	.067
	Informational	3.95	3.61	3.86	4.08	3.69	1.87	**.000****

* p < .05
** p < .01

DISCUSSION AND CONCLUSION

This study examined the effect of demographics (age and gender), nationality, and languages on perceived ethics among business college students. Age was found to be significantly correlated with ethics

related to Personal Expense, Insider Trading, and Intellectual Property and the aggregated variables: *Informational* ethics and *Regulatory* ethics. The results are consistent with previous studies that showed a positive relationship between age and ethical judgments among college students (Longenecker, McKinney, and Moore, 1998; Ruegger and King, 1992). The findings suggest that college students are most familiar with ethical issues related to these three areas: Personal Expenses, Insider Trading, and Intellectual Property. Their familiarity may stem from the material taught in class and/or personal experience.

Gender was significantly correlated with all perceived ethics variables and factor variables, indicating greater explanatory power. The results support Borkowski and Ugras's (1998) work noting that women exhibit higher ethical attitudes and behavior than men. Also, this study suggests that ethical perception by gender is consistent across different nationalities and cultures.

Significant differences among nationalities were found for the following scenarios of ethical perception: Personal Expense, Environmental Pollution, Insider Trading, Safety Flaw, and Intellectual Property. A significant difference was found for the *Regulatory* dimension but not for the *Informational* dimension. Survey items that comprise the *Regulatory* factor are more pronounced across nationalities. Different countries have different values that affect the legality of ethics. This, in turn, may affect ethical perceptions related to some legal aspects. Except for intellectual property, national differences in the *Informational* factor were not found. It implies that ethical perceptions are relatively consistent across countries.

Language significantly affected the following ethical perception scenarios: Personal Expense, Environmental Pollution, Insider Trading, Unfair Promotion, and Intellectual Property. Significant results were also found for the *Informational* factor. As noted earlier, language is regarded as a cultural factor in many business studies (Welch et al., 2001), and the culture exhibited in the home language may impact ethical perceptions.

If we compare the impacts of Nationality and Language, we find that Personal Expense, Environmental Pollution, Insider Trading, and Intellectual Property are essential consistently between these two factors. Two significant challenges for the world are global warming and intellectual property. They are different regarding importance from either the nationality or language perspective. Two more scenarios, personal expense and insider trading were also statistically significant with nationality or language. This could be due to different political and economic systems and the legal system that causes differences in the perception of ethics worldwide.

For the aggregate ethics variables, this study found that nationality impacts *Regulatory* ethics. *Regulatory* ethics is comprised of legal and regulatory-related ethical scenarios. The different political and legal systems of different countries may help explain the substantial difference in regulatory ethics. For language, we found a different result. People using different languages have different views of ethics relating to *Informational* ethics: intellectual property, information concealment, mislabeling of products, and unfair promotion.

This study explored nationalities and language variables that impact ethical perceptions across different cultures and backgrounds. Its contribution to international business research is based on exploring demographic (age and gender) variables, nationality, and language as factors that affect ethical acceptability across the globe. Gender was significant for most ethics scenarios. Age was found to be critical on two aggregate ethical variables, *Regulatory* and *Informational* ethics, as well as a few other scenarios.

Nationality and language impact four different ethical scenarios: environmental pollution, intellectual property, personal expense, and insider trading. These findings show significant differences in environmental pollution and intellectual property exist across nationalities and languages. This study proposed two aggregate ethical groupings that were also found to be interesting. Nationality was strongly associated with ethics related to regulations or laws in different countries. Language had more impact on informational-related ethics.

The limitations of this study stem from a relatively homogenous sample comprising mainly business students as well as a small number of international students. Future studies should consider a more significant portion of global respondents regarding demographic characteristics. It should also consider non-college students for better representation.

The current study's findings indicate that age, gender, nationality, and language significantly correlated with some ethical perceptions. Nationality and language also showed a significant relationship that appears to concur with the findings in the study by Perryer and Jordan (2002).

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APPENDIX

	Scenarios	Original Questions
Q1	Personal Expenses	An executive earning $75,000 a year added personal expenses to her business expense account of $2,000 a year.
Q2	Environmental Pollution	In an effort to increase profits, a manager used a production process that exceeded legal limits for environmental pollution.
Q3	Income Tax	A small business received one-third of its gross revenue in the form of cash. The owner reported only one-half of the cash receipts for income tax purposes.
Q4	Insider Trading	A corporate director of a major pharmaceutical company learned of a product recall. Based on this information, she sold her stock at a gain before the announcement was made public.
Q5	Unfair Promotion	A VP of Personnel promoted a loyal friend and competent manager to the position of marketing director in preference to a better-qualified manager with whom she had no close relationship.
Q6	Safety Flaw	An aerospace engineer discovered what he perceived to be a product design flaw which constituted a safety hazard. His company declined to correct the flaw. The engineer decided to keep quiet rather than take his complaint outside the company.
Q7	Conceal Information	A financial officer used a method of financial reporting which was legal but concealed embarrassing financial facts from the public.
Q8	Gender Discrimination	An employer received applications for a supervisor's position from two equally qualified applicants but hired the male applicant because he thought that some employees might resent being supervised by a female.
Q9	Mislabel Product	As part of the marketing strategy for a product, the producer changed its color and marketed it as "new and improved," even though its other characteristics were unchanged.
Q10	Intellectual Property	An owner of a small firm obtained a free copy of a copy-righted computer software program from a friend rather than spending $500 to obtain his own program from the software dealer. He copied and used it on multiple computers in his business.