SPECIAL SECTION ON BUSINESS ETHICS
BUSINESS STUDENTS’ ATTITUDES TOWARDS BUSINESS ETHICS: EVIDENCE FROM CROATIAN UNIVERSITIES

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The aim of this paper is to determine the differences in students’ ethical attitudes depending on their gender, level of study as well as university. This study examines the attitude of sample of 670 business students, studying at five (out of seven existing) state-owned universities in the Republic of Croatia, as to predict their attitude towards business ethics. Results of the study show that there are significant differences between demographic and personal characteristics in relation to the attitude of business students towards ethics in the Republic of Croatia. It is believed that this study, based on the analysis of business students’ attitudes towards business ethics, could contribute to understanding their future behaviour in the process of ethical decision-making.

Keywords: business ethics; university students; attitudes; ATBEQ test; Republic of Croatia.

1. INTRODUCTION

Business ethics is a form of professional ethics that focuses on ethical principles and moral or ethical issues that arise in a business environment. It applies to all aspects of business conduct and it is also pertinent to the conduct of individuals in an organisation and business organisations as a whole. Why are ethical matters a worthwhile consideration among business people and the public in general and become a research subject among the academics? These

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questions can be answered by looking at the importance of the ethical business conduct practiced by companies nowadays.

Moreover, business ethics has gained considerable attention from the public because of growing business networking, which has strengthened the connection between companies and the information about the company which is available and demanded by people. This could be the effect of the globalization process that has developed the way that business is conducted and the openness of information that can be reached by people around the world. Business activities nowadays are not only limited to country or state boundaries. On the contrary, through the internet, business activity can be done and information can be accessed from anywhere around the world which enables people to easily compare services and products provided by the company.

In recent years, the news has been filled with reports of unethical business behaviour from respected companies such as Enron, WorldCom, Tyco and Hewlett-Packard. The number of improprieties appears to be on the increase and this has seemingly resulted in a plethora of studies on the topic of business ethics. Educational institutions are not exempt from these ethical problems and evidence of academic dishonesty abounds.

The critical role of business ethics in the governance of corporations has been strengthened by the expansion of transnational and multinational corporations influence on the global society (Choe & Lau, 2010). Furthermore, business ethics is also very important because research has showed that the cost of business operation in a corrupted setting is much higher than in an environment with high integrity (Phau & Kea, 2007). So, the companies with good ethical practices will have a competitive advantage as compared to their competitors because they can ensure their sustainability in the long run.

Many studies on business ethics have been carried out, not only on people who are involved directly in the corporate world. Many of the researchers have used students as the sample, especially business students, because of the high response rate and the ease with which data is collected. The study on their perception today can give an overview of the future condition of the business world and these students also have an interest in a firm as they are one of the stakeholders who will join the firm in the future (Albaum & Peterson, 2006). Researches on students’ perception of business ethics usually wanted to see the difference in students’ behaviour in terms of nationality (Kea & Phau, 2007; Sims & Gegez, 2004), private and public university (Conroy & Emerson, 2004),
and to see the effect of ethics education on their attitude (O’Leary & Mohamad, 2008).

The aim of this paper is to determine the differences among students’ ethical attitudes and gender, level of study and university. The respondents of the study are students who are majoring in business-related courses of study from five universities in the Republic of Croatia. It investigates whether dissimilarities in students’ demographic and personal characteristics have any bearing regarding business ethics in Croatia. This is the first such paper on business ethical issue that has included all of the main state universities in the Republic of Croatia.

The paper is structured as follows: section 1 presents an introduction while section 2 presents an overview of the related literature. Section 3 outlines the methodology, while section 4 presents an analysis of the data and research results. Concluding remarks and discussion of the results are addressed in section 5.

2. LITERATURE REVIEW

Ethics is very much related to the behaviour of an individual. It covers how a person behaves and responds to every aspect of his/her life. In addition, ethical matters are subjective matters and there is no mutually agreed standard to determine whether a person is ethical or not in his/her dealings. The behaviour of an individual is very much influenced by his/her culture and norms, surroundings and family upbringings, and also their religion. Usually, the ethicality of one’s behaviour is measured based on societal standards (William & Sauser 2005). Business ethics is believed to be the expected behaviour of people in the business world in dealings with all matters related to business activities. This includes the ethical conduct related to the employee and employer relationship, self-responsibility, product safety, sales and distribution and also corporate social responsibility. According to Ibrahim et al. (2008), in business the people who make the decision must act with fairness, equity, and impartiality.

Rizvi et al. (2012) highlighted that economic activities are regulated through ethical values known as business ethics (Ahmed et al., 2003). According to them, business ethics is the person’s participation in economic activity to attain a business goal, as well as to serve society and the general public. Business ethics is concerned with the activities that can be perceived right or wrong by the society. Every organization has some duties and should
perform them in a manner that is acceptable to the society as a whole. An organization should make decisions in the interest of all society and stakeholders of a business (Hooker, 2003). Baumhart (1961) believes that business ethics is the responsibility of a businessman not to knowingly harm anything. Business ethics, also known as social citizenship, which means organization, is like a society and has to perform its activities and duties in a responsible manner (Hooker, 2003). Fundamentally, business ethics is well accepted as a set of moral values and corporate standards of the conduct in an organization. Such standards and practices ensure that the public is treated fairly. Business ethics is implemented in a manner to ensure that a certain required level of trust exists between consumers and various forms of market participants with business. Ethics affects both individuals and business organizations. At the individual level, ethical questions arise when people face issues involving individual responsibility, such as being honest, accepting a bribe or using organizational resources for personal purposes. At a business level, ethics relates to the principles of conduct within organizations that guide decision-making and behaviour (Rizvi et al., 2012).

An attitude is a favourable or unfavourable evaluation of behaviour. Attitudes are generally positive or negative views of a person about a place, thing, event, task and environment. A positive attitude brings optimistic and constructive changes into life and enables dealing with daily life affairs in a cool and calm manner (Sims, 2004). Students demonstrate different attitudes towards studying, topics, classes, and most importantly towards their future career and life. Generally, students remain sanguine about their future. Attitude has a great impact on individuals as well as on an organization. Therefore, a student’s personal attitude will eventually manifest itself in an organization (Elias, 2004). Amberla et al. (2010) found that senior students demonstrate a more cynical view towards the current ethical climate than juniors. Students, who have been exposed to ethical issues in a course are more versed on the current ethical climate and have a more optimistic attitude towards ethics (Amberla et al., 2010). In addition, Lindeman and Verkasalo (2005) revealed that business students regard ethical values and issues as a greater source of concern compared to students in other disciplines. Meanwhile, there are some studies which show that the level of study has no great impact on students’ attitude towards business ethics (Ahmed et al., 2003; Du Plessis et al., 2011; Fatoki & Merembo, 2012).

Businesses have a great impact on social and economic developments. Both researchers and practitioners have regarded business ethics as an extremely important matter and the subject of business ethics and ethical
leadership and managerial practices has been and will be one of the most important topics to research. In the last few decades, many corporate scandals, as well as economic and financial crises, have attracted public interest in the managerial responsibilities of the society. Therefore, ethics has had a major influence in the strategic decision-making of modern businesses. The neglect of ethical dilemma can cause cost in reputational loss as well as cause financial risk. Unethical practices of organizations were heavily responsible for recent financial crises (Sedmak & Nastav, 2010).

Current social and ecological problems, as well as growing attention and discussion on the moral compulsion that businesses have to fulfil, has intensified the need for ethical behaviour. In this scenario, business students are at the centre of attention wishing to bring about positive changes, they are the citizens, customers, and future managers of organizations and can affect corporate decisions more than others. Therefore, top business schools have introduced business ethics in various courses. Universities and management study departments should take more liability and produce graduates who will be appreciated for their broad range of ethical practices.

The increasingly global economy necessitates a study of ethical attitudes both within and across cultures. A 1988 study, by Preble and Reichel, reported on the results of using the Attitudes Towards Business Ethics Questionnaire (ATBEQ) to compare the attitudes of American and Israeli management students. Statistically significant differences were found between the two groups on nineteen out of thirty statements. In many instances, the authors claimed that, although the differences were significant, they were not necessarily meaningful. The authors found that both groups “held relatively high moral standards” (Preble & Reichel, 1988: 941). Small (1992) continued the study of students’ attitudes toward business ethics by comparing data collected from Curtin University students in Western Australia to data collected by Preble and Reichel (1988) for both U.S. and Israeli students. The attitudes of the U.S. and Australian-based students were similar, although ten statistically significant differences were noted. The attitudes of Israeli students appeared less similar to those of Australian students with nineteen significant differences noted. Few concurred with the comment by Preble and Reichel (1988), declaring that the differences found were not particularly meaningful. There were no instances where one national group expressed a strong agreement with a specific statement, while the other group expressed strong disagreement with the same statement. Grunbaum (1997) investigated the attitudes of future managers towards business ethics comparing Finnish and American business students. A self-designed instrument was used instead of the ATBEQ. The
findings reported that there were only small attitudinal differences between Finnish and U.S. students. Students in both countries were found to understand distinctions between acting legally and ethically, and both groups felt that a manager’s job included participation in solving social problems as well as deliberation on moral issues.

In 1999, Lin published a study using the ATBEQ to compare attitudes of Taiwanese students to those of students from the United States and Israel (Preble & Reichel, 1988), and Australia (Small, 1992). Lin (1999: 644) noted that Chinese students had more moderate attitudes and attributed it to cultural differences, whereby the Chinese rarely express strong agreement or disagreement. Moore and Radloff (1996) extended the study of ATBEQ and students’ attitudes to South Africa. In their study, the determination of significant differences between groups (the United States, Israel, Australia, and South Africa) was based on finding significant differences on at least 50% of the statements. On this basis, only Israeli students were found to differ significantly from South African students. The authors suggested that all results be viewed holistically. The cumulative effect of the differences should be viewed as meaningful rather than merely viewing one question at a time.

Sims and Gegez (2004) provided a five-nation comparative study involving the United States, Israel, Western Australia, South Africa and Turkey. They reported on the differences between graduate business students in Turkey and students from all other countries. Significant differences in attitudes were reported on fourteen (14), fifteen (15), fifteen (15) and sixteen (16) items respectively for the comparisons with the United States, Israel, Western Australia and South Africa.

Following the initial study carried out by Prebel and Reichel (1988), researchers in different national contexts undertook studies that not only reported the findings using the ATBEQ in their county or region, but also sought comparisons between their findings and those made by other researchers. The differences in the results reported by the various studies were often explained by, or put down to, cultural differences (Phatshwane et al., 2014). A summary of the prominent ATBEQ studies is given in Table 1.

All of the studies described above contribute to a better understanding of cultural differences with respect to attitudes towards business ethics. In the increasingly global economy it is imperative that organizations discuss differences in attitudes and find ways to reduce conflict with respect to ethical decision-making. Although a respect for diversity must be fostered, a collective
agreement on professional standards is necessary to reduce or eliminate ethical conflict resulting from diverse cultures and differing perceptions of right and wrong (Ferrell, 1999: 226).

**Table 1. Summary of the prominent ATBEQ studies**

<table>
<thead>
<tr>
<th>Authors</th>
<th>County / countries</th>
<th>Dominant theory / Factor used in Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preble and Reichel (1988)</td>
<td>USA and Israel</td>
<td>No specific factor</td>
</tr>
<tr>
<td>Small (1992)</td>
<td>Australia</td>
<td>No specific factor</td>
</tr>
<tr>
<td>Moore and Randolf (1996)</td>
<td>South Africa</td>
<td>No specific factor</td>
</tr>
<tr>
<td>Sims and Gegez (2004)</td>
<td>Turkey</td>
<td>National culture</td>
</tr>
<tr>
<td>Phau and Kea (2007)</td>
<td>Australia, Singapore and Hong Kong</td>
<td>Cultural values, business ethics and religion</td>
</tr>
<tr>
<td>Bageac, Furrer and Reynaud (2011)</td>
<td>France and Romania</td>
<td>Business Philosophies</td>
</tr>
<tr>
<td>Fatoki and Marembo (2012)</td>
<td>South Africa</td>
<td>National culture</td>
</tr>
<tr>
<td>Phatshwane, Mogotsinyana and Basuhi (2014)</td>
<td>South Africa and Botswana</td>
<td>Religion and ethical values</td>
</tr>
</tbody>
</table>

Many studies also found that age is a noteworthy forecaster of ethical attitude and behaviour, as females practice ethical responsibilities more, and students who study business ethics exhibit better moral character (Roxas & Stoneback, 2004; Saat et al., 2009; Al-Shaikh et al., 2012; Fatoki & Marembo, 2012). Eweje and Brunton (2010) have knowledge about cultural similarities and differences in ethical issues and are willing to facilitate ongoing dialogue and learning.

The ethical decisions individuals make are widely influenced by their personal background, culture, and gender (Sigman-Mugan et al., 2005). This study deals with the attitude of students towards ethical practices in businesses in Croatia, which is a developing country. It is also kept in mind that demographic and personal characteristics, such as gender and level of study, are very influential in ethical decision making.
3. METHODOLOGY

The survey consisted of the Attitude Towards Business Ethics Questionnaire (ATBEQ) (Preble & Reichel, 1988) which was adopted as a measurement scale. The ATBEQ was originally developed by Neumann and Reichel based on “Values Clarification Exercises” of Stevens (1979) and was published in a study by Preble and Reichel (1988). The questionnaire consists of thirty statements with a five point Likert scale for each item ranging from 1 “disagree strongly” to 5 “agree strongly.”

The analysis of the relationship between the student’s attitude towards business ethics and demographic and personal characteristics is undertaken on the dataset collected from February to April 2014 through a survey questionnaire of 670 students from the: University of Dubrovnik, Department of Economics and Business Economics, University of Zagreb, Faculty of Economics, University of Split, Faculty of Economics, University of Rijeka, Faculty of Economics and University of Osijek, Faculty of Economics. Surveys were completed anonymously during regular class time.

This study examines the attitudes of business students from five out of seven state universities in the Republic of Croatia to predict their attitudes towards business ethics. In order to insure the comparability of the results from other significant studies, business students were used as the sample survey. Respondents of the study were students who were majoring in business-related courses from five universities in the Republic of Croatia. The attitudes and values of business students are also important in themselves, as these business students represent future managers (Preble & Reichel, 1988). This is necessary as business students are likely to become managers during their career and will face complex ethical concerns and dilemmas in their daily, routine affairs (Eweje & Brunton, 2010).

In addition, the questionnaire included demographic and personal characteristics such as students’ gender, level of study and university. The following table shows demographic and personal characteristics of students that participated in the empirical research of this paper.

The collected data was analysed using statistical software package SPSS 20. Various statistical analyses were also used, such as one-way analysis of variance (ANOVA).
Table 2. Demographic and personal characteristics of the surveyed students.

<table>
<thead>
<tr>
<th>Characteristics</th>
<th>N</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>181</td>
<td>27</td>
</tr>
<tr>
<td>Female</td>
<td>489</td>
<td>73</td>
</tr>
<tr>
<td>Total</td>
<td>670</td>
<td>100</td>
</tr>
<tr>
<td>Year of study</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1st year of undergraduate studies</td>
<td>56</td>
<td>8.4</td>
</tr>
<tr>
<td>2nd year of undergraduate studies</td>
<td>192</td>
<td>28.7</td>
</tr>
<tr>
<td>3rd year of undergraduate studies</td>
<td>142</td>
<td>21.2</td>
</tr>
<tr>
<td>1st year of graduate studies</td>
<td>218</td>
<td>32.5</td>
</tr>
<tr>
<td>2nd year of graduate studies</td>
<td>62</td>
<td>9.3</td>
</tr>
<tr>
<td>Total</td>
<td>670</td>
<td>100</td>
</tr>
<tr>
<td>University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zagreb</td>
<td>187</td>
<td>27.9</td>
</tr>
<tr>
<td>Split</td>
<td>163</td>
<td>24.3</td>
</tr>
<tr>
<td>Osijek</td>
<td>48</td>
<td>7.2</td>
</tr>
<tr>
<td>Dubrovnik</td>
<td>170</td>
<td>25.4</td>
</tr>
<tr>
<td>Rijeka</td>
<td>120</td>
<td>15.2</td>
</tr>
<tr>
<td>Total</td>
<td>670</td>
<td>100</td>
</tr>
</tbody>
</table>

4. RESEARCH RESULTS

Amongst diagnostic analysis, Cronbach's alpha coefficient to determine the internal consistency of Attitude Towards Business Ethic Questionnaire (ATBEQ) was used. The results showed a high coefficient of Cronbach's alpha (0.710) that indicates a high reliability of the ATBEQ.

In further analysis, ANOVA between ethnical attitudes and gender, level of study as well as university was used. Table 3 shows the results of ANOVA between students’ attitudes towards business ethics and gender.

Table 3. Analysis of variance of students’ attitudes towards business ethics and gender

<table>
<thead>
<tr>
<th>Sum of squares</th>
<th>df</th>
<th>Mean square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between groups</td>
<td>623.239</td>
<td>1</td>
<td>623.239</td>
<td>5.94</td>
</tr>
</tbody>
</table>

Differences by gender and students’ attitudes towards business ethics were examined. Univariate analyses in Table 2 indicate there are, indeed, significant
differences in ethical attitudes between male and female students in Croatia (p<0.05, F=5.943).

Male respondents have a higher regard for ethical attitudes than female respondents, suggesting a relatively higher students’ attitude towards business ethics by male respondents (see Figure 1). This finding is similar to the research results by Sower and Sower (2005), Phau and Kea (2007) and Rizvi et al. (2012).

Figure 1. Students’ attitudes towards business ethics in terms of gender

Source: Research findings (N=670).

The following table shows the results of ANOVA between students’ attitudes towards business ethics and the level of study.

Table 4. Analysis of variance of students’ attitudes towards business ethics and level of study

<table>
<thead>
<tr>
<th>Sum of squares</th>
<th>df</th>
<th>Mean square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between groups</td>
<td>2026.158</td>
<td>4</td>
<td>506.540</td>
<td>4.907</td>
</tr>
</tbody>
</table>

Since variation within groups is confirmed, it can be assumed that there is a significant difference in students’ attitudes toward business ethics in relation to the level of study (p<0.05, F=8.814). The results indicate that undergraduate students are more aware the role of ethics in business than graduate students. In
that context, Ludlum and Moskaloinov (2005), found that levels of study can significantly influence a student’s ethical attitude, i.e. the results indicated that the longer a student is in school, the more ethical risks a student is willing to take.

Therefore, undergraduate students differ from graduate students, with undergraduates demonstrating a significantly greater awareness of the role of ethics in business than graduate students (see Figure 2). The following table shows the results of ANOVA between students’ attitudes towards business ethics and universities.

Figure 2. Students’ attitudes towards business ethics in terms of the level of study

Source: Research findings (N=670).

Table 5. indicates that students’ attitudes towards business ethics differ according to universities in the Republic of Croatia (p<0.005, F=4.907).

Table 5. Analysis of variance of the students’ attitudes towards business ethics and universities

<table>
<thead>
<tr>
<th>Sum of squares</th>
<th>df</th>
<th>Mean square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between groups</td>
<td>3558.315</td>
<td>4</td>
<td>889.579</td>
<td>8.814</td>
</tr>
</tbody>
</table>
The results indicate that students from Dubrovnik and Rijeka show higher tendencies towards business ethics than students from Zagreb, Split and Osijek (see Figure 3). These ethical dilemmas are common in the workplace and the choice of a resolution depends largely on the cultural background of the decision maker (Sims and Gegez, 2004).

Students from the University of Dubrovnik, Department of Economics and Business Economics have higher attitudes towards business ethics than students from other universities in the Republic of Croatia.

Figure 3. Students’ attitudes towards business ethics in terms of universities

Source: Research findings (N=670).

5. DISCUSSION AND CONCLUDING REMARKS

Businesses have a great impact on social and economic developments. Both the researchers and practitioners have regarded business ethics as an extremely important matter and the subject of business ethics and ethical leadership and managerial practices has been and will be one of the most important topics to research. In addition, ethics has a major influence in strategic decision-making of modern business. In the last few decades many corporate scandals, as well as the economic and financial crises, have attracted public interest in the managerial responsibilities of the society. In this scenario, business students are at the centre of attention to bring about positive changes, they are citizens, customers, and future managers of organizations and can affect corporate decisions more than other employees. Therefore, top business schools have introduced business ethics in various courses.
This paper focused on a young specific generation studying to enter the business world and probably be the leader of tomorrow. This study was designed to identify the role of demographic and personal factors on students’ attitudes towards business ethics. The results of this research suggest that there is a difference in students’ attitudes toward business ethics in terms of demographic and personal characteristics. The findings indicate that male students are more inclined toward business ethics, suggesting that gender differences in students’ attitudes towards business ethics exist.

This study, thus, confirms that demographic and personal characteristics are considerably important factors which influence students’ attitudes towards business ethics in Croatia. This study also seeks to predict that university students at different levels of study express different attitudes towards business ethics. Findings indicate that in the first year of study students show a higher level of attitudes towards business ethics. When considering the impact of the level of study, it is obvious that years of studying have a negative impact on the perceived ethical problem. Students at a higher level of study take more ethical risks compared to students at a lower level of study. Therefore, younger students are more ethically aware than older students. Therefore, older students are more tolerant on unethical actions than younger students. Older students have less ethical awareness, probably because they lack knowledge on business ethical issues.

In Croatia, business education has been neglecting the ethical dimension. Croatian universities do not give adequate attention to ethical outcomes, as they have not included teaching business ethics in their programs of study. They need to improve the quality of business ethics education, in order to recognize the importance of ethical dimension in business world. It is crucial that a course in business ethics is incorporated in university programs and more effectively change students’ behaviours by recognizing the importance of making business ethical decision. It is necessary for universities to review and reassess the ethic components in their courses due to a surge of reports on unethical business conduct. These previous recommendations are especially important for universities in which students have lower tendencies towards business ethics, such as Zagreb, Split and Osijek.

These interesting findings open a new area for other studies to compare students at the beginning of their university education and when they graduate, in order to examine the similarities or differences in their attitudes in business ethics based on the education that they receive during their time in university.
Business ethics has a significant role in fostering ethical decision-making in students as they prepare to enter the workforce. Social responsibility of business and the impact of business on society have also proved immensely important during the last decade. Also, the ethical problems are similar with the ongoing situation in Croatia. Recent socio-political situation could be also taken into consideration while studying ethical business attitudes. It would be interesting for a future research to investigate the factors that have a negative impact on students’ attitudes toward business ethics in order to create a more moral and healthier economy in the future. Also, students need to adopt ethics standard in order to make responsible and moral decision as future leaders. Therefore, this information can be useful to the university management to prepare students to be aware that they need to make business decisions that are morally correct and ethical.

This is the first time that a comprehensive study, of this size and type, has been conducted at universities in Croatia. However, the findings should be considered in the light of their limitations and should be viewed as largely exploratory. First of all, they refer to a sample selection, i.e. university business students. This limited sampling frame may affect the generalization of findings. This paper suggests a number of opportunities for future researches. Future research samples should be extended by including other population groups such as students from other faculties not only business economics, managers or other employees due to the absence of managerial experience in the student population. Future studies could also use a comparative study to determine differences or similarities in attitudes towards business ethics between other countries or universities (state and private). It would also be useful to include some other factors that could contribute to better identifying and understanding attitudes towards business ethics such as work experience, religion, etc. Finally, business ethics is a form of professional ethics that examines ethical principles and moral or ethical problems that arise in a business environment. From this prospective business students who are future leaders, entrepreneurs, managers, and employees can play a vital role in the development of a better society. Therefore, it is necessary to take into consideration the importance of this issue, because university students need to develop better awareness towards business ethics because they are the future managers and leaders in the business world.

REFERENCES


**STAVOVI STUDENATA POSLOVNE EKONOMIJE O POSLOVNOJ ETICI: EMPIRIJSKO ISTRAŽIVANJE NA HRVATSKIM SVEUČILIŠTIMA**

**Sažetak**

Cilj ovog rada je utvrditi razlike u studentskim stavovima o poslovnoj etici, u ovisnosti o njihovom spolu, razini studija i sveučilištu kojeg pohađaju. U radu se analiziraju stavovi na uzorku od 670 studenata poslovne ekonomije, s pet (od ukupno sedam) državnih sveučilišta u Republici Hrvatskoj, kako bi se predvidjeli stavovi prema poslovnoj etici. Empirijski rezultati pokazuju da postoje značajne razlike u stavovima hrvatskih studenata prema poslovnoj etici, s aspekta demografskih i osobnih karakteristika ispitanika. Vjeruje se da bi ovaj rad, temeljem na analizi stava studenata poslovne ekonomije prema poslovnoj etici, mogao olakšati razumijevanje njihovog budućeg ponašanja u procesu etičnog donošenja odluka.