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# Ethical Inclinations of Graduate Students at a State University in Catanduanes, Philippines

**Lily P. Custodio**
Catanduanes State University, Virac, Catanduanes
Corresponding author email id: drlilypcustdio@gmail.com

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***Abstract*** **– This study presents the ethical inclinations of graduate students at a state university in Catanduanes, Philippines. The influence of age, gender, and curricular program affiliation on the importance of head and heart traits was evaluated. Any significant difference between the master's and doctoral students' attribution on the importance of these traits was investigated. The respondents value head traits more than the heart traits; however, *honesty* was valued as extremely important in achieving career success. Older respondents are *open-minded and cool under stress, friendly*, *loyal to their fellow workers*, *with sense of humor*, and *idealistic*. Similar ethical inclinations on the importance of these traits were determined between male and female respondents and among them in terms of curricular program affiliation. Graduate students are *satisfied in creating something new* and value *openness (spontaneity)* and *critical and questioning attitude towards authority*.**

***Keywords*** **– Ethical Inclinations, Graduate Students, State University in Catanduanes, Philippines.**

## I. INTRODUCTION

Ethics consist of moral principles and standards of conduct. Among professionals, ethics extend beyond moral principles. They include standards of behavior that are designed for both practical and idealistic purposes [1]. With this premise, people in managerial and supervisory positions either in public or private organizations are expected to have strong personal values and high levels of moral reasoning in order to withstand client pressures; and deliver independent professional judgment [2], [3]. These expectations are imperative considering the global, world economic crisis which came about with vast impacts on the population, workforce and business [4], [5]. Unethical business practices have been put on display and identified as key factors in the economic crisis. The management of both public and private organizations is driven by profit-making motive and this leaves very little room for other aspects, such as ethics.

[6] Identified nine head traits and 10 heart traits. As used in research, these traits determine the values or behavioral inclination of persons by asking individuals to identify the character traits they value most. From among a larger sample of character traits, he chose nine traits or modes of conduct that were classified as qualities of the head, and ten traits that were classified as qualities of the heart. Qualities of the head (or thinking) are related to conceptualization, and qualities of the heart (or feeling) are the seeds of consciousness. Given these head and heart qualities, the author further conceptualized that those who are inclined to the head traits possess the skill to adapt to appropriate situations depending on their own perceptions on how problems are to approached and be provided with the necessary solutions. Those are inclined to the heart traits have the strong concern with the human side of the company, interested in the feelings of people around them, and committed to maintaining corporate integrity. The most creative of them are able to sustain an atmosphere of cooperation and stimulation.

Several studies on head and heart traits exist. Among professionals, [2] found that accountants value "honesty" highly but "idealism" is not considered so important, a finding consistent with [7] who reported that their respondents "do not demonstrate a preference for idealism" values. Marketing professionals, on the other hand, were found to have an imbalance between head and heart traits. They value self-confidence at the top which is a head trait; and honesty was ranked sixth which is a heart trait [8]. In a parallel situation, [9] have claimed that "an individual who demonstrates adequacy in ethical reasoning may not necessarily be adequate in ethical sensitivity" and to "enhance the ethical conduct of professional accountants, it is important that the accountancy profession…direct their attention and efforts to the ethical sensitivity of professional accountants".

The study of [10], with Asian and Australian MBA students as respondents, revealed that the Filipino respondents who are studying in Australia at the time of the survey valued heart traits rather than head traits. The Australians, on the other hand, were found to value head traits rather than heart traits. Similar studies with undergraduate business and non-business students as respondents revealed that there was "no significant difference between freshmen business and non-business students in traits valued" [3]. The same author found that "all seniors regardless of their major, valued self-confidence, ability to initiate, flexibility, pride in performance, independence and critical of authority more after their four years in college".

Further, the review of related studies provides evidence that older individuals exhibit more ethical inclinations [11], [12]. Additionally, [13] reported that gender is a significant variable with regard to perceptions regarding ethical behavior. Another instance, [14] reported that younger individuals are less focused on ethical issues but as they get older they progress to a higher stage of moral development. Among accounting students, [9] concluded that older accounting students were more likely to detect ethical issues in the professional scenario. There are researches, however, which reported that older age is associated with lower levels of acceptability of ethical values that their values declined as they grow older [15], [16].

[17] Commented that the impact of gender on ethical judgment is "complex and unsettled". They argued that "males view achievements as a competition and are more likely to bend the rules to succeed, whereas females are more concerned with self-performance, as opposed to relative performance". These authors together with other researchers [18], [9], [14], [5], [19] found gender to have no significant difference in ethical perceptions or judgments. Several studies, however, explicitly concluded that women are more ethical than men [20], [21], [22], [15], [23], [13], [16], [24]. Contrary to these studies, [4] reported that their male subjects indicated a higher level of ethical attitudes when compared to females. The subjects included a cross-national study comprising students from Australia, Singapore and Hong Kong.

Gaps noted from the review of related literature and studies previously undertaken showed that (a) there is a dearth of similar study done in the Philippines; (b) although a number of studies on ethical perceptions using [6] head and heart traits were identified from different countries, only one was found to have made use of Filipinos as part of the subjects; (c) most of the researches reviewed utilized business, accountants and marketing students, trainees or professionals, noting that there was no study which focused yet on both master's and doctoral students; (d) the imbalance of findings noted from the different studies reviewed is worth investigating if such will also be manifested by the subjects of the present study. In addressing these gaps, the present study aims to determine the head and heart values among graduate students at a state university in Catanduanes, Philippines. The influence of age, gender, and curricular program affiliation of the respondents' ethical inclinations was evaluated. Any significant difference between master's and doctoral students' attribution on the importance of these traits which measure head and heart values was likewise investigated.

## II. Methodology

Respondents of the study include 103 master's students and 30 doctoral students who were enrolled during the second semester of School Year 2014-2015 at a state university in Catanduanes, Philippines. Of the 103 master's students, 27 are enrolled in Master in Business Administration (MBA), 26 are enrolled in Master of Public Administration (MPA), and 50 are enrolled in Master of Arts in Educational Management (MAEM). Simple random sampling was used in determining the sample size.

Women participants in the study outnumbered the men participants. Most of the respondents aged 27-37 years old. The number of respondents on the four curricular programs is almost evenly distributed: 30 for PhDEM, 27 for MBA, 50 for MAEM, and 26 for MPA. Most PhDEM and MAEM student-respondents hold supervisory positions either in the Department of Education or in a state university. Similarly, majority of the MBA and MPA student-respondents are employed as support staff in both public and private organizations with some of them holding first-line supervisory positions.

Data for this research were gathered through a question-naire. Considering that the instrument used has a foreign origin, its applicability in the local setting was tested using Cronbach's Alpha which gleaned a coefficient correlation of 0.94. In determining the respondents who participated in the final inquiry, the number of classes needed for each curricular program during the second semester of School Year 2014-2015 was determined as the basis of who should be given the questionnaire per sample size. In the distribution of the questionnaire, a fishbowl technique was used in determining the names of the prospective respondents. The distribution of questionnaire was undertaken for three Saturdays in February 2015. Professors teaching the courses in the different programs facilitated the distribution and retrieval of the accomplished questionnaires.

The study used the head and heart traits initiated by [6] which was subsequently used by several researchers up to this time. It consisted of nine head traits and 10 heart traits. Part I of the instrument sought information on the demographic profile of the respondents such as age, gender, and curricular program affiliation. The second part lists the head and heart traits which required the respondents to rate each trait on the degree of its importance in achieving success in their career using a 5-point Likert scale. The five scales are: "5" (extremely important); "4" (highly important); "3" (moderately important); "2" (less important); and "1" (not important). All measures were provided quantification which made use of 5 ranges of percentages with 100 percent as the upper limit using an interval of 20. The questionnaires were distributed in February 2015. Frequency count, standard deviation, weighted mean, rank, independent sample z-test, and one-way ANOVA with Post-Hoc Multiple Comparison Test (Tukey HSD) were the statistical tools used.

## III. Results and Discussion

Table I presents the results of the ranking of the respondents on the level of importance of the head and heart traits. Honesty, a heart trait, ranked first. This trait was followed by the nine head traits according to the ranking. It shows, however, that the respondents' values are dominated by the head traits. All other heart traits ranked below the head traits.

Data analysis on the influence of age on the respondents' head and heart traits is shown in Table II, while the summary of post-hoc analysis on the influence of age to head and heart values is shown in Table IIa.

**Table I.** Level of Importance of the Respondents' Attribution to the Head and Heart Values

| Head and Heart Values | Overall Rating | | |
|---|---|---|---|
| | Standard Deviation | Mean* | Rank |
| **Head Traits** | | | |
| 1. Satisfaction in creating something new | 0.059 | 4.534 | 9.0 |
| 2. Ability to take the initiative | 0.053 | 4.624 | 5.5 |
| 3. Flexibility | 0.053 | 4.632 | 7.0 |
| 4. Cooperativeness | 0.054 | 4.692 | 2.0 |
| 5. Self-confidence | 0.051 | 4.692 | 4.0 |
| 6. Pleasure in learning something New | 0.053 | 4.624 | 5.5 |
| 7. Open-mindedness | 0.052 | 4.692 | 3.0 |
| 8. Coolness under stress | 0.054 | 4.563 | 8.0 |
| 9. Pride in performance | 0.079 | 4.083 | 9.0 |

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| Head and Heart Values | Overall Rating | | |
|---|---|---|---|
| | Standard Deviation | Mean* | Rank |
| **Heart Traits** | | | |
| 1. Honesty | 0.047 | 4.804 | 1.0 |
| 2. Independence (vs.dependence) | 0.062 | 4.323 | 15.0 |
| 3. Friendliness | 0.060 | 4.356 | 14.0 |
| 4. Loyalty to fellow workers | 0.064 | 4.414 | 10.0 |
| 5. Openness (spontaneity) | 0.062 | 4.368 | 12.0 |
| 6. Sense of humor | 0.074 | 4.236 | 17.0 |
| 7. Compassion | 0.067 | 4.429 | 11.0 |
| 8. Critical and questioning attitude towards authority | 0.068 | 4.158 | 18.0 |
| 9. Idealism (Pursue and live your life according to ideals) | 0.006 | 4.361 | 13.0 |
| 10. Generosity | 0.072 | 4.308 | 16.0 |

*Scale of Rating:
5 - Extremely important4 - Highly important3 - Moderately important
2 - Less important1 - Not important

**Table II.** Summary of Tests on the Influence of Age on the Respondents' Head and Heart Values

| Head and Heart Values | Test Statistic | Computed Value | ρ Value | Decision | Interpretation |
|---|---|---|---|---|---|
| Head Traits | | | | | |
| 1. Satisfaction in creating something new | F | 4.03 | 0.78 | Accept Ho | NSI |
| 2. Ability to take the Initiative | F | 2.87 | 0.13 | Accept Ho | NSI |
| 3. Flexibility | F | 2.53 | 0.16 | Accept Ho | NSI |
| 4. Cooperativeness | F | 2.05 | 0.21 | Accept Ho | NSI |
| 5. Self-confidence | F | 1.35 | 0.33 | Accept Ho | NSI |
| 6. Pleasure in learning something new | F | 2.87 | 0.13 | Accept Ho | NSI |
| 7. Open-mindedness | F | 6.96 | 0.03 | Reject Ho | WSI |
| 8. Coolness under stress | F | 6.44 | 0.03 | Reject Ho | WSI |
| 9. Pride in performance | F | 2.58 | 0.16 | Accept Ho | NSI |
| **Heart Traits** | | | | | |
| 1. Honesty | F | 1.65 | 0.27 | Accept Ho | NSI |
| 2. Independence (vs. dependence) | F | 3.36 | 0.11 | Accept Ho | NSI |
| 3. Friendliness | F | 5.34 | 0.05 | Reject Ho | WSI |
| 4. Loyalty to fellow Workers | F | 7.03 | 0.03 | Reject Ho | WSI |
| 5. Openness (spontaneity) | F | 2.36 | 0.18 | Accept Ho | NSI |
| 6. Sense of humor | F | 14.16 | 0.01 | Reject Ho | WSI |
| 7. Compassion | F | 4.98 | 0.06 | Accept Ho | NSI |
| 8. Critical and questioning attitude towards authority | F | 32.99 | 0.00 | Reject Ho | WSI |
| 9.Idealism (Pursue and live your life according to ideals) | F | 6.81 | 0.03 | Reject Ho | WSI |
| 10.Generosity | F | 4.03 | 0.08 | Accept Ho | NSI |

Ho: The head and heart values of the graduate students are not influenced by age.
*Legend:* WSI = with significant influence NSI = no significant influence

Two head traits were influenced by age when tested using one-way ANOVA. The Tukey HSD analysis shows that age categories of 27-37 years old and 55-64 years old differ in terms of open-mindedness and coolness under stress (see Table IIa). Respondents who are 55-64 years old score higher in open-mindedness and in coolness under stress compared to respondents who are 27-37 years old. Similarly, the respondents who are 55-64 years old score higher on three heart traits, namely: friendliness, loyalty to fellow workers, and idealism than those who are 27-37 years old. On the other hand, the respondents who are 27-37 years old score higher in sense of humor and in critical and questioning attitude towards authority compared to the respondents who are 38-54 years old.

**Table IIa.** Summary of Post-hoc Analysis* on the Influence of Age on the Respondents' Head and Heart Values

| Variables | Test Statistic | Computed Value | Tabular Value | Remarks |
|---|---|---|---|---|
| **Head Traits and Pair of Age Bracket** | | | | |
| • *Open-mindedness*; 27-37 years old (Mean = 4.73) & 55-64 years old (Mean = 5.00) | Q | 3.46 | 3.07 | Importance of open-mindedness is different |
| • *Coolness under stress*; 27-37 years old (Mean = 4.53) & 55-64 years old (Mean = 5.00) | Q | 3.33 | 3.07 | Importance of coolness under stress is different |
| **Heart Traits and Pair of Age Bracket** | | | | |
| • *Friendliness*; 27-37 years old (Mean = 4.36) & 55-64 years old (Mean = 5.00) | Q | 3.13 | 3.07 | Importance of friendliness under stress is different |
| • *Loyalty to fellow workers*; 27-37 years old(Mean = 4.41) & 55-64 years old (Mean = 5.00) | Q | 3.48 | 3.07 | Importance of loyalty to fellow workers is different |
| • *Sense of humor*; 27-37 years old (Mean = 4.80) & 38-54 years old (Mean = 4.10) | Q | 4.19 | 3.07 | Importance of sense of humor is different |
| • *Critical and questioning attitude towards authority*: 27-37 years old (Mean = 4.43) & 38-54 years old (Mean = 4.05) | Q | 6.39 | 3.07 | Importance of critical and questioning attitude towards authority is different |
| • *Idealism*; 27 -37 years old (Mean=4.36) & 55-64 years old (Mean = 4.75) | Q | 3.42 | 3.07 | Importance of idealism is different |

*Pairwise t-tests for Tukey simultaneous comparison of t-values, df = 6; α = 0.05, level of significance

Table III summarizes the results of data analysis on the effect of gender on ethical inclinations through the application of z-test. Results imply that gender did not influence the ethical inclinations of the respondents as represented by the nine head traits and 10 heart traits.

**Table III.** Summary of Tests on the Influence of Gender on the Respondents' Head and Heart Values

| Head and Heart Values | Test Statistic | Computed Value | Tabular Value | Decision | Interpretation |
|---|---|---|---|---|---|
| **Head Traits** 1. Satisfaction in creating something new | Z | 1.39 | 1.96 | Accept Ho | NSI |
| 2. Ability to take the Initiative | Z | 0.49 | 1.96 | Accept Ho | NSI |
| 3. Flexibility | Z | 1.41 | 1.96 | Accept Ho | NSI |
| 4. Cooperativeness | Z | 1.09 | 1.96 | Accept Ho | NSI |
| 5. Self-confidence | Z | 0.89 | 1.96 | Accept Ho | NSI |
| 6. Pleasure in learning something new | Z | 0.78 | 1.96 | Accept Ho | NSI |
| 7. Open-mindedness | Z | 1.16 | 1.96 | Accept Ho | NSI |
| 8. Coolness under stress | Z | 0.62 | 1.96 | Accept Ho | NSI |
| 9. Pride in performance | Z | 0.91 | 1.96 | Accept Ho | NSI |

**Table III.** Continuation

| Head and Heart Values | Test Statistic | Computed Value | Tabular Value | Decision | Interpretation |
|---|---|---|---|---|---|
| **Heart Traits** 1. Honesty | Z | 1.09 | 1.96 | Accept Ho | NSI |
| 2. Independence (vs. dependence) | Z | 0.77 | 1.96 | Accept Ho | NSI |
| 3. Friendliness | Z | 0.80 | 1.96 | Accept Ho | NSI |
| 4. Loyalty to fellow Workers | Z | 0.43 | 1.96 | Accept Ho | NSI |
| 5. Openness (spontaneity) | Z | 0.10 | 1.96 | Accept Ho | NSI |
| 6. Sense of humor | Z | 0.19 | 1.96 | Accept Ho | NSI |

| Head and Heart Values | Test Statistic | Computed Value | Tabular Value | Decision | Interpretation |
|---|---|---|---|---|---|
| 7. Compassion | Z | 0.72 | 1.96 | Accept Ho | NSI |
| 8. Critical and questioning attitude towards authority | Z | 0.62 | 1.96 | Accept Ho | NSI |
| 9. Idealism (Pursue and live your life according to ideals) | Z | 0.08 | 1.96 | Accept Ho | NSI |
| 10. Generosity | Z | 1.20 | 1.96 | Accept Ho | NSI |

Ho: The head and heart values of the respondents are not influenced by gender.
*Legend:* WSI = with significant influence NSI = no significant influence

In Table IV, results of data analysis using one–factor ANOVA obtained results showing no significant difference on each of the head and heart traits on the four curricular programs where the respondents are affiliated.

**Table IV.** Influence of Curricular Program on the Respondents' Head and Heart Values

| Head and Heart Values | Test Statistic | Computed Value | Tabular Value | Decision | Interpretation |
|---|---|---|---|---|---|
| **Head Traits** | | | | | |
| 1. Satisfaction in creating something new | F | 0.34 | 0.80 | Accept Ho | NSI |
| 2. Ability to take the Initiative | F | 0.30 | 0.83 | Accept Ho | NSI |
| 3. Flexibility | F | 0.33 | 0.81 | Accept Ho | NSI |
| 4. Cooperativeness | F | 0.26 | 0.85 | Accept Ho | NSI |
| 5. Self-confidence | F | 0.18 | 0.90 | Accept Ho | NSI |
| 6. Pleasure in learning something new | F | 0.22 | 0.88 | Accept Ho | NSI |
| 7. Open-mindedness | F | 0.69 | 0.88 | Accept Ho | NSI |
| 8. Coolness under stress | F | 0.80 | 0.83 | Accept Ho | NSI |
| 9. Pride in performance | F | 0.33 | 0.80 | Accept Ho | NSI |
| **Heart Traits** | | | | | |
| 1. Honesty | F | 0.23 | 0.88 | Accept Ho | NSI |
| 2. Independence (vs. dependence) | F | 0.40 | 0.76 | Accept Ho | NSI |
| 3. Friendliness | F | 0.58 | 0.64 | Accept Ho | NSI |
| 4. Loyalty to fellow Workers | F | 0.64 | 0.81 | Accept Ho | NSI |
| 5. Openness (spontaneity) | F | 0.16 | 0.92 | Accept Ho | NSI |
| 6. Sense of humor | F | 0.47 | 0.94 | Accept Ho | NSI |
| 7. Compassion | F | 0.47 | 0.71 | Accept Ho | NSI |
| 8. Critical and questioning attitude towards authority | F | 0.29 | 0.34 | Accept Ho | NSI |
| 9. Idealism (Pursue and live your life according to ideals) | F | 0.59 | 0.64 | Accept Ho | NSI |
| 10. Generosity | F | 0.47 | 0.71 | Accept Ho | NSI |

Ho: The head and heart values of the respondents are not influenced by curricular program.
*Legend:* WSI = with significant influence NSI = no significant influence

Results of data analysis using z statistic to determine any difference between the head and heart values of doctoral and master's students are shown in Table V. The master's students scored higher in satisfaction in creating something new (Mean = 4.96), a heart trait, compared to doctoral students (Mean = 4.32). The doctoral students, scored higher on two heart traits, openness (spontaneity) (Mean = 4.93) and critical and questioning attitude towards authority (Mean = 4.89) compared to the master's students (Mean of 4.21 and 4.15, respectively).

**Table 5.** Summary of Tests Difference between Master's and Doctoral Students' Head and Heart Values

| Head and Heart Values | Test Statistic | Computed Value | Tabular Value | Decision | Interpretation |
|---|---|---|---|---|---|
| **Head Traits** | | | | | |
| 1. Satisfaction in creating something new | Z | 2.29 | 1.96 | Reject Ho | WSI |
| 2. Ability to take the Initiative | Z | 1.44 | 1.96 | Accept Ho | NSI |
| 3. Flexibility | Z | 1.18 | 1.96 | Accept Ho | NSI |
| 4. Cooperativeness | Z | 1.54 | 1.96 | Accept Ho | NSI |
| 5. Self-confidence | Z | 0.72 | 1.96 | Accept Ho | NSI |
| 6. Pleasure in learning something new | Z | 0.61 | 1.96 | Accept Ho | NSI |
| 7. Open-mindedness | Z | 1.50 | 1.96 | Accept Ho | NSI |
| 8. Coolness under stress | Z | 1.18 | 1.96 | Accept Ho | NSI |
| 9. Pride in performance | Z | 1.30 | 1.96 | Accept Ho | NSI |
| **Heart Traits** | | | | | |
| 1. Honesty | Z | 0.61 | 1.96 | Accept Ho | NSI |
| 2. Independence (vs. dependence) | Z | 1.14 | 1.96 | Accept Ho | NSI |
| 3. Friendliness | Z | 1.42 | 1.96 | Accept Ho | NSI |
| 4. Loyalty to fellow Workers | Z | 1.34 | 1.96 | Accept Ho | NSI |
| 5. Openness (spontaneity) | Z | 2.49 | 1.96 | Reject Ho | WSI |
| 6. Sense of humor | Z | 1.29 | 1.96 | Accept Ho | NSI |
| 7. Compassion | Z | 1.15 | 1.96 | Accept Ho | NSI |
| 8. Critical and questioning attitude towards authority | Z | 2.30 | 1.96 | Reject Ho | WSI |
| 9. Idealism (Pursue and live your life according to ideals) | Z | 0.59 | 1.96 | Accept Ho | NSI |
| 10. Generosity | Z | 0.50 | 1.96 | Accept Ho | NSI |

Ho: The head and heart values of the master's and doctoral students are different.
*Legend:* WSI = with significant influence NSI = no significant influence

## IV. Discussion

This study aims to (1) determine the head and heart values among graduate students at a state university in Catanduanes, Philippines; (2) to evaluate the influence of age, gender, and curricular program affiliation of the respondents on the head and heart values; and (3) to investigate any significant difference between the master's and doctoral students' attribution on the importance of the head and heart values.

Ten traits appeared to be important for the respondents' ethical inclinations. The most important is *honesty* (a heart trait) followed by all the head traits in the following order: *cooperativeness*, *open-mindedness*, *self-confidence*, *ability to take the initiative*, *pleasure in learning something new*, *flexibility*, *coolness under stress*, *pride in performance* and *satisfaction in creating something new*. The other nine heart traits got the rank of 10 to 18. These findings suggest that the respondents are more "corporate men and women" rather than "gamesmen". This result is in support of [6] contention that managers or professionals value head traits more than the heart traits. It shows that those who are specializing in "management" and are expecting to become junior or senior executives are inclined to prepare themselves to survive in the world of work through their intellectual qualities which may result in ignoring the "heart" qualities.

It is emphasized, however, that valuing *honesty* suggests that the respondents are well aware of being objective and unbiased in coming up with sound decision making. They value "integrity", a value which the university emphasized as one of its core values. In addition, these students have a course in their curriculum known as Social Responsibility and Good Governance as well as Ethics in Public Administration. Additionally, it is believed that students are aware and conscious of the value of honesty in any human endeavor considering the fact that they are all professionals. Professionals should adhere to the requisites of the "Code of Professional Ethics" [1]. Integrity and objectivity are two most important values expected from professionals. Integrity imposes an obligation to be straightforward and honest in all professional dealings. It also implies fair dealings and truthfulness which means that professionals must be objective in all decisions being made. Similarly, [8] reported that the marketing professionals he surveyed on ethical inclinations using [6] model were found to value "honesty" as the most important trait considering that these professionals are made to religiously observe their companies' code of ethics.

The findings which valued eight of the nine head traits more than any of the heart traits are in harmony with the findings reported by [18], [9], [25], [8], [2], [10], [3]. Looking at the dates when these related previous researches were conducted, it appears that in a span of three decades using the same instrument the findings are similar. A very thin line dividing between the findings of the present study and the previous studies are discussed for further understanding between now and the past years. At least, the respondents of the present study possess the most important trait in the business world—honesty.

[10] Reported that with their Australian and Filipino respondents, the Filipinos valued heart traits more than the head traits while the Australians valued head traits more than the heart traits. In the present study, the subjects valued the head traits more than the heart traits as Filipinos and are in their own country. It shows that when in a different country, Filipinos tend to value the importance of the heart traits. This finding invites attention which may need further study for more in-depth analysis concerning cultural implications through actual observations rather than the use of questionnaire in gathering the data. Likewise, [9] commented that it is difficult to find a direct explanation as to whether those who value head traits more than the heart traits are less ethical than those who value the heart traits to be more important. As mentioned earlier, the present study came up with results which ranked honesty as the highest. This trait is a feature of the heart.

The findings of [2] reported findings consistent with [7] that accounting students in Cyprus demonstrate a preference for honesty which concurs the finding of the present study. Similar with the present study, the other heart traits were found to be of less important than the head traits. Consistent with the findings of the present study, [3] reported that business senior students are inclined in giving more importance to head traits which suggests that these students are vulnerable to an unethical corporate culture. [3] Asserts that business students to be more ethical managers in the future must reinforce the values of open-mindedness, independence, friendliness, humor, idealism, and critical of authority.

The findings of the current study on the effect of age on ethical inclinations are consistent with those reported by previous researchers. It appears that younger individuals are less focused on ethical issues but as they get older they progress to a higher stage of moral development as reported by [14], [11], and [12] reported as well that older individuals exhibit more ethical inclinations than those who are younger. A study which was conducted with accounting students as subjects concluded that older accounting students were more likely to detect ethical issues in the professional scenario [9].

Looking at the nature of the respondents in the present study, [9] conclusion seems relevant. The graduate students involved in the present study are already employed; and considering those in the later career bracket some of them are department heads in government offices or principals in secondary and elementary education in the Department of Education, Division of Catanduanes. Hence, it lends similar orientation that as they get older they are more likely to detect or understand what is right or wrong in the workplace as what ethics is all about.

Age did not show any significant effect on the other seven head traits. Regardless of age bracket, the subjects perceived *satisfaction in creating something new*, *ability to take the initiative*, *flexibility*, *cooperativeness*, *self-confidence*, *pleasure in creating something new*, and *pride in performance* as important. Of the 10 heart traits, five traits were found to be influenced by age. These traits include *friendliness*, *loyalty to fellow workers*, *sense of humor*, *critical and questioning attitude towards authority*, and *idealism*. The respondents in the age bracket of 55-64 years old were ascertained to be more friendly, loyal to fellow workers, and idealistic. Those who are 27-37 years old exhibited sense of humor and with critical and questioning attitude towards authority more than did the other age groups. The finding that older individuals are ethical than those who are younger is consistent with the findings reported by [13] and [14]. These studies reported that younger individuals are less focused on ethical issues but as they get older they progress to a higher stage of moral development. In addition, [11] and [12] concluded that older individuals exhibit more ethical inclinations.

In terms of gender, male and female graduate students exhibited similar ethical inclinations. This finding is consistent with the results gleaned by [18], [9], [14], [5], and [19] that gender has no significant difference in ethical perceptions or judgments. Similarly, when the graduate students were grouped according to their curricular program affiliation, they possess similar inclinations to ethical judgments as provided by their head and heart values. On the test of difference between master's and doctoral students on the importance of head and heart traits, *satisfaction in creating something new* showed significant difference between the two groups. The master's students have higher level of satisfaction in creating something new. It can be attributed to the fact that master's students are exposed to work experiences different from those who are

in the doctoral program. Most master's students who participated in the study are employed as support staff in public offices or are employed in the private sector engaged in business. The doctoral students, on the other hand, are employed as educators or as principals and supervisors in educational institutions.

In a similar instance, the doctoral students exhibit higher level of importance on two heart traits, *openness* and *critical and questioning attitudes towards authority* than the master's students. The degree of *openness* in the workplace would depend on the nature of work that the graduate students are involved. It is inferred that the doctoral students may be more open or spontaneous in accepting challenging ideas given their exposure and length of experiences at work. Their exposure in the workplace may contribute to this ethical inclination.

The *critical and questioning attitude towards authority* among the master's and doctoral students may depend as well on the degree of exposure in their fields of specialization. The graduate students' exposure to management and administration can contribute to their witty minds in looking for effective solutions to give way to sound management decisions. This finding is consistent with the results reported by [10]. They concluded that their Filipino subjects depicted ethical values which value more of the heart traits than the head traits.

Findings on the eight head traits (i.e., *satisfaction in creating something new*, *ability to take the initiative*, *flexibility*, *cooperativeness*, *self-confidence*, *pleasure in learning something new*, *coolness under stress*, and *pride in performance*) and 10 heart traits (i.e., *honesty*, *independence vs dependence*, *friendliness*, *loyalty to fellow workers*, *sense of humor*, *compassion*, *idealism*, and *generosity*) show that the master's and doctoral students at a state university in Catanduanes, Philippines have common ethical inclinations and judgments. It does not matter whether one is a master's or a doctoral student to have self-confidence, for example. Also, to be honest in anything one does has nothing to do with the level of graduate education he/she is enrolled in.

Given the results and discussion of the findings, it appears that the graduate students in this study despite differences in some of the traits which measure their head and heart values, yet it shows that they value the head traits more than the heart traits. Considering the thin line separating the nine head traits from the 10 heart traits, the findings suggest that educational institutions must be aware on how to prepare students in their future careers with the necessary skills, competence, and values expected in the world of work.

## V. Conclusion

A typical graduate student in the current setting value head traits more than the heart traits. Honesty is valued as extremely important in achieving career success. Older graduate students are open-minded and cool under stress. They are friendly, loyal to their fellow workers, with sense of humor, critical towards authority, and idealistic. Male and female graduate students have similar ethical inclinations as regards the importance of head and heart values. Graduate students affiliated in the Master in Business Administration, Master of Public Administration, Master of Arts in Educational Management, and Doctor of Philosophy in Educational Management have similar ethical inclinations as regards the importance of head and heart values. On the other hand, master's and doctoral students have different perceptions on the importance of *satisfaction in creating something new* as a head trait; and on the importance of two heart traits, *openness (spontaneity)* and *critical and questioning attitude towards authority*.

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## AUTHOR'S PROFILES

The author, **Dr. Lily P. Custodio**, is a Filipino who was born in one of the islands of the archipelago called Catanduanes in its capital town of Virac on August 1, 1958. She was conferred the degree of Doctor of Philosophy from Flinders University of South Australia in 1998 in Adelaide, South Australia; earned her Master of Educational Administration also at Flinders University of South Australia in 1993; earned Master of Science in Management major in Business Administration from Catanduanes State Colleges in 1989 now Catanduanes State University (CSU); and her Bachelor's Degree is Bachelor of Science in Commerce major in Accounting in 1979 with CUM LAUDE Honors also at CSU.

Dr. Custodio is a Certified Public Accountant and an accredited accounting teacher of the Philippines Board of Accountancy. She has written and published a number of research papers since 2000, particularly in her area of specialization—Strategic Management and Accountancy. Being in academia, she is both a professor and an administrator. Currently, she is a full professor with the rank of Professor VI and at also the Vice President for Academic Affairs of the CSU in Bicol Region, Philippines.