

A Quantitative Examination of the Relationship of Work Experience to Attitudes of Business Ethics in Graduate Students

Carlos Rodríguez
Central Connecticut State University

This quantitative study explored work experience as a potential contributor that may affect attitudes towards business ethics (ATBE) of graduate students in the United States. ATBE was measured on a five-point Likert scale using the ATBE questionnaire. A one-way ANOVA was used to explore for significant differences among groups of graduate students who were grouped according to their length of work experience. A one-way MANOVA was used to explore for significant differences in business philosophies. The results showed significant differences between some of the groups, suggesting a more relaxed ATBE for participants with less work experience.

INTRODUCTION

Business ethics has received increased attention during the last two decades as a result of business scandals such as Enron, WorldCom, Arthur Andersen, and Madoff to name just a few (Eweje & Brunton, 2010). Since these scandals have caused large losses to society, practitioners as well as scholars are studying possible causes and are developing preventive measures in an effort to mitigate this risk (Price & Walt, 2013). One potential contributing factor that has been examined is work experience of graduate students and the role that it may play in ethical attitudes (Eweje & Brunton, 2010; Yazici & Siniksaran, 2012). This is an important factor considering that many managers and leaders come from the college-graduate segment of the population (Yazici & Siniksaran, 2012); nonetheless, there seems to be insufficient research on the relationship between work experience and ethical attitudes of graduate students in the United States (Gupta, Walker, & Swanson, 2011). Hence, this study aims to contribute to this gap in the literature by exploring the effects that work experience may have on attitudes towards business ethics of graduate students (Eweje & Brunton, 2010; Gupta et al., 2011; Yazici & Siniksaran, 2012) within the United States. The purpose of this study was to examine the relationship between work experience and attitudes towards business ethics as expressed by graduate students in the United States.

PREVIOUS STUDIES IN ETHICAL ATTITUDES IN BUSINESS

This study was inspired by earlier studies in ethical attitudes of students in higher education across multiple countries. The study by Preble and Reichel (1988) was most influential in driving the current study. Preble and Reichel (1988) explored differences in the attitudes towards business ethics of American and Israeli management students. The overall results of their study suggested both groups as having relatively high moral standards. One year earlier, Neumann and Reichel (1987) developed the

Attitudes towards business ethics questionnaire (ATBEQ) (Appendix), based on Stevens' (1979) seminal work. Stevens (1979) examined nine business philosophies, which he associated to Kohlberg's (1976) three levels of moral development (pre-conventional, conventional, and post-conventional). Stevens (1979) aligned three of the nine business philosophies – Social Darwinism, Machiavellianism, and Objectivism – with Kohlberg's (1976) pre-conventional level. The ethical attitudes side of this study is centered on these three business philosophies, which are grounded as follows: 1) Social Darwinism – grounded in both Darwin's evolutionary theory, and Utilitarianism theory; and, 2) Machiavellianism and 3) Objectivism – both grounded in egoism theory. Social Darwinism was developed by Herbert Spencer as a blend of Darwin's theory of evolution, and Smith's *invisible hand* concept (Miesing & Preble, 1985). Social Darwinism states that people should follow their self-interest without hindrance in a free market. The notion of advancement is a key element of Social Darwinism. While natural selection is an important component of progress for the biological world, Smith (1776/1818) argued that natural selection in the business world occurs through free markets. Darwin's theory of evolution is based on the concept of natural selection, whereby living things undergo change and adaptation based on their environment (Balkan, 2006). Utilitarianism is a theory of ethics that originated in Britain, and was developed and elaborated by Jeremy Bentham (1748–1832) and John Stuart Mill (1806–1873), respectively (Utilitarianism, 2009). For Bentham, the principle of utility involves the basis for identifying a right action, which involves the selection of, for example, the choice from multiple-alternative actions that offers the greatest good for society (Warke, 2000). For Mill, the utilitarian standard was not to maximize the benefit or happiness at the individual level, but rather at the greater amount of benefit or happiness generated towards society in aggregate (Gustafson, 2013). Utilitarianism adheres to the belief that actions and policies should be adjudicated based on the benefits and costs they bring down on society; hence, utilitarianism is unable to address moral issues relating to rights and justice (Velasquez, 2006). Machiavellianism holds that a business firm is a self-contained body with its own natural laws, where efficiency takes priority over virtue in order to be successful (Miesing & Preble, 1985). Objectivism brings into focus the capacity to reason within realism. Organizations that follow Objectivism as their main business philosophy focus primarily on economic growth as the source that drives ideology and values (Etheredge, 1999). Objectivism suggests that action based on rationality is the only conformance to reality, the most productive, and the only path worth calling ethical. Machiavellianism, like Objectivism, is based on rational self-interest; however, Objectivism sees the real world in harmony with ethics, not a view held by Machiavellianism. Based on Objectivism, an individual's moral obligation is to achieve one's well-being so long as there is moral consideration for everyone (Miesing & Preble, 1985).

Miesing and Preble (1985) surveyed 487 individuals, and found undergraduate business students and those who lacked work experience more Machiavellian and Darwinian than participants with material (six plus years) work experience. Preble and Riechel (1988) explored differences in the attitudes towards business ethics of American and Israeli management students. Their aim was to examine their attitudes in light that many of these students will reach leadership positions in economics and social organizations, thus affecting the future ethical climates. The authors found American and Israeli students to share similar ethical attitudes. Small (1992) investigated attitudes toward ethical behavior held by western Australian students, and compared the results to those obtained by Preble and Reichel (1988). Small (1992) found high similarity of business ethics views among American, Western Australian, and Israeli students. Moore and Radloff (1996) used the ATBEQ to examine ethical attitudes of business students at Rhodes University, and compared the results with American, Israeli (Preble, & Reichel, 1988), and Western Australian students (Small, 1992). The results indicated significant differences in attitudes between South African and Israeli students. When contrasted with South African Students, their study suggested that Israeli students have a reduced belief in the importance of personal moral values, a higher appreciation for the rule of law, and a higher believe in rational realism as opposed to moral philosophy for decision making. Price and Walt (2013) examined if ethical attitudes of previous South African business students changed from the early 1990s to 2010. The authors used the ATBEQ and performed a comparison between prominent schools in South Africa. Their study showed significant change in attitudes, and a tendency that pointed towards stronger opinions on business ethics and accepted values.

Bageac, Furrer, and Reynaud (2011) studied differences in business ethics as perceived by management students from Romania and France. A survey using the ATBEQ was used in which the authors, differently from prior studies using the ATBEQ, measured participants' inclinations towards Machiavellianism, Social Darwinism, and Objectivism by mapping these philosophies to the ATBEQ (Appendix). Their study indicated that students from Romania were more inclined to Machiavellianism than students from France; however, less inclined to Objectivism. Students from France, on the other hand, regarded Social Darwinism higher than students from Romania. Shields, Comegys, Lupton, and Takei (2013) followed the same mapping scheme used by Bageac et al. (2011), except that Shields et al. (2013) compared ethical attitudes of undergraduate Japanese students to undergraduate students in the United States. In their study, Shields et al. (2013) found Japanese students as more Machiavellian and Social Darwinian than students from United States.

Nguyen and Pham (2015) examined ethical attitudes in business of college students from Vietnam and the United States. The results for both the Vietnamese students and the students from the United States, indicated high ethical attitudes towards business ethics. Nguyen and Pham (2015) attributed these results to the increased partnership that has developed between the two countries, the market openness around the world, and on how younger generations have increased opportunities to interact and experience other countries and cultures, technology and the media as facilitators.

Lau (2010) conducted a study to explore relationships between ethics education and its impact on ethical attitudes and moral reasoning. The results of Lau's (2010) study indicated both higher ethical attitudes towards business ethics and moral reasoning for students who received ethical education and training, than students within the control group. Cengiz, Ferman, and Akyuz (2012) examined ethical attitudes on a sample of financial specialists in Istanbul, due to the increased attention that financial institutions have received from the economic crises of 2008. The results of the study indicated a diverse level of ethical attitudes not only at the demographic level but also based on position, departmental unit, and work experience. The results of their study indicated younger employees with shorter length of work experience as having more positive mean scores regarding ethical attitudes towards business. Cox, Friedman, and Edwards (2009) integrated the use of an organizational behavior course in their ethical attitudes towards business study. The results of their experimentation had an impact due to the teaching intervention on the students' ethical attitudes towards business. Ruegger and King (1992) found indications through class interaction of higher ethical attitudes in students with longer work experience than those with limited work experience. Sujit (2011) compared ethical attitudes in business of expatriate from India and the Philippines working in the United Arab Emirates (UAE) and found no significant differences between the groups.

Yazici and Siniksaran (2012) explored the differences in the attitudes of students and employees towards business ethics issues, and also investigated whether working experience played a role in their perception of business ethics issues. The results indicated that length of work experience matters, suggesting that the higher the years spent in the work environment, the higher the ethical awareness. In an earlier study by Arlow (1991), the author similarly found that longer length of work experience of college students reflected higher ethical awareness, such as lower beliefs of self interest, of absolutes, and of *survival of the fittest*. Kidwell, Stevens, and Bethke (1987) found length of work experience correlated positively with ethical decision-making. Studies from Quiñones, Ford, and Teachout (1995), and from Tesluk and Jacobs (1998) incorporated qualitative measurement modes to the construct of work experience. These authors highlighted the lack qualitative measures usually presented in studies involving work experience.

METHOD

The survey included the ATBEQ developed by Neumann and Reichel (1987). A total of 263 usable samples were collected from graduate students residing in the United States and enrolled in college in the United States. All states were represented in the sample, except for the states of North Dakota, South Dakota, Utah, and Vermont. The ATBEQ items were answered by participant on a five-point Likert scale ranging from 1 *strongly disagree* to 5 *strongly agree*. The ATBEQ was used for testing hypothesis 1. The questionnaire was mapped to business philosophies (Bageac et al., 2011) including Machiavellianism, Objectivism, and Social Darwinism used for testing hypothesis 2. The answers that each participant provided on the ATBEQ on a five-point Likert scale were statistically analyzed at a group level based on work experience, which was categorized into five groups based on length of work experience (Eweje & Brunton, 2010; Yazici & Siniksaran, 2012).

Analysis of variance (ANOVA) was used to test the first set of hypotheses to explore significant differences in attitudes towards business ethics among groups of graduate students who were grouped according to their length of work experience. Multivariate analysis of variance (MANOVA) was used to test the second set of hypotheses where subscales were used to explore significant differences in Machiavellianism, Objectivism, and Social Darwinism among groups of graduate students who were grouped according to their length of work experience.

Research Questions and Hypotheses

Research Question 1

What are the significant differences between attitudes towards business ethics among groups of graduate students who are grouped according to their length of work experience?

H₀1: There are no significant differences in attitudes towards business ethics among groups of graduate students who are grouped according to their length of work experience.

H_a1: There are significant differences in attitudes towards business ethics among groups of graduate students who are grouped according to their length of work experience.

Research Question 2

What are the significant differences in Machiavellianism, Objectivism, and Social Darwinism among groups of graduate students who are grouped according to their length of work experience?

H₀2: There are no significant differences in Machiavellianism, Objectivism, and Social Darwinism among groups of graduate students who are grouped according to their length of work experience.

H_a2: There are significant differences in Machiavellianism, Objectivism, and Social Darwinism among groups of graduate students who are grouped according to their length of work experience.

RESULTS

ANOVA Test Results

Descriptive statistics across five groups, and the results of the one-way ANOVA are presented in Table 1 and Table 2, respectively. There was a significant effect of work experience (WE) on ATBE at the $p < 0.05$, with $F(4,258) = 2.758$, $p = 0.028$. This result indicates WE has a significant effect on ATBE. The mean ATBE score for at least one group was significantly different from the other groups. The result of a post hoc (Tukey HSD) analysis revealed which mean pairs were different. Tukey post-hoc analysis is presented in Table 3, and was used to reveal which group pairs were significantly different. Only the group 2 to 3 years of work experience was significantly different from the more than 10 years of work experience ($M_{diff} = 6.07$, $p = .018$). A partial eta-squared analysis was used to compute the effect size of this analysis. The result indicated that 4.1% of the variability in the population of ATBE was explained by differences between work experience groups. In general, the 30-items from the ATBEQ, on a five-point Likert scale, are structured in a way that associates a high score on the ATBE scale with high morals and ethical values, and a low score with a relaxed view on morals and ethical values.

TABLE 1
DESCRIPTIVE STATISTICS ACROSS FIVE GROUPS FOR ANOVA

Group	<i>M</i>	<i>SD</i>	<i>SE</i>	95% <i>CI</i>	
				<i>LL</i>	<i>UL</i>
no experience up to 1	76.1	12.8	2.1	71.8	80.5
2 to 3	78.1	11.6	1.6	74.8	81.4
4 to 5	73.8	8.6	1.1	71.5	76.1
6 to 10	74.1	9.4	1.2	71.6	76.5
more than 10	72.1	9.4	1.2	69.6	74.5

CI = confidence interval; *LL* = lower limit; *UL* = upper limit.

TABLE 2
ANOVA RESULTS OF THE EFFECT OF WE ON ATBE

	<i>df</i>	<i>F</i>	<i>partial</i> η^2	<i>p</i>
Between Groups	4	2.758	.041	.028

TABLE 3
POST-HOC TEST MEASURES – TUKEY HSD

(I) WE (in years)	(J) WE (in years)	M_{diff} (I-J)	SE	p	95% CI	
					LL	UL
no experience up to 1	2 to 3	-2.00111	2.23314	.898	-8.1359	-8.1359
	4 to 5	2.34942	2.17498	.817	-3.6256	-3.6256
	6 to 10	2.07222	2.15383	.872	-3.8447	-3.8447
	more than 10	4.07222	2.15383	.325	-1.8447	-1.8447
2 to 3	4 to 5	4.35053	1.97957	.184	-3.6256	-3.6256
	6 to 10	4.07333	1.95631	.231	-3.8447	-3.8447
	more than 10	6.07333*	1.95631	.018	-1.8447	-1.8447
4 to 5	6 to 10	-.27719	1.88965	1.000	-3.8447	-3.8447
	more than 10	1.72281	1.88965	.892	-1.8447	-1.8447
6 to 10	more than 10	2.00000	1.86527	.821	-1.8447	-1.8447

*The mean difference is significant at the 0.05 level.

MANOVA Test Results

Three measures of ethical attitudes were assessed: Machiavellianism, Objectivism, and Social Darwinism. This analysis was used to answer hypothesis H2 that posits, *There are significant differences in Machiavellianism, Objectivism, and Social Darwinism among groups of graduate students who are grouped according to their length of work experience.* A statistically significant MANOVA result was obtained, $F(12, 648.5) = 3.087, p < .0005$; Wilks' $\Lambda = .863$; *partial* $\eta^2 = .048$.

Post-hoc tests (Tukey HSD) presented in Table 4 show that for Machiavellianism, participants with no experience up to 1 year ($M_{diff} = 3.30, p = .032$) and participants with 2 to 3 years ($M_{diff} = 3.03, p = .034$) were significantly different than participants with more than 10 years of work experience. For Objectivism, participants with no experience up to 1 year ($M_{diff} = -1.61, p = .025$) were significantly different than participants with 2 to 3 years of work experience. Also for Objectivism, participants with 2 to 3 years of work experience ($M_{diff} = 1.71, p = .003$) were both significantly different than participants with 4 to 5 years, and ($M_{diff} = 2.14, p < .0005$) significantly different than participants with 6 to 10 years. In summary, as indicated herein, the differences between the groups on the combined dependent variables was statistically significant, $F(12, 648.5) = 3.087, p < .0005$; Wilks' $\Lambda = .863$; *partial* $\eta^2 = .048$.

TABLE 4
POST-HOC TEST MEASURES ON SUBSCALES – TUKEY HSD

Sub-scale	(I) WE (in years)	(J) WE (in years)	(I-J) M_{diff}	SE	<i>p</i>	95% CI		
						LL	UL	
Machiavellianism	no experience up to 1	2 to 3	.27	1.19	.999	-2.99	3.53	
		4 to 5	1.88	1.14	.466	-1.24	5.00	
		6 to 10	1.58	1.14	.635	-1.54	4.70	
		more than 10	3.30*	1.14	.032	.18	6.42	
	2 to 3	4 to 5	1.60	1.05	.543	-1.27	4.48	
		6 to 10	1.31	1.05	.724	-1.57	4.19	
		more than 10	3.03*	1.05	.034	.15	5.91	
	4 to 5	6 to 10	-.30	.99	.998	-3.02	2.42	
		more than 10	1.42	.99	.606	-1.30	4.14	
	6 to 10	more than 10	1.72	.99	.414	-1.00	4.44	
	Objectivism	no experience up to 1	2 to 3	-1.61*	.54	.025	-3.08	-.13
			4 to 5	.11	.51	1.000	-1.31	1.52
6 to 10			.53	.51	.844	-.89	1.94	
more than 10			-.40	.51	.935	-1.82	1.01	
2 to 3		4 to 5	1.71*	.47	.003	.41	3.02	
		6 to 10	2.14*	.47	.000	.83	3.44	
		more than 10	1.21	.47	.085	-.10	2.51	
4 to 5		6 to 10	.42	.45	.881	-.81	1.65	
		more than 10	-.51	.45	.788	-1.74	.72	
6 to 10		more than 10	-.93	.45	.234	-2.16	.30	
Social Darwinism		no experience up to 1	2 to 3	-.01	.79	1.000	-2.18	2.16
			4 to 5	1.02	.76	.666	-1.06	3.09
	6 to 10		.12	.76	1.000	-1.96	2.20	
	more than 10		1.33	.76	.400	-.75	3.41	
	2 to 3	4 to 5	1.03	.70	.582	-.89	2.95	
		6 to 10	.13	.70	1.000	-1.79	2.05	
		more than 10	1.34	.70	.308	-.58	3.26	
	4 to 5	6 to 10	-.89	.66	.657	-2.71	.92	
		more than 10	.32	.66	.989	-1.50	2.13	
	6 to 10	more than 10	1.21	.66	.356	-.60	3.02	

Based on observed means.

The error term is Mean Square(Error) = 12.414.

* The mean difference is significant at the .05 level.

DISCUSSION

Significant difference found in the current study, suggest group *2 to 3 years* of work experience as having a more relaxed attitude towards business ethics than graduates with *more than 10 years of work experience*. Based on such perception a reasonable person may develop a set of assumptions on how graduates in group *2 to 3 years* of work experience are expected to behave and make decisions at the workplace. A strong argument could be made that individuals with low morals and ethics would be more prone to commit white-collar crimes. In trying to understand how these (graduates) potential future leaders and managers may behave and make decisions at work, combined with ethics training, ethics education, and work-related experiences built in the curriculum, organizations may be able to mitigate the risk of white-collar crimes in the United States and around the world, and hence, reduce the amount of losses resulting from this type of fraud.

On the other hand, these results may raise questions for further investigation, for example, if one were to infer that ethical attitudes are directly related to length of work experience, then why was group *no experience up to 1* not significantly different from the *more than 10 years* of work experience group? When analyzing these results, it appears as if graduates become more relaxed in their ethical attitudes during their first year of work experience, followed by an increased awareness of business ethics as more years of work experience are accumulated. A possible explanation could be that graduate students enter the work force with preconceptions of how they should or are expected to behave, and later, the knowledge gained at the workplace (e.g., ethics violations and their consequences, training, code of conducts) result in enhanced ethical attitudes in business.

Based on these results, one may further infer that not only egoism theory is more prevalent in graduates with less work experience, but that their attitudes may also be aligned with a self-interest that ignores or barely considers the well-being of others. High display of Machiavellian attitudes may be a cause of concern to an organization. When leaders and managers make decisions that serve their personal interests, the results can be catastrophic for the organization and stakeholders in general, as in the case of former Enron's CEO, Jeff Skilling, and former Tyco's CEO, Dennis Kozlowski. An organization that anticipates a predominant ethical attitude in graduate students, based on years of work experience, may be well positioned to prevent or mitigate the risk for negative economic outcomes in the future. Scholars, on the other hand, could design courses that incorporate actual or simulated work experience in the curriculum, in an effort to better prepare graduates for future leadership and managerial roles.

An important observation from the overall results of the current study was the indication of significant differences between the groups under Objectivism. However, the researcher found that the internal consistency of Objectivism as a subscale was not acceptable to draw reliable or valid conclusions from the results.

IMPLICATIONS

The results of this study should contribute to the gap in the literature exploring the effects that work experience may have on attitudes in business ethics of graduate students in the United States (Eweje & Brunton, 2010; Gupta et al., 2011; Yazici & Siniksaran, 2012). Some of these graduate students are expected to become future leaders and managers; therefore, the results of this study may indicate the manner in which future leaders and managers might be anticipated to act (Alam, 1995; Preble & Riechel, 1988).

Practitioners could use the results of this study to formulate strategies that involve business ethics for existing employees and for new entrants (e.g., interns, recent graduates) into the workforce. An organization can set the tone at the top to establish a culture aimed to influence ethical behavior. This may be accomplished by considering the expected behavior of employees based on length of work experience, as reported in the current study. An organization can consider the results of this study to establish a mentorship program that pairs up ethical senior managers with substantial years (e.g., greater than 10 years) of work experience with employees that have limited (e.g., no experience up to 3 years) work

experience. An organization can also design a code of conduct that highlights best practices, particularly for employees with less work experience, which could be reinforced by providing access to compliance personnel able to clarify expected conduct.

Scholars could use the results of this study in planning ethics courses that incorporate work experience in order to better prepare students for future leadership and management positions. With the knowledge that ethical attitudes can potentially be influenced by length of work experience, scholars can design courses that integrate both ethics and hands-on experience with local businesses. In cases where actual work experience is not feasible, integrating situations that simulate actual work experience may serve as a substitute in the teaching/learning process; this may include integrated projects, case studies, and role-playing.

The results of this study supported egoism theory over both the theory of evolution (Darwin), and utilitarianism. The results support the notion that group 2 to 3 years of work experience may be more Consequentialist than the more than 10 years of work experience group. Having significant differences between the groups for the business philosophy of Machiavellianism reinforces the results of prior studies supporting Machiavellianism as a more prevalent trait in workers with less work experience. These findings supported prior studies that have indicated or have implied significant relationships between work experience and ethical attitudes (Callan, 1992; Eweje & Brunton, 2010; Kidwell et al., 1987; Miesing & Preble, 1985; Rajasekar & Simpson, 2014; Yazici & Siniksaran, 2012).

Practitioners should interpret these results with caution, since the results suggest participants with less experience as more Machiavellian than those with significant work experience, and partially reversed results with regards to Objectivism. In addition, there are a number of factors (e.g., aging, religious beliefs) that although excluded from this study might be contributing to these results.

LIMITATIONS

The current study is limited to graduate students in the United States; however, there are leaders and managers within the business community that have achieved success in business without obtaining higher education. In the current study, one should limit generalization of the results to current graduate students in the United States, and be open for criticism that challenges these results. The work experience construct lacks qualitative measures, which have been considered in several studies (Quiñones et al., 1995; Tesluk & Jacobs, 1998), and has no distinction between part-time and full-time work experience. The study lacks a number of factors that have been studied around business ethics which, if included, may enhance the results – e.g., nationality, culture/norms, religious beliefs, race/ethnicity, ethics studies/training, gender, and age. Even though the sample was representative of the target population, there were no participants from the states of North Dakota, South Dakota, Utah, and Vermont.

RECOMMENDATIONS FOR FUTURE STUDIES

Future studies could include other segments of the population, not just current graduate students in the United States; this is advised in light of the fact that future leaders and managers come from all segments of the population. Studies that can incorporate qualitative measures as well a quantitative measure into the work experience construct have the potential to elevate the literature value in this area. There is scarcity of longitudinal studies exploring the relationship between ethical attitudes and work experience, and thus, a need to explore how changes occurring at the workplace and in higher education impact a given population over a period of time. Future studies can further investigate reasons why work experience is related to ethical attitudes in business. Future studies may replicate this study in order to add external validity to the results.

ETHICAL APPROVAL, INFORMED CONSENT, AND CONFLICT OF INTEREST

All procedures performed in this study involving human participants were in accordance with the 1964 Helsinki declaration and its later amendments or comparable ethical standards. Informed consent was obtained from all individual participants included in the study. The author declares not to have a conflict of interest with any organization in the context of the subject of the current study.

REFERENCES

- Alam, K. (1995). Attitudes towards business ethics of business students in Malaysia. *Journal of Business Ethics, 14*(4), 309-313.
- Arlow, P. (1991). Personal characteristics in college students' evaluations of business ethics and corporate social responsibility. *Journal of Business Ethics, 10*(1), 63-69.
- Bageac, D., Furrer, O., & Reynaud, E. (2011). Management students' attitudes toward business ethics: A comparison between France and Romania. *Journal of Business Ethics, 98*(3), 391-406. doi:10.1007/s10551-010-0555-5
- Balkan, L. (2006). *Darwin, Charles*. In S. Serafin & V. Myer (Eds.), *Continuum encyclopedia of British literature*. London, United Kingdom: Continuum. Retrieved from http://library.capella.edu/login?url=http://search.credoreference.com/content/entry/britlit/darwin_charles/0
- Callan, V. J. (1992). Predicting ethical values and training needs in ethics. *Journal of Business Ethics, 11*(10), 761-769.
- Cengiz, E., Ferman, M., & Akyuz, I. (2012). Business ethics: Exploring the differences about perceptions of business ethics among selected Turkish financial specialists. *Journal of Marketing Development and Competitiveness, 6*(4), 1-12.
- Cox, P. L., Friedman, B. A., & Edwards, A. (2009). Enron: The smartest guys in the room - using the Enron film to examine student attitudes towards business ethics. *Journal of Behavioral and Applied Management, 10*(2), 263-290.
- Etheredge, J. M. (1999). The perceived role of ethics and social responsibility: An alternative scale structure. *Journal of Business Ethics, 18*(1), 51-64.
- Eweje, G., & Brunton, M. (2010). Ethical perceptions of business students in a New Zealand university: Do gender, age and work experience matter? *Business Ethics: A European Review, 19*(1), 95-111. doi:10.1111/j.1467-8608.2009.01581.x
- Gupta, S., Walker, E. D. II, & Swanson, N. J. (2011). Ethical behavior of graduate business students: An examination of the effect of age, gender, GPA, and work experience. *Southern Journal of Business and Ethics, 3*, 137-151.
- Gustafson, A. (2013). In defense of a utilitarian business ethic. *Business and Society Review, 118*(3), 325-360. doi:10.1111/basr.12013
- Kidwell, J. M., Stevens, R. E., & Bethke, A. L. (1987). Differences in ethical perceptions between male and female managers: Myth or reality? *Journal of Business Ethics, 6*(6), 489-493.
- Kohlberg, L. (1976). Moral stages and moralization: The cognitive-developmental approach. In T. Lickona (Ed.), *Moral development and behavior: Theory, research, and social issues*. New York: Holt, Rinehart and Winston.
- Lau, C. (2010). A step forward: Ethics education matters! *Journal of Business Ethics, 92*(4), 565-584. doi:10.1007/s10551-009-0173-2
- Miesing, P., & Preble, J. F. (1985). A comparison of five business philosophies. *Journal of Business Ethics, 4*(6), 465-476.
- Moore, R. S., & Radloff, S. E. (1996). Attitudes towards business ethics held by South African students. *Journal of Business Ethics, 15*(8), 863-869.

- Neumann, Y., & Reichel, A. (1987). The development of attitudes toward business ethics questionnaire (ATBEQ): Concepts, dimensions, and relations to work values [Working paper]. Israel: Department of Industrial Engineering and Management, Ben Gurion University of the Negev.
- Nguyen, L. D., & Pham, L. T. (2015). Business students and ethics: A cross-cultural study between the U.S. and Vietnam. *SAM Advanced Management Journal*, 80(4), 31-44.
- Preble, J. F., & Reichel, A. (1988). Attitudes towards business ethics of future managers in the U.S. and Israel. *Journal of Business Ethics*, 7(12), 941-949.
- Price, G., & Walt, A. (2013). Changes in attitudes towards business ethics held by former South African business management students. *Journal of Business Ethics*, 113(3), 429-440. doi:10.1007/s10551-012-1314-6
- Quiñones, M. A., Ford, J., & Teachout, M. S. (1995). The relationship between work experience and job performance: A conceptual and meta-analytic review. *Personnel Psychology*, 48(4), 887-910.
- Rajasekar, J., & Simpson, M. (2014). Attitudes toward business ethics: A gender-based comparison of business students in Oman and India. *Journal of leadership, accountability and ethics*, 11(2), 99-114.
- Ruegger, D., & King, E. W. (1992). A study of the effect of age and gender upon student business ethics. *Journal of Business Ethics*, 11(3), 179-186.
- Shields, R., Comegys, C., Lupton, R., & Takei, H. (2013). Undergraduate attitudes toward business ethics: A cross-cultural comparison. *Journal of Studies in Education*, 3(4), 72-80.
- Small, M. W. (1992). Attitudes towards business ethics held by western Australian students: A comparative study. *Journal of Business Ethics*, 11(10), 745-752.
- Smith, A. (1776). *An inquiry into the nature and causes of the wealth of nations*. Raleigh, N.C: Alex Catalogue. (Reprinted by Cooke & Hale, Ed., 1818, Hartford)
- Stevens, E. (1979). *Business Ethics*. New York/Ramsey: Paulist Press.
- Sujit, K. S. (2011). Comparing ethical attitudes of expatriates working in UAE. *Middle East Journal of Business*, 6(1), 16-25.
- Tesluk, P. E., & Jacobs, R. R. (1998). Toward an integrated model of work experience. *Personnel Psychology*, 51(2), 321-355.
- Utilitarianism. (2009). In *The dictionary of human geography*. Retrieved from <http://search.credoreference.com>
- Velasquez, M. G. (2006). *Business ethics: Concepts and cases*. Upper Saddle River, NJ: Pearson Prentice Hall.
- Warke, T. (2000). Classical utilitarianism and the methodology of determinate choice, in economics and in ethics. *Journal of Economic Methodology*, 7(3), 373-394. doi:10.1080/135017800453742
- Yazici, S., & Siniksaran, E. (2012). Working life matters: On the comparison of the attitudes of students and employees towards business ethics. *İ.Ü. Siyasal Bilgiler Fakültesi Dergisi*, 46, 61-74.

APPENDIX
ATTITUDES TOWARDS BUSINESS ETHICS QUESTIONNAIRE

Item	Description
1	The only moral of business is making money (Machiavellianism)
2	A person who is doing well in business does not have to worry about moral problems (Machiavellianism)
3	Every business person acts according to moral principles, whether he/she is aware of it or not (Moral Objectivism)
4	Act according to the law, and you cannot go wrong morally (Legalism)
5	Ethics in business is basically an adjustment between expectations and the way people behave (Ethical Relativism)
6	Business decisions involve a realistic economic attitude and not a moral philosophy (Machiavellianism)
7	Moral values are irrelevant to the business world (Machiavellianism)
8	The lack of public confidence in the ethics of business people is not justified (Ethical Relativism)
9	“Business ethics” is a concept for public relations only (Machiavellianism)
10	The business world today is not different from what it used to be in the past. There is nothing new under the sun (Ethical Relativism)
11	Competitiveness and profitability are independent values (exist on their own) (Social Darwinism)
12	Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws (Social Darwinism)
13	As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage (Social Darwinism)
14	While shopping at the supermarket, it is appropriate to switch price tags or packages (Social Darwinism)
15	As an employee, I take office supplies home; it does not hurt anyone (Social Darwinism)
16	I view sick days as vacation days that I deserve (Social Darwinism)
17	Employee wages should be determined according to the laws of supply and demand (Social Darwinism)
18	The main interest of shareholders is maximum return on their investment (Social Darwinism)
19	George X says of himself, “I work long, hard hours and do a good job, but it seems to me that other people are progressing faster. But I know my efforts will pay off in the end.” Yes, George works hard, but he’s not realistic (Machiavellianism)
20	For every decision in business the only question I ask is, “Will it be profitable?” If yes – I will act accordingly; if not, it is irrelevant and a waste of time (Machiavellianism)
21	In my grocery store every week I raise the price of a certain product and mark it “on sale.” There is nothing wrong with doing this (Machiavellianism)
22	A business person cannot afford to get hung up on ideals (Machiavellianism)
23	If you want a specific goal, you have got to take the necessary means to achieve it (Machiavellianism)
24	The business world has its own rules (Machiavellianism)
25	A good business person is a successful business person (Machiavellianism)
26	I would rather have truth and personal responsibility than unconditional love and belongingness (Moral Objectivism)
27	True morality is first and foremost self-interested (Moral Objectivism)
28	Self-sacrifice is immoral (Moral Objectivism)
29	You can judge a person according to his work and his dedication (Moral Objectivism)
30	You should not consume more than you produce (Moral Objectivism)

Source: Neumann and Reichel (1987). Mapped to business philosophies by Bageac et al. (2011).