

# Students' Attitude in Business Ethics

Dr. Arbela Grace B. Espina\*, Maria Isabel M. Lopez, CPA,

Dr. Amabelle D. Pacana, CPA and Dr. Vincent L. Salas

\*Corresponding author email id: arbela.espina@acd.ae

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**Abstract** – The study assessed the attitude of the business students of the American College of Dubai towards the five ethical principles in business. This research is patterned after the studies of the same scope from previous researches conducted outside UAE.

There are five (5) principles from which the respondents' attitudes were measured using the ABTE Questionnaire. These principles are Machiavellianism, Ethical Relativism, Moral objectivism and Legalism principles and Social Darwinism. The study found out that the business students of the American College of Dubai shows slight favoring to the principles of Moral Objectivism among the five principles in the study

**Keyword** – Attitudes, Business Ethics, Ethical Relativism, Machiavellianism, Moral Positivism, Social Darwinism.

## I. INTRODUCTION

This study sought to describe and make relevant inferences regarding the students' attitude towards business ethics. The phrase "attitude toward ethics" refers to the subjective assessment of an individual with reference to a set of assumptions that makes up various business philosophies (Preble and Reichel, 1988).

This study was inspired by researches of the same scope and topic but conducted with different groups of respondents. It was noted that many of the studies were conducted in Europe and in the United States but not as many in Asia, especially in the Arab countries. This study therefore hopes to add to the body of knowledge that will support previous studies and provide other insights into the matter.

This study is significant because, for future professionals to bring about moral and ethical practices in business, they should have an educated conscience. It is when these professionals use their moral sense to lead to them to managing a business that will not only assure profit which will satisfy the economic responsibilities of businesses but will also embrace and fulfill the concept of social responsibility of businesses. Businesses are expected to co-exist with the society and by coexisting they are expected to further the human existence, to make life comfortable for all and for them to enjoy such comfort for a long time.

The much needed "ingredient" for business to act as social agents are executives who comprise the business, to have clear and firm ethical values which will be used in resolving ethical issues that may exist in the workplace. The right character traits are the best way to ensure that one's decisions and actions follow certain guides or moral principles. Attitudes somehow mirror one's character. Character is developed by one's values.

It is therefore along this concept that this study was conducted to probe the attitude of the business students to be able to anticipate how likely they will be as business workers and how this affect their views of what is right and

wrong and their preferred style to solve ethical issues will be when they are confronted with them. It was also of interest to the researchers to know if these attitudes would vary according to selected variables as age, gender and nationality. Moreover, the researchers also wanted to delve into the assessment whether the problems of the study would yield the same results as those previously conducted.

The ethical principles used in the assessment were principles of Ethical Relativism, Machiavellianism, Darwinism and Moral Egoism. These ethical principles were used because these were the specific ethical principles included in the questionnaire for the study.

The American College of Dubai has students coming from different countries with different up-bringing which provides an interesting opportunity to know how close or diverse their attitudes toward business ethics can be with the selected variables.

### *Statement of the Problem*

This paper seeks to answer the following questions:

1. What is the profile of the students of the American College of Dubai in terms of
  - 1.1. Age
  - 1.1. Gender
  - 1.2. Regional Classification
2. What is the students' attitude on ethics as applied in business along the following ethical principles
  - 2.1. Machiavellianism
  - 2.2. Moral Objectivism
  - 2.3. Ethical Relativism
  - 2.4. Moral Darwinism
3. Is there a significant difference in the students' attitude when they are grouped according to
  - 3.1. Age
  - 3.2. Gender
  - 3.3. Regional Classification

### *Significance of the Study*

The results of the study will be significant as an important contribution to the current body of knowledge in this area and to the following specific groups of stakeholders:

The Respondents. The results of the study enable the respondents to understand the extent of their inclination in terms of their attitudes toward business ethics in such a way that they may become aware of their values and moral tendencies when confronted by ethical issues and that hopefully, they will be enlightened on the best ethical principle to guide them in resolving issues in the workplace in the future

The Researchers. The study has enabled the researchers to contribute the body of knowledge which has already been revealed in previous researches of the same scope and intent. Moreover, the researchers are clearly able to appreciate the attitude of business students towards ethics as applied in business and can use the results to strengthen instruction in ethics to help the students identify the best



ethical principle that will be most beneficial and logical in resolving ethical issues.

**Professors in Business Ethics.** The results of the study can provide these instructors a rich set of ideas on how best they can discuss the ethical principles and insure the understanding and implications to decision-making once the students become employed.

**Future Researchers.** The results of the research maybe used to add up to the body of knowledge in this area and as baseline data that will be used to further research on the topic.

#### *Scope and Limitations of the Study*

The study is limited to the responses of the business students of the American College of Dubai who have taken business ethics as a subject. It is also limited only to the four (4) ethical principles which are Machiavellianism, Moral Darwinism, Ethical Relativism and Moral Objectivism. The study also used the ATBEQ instrument in gathering information. This instrument was used in various studies and was originally developed by Preble & Reichel (1988). The questionnaire consists of thirty statements with a five point Likert scale to indicate agreement or disagreement with each item. The scale ranges from 1 “disagree strongly” to 5 “agree strongly.” Bageac (2011) developed the study further by listing each statement as belonging to one of the five philosophical categories. The categories progressed from most self-oriented to least self-oriented or more benign: Machiavellian, Social Darwinism, Ethical Relativism, Legalism and Moral Objectivism. However, in this study, the researchers did not include in the analysis the concept of Legalism because it only consists of one question thus making it incomparable with the others which decreases its reliability.

#### *Definition of Terms*

The following terms were operationally defined as these were used in the study:

**Age.** The word refers to the length of time that the respondents have been in existence. Age in this study were identified in levels which are 17-20; 21-22; 23-25; 26 and above. The bases of the researchers were to specifically differentiate level of understanding and stance on ethics on the basis of the respondent’s exposure and experience

**Attitude.** The word refers to the favorability or opposition to the ethical principles which are considered in the study.

**Ethical Principles.** The term refers to the guides of thinking and judging an action to be right or wrong. In this research, it refers to the principles of Machiavellianism, Social Darwinism, Moral Objectivism and Ethical Relativism.

**Ethical Relativism.** The term refers to the principle that morality is relative to the norms of one’s culture.

**Machiavellianism.** The word refers to an ethical principle named after Niccolo Machiavelli that “people cannot be necessarily good all the time to attain something good.” It considers business as a self-directed organism with its own rules or laws and that in this law, efficiency should take precedence over virtue.

**Moral Objectivism.** It is a principle which says that the only way to do a rational action is to reason to the existing reality. To succeed, this principle suggests that individuals

should have their own moral code which is valid for everyone.

**Regional Classification.** The term refers to the regional grouping of the countries of origin of the students of the American College of Dubai. The study used the classification in accordance with ISO 3166 which was also used in the International Telecommunications Union. Belonging to the African region are Nigeria and Tanzania while the country belonging to the North America is America; the Arab states comprise Palestine, Algeria, Tunisia, Jordan, Iraq, Sudan, UAE, Saudi Arabia, Yemen, and Egypt. Belonging to Asia are Pakistan, the Philippines and India. The Commonwealth of Independent States would include the countries Turkistan and Uzbekistan.

**Social Darwinism.** The term refers to a Utilitarian Principle which suggests that people should freely pursue their self-interest in a competitive environment such that the fittest survive and the weakest eliminated.

## II. RELATED LITERATURE

This chapter contains literature on the topics dealt with in the study. It starts with a brief discussion of the use of Ethical Principles proceeding on to the different principles. The section ends with a tabular presentation of the findings of the related studies.

#### *The Use of Ethical Principles*

Inhumane working environment, unfair treatment of employees, unethical pricing, unethical marketing practices, sexual harassment in the workplaces are common malpractices in the workplace. These practices not only reduce understanding of the very importance of human beings as co-existent to business but also destroy the reputation of businesses and make them very unattractive. (Parlak & Orman, 2009, p. 313). It is indeed important for businesses not only to do well but also to do better for both the stockholders but also to the shareholders (John Kay [www.johnkay.com/1998/02/03/the-role-of-business-in-society](http://www.johnkay.com/1998/02/03/the-role-of-business-in-society))

There are many ethical principles that will serve as guides on how to resolve ethical issues that may exist in the workplace. These ethical principles suggest many alternative ways to do what is right. Certain circumstances in the workplace will encourage the application of the “prescribed” rightness and wrongness of an act, but, what matters is that the best possible solution to the ethical issues must be derived. This is the core of studying business ethics. As mentioned in the study of Citfi and Yucel (2013) ethics searches for answers to questions about the perception clue for good or bad, right or wrong human behavior, and investigates the impact of personal interest, or the interest of others in moral decisions and judgments” (as cited in Celep, Doyuran, Saridede, & Değirmenci, 2004, p. 1).

Ethical theories guide decision-makers to be able to cite their own point regarding an ethical issue at hand. The ethical issues will surely provide confidence of derived decisions when decision-makers seek guidance as they make decisions. Each theory emphasizes different points – a different decision-making style or a decision rule—such as predicting the outcome and following one’s duties to

others to reach what the individual considers an ethically correct decision.

In the words of Chonko 2013 “To further understand ethical theory, there must be some understanding of a common set of goals that decision makers seek to achieve to be successful”.

The goals to derive when making ethical decisions according to Chonko, include “beneficence, least harm, respect for autonomy, and justice”.

There are four broad categories of ethical theory: deontology, utilitarianism, rights, and virtues.

#### *Deontology*

The deontological class of ethical theories state that people should adhere to their obligations and duties when engaged in decision making when confronted with ethical issues. This implies that one’s act is right if he has done it out of duty. Deontologist argues the idea that the world is full of moral rules and one must live with them. Someone who follows Duty-based ethics should do the right thing, even if that produces more harm (or less good) than doing the wrong thing. It just practically means that people should do the right thing always, even if it will eventually produce a bad result.

#### *Utilitarianism*

Utilitarian ethical theories are based on one’s ability to predict the consequences of an action. To a utilitarian, the choice that produces the greatest benefit to the most people is the one that is ethically correct.

Utilitarian decision makers tend to have the ability to compare the various types of consequences against each other on a reasonable scale. But, comparing material gains, such as money, against intangible gains, such as happiness, is very difficult since their qualities differ to such a large extent.

An act of a utilitarian decision maker is concerned with achieving the maximum good. Thus, one individual’s rights may be infringed upon to benefit a greater number of people. This will further imply that the act based on utilitarianism is not always concerned with justice, beneficence autonomy for an individual if oppressing the individual leads to the solution that benefits most people.

#### *Rights Ethics*

In ethical theories based on rights, the rights established by a society are protected and given the highest priority. Rights are ethically correct and valid since a large population endorses them. Individuals may also bestow rights upon others if they have the ability and resources to do so.

#### *Virtue Ethics*

The virtue ethical theory judges a person’s action by his/her character rather than by an action that may deviate from his/her normal behavior. It takes the person’s morals, reputation, and motivation into account when rating an unusual and irregular behavior that is considered unethical.

#### *On Machiavellianism*

It is an ethical principle which was taken from Consequentialism or Utilitarianism. It is an ethics which popularized the quote “the end justifies the means”. This was developed by Machiavelli and thus named after him. His ethics is both an ethics of conviction and an ethics of

responsibility (Toscano2010). The usefulness of this thought is that at least any decision being taken can be assessed in terms of whether it will achieve the desired ends; and if it fails this basic test, then it should not be taken.

Miesing and Preble (1985) which was also quoted by Bageac, et al (2010) described Machiavellianism as that which pertains to a business philosophy, which considers that a business firm is a self-contained organism with its own “natural” laws that can be bent but not broken and that efficiency should take precedence over virtue to succeed. Machiavellianism refers to the fact that one judges an action on an ethical issue not based on the conformity of this action to any categorical imperative, or the general rule as that of Kant’s but to the efficient achievement of its goal. Machiavellianism promotes a business philosophy based on what is real, rejecting idealism: “people should believe in what they do instead of doing what they believe in” (Christie and Geis, 1970). Machiavellianism is also an amoral philosophy as the end, which is usually winning, is a sufficient justification for the means (Miesing and Preble, 1985).

#### *On Moral Objectivism*

Objectivism is the view that there is a reality, or realm of objects and facts, which exists wholly independent of the mind. (Amitesh Sirvaiya, Objectivism of Rand [www.scribd.com](http://www.scribd.com)) Thus, Objectivism holds that there is only one correct description of reality, whether one has any knowledge of it or not. In this context, it would mean that man’s existence is seen to be a priority over consciousness, emphasizing that man exists independently of consciousness, and the essential function of consciousness is the grasp of existence, and the underlying objective reality can be perceived in different ways.

An objective fact means a truth that remains true always and everywhere, independently of human thought or feelings. It is a doctrine that deals with the existence of things rather than the truth or falsity of things. ([www.philosophybasics.com/branch\\_objectivism.html](http://www.philosophybasics.com/branch_objectivism.html) Feb 3, 2017)

Objectivism, as it is known today, finds its origins in the early 19<sup>th</sup> Century epistemological and metaphysical work of Gottlob Frege. The doctrine is, however, most closely identified with the 20<sup>th</sup> Century philosopher Ayn Rand (1905 - 1982) and her all-encompassing concept of Objectivism, expressed through her novels as well as non-fiction works, showing Rand describing her formulation of Objectivism as a “philosophy for living”.

Moral Objectivism focuses on the ability to reason with in the existing reality: rational action is the only conformity to reality, the most productive, and the only approach worthy of being called ethical. Like Machiavellianism, Moral Objectivism is rational self-interest; however, contrarily to Machiavellianism, Moral Objectivism does not consider the real world to be at odds with ethics (Miesing and Preble, 1985). According to Moral Objectivism, the individual’s moral obligation is to achieve one’s own well-being but to achieve it; one ought to have a moral code, a sort of meta-ethic, valid for everyone. Therefore, following such a moral code is necessary for individuals to succeed

and reach their personal goals. (Moral Relativism <http://www.iep.utm.edu/moral>)

### On Social Darwinism

It is a theory which holds that social policy should allow the weak and unfit to fail and die, and that this is not only good policy but morally right. It is said that the connection between Darwinism and Social Darwinism is the name. The real source of Social Darwinism is Herbert Spencer and the tradition going back to Hobbes via Malthus, not Darwin's own writings, though Darwin gained some inspiration on the effects of population growth from Malthus.

As mentioned in the study of Furrer et al, the theory was developed by Herbert Spencer. Social Darwinism is the combination of Charles Darwin's theory of evolution and natural selection and Adam Smith's "invisible hand" (Miesing and Preble, 1985). It is a utilitarian philosophy, which argues that individuals should freely pursue their self-interest in a competitive environment.

In such an environment, social welfare is created as the strong and the fittest survive and the inefficient are eliminated. The idea of progress is an essential idea of Social Darwinism. While natural selection is a key element of progress for the biological world, natural selection in the

business world is made possible through free market mechanisms. Social Darwinism is also an amoral philosophy, which argues that morality has no place in a business world governed by natural laws (Miesing and Preble, 1985). The business world, just as the social or biological realm, is characterized by continuous evolution. Social Darwinism is the most prevalent philosophy in business ethics (Neumann, 1987).

### Ethical Relativism

Ethical relativism is the theory which says that ethical principles or judgments are qualified or relative to the individual or culture. Advocates of relativism see the significant aspect of the belief that ethics is relative, yet inaccurate. Suppose that ethical values are completely subjective. Those who accept relativism do so because they think ethics is not subject to rational scrutiny, that moral views can be correct or incorrect.

### Summary of Related Studies

The table that follows shows a summary of related studies on the topic. It is arranged in such a way that the first column shows the authors of the study and the date the study was published.

Table 1. Summary of Related Studies

| Author(s)  | Variables   | Methodology  | Findings  |
|--|---|--|---|
| Comegys, Lupton, Takei 2013 Journal of Studies in Education ISSN 2162-6952 2013, Vol. 3, No. 4 <a href="http://www.macrothink.org/jse">www.macrothink.org/jse</a>    | Undergraduate Attitudes toward Business Ethics: A Cross-Cultural Comparison               | These research questions were examined using SPSS methods to analyze the ATBEQ and demographic data. Meaningful significant differences were determined using the cumulative impact criterion set by Moore & Radloff (1996). | Based on gender, age and with ethics classes taken. None of the other null hypotheses could be rejected because none showed differences in mean agreement on at least half of the statements. None of the analyzed combinations of independent variables showed differences   |
| Hema Rao, State University of New York at Oswego Barry A. Friedman State University of New York at Oswego Pamela L. Cox, State University of New York at Oswego      | The impact of ethics courses on accounting majors' attitudes towards business ethics      | T-test and Descriptive Method  | Business students show more favorable attitude towards ethics compared to students with other majors  |
| Burkowski and Urgas 1992; Miesling and Preble, 1985; Betz et. al, 1989; Kum Lung and Teck Chai, 2010; Ruegger and King, 1992   | Business Students and Ethics: A Meta-Analysis   | Meta -Analysis   | In the overall sample, across countries in France and Romania, Social Darwinism is perceived as relatively more important than both Moral Objectivism and Machiavellianism. However, there are differences between the ranking of the business philosophies for the French and Romanian students. The results show that for French business students, Social Darwinism is perceived to be relatively more important than Moral Objectivism, which in turn, is perceived to be relatively more important than Machiavellianism. On the contrary, for Romanian students, Machiavellianism and Social Darwinism are both perceived as relatively more important than Moral Objectivism.  |
| Pham, Loan N.T; Nguyen, Lam Dang; Favia, Monica J Author Information. Journal of Asia Business Studies; Bingley 9.3 (2015): 289-305.                                 | Business students' attitudes toward business ethics: an empirical investigation           | Quantitative self administered survey was done   | There is no significant effect of attitude towards business ethics in terms of gender   |
| Raguz, Ivona Vrdoljak; Matic, Matea. Management: Journal of Contemporary Management Issues, suppl. Faculty of Economics; Split 21 (Mar 2016): 189-205.               | Business students' attitudes towards business ethics: evidence from Croatian universities | Administered 30-item questionnaire developed by Reichel  | Age is a noteworthy forecaster of ethical attitude and behavior. Female students exhibit better moral character and practices ethical responsibilities<br>The study confirms that demographic and personal characteristics are considerably important factors which influence students' attitude towards business ethics in Croatia   |
| Gulova, Asena; Eryilmaz, Inan; Ispirli, Deniz. International Proceedings of Economics Development and Research; Singapore 65: 42-47. Singapore: IACSIT Press. (2013) | Attitudes towards Business Ethics: An Empirical Study on Turkish Senior Business Students | SPSS 17.0 and Comprehensive Meta Analysis 2.0 software programs were used for statistical analysis   | There is a difference between Turkish and French student samples in terms of attitude towards business ethics. There is a difference between Turkish female and male students in terms of attitude towards business ethics. According to t-test results, only seven out of thirty items (1,6,9,14,20,25,30) signaled gender-based difference, which cancels the proposal that gender matters in business ethics. However, in terms of business ethics categories aggregate means, Social Darwinism was observed to be scored higher by male students within a probability level of $p < 0,05$ Romanian students, as consistent with expectations and designated by the items 1,2,6,7,20,22,23,25 (Machiavellianism), item 18 (Social Darwinism) demonstrate attitudes |

| Author(s)                | Variables                          | Methodology          | Findings  |
|--------------------------|------------------------------------|----------------------|---|
|                          |                                    |                      | inclined more towards Machiavellianism and Social Darwinism than Turkish students. However, contrary to expectations and as reflected by items 3 and 26 Moral Objectivism is valued on a higher basis by Romanian students  |
| Dawson, Leslie M. (2000) | Women and Men, Morality and Ethics | Descriptive research | Women have the tendency to be above in morality to improve the ethical climate of a firm in numerous ways. Women are more inclined to good and have creative approaches to interpersonal affairs Women often perceive ethical issues in polices or practices where men don't. |

### III. RESEARCH METHODOLOGY

#### Research Design

This study utilized the descriptive method of research. The descriptive method of research is a fact-finding study that involves adequate and accurate interpretation of findings. Descriptive research describes a certain present condition. The method was appropriate to this study since it aimed to ascertain the present assessment of the attitude of students in business ethics in the American College of Dubai.

Two types of data were used: the primary and the secondary data. The primary data were derived from the respondents' answers to the ATBE Questionnaire. The secondary data on the other hand, were derived from the findings stated in published documents and literature related to the research problem. These were based on the recent literature related to ethical principles vis-a-vis age, gender and regional classification.

#### Research Setting

The research was conducted in the American College of Dubai, specifically on the business students enrolled in the fall semester of 2016.

#### Respondents and Sampling Procedure

The respondents of the research were business students of the American College of Dubai who had taken business ethics as a subject. There were 105 students who served as respondents of the questionnaire. The respondents were given the questionnaire in the class and where students have done business ethics course are asked to answer the questions.

#### Research Instrumentation

The instrumentation for the study was the ATBE Questionnaire which was originally developed by Preble & Reichel (1988) which later was further itemized by Bageac (2011) who listed each statement as belonging to one of five philosophical categories. The categories progressed from most self-oriented to least self-oriented or more benign:

Machiavellian, Social Darwinism, Ethical Relativism, Legalism and Moral Objectivism.

#### Data Gathering Procedure

The data gathering procedure was done using the ATBEQ material. The questionnaire was randomly distributed to 105 students who have already taken business ethics as a course at the American College of Dubai. The following list contains the variables used for this study.

Dependent Variables:

Ethical Principles  
Machiavellianism  
Moral Objectivism  
Ethical Relativism  
Social Darwinism

Independent Variables:

Age – four levels: 17-20; 21-22; 23-25; 26 & above  
Gender– Two categories: Male and Female

Regional Classification – four groups: Africa, Asia & Pacific, Arab States, Commonwealth of Independent States (CIS).

#### Statistical Techniques

The Likert scale was used to interpret responses to the items in the questionnaire. These were the respondents' attitudes in business ethics of the students enrolled at the American College of Dubai. The range and interpretation of the five-point scale are shown below.

Table 2. Qualitative Interpretation of Results  
The Five Point Likert Scale

| Scale | Hypothetical Mean Range | Qualitative Description |
|-------|-------------------------|-------------------------|
| 1     | 1.00 – 1.80             | Disagree Strongly       |
| 2     | 1.81 – 2.60             | Disagree                |
| 3     | 2.61 – 3.40             | In Doubt                |
| 4     | 3.41 – 4.20             | Agree                   |
| 5     | 4.21 – 5.00             | Agree Strongly          |

Table 3. Qualitative Interpretation of Responses

| Qualitative Responses | Machiavellianism  | Moral Objectivism   | Social Darwinism   | Ethical Relativism  |
|-----------------------|---|---|--|---|
| Disagree Strongly     | The result means strongly opposing the principle that believes that the ends justifies the means. It is favoring the concept that doing good all the time would put man into ruins, thus man must learn not to be good and use that knowledge, or refrain from using it as it maybe necessary | The result means strongly opposing the principle that moral truths exist independently from opinion and that the promotion of one's own good is in accordance with morality | The result means strongly opposing the principle that man must be "fit" to survive. The fittest wins and the weakest fails. No one can tell how human beings must behave correctly because there are many ways to keep them survive. | The result means strongly opposing the principle that an action is right or wrong according to the norms of the society |

| Qualitative Responses | Machiavellianism  | Moral Objectivism  | Social Darwinism   | Ethical Relativism  |
|-----------------------|---|--|--|---|
| Disagree              | The result means strongly opposing the principle that believes that the ends justify the means. It is favoring the concept that doing good all the time would put man into ruins, thus man must learn not to be good and use that knowledge, or refrain from using it as it may be necessary                            | The result means strongly opposing the principle that moral truths exist independently from opinion and that the promotion of one's own good is in accordance with morality                            | The result means strongly opposing the principle that man must be "fit" to survive. The fittest wins and the weakest fails. No one can tell how human beings have to behave correctly because there are many ways to keep them survive.                          | The result means strongly opposing the principle that an action is right or wrong according to the norms of the society                           |
| In Doubt              | The result means neither approving and favoring nor opposing the principle that believes that the ends justify the means. It is favoring the concept that doing good all the time would put man into ruins, thus man must learn not to be good and use that knowledge, or refrain from using it as it may be necessary. | The result means neither approving and favoring nor opposing the principle that moral truths exist independently from opinion and that the promotion of one's own good is in accordance with morality. | The result means neither approving and favoring nor opposing the principle that man must be "fit" to survive. The fittest wins and the weakest fails. No one can tell how human beings should behave correctly because there are many ways to keep them survive. | The result means neither approving and favoring nor opposing the principle that an action is right or wrong according to the norms of the society |
| Agree                 | The result means an approval or favor towards the principle and believes that the ends justify the means. It is favoring the concept that doing good all the time would put man into ruins, thus man must learn not to be good and use that knowledge, or refrain from using it as it may be necessary.                 | The result means an approval or favor towards the principle that moral truths exist independently from opinion and that the promotion of one's own good is in accordance with morality.                | The result means an approval or favor towards the principle that man must be "fit" to survive. The fittest wins and the weakest fails. No one can tell how human beings should behave correctly because there are many ways to keep them survive.                | The result means an approval or favor toward the principle that an action is right or wrong according to the norms of the society.                |
| Agree Strongly        | The result means strong approval or favor towards the principle and believes that the ends justify the means. It is favoring the concept that doing good all the time would put man into ruins, thus man must learn not to be good and use that knowledge, or refrain from using it as it may be necessary              | The result means strong approval or favor toward the principle that moral truths exist independently from opinion and that the promotion of one's own good is in accordance with morality.             | The result means strong approval or favor toward the principle that man must be fit to survive. The fittest wins and the weakest fails. No one can tell how human beings should behave correctly because there are many ways to keep them survive.               | The result means strong approval or favor toward the principle that an action is right or wrong according to the norms of the society             |

Weighted mean was used to measure the general response of the survey samples, based on their numerical responses to a given statement. The survey results were analysed with the use of a statistical approach and Microsoft Excel spreadsheets.

The researchers also wanted to determine the differences that existed in the means of the ethical principles across groups of students (i.e. age, gender, regional classification). Huck (2000) contends that analysis of variance (ANOVA) ranks first in popularity for applied researches when comparing three or more means. A one-way ANOVA would determine whether there are mean differences in the dependent variables based on the groups defined by the independent variables (Warner, 2008). In other words, an ANOVA would determine whether the independent variables had statistically significant mean differences on the dependent variable. This analysis was also performed in the Microsoft excel program.

#### IV. PRESENTATION, INTERPRETATION AND ANALYSIS OF DATA

This chapter presents, analyzes and interprets the findings which answered the specific problems of the study.

**Problem 1.** What is the profile of the business students in the American College of Dubai in terms of Age, Gender, and Regional Classification?

Table 4 shows the profile of the student of the American College of Dubai in terms of their age. It shows that 42.86% of the students belong to the age bracket of 20 to 22 years of age while only 9.52% are 26 years old and above. There are relatively young students in the college.

Table 4. Respondents classified as to age

| Age      | N  | %     |
|----------|----|-------|
| 17-19    | 20 | 19.05 |
| 20-22    | 45 | 42.86 |
| 23-26    | 30 | 28.57 |
| 26 above | 10 | 9.52  |



Table 5 shows the profile by gender of the students of the American College of Dubai. The result showed that 53.33% were male and 49% female. As observed in the classes, there were more male students than female students in the American College of Dubai.

Table 5. Profile of the Respondents as to Gender

| Gender | N  | %     |
|--------|----|-------|
| Female | 49 | 46.67 |
| Male   | 56 | 53.33 |

Table 6 shows the profile of the students of the American College of Dubai according to their Regional Classification. It shows that 48.57% were from the Asia and the Pacific while 36.19% were from the Arab states; only 2.86% were from the Commonwealth of Independent States. The nationalities were grouped according to the classification of the International Telecommunications Union using ISO

3166 where the countries belonging to the African region are Nigeria and Tanzania while America is under North America; the Arab states comprise Palestine, Algeria, Tunisia, Jordan, Iraq, Sudan, UAE, Saudi Arabia, Yemen, and Egypt.

From the results, there were more students whose countries of origin were India, Pakistan, Nepal, Bangladesh and Iran. The next in the population composing the second highest number of students were from the Arab states namely Palestine, Algeria, Tunisia, Jordan, Iraq, Sudan, UAE, Saudi Arabia, Yemen, and Egypt. The smallest population came for the Commonwealth of Independent States which are countries which formerly belonged to the then USSR; these were students from Turkmenistan and Uzbekistan which comprise only 2.86%.

business person cannot afford to get hung up on ideal.”

Table 7. Students’ Attitude to Machiavellianism as Grouped According to Age

| Indicators   | 17-19 |    | 20-22 |    | 23-25 |    | 26 & above |    | Composite |    |
|--|-------|----|-------|----|-------|----|------------|----|-----------|----|
|  | $\mu$ | I  | $\mu$ | I  | $\mu$ | I  | $\mu$      | I  | $\mu$     | I  |
| 1. The only moral of business is making money.   | 2.65  | D  | 3.02  | ID | 3.11  | ID | 3.20       | ID | 3.00      | ID |
| 2. A person who is doing well in business does not have to worry about moral problems.   | 2.15  | D  | 2.27  | D  | 2.44  | D  | 1.80       | SD | 2.17      | D  |
| 6. Business decisions involve a realistic economic attitude and not a moral philosophy.  | 3.15  | ID | 2.79  | ID | 3.70  | ID | 3.60       | A  | 3.31      | ID |
| 7. Moral values are irrelevant to the business world.  | 2.20  | D  | 2.46  | D  | 2.52  | D  | 3.20       | ID | 2.60      | D  |
| 9. “Business ethics” is a concept for public relations only.   | 2.50  | D  | 2.77  | ID | 2.63  | ID | 2.50       | D  | 2.60      | D  |
| 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. | 3.25  | ID | 3.08  | ID | 3.22  | ID | 3.00       | ID | 3.14      | ID |
| 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.   | 3.10  | ID | 3.54  | A  | 3.56  | A  | 3.00       | ID | 3.30      | ID |
| 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.   | 2.05  | D  | 2.52  | D  | 2.15  | SD | 1.90       | D  | 2.16      | D  |
| 22. A business person cannot afford to get hung up on ideals.  | 3.05  | ID | 2.98  | ID | 2.78  | ID | 3.40       | ID | 3.05      | ID |
| 23. If you want a specific goal, you have got to take the necessary means to achieve it.   | 3.80  | A  | 3.90  | A  | 4.22  | AS | 3.70       | A  | 3.91      | A  |
| 24. The business world has its own rules.  | 3.70  | A  | 4.13  | A  | 4.07  | A  | 3.80       | A  | 3.93      | A  |
| 25. A good business person is a successful business person.  | 3.25  | ID | 3.65  | A  | 3.67  | A  | 3.70       | A  | 3.57      | A  |
| Average mean   | 2.90  | ID | 3.09  | ID | 3.17  | ID | 3.07       | ID | 3.06      | ID |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 8 shows the students’ attitudes toward Moral Objectivism. The result shows that according to Age, the students of the American College of Dubai indicated a slight approval of or wherein favor of Moral Objectivism.

It is important to note that there were two items in the theory to which they all slightly agreed. These items were: item 26 “I would rather have truth and personal responsibility than unconditional love and belongingness and item 30 “You should not consume more than you produce.” Only those in the ages of 23 to 26 and above were slightly in favor of item 3 “Every person acts according to moral principles whether he or she is aware of these or not” while only those in the ages 17-19 shows slight opposition to the item.

The results show that the students of the American College of Dubai were slightly in favor of the principle that moral truths exist independently from opinion and that the promotion of one’s good is in accordance with morality. The overall result, however, show that there was no difference regarding the attitude of the students when they were grouped according to their age in their attitude picture that these students may have had an experience living according to reality; they may have taken this from working or from other personal experiences. Those in the young age range of 17 to 19 were somehow still dwelling on the ideal because their response showed a hesitation to favor or not the essence of the principle.

Table 8. Students Attitude toward Moral Objectivism when Grouped According to Age

| Indicators   | 17-19 |    | 20-22 |    | 23-25 |    | 26 & above |    | Composite |    |
|--|-------|----|-------|----|-------|----|------------|----|-----------|----|
|  | $\mu$ | I  | $\mu$ | I  | $\mu$ | I  | $\mu$      | I  | $\mu$     | I  |
| 3. Every business person acts according to moral principles, whether he/she is aware of it or not.   | 3.15  | D  | 3.23  | ID | 3.89  | A  | 4.10       | A  | 3.59      | A  |
| 26. I would rather have truth and personal responsibility than unconditional love and belongingness. | 3.55  | A  | 3.67  | A  | 3.56  | A  | 3.70       | A  | 3.62      | A  |
| 27. True morality is first and foremost self-interested.   | 2.95  | ID | 3.48  | A  | 3.63  | A  | 3.70       | A  | 3.44      | A  |
| 28. Self-sacrifice is immoral.   | 2.95  | ID | 2.96  | ID | 2.89  | ID | 3.30       | ID | 3.03      | ID |
| 29. You can judge a person according to his work and his dedication.                                 | 3.05  | ID | 3.33  | ID | 3.22  | ID | 3.70       | A  | 3.33      | ID |
| 30. You should not consume more than you produce.  | 3.45  | A  | 3.83  | A  | 4.04  | A  | 4.10       | A  | 3.86      | A  |
| Average  | 3.18  | ID | 3.42  | A  | 3.54  | A  | 3.77       | A  | 3.48      | A  |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 9 shows the attitude of the students toward Ethical Relativism. The result showed that the students of the American College of Dubai neither agreed/favored nor opposed the concepts of this philosophy with their composite mean of 3.05 and described as In Doubt. The result further showed that the students neither favored nor opposed the concept that doing good is relative. This means that they did not approve or favored nor did they oppose the principle that an action is right or wrong according to the norms of the society

It is good to note that among the three items in this theory, it is only in the indicator or item number 5 that the

composite result is Agree. This item states that “Ethics in business is basically an adjustment between expectations and the way people behave.” The highest mean (3.90) was observed coming from the age range of 26 and above in item 8 “The lack of public confidence in the ethics of business people is not justified.” The lowest mean can be seen in the same age range and found as a response to item 10 “The business world today is not different from what it used to be in the past. There is nothing new under the sun.”

The lowest total average in the age range that showed a mean of 2.90 is in the age range of 17 to 19 years of age.

Table 9. Students’ Attitude Towards Ethical Relativism When Grouped According to Age

| Indicators   | 17-19 |    | 20-22 |    | 23-25 |    | 26 & above |    | Composite |    |
|--|-------|----|-------|----|-------|----|------------|----|-----------|----|
|  | $\mu$ | I  | $\mu$ | I  | $\mu$ | I  | $\mu$      | I  | $\mu$     | I  |
| 5. Ethics in business is basically an adjustment between expectations and the way people behave.                       | 3.30  | ID | 3.52  | A  | 3.48  | A  | 3.70       | A  | 3.50      | A  |
| 8. The lack of public confidence in the ethics of business people is not justified.                                    | 2.85  | ID | 2.98  | ID | 2.89  | ID | 3.90       | A  | 3.16      | ID |
| 10. The business world today is not different from what it used to be in the past. There is nothing new under the sun. | 2.55  | ID | 2.77  | ID | 2.48  | D  | 2.20       | D  | 2.50      | ID |
| Average  | 2.90  | ID | 3.09  | ID | 2.95  | ID | 3.27       | ID | 3.05      | ID |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 10 shows the attitude of the American College of Dubai students toward Social Darwinism. According to age all the students did not oppose nor favor Social Darwinism as shown in the mean of 2.99 with a qualitative description of In Doubt. This means that the respondents are in doubt on the principle that business must be “fit” to survive, as in the saying “The fittest win and the weakest fail.” No one can tell how human beings should behave because there are many ways for them to keep on and to survive.

The result further shows that the respondents only slightly favored item 18 which states “The main interest of shareholders is maximum return on investment.” The

respondents also slightly opposed the item “While shopping at the supermarket, it is appropriate to switch price tags or packages.” Only the ages of 20-22 slightly favored competitiveness and profitability as independent values, that they exist on their own while the age range 23 to 24 slightly favored the concept that conditions of a free economy will serve best the needs of the society such that, limiting competition can only hurt society and violates basic natural laws. The age range 26 and above slightly favored the concept that as a customer making an auto insurance claim it is right to get as much as possible regardless of the extent of the damage. Only this same age range, 26 and above showed a strong opposition to the



concept that employees can take office supplies home because it does not hurt anyone anyway. The highest composite mean was found in item 18, with 4.92 rating which says that “The main interest of shareholders is maximum return on their investment” and was found in the age range of 26 and above. This maybe their attitude toward the statement because they have observed it in their respective job experiences in this region. The lowest

composite mean was found in item 13 which states “While shopping at the supermarket, it is appropriate to switch price tags or packages” still from the students in the same age range of 26 and above.

Table 10. Students’ Attitude toward Social Darwinism When Grouped According to Age

| Indicators  | 17-19 |    | 20-22 |    | 23-25 |    | 26 & above |    | Composite |    |
|---|-------|----|-------|----|-------|----|------------|----|-----------|----|
|   | $\mu$ | I  | $\mu$ | I  | $\mu$ | I  | $\mu$      | I  | $\mu$     | I  |
| 11. Competitiveness and profitability are independent values. (exist on their own)  | 3.30  | ID | 3.15  | A  | 3.00  | ID | 3.40       | ID | 3.21      | ID |
| 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. | 3.30  | ID | 3.19  | ID | 3.41  | A  | 3.30       | ID | 3.30      | ID |
| 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.                             | 3.10  | ID | 3.02  | ID | 3.22  | ID | 3.70       | A  | 3.26      | ID |
| 14. While shopping at the supermarket, it is appropriate to switch price tags or packages.  | 2.45  | D  | 2.50  | D  | 2.22  | D  | 1.90       | D  | 2.27      | D  |
| 15. As an employee, I take office supplies home; it does not hurt anyone.   | 2.55  | D  | 2.73  | ID | 2.22  | D  | 1.70       | DS | 2.30      | D  |
| 16. I view sick days as vacation days that I deserve.   | 2.90  | ID | 2.54  | D  | 2.63  | ID | 2.20       | D  | 2.57      | D  |
| 17. Employee wages should be determined according to the laws of supply and demand.   | 3.30  | ID | 2.83  | ID | 3.22  | ID | 3.30       | ID | 3.16      | ID |
| 18. The main interest of shareholders is maximum return on their investment.  | 3.75  | A  | 3.67  | A  | 3.74  | A  | 4.10       | A  | 3.82      | A  |
| Average   | 3.08  | ID | 2.95  | ID | 2.96  | ID | 2.95       | ID | 2.99      | ID |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 11 shows the attitude of students toward Machiavellianism as grouped according to gender. The results show that the students of the American College of Dubai neither opposed nor favored the principles of Machiavellianism described as In Doubt with the composite mean of 2.99. This means that the students were not sure of the principle that “the end justifies the means.” This implies that doing good all the time would put man into ruin, thus man must learn not to be good and use that knowledge, or refrain from using even if it may be necessary.

It is important to note however, that both genders agreed with both items 23 “If you want a specific goal, you have got to take the necessary means to achieve it and item 24 stating “The business world has its own rules”. Both genders also slightly opposed item 2 stating that a person who is doing well in business does not have to worry about moral problems and item 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”. However,

the lowest observable mean among the two genders and the composite mean was found in item 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”. Both the males and females’ attitude toward this item is a slight opposition to the statement. The highest mean is found in item 23 stating “If you want a specific goal, you have got to take the necessary means to achieve it”. The males posted higher mean of 3.84. This same item also had the highest composite mean of the two groups.

The result of this study somehow confirms the findings of previous studies that there is no difference among the males and the females in their attitude towards business ethics. However, the contribution of this study is that the result showed that there was no difference even when the ethical issues were grouped according to the ethical theories.

Table 11. Students’ Attitude Toward Machiavellianism When Grouped According to Gender

| Indicators  | Female |    | Male  |    | Composite |    |
|---|--------|----|-------|----|-----------|----|
|   | $\mu$  | I  | $\mu$ | I  | $\mu$     | I  |
| 1. The only moral of business is making money.  | 2.61   | D  | 3.23  | ID | 2.92      | ID |
| 2. A person who is doing well in business does not have to worry about moral problems.  | 2.04   | D  | 2.34  | D  | 2.19      | D  |
| 6. Business decisions involve a realistic economic attitude and not a moral philosophy. | 2.98   | ID | 3.18  | ID | 3.08      | ID |
| 7. Moral values are irrelevant to the business world.                                   | 2      | D  | 2.77  | ID | 2.39      | D  |
| 9. “Business ethics” is a concept for public relations only.                            | 2.35   | D  | 2.8   | ID | 2.58      | D  |

| Indicators   | Female |    | Male  |    | Composite |    |
|--|--------|----|-------|----|-----------|----|
|  | $\mu$  | I  | $\mu$ | I  | $\mu$     | I  |
| 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. | 2.78   | ID | 3.34  | ID | 3.06      | ID |
| 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.   | 3.2    | ID | 3.52  | A  | 3.36      | ID |
| 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.   | 1.88   | D  | 2.52  | D  | 2.20      | D  |
| 22. A business person cannot afford to get hung up on ideals.  | 2.8    | ID | 2.96  | ID | 2.88      | ID |
| 23. If you want a specific goal, you have got to take the necessary means to achieve it.   | 3.47   | A  | 4.2   | A  | 3.84      | A  |
| 24. The business world has its own rules.  | 3.67   | A  | 4.13  | A  | 3.90      | A  |
| 25. A good business person is a successful business person.  | 3.39   | ID | 3.63  | A  | 3.51      | A  |
| Average mean   | 2.76   | ID | 3.22  | ID | 2.99      | ID |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 12 shows the comparative result of the attitudes of students towards Moral Objectivism when grouped by gender. The results indicate that the students slightly favored the concept of Moral Objectivism. This also means an approval of or a favorable attitude toward the principle that moral truths exist independently from opinion and that the promotion of one’s own good is in accordance with morality.

However, it was observed that only the male respondents showed a slight favoring of the Moral Objectivism principles while the females neither favored nor opposed the theory. It was also observed that both genders were slightly in favor of the item “You should not consume more than you produce”. This also showed the same result with the males. It is important to note that while the females

neither favored nor opposed the idea in item 27, the males showed a strong approval or favoring of the idea that true morality is first and foremost one of self-interest. The males also slightly favored the statement that every business person acts according to moral principles, whether he/she is aware of these or not. The males also agreed that one can judge a person according to his work and dedication (item 29) and one should not favor more having truth and responsibility rather than unconditional love and belongingness.

The lowest composite mean of 2.99 was found in item 28 which says that “Self-sacrifice is immoral”. The same item also shows the lowest mean of all the items and this is with the females where it yielded a lower mean.

Table 12. Students’ Attitude Toward Moral Objectivism when Grouped According to Gender

| Indicators   | Female |    | Male  |    | Composite |    |
|--|--------|----|-------|----|-----------|----|
|  | $\mu$  | I  | $\mu$ | I  | $\mu$     | I  |
| 3. Every business person acts according to moral principles, whether he/she is aware of it or not.   | 2.96   | ID | 3.82  | A  | 3.39      | ID |
| 26. I would rather have truth and personal responsibility than unconditional love and belongingness. | 3.31   | ID | 3.77  | A  | 3.54      | A  |
| 27. True morality is first and foremost self-interested.   | 3.02   | ID | 4.55  | AS | 3.79      | A  |
| 28. Self-sacrifice is immoral.   | 2.88   | ID | 2.93  | ID | 2.91      | ID |
| 29. You can judge a person according to his work and his dedication.                                 | 2.82   | ID | 3.59  | A  | 3.21      | ID |
| 30. You should not consume more than you produce.  | 3.49   | A  | 4.04  | A  | 3.77      | A  |
| Average  | 3.08   | ID | 3.78  | A  | 3.43      | A  |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 13 shows the attitude of students towards Ethical Relativism as grouped by gender. The attitudes of the students of the American College of Dubai when grouped according to gender neither favored nor opposed the principles of Ethical Relativism. This means that the students were neither for or against the principle that man should be “fit” in all aspects of his life to survive and so if this concept is applied in business, business will have to do everything to gain “strength” to compete and to sustain and to continue to operate because failure to do so will result in

total failure. It also means that the students neither agreed nor opposed the idea that no one can tell people how to behave correctly because there are many ways for them to react and survive. In the results, it showed that only in item 5 did the genders differ: the males slightly favored the idea that ethics in business is basically an adjustment between expectations and the way people behave. The females neither opposed nor favored the item while the males slightly agreed with it.

Table 13. Students' Attitude toward Ethical Relativism When Grouped According to Gender

| Indicators   | Female |    | Male  |    | Composite |    |
|--|--------|----|-------|----|-----------|----|
|  | $\mu$  | I  | $\mu$ | I  | $\mu$     | I  |
| 5. Ethics in business is basically an adjustment between expectations and the way people behave.                       | 3.29   | ID | 3.59  | A  | 3.44      | A  |
| 8. The lack of public confidence in the ethics of business people is not justified.                                    | 2.8    | ID | 3.13  | ID | 2.97      | ID |
| 10. The business world today is not different from what it used to be in the past. There is nothing new under the sun. | 2.31   | ID | 2.7   | ID | 2.51      | D  |
| Average  | 2.80   | ID | 3.14  | ID | 2.97      | ID |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 14 shows the comparison of the Male and Female students' attitude to Social Darwinism. The results show that both genders neither favored nor opposed the concept of Social Darwinism. The composite mean value was 2.92 with the qualitative description of In Doubt.

The results mean that the students of the American College of Dubai did not approve of nor favor while at the same time not oppose the principle that an action is right or wrong according to the norms of society. The respondents also neither favored nor opposed the idea that the dictates of the society's norms determine the rightness and the wrongness of an act. It is important to note that in all the

items, both genders show the same attitude such that in items 11, 12, 13 and 17 both genders were neither in favor nor opposing the ideas presented in those items. The responses also showed the same attitude of slightly opposing the ideas in items 14,15 16 and the same attitude of slightly favoring the idea in item 18 which says that "The main interest of shareholders is maximum return on their investment." The highest composite mean is also found in item 18 while the lowest is found in item 14 which says that "While shopping at the supermarket, it is appropriate to switch price tags or packages."

Table 14. Students' Attitude toward Social Darwinism When Grouped According to Gender

| Indicators  | Female |    | Male  |    | Composite |    |
|---|--------|----|-------|----|-----------|----|
|   | $\mu$  | I  | $\mu$ | I  | $\mu$     | I  |
| 11. Competitiveness and profitability are independent values (exist on their own).  | 3.02   | ID | 3.23  | ID | 3.13      | ID |
| 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. | 3.04   | ID | 3.39  | ID | 3.22      | ID |
| 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.                             | 3.02   | ID | 3.16  | ID | 3.09      | ID |
| 14. While shopping at the supermarket, it is appropriate to switch price tags or packages.  | 2.2    | D  | 2.39  | D  | 2.30      | D  |
| 15. As an employee, I take office supplies home; it does not hurt anyone.   | 2.43   | D  | 2.36  | D  | 2.40      | D  |
| 16. I view sick days as vacation days that I deserve.   | 2.51   | D  | 2.55  | D  | 2.53      | D  |
| 17. Employee wages should be determined according to the laws of supply and demand.   | 3.06   | ID | 2.98  | ID | 3.02      | ID |
| 18. The main interest of shareholders is maximum return on their investment.  | 3.49   | A  | 3.88  | A  | 3.69      | A  |
| Average   | 2.85   | ID | 2.99  | ID | 2.92      | ID |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 15 shows the students' attitudes toward Machiavellianism when they are grouped according to regional classification. The results indicate that the respondents were neither in favor nor in opposition to Machiavellianism. This is shown in their composite mean of 3.11 described as In Doubt. The results further show that the student respondents neither favored nor opposed the principle that states that the ends justifies the means and that one has to know how to deviate from what is good when the situation calls for it.

It is interesting to note that the respondents belonging to the Commonwealth of Independent States had the highest average mean of 3.36, followed by the respondents from Asia and the Pacific with 3.24. The lowest average mean is found among the respondents from the African Regions.

It can be observed that the respondents belonging to the African region showed a strong opposition to the idea that moral values are irrelevant to the business world while those from the Asia and Pacific regions showed a slight

opposition. It can also be observed that only the Arab state respondents showed a slight agreement with the idea that business decisions involve a realistic economic attitude and not a moral philosophy. The respondents from the Commonwealth of Independent states showed a slight favor for the idea that a person who is doing well in business does not have to worry about moral problems while the other respondents showed a slight opposition.

The lowest composite mean of 2.30 can be seen in item 21 stating that "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." The lowest mean of 1.33 among the items, indicating a strong opposition to the idea, was found in the responses African respondents to item 7 which states that "Moral values are irrelevant to the business world". The highest mean (4.00) among the items is found in item 23 which is "If you want a specific goal, you have got to take the necessary means to achieve it".

Table 15. Students' Attitude toward Machiavellianism When Grouped According to Regional Classification

| Indicators   | Africa |    | Asia & Pacific |    | Arab State |    | CIS   |    | Composite |    |
|--|--------|----|----------------|----|------------|----|-------|----|-----------|----|
|  | $\mu$  | I  | $\mu$          | I  | $\mu$      | I  | $\mu$ | I  | $\mu$     | I  |
| 1. The only moral of business is making money.   | 2.67   | ID | 3.02           | ID | 3.08       | ID | 2.33  | D  | 2.78      | ID |
| 2. A person who is doing well in business does not have to worry about moral problems.   | 2.33   | D  | 2.16           | D  | 2.23       | D  | 4.00  | A  | 2.68      | ID |
| 6. Business decisions involve a realistic economic attitude and not a moral philosophy.  | 3.00   | ID | 3.14           | ID | 3.43       | A  | 2.67  | ID | 3.06      | ID |
| 7. Moral values are irrelevant to the business world.  | 1.33   | SD | 2.12           | D  | 3.10       | ID | 3.33  | ID | 2.47      | D  |
| 9. "Business ethics" is a concept for public relations only.   | 2.67   | ID | 2.57           | D  | 2.93       | ID | 2.33  | D  | 2.63      | ID |
| 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. | 2.67   | ID | 3.04           | ID | 3.20       | ID | 3.67  | A  | 3.15      | ID |
| 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.   | 3.33   | ID | 3.27           | ID | 3.48       | A  | 3.67  | A  | 3.44      | A  |
| 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.   | 2.33   | D  | 2.12           | D  | 2.40       | D  | 2.33  | D  | 2.30      | D  |
| 22. A business person cannot afford to get hung up on ideals.  | 2.67   | ID | 2.86           | ID | 3.23       | ID | 3.33  | ID | 3.02      | ID |
| 23. If you want a specific goal, you have got to take the necessary means to achieve it.   | 4.00   | A  | 3.80           | A  | 3.98       | A  | 4.33  | AS | 4.03      | A  |
| 24. The business world has its own rules.  | 3.67   | A  | 3.86           | A  | 4.15       | A  | 4.33  | AS | 4.00      | A  |
| 25. A good business person is a successful business person.  | 4.00   | A  | 3.47           | A  | 3.70       | A  | 4.00  | A  | 3.79      | A  |
| <b>Average mean</b>  | 2.89   | ID | 2.95           | ID | 3.24       | ID | 3.36  | ID | 3.11      | ID |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 16 shows the attitudes of the student respondents toward Moral Objectivism. They were grouped according to Regional Classification. The result shows a composite mean of 3.47 with a qualitative description of Agree.

The result means that the students of the American College of Dubai were slightly in favor of the principle of Moral Objectivism which says that moral truths exist independently from opinion and that the promotion of one's

good is in accordance with morality. In the results it was observed that the respondents had the same attitude towards item number 26 which states "One would rather have truth and personal responsibility than unconditional love and belongingness." It is also interesting to note that the respondents from the Arab states showed a strong favor for and approval of the idea that every business person acts according to the moral principles whether he or she is aware of them or not.

Table 16. Students' Attitude toward Moral Objectivism as Grouped According to Regional Classification

| Indicators   | Africa |    | Asia & Pacific |    | Arab State |    | CIS   |    | Composite |    |
|--|--------|----|----------------|----|------------|----|-------|----|-----------|----|
|  | $\mu$  | I  | $\mu$          | I  | $\mu$      | I  | $\mu$ | I  | $\mu$     | I  |
| 3. Every business person acts according to moral principles, whether he/she is aware of it or not.   | 3.33   | ID | 2.94           | ID | 4.28       | AS | 3.67  | A  | 3.56      | A  |
| 26. I would rather have truth and personal responsibility than unconditional love and belongingness. | 4.00   | A  | 3.59           | A  | 3.55       | A  | 4.33  | A  | 3.87      | A  |
| 27. True morality is first and foremost self-interested.   | 3.33   | ID | 3.24           | ID | 3.58       | A  | 4.00  | A  | 3.54      | A  |
| 28. Self-sacrifice is immoral.   | 3.67   | A  | 2.76           | ID | 3.28       | ID | 2.67  | ID | 3.10      | ID |
| 29. You can judge a person according to his work and his dedication.                                 | 3.00   | ID | 3.43           | A  | 3.23       | ID | 3.00  | ID | 3.17      | ID |
| 30. You should not consume more than you produce.  | 4.33   | A  | 3.76           | A  | 3.93       | A  | 2.33  | D  | 3.59      | A  |
| <b>Average</b>   | 3.61   | A  | 3.29           | ID | 3.64       | A  | 3.33  | ID | 3.47      | A  |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 17 shows the students' attitude toward Ethical Relativism; they are grouped according to regional classification. The result shows that the respondents were neither in favor of nor in opposition to Ethical Relativism. This can be seen in the mean of 2.89 and a qualitative description of In Doubt. This further means that the respondents expressed their doubt of the concept that an

action is right or wrong according to the dictates of the norms of the society.

The results showed that among all the respondents those from the Arab states had the highest composite mean of 3.32, with a qualitative description of Agree, This means that they slightly approved of an action as right or wrong according to the norms of the society. The lowest mean of



2.33 is found in the responses of the respondents from the CIS region.

It was observed that in item 5 that the respondents had the same attitude which is not favoring of nor opposing the idea that ethics in business is basically an adjustment between expectations and the way people behave. Only the respondents from the Commonwealth of Independent States were slightly opposed to item 8 which states that the lack of public confidence in the ethics of business people is not justified. The respondents in the Asia and Pacific regions as well as the respondents from Commonwealth of Independent States slightly opposed the idea that the

business work today is not different from what it used to be in the past. There is nothing new under the sun.

The highest mean among the items is 3.75 is the response to item 5 from the respondents coming from the Arab States. This states that “Ethics in business is basically an adjustment between expectations and the way people behave”. The lowest mean was found in item 10 of 2.00 from the respondents coming from the CIS region. The item says that “The business world today is not different from what it used to be in the past. That there is nothing new under the sun.”

Table 17. Students’ Attitudes Towards Ethical Relativism When Grouped According to Regional Classification

| Indicators   | Africa |    | Asia & Pacific |    | Arab State |    | CIS   |    | Composite |    |
|--|--------|----|----------------|----|------------|----|-------|----|-----------|----|
|  | $\mu$  | I  | $\mu$          | I  | $\mu$      | I  | $\mu$ | I  | $\mu$     | I  |
| 5. Ethics in business is basically an adjustment between expectations and the way people behave.                       | 3.00   | ID | 3.33           | ID | 3.75       | A  | 2.67  | ID | 3.19      | ID |
| 8. The lack of public confidence in the ethics of business people is not justified.                                    | 3.00   | ID | 2.94           | ID | 3.33       | ID | 2.33  | D  | 2.90      | ID |
| 10. The business world today is not different from what it used to be in the past. There is nothing new under the sun. | 3.00   | ID | 2.41           | D  | 2.88       | ID | 2.00  | D  | 2.57      | D  |
| Average  | 3.00   | ID | 2.89           | ID | 3.32       | ID | 2.33  | D  | 2.89      | ID |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

Table 18 shows the attitude of the students toward Social Darwinism. It compares them when they are grouped according to Regional Classification. The result shows that the respondents were neither in favor of nor opposed to Social Darwinism. They were neither in favor nor opposed to the principle that man must be fit to survive or that business have to be strongest in all aspects in order to survive the business world.

It is interesting to note that the highest average mean is found in item 18 at 4.00 with a qualitative description of Agree. Items 17 and 18 say that “The main interest of shareholders is maximum return on their investment” and “The main interest of shareholders is maximum return on their investment.” respectively. This is seen in the responses of the respondents coming from the CIS region.

It is important to note that only the respondents from the Commonwealth of Independent states and the Arab States

were slightly opposed or in favor of the concept in item number 13 which states that “ As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage” while the respondents from the African and Asia and Pacific regions are slightly opposing the concept that “While shopping at the supermarket, it is appropriate to switch price tags or packages”. The result also show that only the respondents from the African region strongly opposed the concept that “As an employee, I take office supplies home; it does not hurt anyone” while the others slightly opposed and neither favored nor opposed the idea. The respondents also showed the same attitude of slightly in favor of the idea that “The main interest of shareholders is maximum return on their investment”. Only the respondents from the CIS region showed a slight favor of the idea that “Employee wages should be determined according to the laws of supply and demand”, while the others were In Doubt.

Table 18. Attitude of Students towards Social Darwinism when grouped according to Regional Classification

| Indicators  | Africa |    | Asia & Pacific |    | Arab State |    | CIS   |    | Composite |    |
|---|--------|----|----------------|----|------------|----|-------|----|-----------|----|
|   | $\mu$  | I  | $\mu$          | I  | $\mu$      | I  | $\mu$ | I  | $\mu$     | I  |
| 11. Competitiveness and profitability are independent values (exist on their own)   | 3.00   | ID | 3.16           | ID | 3.23       | ID | 3.33  | ID | 3.18      | ID |
| 12. Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and violates basic natural laws | 2.67   | ID | 3.24           | ID | 3.40       | ID | 3.33  | ID | 3.16      | ID |
| 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                    | 2.67   | ID | 2.92           | ID | 3.53       | A  | 3.67  | A  | 3.20      | ID |
| 14. While shopping at the supermarket, it is appropriate to switch price tags or packages   | 2.33   | D  | 1.94           | D  | 2.85       | ID | 3.00  | ID | 2.53      | D  |
| 15. As an employee, I take office supplies home; it does not hurt anyone  | 1.67   | SD | 2.25           | D  | 2.68       | ID | 3.33  | ID | 2.48      | D  |
| 16. I view sick days as vacation days that I deserve  | 2.00   | D  | 2.65           | ID | 2.73       | ID | 2.00  | D  | 2.35      | D  |
| 17. Employee wages should be determined according to the laws of supply and demand  | 3.00   | ID | 2.94           | ID | 3.25       | ID | 4.00  | A  | 3.30      | ID |

| Indicators  | Africa |    | Asia & Pacific |    | Arab State |    | CIS   |    | Composite |    |
|---|--------|----|----------------|----|------------|----|-------|----|-----------|----|
|   | $\mu$  | I  | $\mu$          | I  | $\mu$      | I  | $\mu$ | I  | $\mu$     | I  |
| 18. The main interest of shareholders is maximum return on their investment | 3.67   | A  | 3.65           | A  | 3.93       | A  | 4.00  | A  | 3.81      | A  |
| Average   | 2.63   | ID | 2.84           | ID | 3.20       | ID | 3.33  | ID | 3.00      | ID |

**Hypothetical Mean Range:**

1.00 – 1.80 = Disagree Strongly (DS); 1.81 – 2.60 = Disagree (D); 2.61 – 3.40 = In Doubt (ID); 3.41 – 4.20 = Agree (A); 4.21-5.00 = Agree Strongly (AS)

**Problem 3.** Is there a difference among the attitude of the students towards business ethics when they are grouped according to their Age, Gender and Regional Classification?

**Ho1:** There is no difference in the attitude of the student respondents towards business ethics when they are grouped according to their Age

**Ho2:** There is no difference in the attitude of the student respondents towards business ethics when they are grouped according to their Gender

**Ho3:** There is no difference in the attitude of the student respondents towards business ethics when they are grouped according to their Regional Classification.

Table 19 shows the differences of attitude among the different age groups towards business ethics. The result shows that there is a difference in the attitude towards Moral

Objectivism when the respondents are grouped according to their ages. It shows the significance level calculated more than 5% in three aspects, with 95% confidence level.

It can therefore be expressed that there were no significant differences between different age groups in the ethical principles of Machiavellianism, Ethical Relativism, and Social Darwinism, however, there was a significant difference between age groups in the ethical principles of Moral Objectivism showing a significance index of .04324. This is a significant contribution to this study because in the study conducted by Guluva, Eryilmaz and Ispirili (2103), Social Darwinism was observed to have scored higher among Turkish students. Bageac, Furrer and Olivier (2011) had the same results while Social Darwinism had higher results in France and Romania.

Table 19. ANOVA test of differences between different age groups and ethical principles

| Variables          | Sum of Squares | Degrees of freedom | Mean Square | F       | Significance |
|--------------------|----------------|--------------------|-------------|---------|--------------|
| Machiavellianism   | 0.4564         | 3                  | 0.1521      | 0.37647 | .770399      |
| Moral Objectivism  | 1.0653         | 3                  | 0.3551      | 3.25403 | .04324*      |
| Ethical Relativism | 0.2431         | 3                  | 0.081       | 0.23017 | .872873      |
| Social Darwinism   | 0.0978         | 3                  | 0.0326      | 0.09061 | .964612      |

Table 20 shows the test of differences between genders in their attitudes towards ethical principles. The result shows that the significance level calculated to more than 5% in the three aspects and with 95% confidence level, there was no significant difference between the attitudes of the students towards the ethical principles in Machiavellianism, Moral Objectivism, Ethical Relativism and Social Darwinism when they are grouped according to gender. This is different from the results of the studies of Bageac et

al (2011) where, women showed less favorable attitudes towards Machiavellianism and more on Moral Objectivism in France and Romania compared to men and that the males showed a higher favor towards Social Darwinism in Turkey over the women in the study of Guluva et al,(2103). However, the result showed in the study of Comegys, Lupton and Take (2103) showing no difference in the means of respondents from the US and Japanese respondents.

Table 20. ANOVA test of differences between Genders and ethical principles

| Variables          | Sum of Squares | Degrees of freedom | Mean Square | F       | Significance |
|--------------------|----------------|--------------------|-------------|---------|--------------|
| Machiavellianism   | 1.2376         | 1                  | 1.2376      | 3.48734 | .075221      |
| Moral Objectivism  | 1.484          | 1                  | 1.484       | 8.39702 | .015894*     |
| Ethical Relativism | 0.1734         | 1                  | 0.1734      | 0.79142 | .42394       |
| Social Darwinism   | 0.0856         | 1                  | 0.0856      | 0.36842 | .553583      |

Table 21 shows the test of differences among the different regional classifications and their attitudes toward the ethical principles. The result shows using 5% in all aspects, with 95% confidence level can be expressed that there are no significant differences between regional classifications and the ethical principles of Machiavellianism, Moral Objectivism, Ethical Relativism,

and Social Darwinism. The result is different compared to the findings of previous studies where Social Darwinism had a higher favorable attitude among Turkish students (Guluva,et.al 2013) and respondents from France and Romania were more favorable toward Social Darwinism over other ethical principles (Bageac, eat al, 2010).

Table 21. ANOVA test of differences between different Regional Classification and ethical principles

| Variables          | Sum of Squares | Degrees of freedom | Mean Square | F       | Significance |
|--------------------|----------------|--------------------|-------------|---------|--------------|
| Machiavellianism   | 0.0978         | 3                  | 0.0326      | 0.09061 | 0.964612     |
| Moral Objectivism  | 0.608          | 3                  | 0.2027      | 0.69277 | 0.567175     |
| Ethical Relativism | 1.5205         | 3                  | 0.5068      | 3.93844 | 0.053736     |
| Social Darwinism   | 2.5173         | 3                  | 0.8391      | 2.58575 | 0.07301      |

Table 22 shows the summary of the attitude of students towards the Ethical Principles. When the respondents were grouped according to age, the respondents showed a higher mean in Moral Objectivism and a lower mean on Social Darwinism. Meanwhile, when the respondents were

grouped according to their gender, the result showed a higher mean and slight favoring of Moral Objectivism and the same result showed when the respondents were grouped according to regional classification.

Table 22. Summary of Attitude towards the Ethical Principles

| ETHICAL PRINCIPLES | Age  |    | Gender |    | Regional Classification |    |
|--------------------|------|----|--------|----|-------------------------|----|
|                    | Mean | QD | Mean   | QD | Mean                    | QD |
| Machiavellianism   | 3.06 | ID | 2.99   | ID | 3.11                    | ID |
| Moral Objectivism  | 3.48 | A  | 3.43   | A  | 3.47                    | A  |
| Ethical Relativism | 3.05 | ID | 2.97   | ID | 2.89                    | ID |
| Social Darwinism   | 2.99 | ID | 2.92   | ID | 3.00                    | ID |

Table 23 shows the difference among the attitude of students towards the ethical principles in business. With reference to Age there was a significant difference in the attitude toward Moral Objectivism; this is the same with

Gender while there was no significant difference in the respondents' attitudes when they were grouped according to regional classification.

Table 23. Summary of the Significant Differences among the Students' Attitude Toward the Ethical Principles in Business

|                    | Mean    | Age | Mean     | Gender | Mean     | Regional Classification |
|--------------------|---------|-----|----------|--------|----------|-------------------------|
| Machiavillianism   | .770399 | NS  | .075221  | NS     | 0.964612 | NS                      |
| Moral Objectivism  | .04324* | S   | .015894* | S      | 0.567175 | NS                      |
| Ethical Relativism | .872873 | NS  | .42394   | NS     | 0.053736 | NS                      |
| Social Darwinism   | .964612 | NS  | .553583  | NS     | 0.07301  | NS                      |

## V. SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

This chapter presents the summary, conclusion and recommendations of the study.

### Summary

This study aimed at determining the attitudes of the business students of the American College of Dubai towards business ethics. Four ethical principles were used to measure the attitude towards business namely, Machiavellianism, Moral Objectivism, Ethical Relativism and Social Darwinism. The data were then subjected to statistical analysis to determine if there were significant differences among the attitudes of the respondents when they were grouped according to the age, gender and regional classification. The instrument used in the study was the Attitude towards Business Ethics Questionnaire (ABETQ) developed by Preible, et al in 2010 which was further enhanced by Begeac et al (2013). The subject respondents of the study were students of the American College of Dubai enrolled in the Business Courses enrolled in the AY 2016-2017 and who had taken and passed the Business Ethics class.

### Summary of Findings

In terms of determining the demographic profile of the respondents in three areas, age, gender and regional classification: It was found out that there were more male students over female students in the American College of Dubai. In terms of age, there were more 20 to 22-year-old students and 48.57% of the students were from the Asia and the Pacific regions particularly, India, Pakistan, Philippines, Nepal, Afghanistan and Iran.

On the attitude of the business students of the American College of Dubai towards business ethics, the student respondents showed a slight favorable attitude towards Moral Objectivism over the other ethical principles.

As to the significant differences in the respondents' attitudes towards the ethical principles of business ethics when they were grouped according to their demographic profile, the result showed that there was no significant difference in their attitudes except for Moral Objectivism so that the null hypotheses was accepted in Moral Objectivism.

## VI. CONCLUSIONS

Based on the findings, the following conclusions were drawn:

1. There are more male students over female students in the American College of Dubai. There are also more

students coming from the Arab states which consist of the following countries: Palestine, Algeria, Tunisia, Jordan, Iraq, Sudan, United Arab Emirates, Saudi Arabia, Yemen and Egypt. There were also more students who belong to the ages 22 to 24 enrolled in the American College of Dubai.

2. The American College of Dubai business students showed a more favorable attitude towards Moral Objectivism than toward the other ethical principles in the study. Social Darwinism earned the least mean, thus, the less favorable attitude was shown for this ethical principle contrary to the results conducted in US and Japan, France and Romania where the students had a higher favorability toward Social Darwinism.
3. The male respondents showed a higher favorability over females toward Moral Objectivism. The respondents for the Common-wealth of Independent States, Turkmenistan and Uzbekistan showed higher favorability of attitude towards Moral Objectivism and respondents from 26 and above years old showed a higher favorability of the same ethical principle.
4. Moral Objectivism was more favored by the business students in the American College of Dubai over Machiavellianism, Social Darwinism and Ethical Relativism.

## VII. RECOMMENDATIONS

- 1) There is a need to conduct further studies that will correlate the results of this research to the kind of business professionals these students would become in terms of how they will most likely decide on ethical issues.
- 2) The results suggest that there may be a need to create an expanded attitude questionnaire on business ethics that will include other ethical principles covered under Utilitarianism, Deontological ethics, virtue ethics and rights ethics to provide a thorough description of the attitude of respondents towards business ethics.
- 3) There is a need to correlate and explore some more on the culture of the countries of origin of the respondents and to create a relationship of their attitudes to the culture where they are brought up.
- 4) There is a need to study whether the religion which is most common to all the respondents somehow has a direct influence on their attitudes certain ethical principles
- 5) There is a need to correlate and explore whether age has an impact of the student's appreciation on moral and ethics.
- 6) Further studies maybe done to develop and improve the scales to measure the attitude on these ethical theories that will point out specific favorability or opposition to the ethical principles of the study.

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## AUTHORS' PROFILES



**Dr. Arbel Grace B. Espina**, Philippines, July 31, 1975. Doctor in Management specializing in Human Resource management, Liceo de Cagayan University, 2009; Masters in Management major in Human Resource Management, Liceo de Cagayan University, 2004 and Bachelors in Commerce maj. Management, Ateneo de Cagayan, Xavier University Cagayan de Oro, Philippines.

She is currently a SENIOR LECTURER at the American College in Dubai, UAE. She was a former SCHOOL ADMINISTRATOR of a technology school in the Philippines and was also the VICE PRESIDENT FOR RESEARCH, EXTENSION and DEVELOPMENT as well as a COLLEGE PROFESSOR for 18 years of another Higher Educational Institution (HEI) in the Philippines prior to her job in Dubai. She used to be an online ENGLISH TUTOR for Japanese students. She has published researches entitled Leadership Skills and Academic Governance of the Administrators of San Isidro College, Educational Leadership, the Learning Organization as Determinants of Performance Management of the Colleges of Bukidnon Province both published in KATUN ANAN Vol. 3 and 4 (ISSN 1656-6025) 2009 and 2011; Assessing Institutional Effectiveness of the American College of Dubai published in International Journal for Business Management (IJBM) (ISSN 2321 8916) May 2016. Dr. Espina, Arbel Grace is a founding member of the Filipino Educators (FilEd) in UAE.



**Ms. Maria Isabel M. Lopez, CPA**, Philippines. Masters in Business Administration (on-going), University of Nueva Caceres, Naga City, Philippines,. Bachelor of Science in Commerce major in Accountancy, University of Nueva Caceres, Naga City, Philippines, 1988. She is currently an ACCOUNTING LECTURER of the American College in Dubai, Dubai UAE. Prior to her teaching job in the college, she was a former CHAIRPERSON of the Accountancy Department and a PROFESSOR in Accounting in the Philippines for 14 years and had been a MEMBER of a Quality Assessment Team for Higher Education in the Philippines. She was also a GENERAL ACCOUNTANT of an international company in Dubai. At present, she continues her passion to produce more accountants as a REVIEWER and LECTURER of a Review Center which she has co-founded in Dubai. Ms. Lopez, Maria Isabel has been involved in collaborative writing in the past and has recently published a research on Assessing Institutional Effectiveness of the American College of Dubai published in International Journal for Business Management (IJBM) (ISSN 2321 8916) May 2016.

Ms. Lopez, Maria Isabel is currently the president of Filipino Certified Public Accountants in the Emirates (Fil-CPAs). She is also a founding member and the Auditor of the Filipino Educators in UAE.



**Dr. Amabelle D. Pacana, CPA**, Philippines. July 2, 1955. Doctor in Management, major in Human Resources Management, San Jose Recoletos, 1998. Masters in Business Administration, Xavier University, 1994.

She is a Certified Public Accountant and has been in the academe as a DEAN in the College of Accountancy in one of the colleges in the Philippines where she was also a PROFESSOR for 20 years in both graduate and undergraduate programs. She was also a SCHOOL ADMINISTRATOR in another college in the Philippines. Currently, she is a SENIOR LECTURER of the American College of Dubai. Dr. Pacana, Amabelle has written manuals and journals in the past and has recently published a research on Assessing Institutional Effectiveness of the American College of Dubai published in International Journal for Business Management (IJBM) (ISSN 2321 8916) May 2016.



**Dr. Vincent L. Salas, PME**, Philippines. April 5, 1962. Doctor in Management major in Human Resource Management, Liceo de Cagayan University, Philippines, 1994; Masters in Management, Liceo de Cagayan University, Philippines, 1992; Master of Science in Mechanical Engineering, Mindanao State University-Iligan Institute of Technology, 2005; Bachelor of Science in Marine Engineering, Capitol University, Philippines, 2011; Bachelor of Science in Business Administration, Major in Human Resource Development Management, Capitol University, Philippines 2010; Bachelor of Science in Mechanical Engineering, Xavier University Ateneo de Cagayan, Philippines, 1984. He is a SENIOR LECTURER of the American College of Dubai and was a former LECTURER in Mechanical Engineering in one of the universities in Ethiopia. Prior to his foreign teaching, he was the VICE PRESIDENT FOR OPERATIONS, PLANNING and DEVELOPMENT, QUALITY ASSURANCE MANAGER, 20 years as DEAN of the College of Engineering and PROFESSOR for 30 years in both Graduate and undergraduate programs.

He has published many books and manuals and has recently published Assessing Institutional Effectiveness of the American College of Dubai published in International Journal for Business Management (IJBM) (ISSN 2321 8916) May 2016. Dr. Salas, Vincent is a founding member of the Filipino Educators (FilEd) in Dubai, United Arab Emirates.