# WHEN BEING GOOD IS NOT ENOUGH: TOWARDS CONTEXTUAL EDUCATION OF BUSINESS LEADERSHIP ETHICS

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**Abstract**. *In light of continuing leadership scandals, ethics education has become a recurrent topic in public discourse. However, advancement of educational models, formats, and content rest with a number of questions that remain unanswered and subject to mixed research results. In this study, we contribute to the discourse on ethics education and its fundamental questions on the role of education in shaping attitudes towards business ethics. Through a survey of 619 students in Iceland, we examine the attitudinal differences between business and non-business students, and the effects of education. The results of the study indicate that education of the future business leaders calls for a contextualized approach to business ethical dilemmas. The study yields implications for secondary and tertiary levels of education.*

**Keywords:** *business ethics, education, ethics education, ethical leadership*

## 1. INTRODUCTION

Scandals and corruptions in large corporations over the last decades have contributed to the increased emphasis on the ethics of today's business (Kum-Lung & Teck-Chai, 2010; Phau & Kea, 2007; Smyth & Davis, 2004). Managers and employees are increasingly finding themselves in ethical dilemmas in their jobs as the business environment becomes more complex (Rajasekar & Simpson, 2014). Some have suggested that the lack of ethics in business education is a significant problem (Ameen et al., 1996). This problem calls for a constant focus of colleges and universities as they educate the executives of the future (Henle, 2006; Comegys, 2010). Admittedly, colleges and universities partly share the responsibility for the lack of ethical development of leaders behind the corporate scandals (Cavanagh, 2009). While most students believe that cheating is ethically wrong, almost half of them think that it is socially

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acceptable as demonstrated by Smyth and Davis (2004) and Grimes (2004). Students who exercise cheating in college are more likely to engage in other unethical behaviour in other contexts, such as the workplace (Beck & Ajzen, 1991; Sims, 1993). Thus, as framed by Giacalone (2004), the early-stage ethical behavior implies the future costs for the whole society: *"Cheating is not a problem – until little cheaters grow up to become dishonest executives and lose our money"* (p. 415).

Given that the intrinsic values of a personality, linked with ethics, form the personal identity that may be resistant to change (Caldwell, 2009), ethical and moral development of professional leaders should indeed be traced in more early personality development stages within the school education. It has been agreed that school leadership shapes learning through both structural and sociocultural processes (Robinson et al., 2008; Southworth, 2002). The significance of the role played by principals and teachers in these sociocultural processes has been demonstrated previously. While it has also been noted that principals play a crucial role in setting and preserving the school culture through values (Saphier & King, 1985), an even more immediate influence has been attributed to teachers. Firstly, teacher beliefs and expectations affect students' learning (Jussim, & Harber, 2005). Secondly, teachers act as moral agents or anchors (Buzzelli & Johnston, 2002; Simkin & McLeod, 2010), and the moral dimensions are inherently linked with the professional mission and practice of the teacher (Goodlad et al., 1990; Carr, 2000; Richardson & Fenstermacher, 2001; Hansen, 2001; Campbell, 2003; Goodman & Lesnick, 2004). Hence, in the light of business school limitations in effectively conveying business ethics education (Evans & Weiss, 2008), enhancing the school capacity to transform the

student learning and develop ethical leaders becomes an increasingly important concern for researchers and policymakers. The term school, in this case, applies to institutions across secondary and tertiary levels of education.

The purpose of this paper is to further our understanding of the relationship between education and attitude towards business ethics by addressing two key fundamental questions that remain open in the research on education and ethical leadership: *What is the role of education in attitudes towards ethics? Are there potentially inherent differences in attitudes towards ethics associated with business and non-business oriented professional education?*

In this vein, our paper focuses on the insights from tertiary, profession-oriented education that may signal how the secondary-level education practices should be shaped. As such, our paper builds on the empirical study within the domain of university-level education to contribute to the models of ethical leadership education at high schools. Following this line, we delineate our study from the discourse on whether virtues and ethical behavior can be taught (e.g., Hansen, 1993; Ryan & Bisson, 2011).

In the following section, we review the existing literature on the relationship between education and attitude towards business ethics and develop our hypotheses. Next, we present the methodology and discussion of the findings derived from a survey that involved 619 students at the University of Iceland. Our results suggest that the differences in attitudes towards business ethics are not predetermined by the professional orientation of the students (business and non-business). However, the attitudes are affected by the ethics education and specific study subjects. Our research contributes to the body of literature that

moves on from the question *if* ethics can be taught to the issues of *how* and *why* ethics education should be integrated in the secondary and tertiary level school curricula.

## 2. KEY PHILOSOPHIES IN BUSINESS ETHICS

Ethics represents the framework for an individual's conduct linked with moral principles (Miesing & Preble, 1985). Business ethics involves both morals (right and wrong) and ethics (good and bad) (Bageac et al., 2011) and it deals with values that shape decisions (Rajasekar &Simpson, 2014). An attitude toward business ethics is *"the subjective assessment by a given individual with respect to sets of premises that make up various business philosophies"* (Preble & Reichel, 1988: 942). The theory of reasoned actions by Fishbein and Ajzen (1975) suggests the existence of a link between attitudes and behaviors. Hence, the attitude towards business ethics of an individual can contribute to the prediction of ethical or unethical behavior. Attitudes towards business ethics have served as the basis for empirical studies on business ethics over the years where certain groups of individuals are normally found to attach to some of the philosophies underlying the concept of business ethics (Kum-Lung & Teck-Chai, 2010). ATBEQ scale has been widely adopted as a measure of the attitudes and philosophies (e.g., Moor & Randloff, 1996; Phatshwane et al., 2014; Phau & Kea, 2007; Preble & Reicheld, 1988; Sims, 2006; Small, 1992).

Every person holds a philosophy that implicitly or explicitly determines specific decisions (Miesing & Preble, 1985). One way to categorize philosophies and business actions is by examining the motives of a decision maker. A consideration of the results or consequences of an act can be based on either self-interest (egoism) or concern for the social good (utilitarianism) (Miesing & Preble, 1985). The five main underlying philosophies emergent in the extant literature are Legalism, Ethical Relativism, Social Darwinism, Machiavellianism, and Moral Objectivism, which are all measured by the ATBEQ scale.

While ethics is often considered interchangeably with morals, ethics extends beyond the code that drives decisions, actions, and behaviour of an individual and involves cognitive and reflective processes when the moral principles are applied in a given situation (Wines, 2008). Thus, the education of an ethical leader includes a repository of resources (Kum-Lung & Teck-Chai, 2010) that enable the individual to engage in consideration of the appropriateness of actions, decisions, and behaviour.

## 3. THE SCOPE OF EDUCATION AND ETHICAL BEHAVIOUR

A large body of discussion on ethical and unethical leadership is associated with the education of business students, highlighted by the fact that many of the leaders involved in some of the most significant business scandals over the last decades had received some form of higher education (Kum-Lung & Teck-Chai, 2010; Cavanagh, 2009). Despite that, future leadership to be undertaken by college students is associated with *"virtually all areas of society, including education, medicine, law, politics, and business"* (McCabe et al., 2012: 9), business schools and students are negatively distinguished among other fields. According to Miesing and Preble (1985), business schools have been criticized for fostering egocentric rather than society-centred values. When comparing business

and non-business students, empirical findings from early studies have been inconclusive (Borkowski & Ugras, 1998; Ford & Richardson, 1994). For example, no significant differences in ethical perceptions or concerns were found between business and non-business students (Beltramini et al., 1984; Miesing & Preble, 1985), with some exceptions (e.g., Beltramini et al., 1984). Nevertheless, mixed results of these studies may have been subjected to inconsistency in the questions employed (Ford & Richardson, 1994).

Despite that students rely on their pre-understandings in ethics (Emerson & Conroy, 2004, more recent findings suggest that business students are more unethical in both behavior and attitudes towards ethics than non-business students (Smyth & Davis, 2004). Similarly, Sparks and Johlke (1996) concluded that non-business majors have higher ethical standards than business majors. Additionally, business students have been found to be more tolerant of unethical behaviour and questionable business practices than non-business students (Crown & Spiller, 1998; Hawkins &Cocanougher, 1972; Ibraham, 2012; Roig & Ballew, 1994), while cheating behaviour is more common for college students who are anticipating a career in business in contrast to those planning non-business careers (McCabe & Treviño, 1993).

Reinforced by empirical findings, the general discourse suggests that business students *per se* diverge in their attitudes towards business ethics from non-business students:

*Hypothesis 1*: *Business students are different to non-business students in their attitudes towards business ethics.*

### 3.1. The span of education and ethical behavior

Previous findings suggest that moral development continues during the college years and that college education can be positively associated with moral development (King &Mayhew, 2002; Williams & Dewett, 2005), reflected in decreasing Machiavellianistic and Darwinistic attitudes among graduate students in contrast to undergraduate students (Miesing & Preble, 1985). Similarly, individuals with higher education have been found to pursue more ethical conduct in contrast to individuals with lower education (Giacalone et al., 1988; Jones & Gautschi, 1988; Kum-Lung & Teck-Chai, 2010; Lane et al., 1988). Although this is opposed by findings by Serwinek (1992) and Smyth and Davis (2004) who found no relationship between years of education and ethical behaviour or cheating. Kum-Lung & Teck-Chai (2010) suggest that tendency towards ethical attitudes among graduates can be a result of formal education providing individuals with more resources for judgments about ethical behavior.

The findings on the relationship between the span of education and tendency towards ethical behaviour suggests, that undergraduate and graduate students differ in their attitudes towards business ethics:

*Hypothesis 2: Attitudes towards business ethics are different between undergraduate students and graduate students.*

### 3.2. Exposure to ethics education and attitudes towards business ethics

In extension to the discussion on the effect that the span of education has on attitudes towards ethical behaviour, exposure to education in business ethics emerges as another discussed prerequisite to ethical

leadership with diverging opinions. While a portion of literature does not indicate significant impact of ethics education on students, a substantial number of studies presents evidence for positive effect of ethics education, with potential divergence in findings again rooted in different approaches, concepts, and methodologies (Lau, 2010). More recently, authors have suggested that ethics education equips the students with competencies required for identification, analysis, evaluation, and judgment of business decisions and their potential outcomes (Rossouw, 2002; Sims, 2002). Such a set of competencies, coupled with the stage of moral development (Rest et al., 2000; Rest, 1979) and moral reasoning abilities of a person are likely to account for behavioural differences in business context (Weber, 1990; Goolsby & Hunt, 1992). As a result, ethics education can positively contribute to moral judgment and the own ethical sense (Lau, 2010). However, despite these shifts in a personal ethical sense, the perception by the same students of peers or top managers in a business environment may remain to be unchanged, posing an additional set of questions for integration of ethical attitudes into professional, corporate context (Lau, 2010). In this stance, the relationship between the field of studies and the ethical development of the students remains significant, yet, an under-researched question, which is not new. As early noted by Miesing and Preble (1985), it is not known if business schools attract individuals with certain characteristics or train them to be pragmatic. In this line, two additional hypotheses are raised:

*Hypothesis 3: Students who have taken a course in ethics exhibit different attitudes towards business ethics.*

*Hypothesis 4: The effect of taking a course in ethics is different for business and non-business students.*

# 4. METHODOLOGY

The main purpose of this study was to investigate the relationship between education and attitude towards business ethics. We address this topic by looking at how the attitude towards ethics is different for students pursuing distinct education paths.

## 4.1. Procedure and participants

Graduate and undergraduate students at the University of Iceland were recruited through in-class contact. The study was carried out as an online survey in university auditoriums, where the participants were instructed to sit one seat apart and not talk to each other. The participants did not receive any course credit for participation but were given time during class to fill out the questionnaire. Out of 619 students, 60% were female, and 40%, were male, respectively.

## 4.2. Measurements

The Attitudes Towards Business Ethics Questionnaire (ATBEQ) scale (Prebel & Reichel, 1988) was used as the instrument for data collection and measurement. The ATBEQ scale measures five different philosophies of ethical attitude. These are Social Darwinism, Machiavellianism, Moral Objectivism, Legalism, and Ethical Relativism. Below we discuss each of these in turn and how they are measured within the ATBEQ scale.

Social Darwinism is a utilitarian philosophy developed by Herbert Spencer (Bageac et al., 2011), which combines Charles Darwin's theory of evolution and natural selection with Adam Smith's theory on the invisible hand (Miesing & Preble, 1985). It argues that individuals should freely pursue their self-interest in a competitive environment, where the strong and the fittest survive while the inefficient are

eliminated (Bageac et al., 2011). Essential to Social Darwinism is the idea that natural selection is made possible through free market mechanism and morality has no place in the business world (Miesing & Preble, 1985). Social Darwinism is measured with items such as *"Employee wages should be determined according to the laws of supply and demand"* and *"The main interest of shareholders is a maximum return on their investment"*.

Machiavellianism instead entails judgement of an action based on the efficient achievement of the goal rather than its conformity to any categorical imperative (Bageac et al., 2011). In this perspective, an organization is viewed as a self-contained organism with its own laws, which can be bent but not broken. In sum, sufficient justification for the means becomes the positive and winning solution for the organization (Miesing & Preble, 1985). Depending on a perspective of the judgment, Machiavellians can be considered either cold-blooded and opportunistic, or realistic, while they themselves often view others as naive about the real world (Miesing & Preble, 1985). Machiavellianism is measured with items, such as *"The only moral of business is making money"* and *"Moral values are irrelevant to the business world"*.

Moral Objectivism focuses on the ability to reason within the existing reality. Under this philosophy the most productive and the only ethical approach is rational action (Bageac et al., 2011). According to Moral Objectivism the moral obligation of an individual is to achieve his or her own well-being, but in order to achieve it, it is necessary to have a moral code valid for everyone (Bageac et al., 2011). Profit is considered to be the result of reason and an ethical life comes from productive reasoning. Those who survive as parasites and rely on others,

are considered evil individuals (Miesing and Preble, 1985). According to Moral objectivism, an individual moral obligation is to achieve their own well-being but in order to achieve it, they ought to have a moral code (Bageac et al., 2011). Moral Objectivism is measured with items, such as *"True morality is first and foremost self-interested"* and *"Every business person acts according to moral principles, whether he/she is aware of it or not"*.

Legalism is the attitude that it is sufficient to follow laws and rules to be a moral person (MacCormick, 1989). Individuals and companies should therefore not be obligated to do anything more than follow the rules and laws of their society. This attitude is best represented by the phrase *"Our company abides by the law"*, which is interpreted as being ethical (Boling, 1978). The rules of society, therefore, govern behaviour, and ethical conflicts are dealt with by looking at the suitable legal framework for each situation. Legalism is measured with the item *"Act according to the law, and you cannot go wrong morally"*.

Ethical Relativism is a philosophy where it is emphasized that individuals should conform to the way things are in a given time and place. Ethical Relativism argues that there are no ethical absolutes as ethical absolutism implies that individuals have the right to judge others based on their own moral values (Lewis & Unerman, 1999). This means that individuals should not stray from the pack and accept how things are usually done (Stevens, 1979). This is also reflected in that societies have different moral values (Lewis & Unerman, 1999), and therefore ethical absolutism must imply that many societies rely on moral values that are simply wrong. Ethical Relativism is measured with items such as *"The business world today is not different*

*from what it used to be in the past. There is nothing new under the sun.”* and *“The lack of public confidence in the ethics of business people is not justified”*.

## 5. RESULTS

To better understand the relationship between education and ethical attitudes and test our hypotheses, we examined whether business students are different from non-business students on the five dimensions of business ethics. When comparing business students to non-business students, we find no significant difference on any of the five dimensions tested. For each dimension, Machiavellianism ($t_{(557)}$ = -.677, $p$ > 0.05), Moral Objectivism ($t_{(601)}$ = .637, $p$ > 0.05), Legalism ($t_{(617)}$ = .661, $p$ > 0.05), Ethical Relativism ($t_{(612)}$ = 3.01, $p$ > 0.05) and Social Darwinism ($t_{(607)}$ = .036, $p$ > 0.05), the statistical tests do not show any difference in attitude. As can be seen in Figure 1, the attitudes of business and non-business students are very similar and far from being significantly different on any of the dimensions tested. This result, therefore, does not support Hypothesis 1 that business students have different ethical attitudes than non-business students.
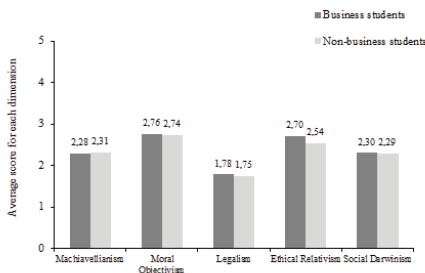


*Figure 1. Business vs non-business students and ethical dimensions*

Next, the difference between undergraduate and graduate students was examined.

When looking at business students it can be seen that graduate students tend less towards Machiavellianism ($t_{(228)}$ = 2.049, $p$ < 0.05) and Legalism ($t_{(234)}$ = 3.725, $p$ < 0.05) than undergraduate students. As can be seen in Figure 2 this difference is not large but significant. On the three other dimensions, undergraduate and graduate business students do not differ significantly.
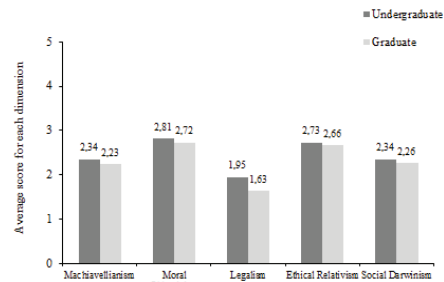


*Figure 2. Differences between undergraduate and graduate business students*

When looking at non-business students we find a different picture. As with business students, non-business graduate students tend to move towards less Machiavellianism ($t_{(369)}$ = 3.585, $p$ < 0.05). However, the same does not apply to Legalism ($t_{(373)}$ = 1.040, $p$ > 0.05). Non-business graduate students also have less strong attitudes in Moral Objectivism ($t_{(366)}$ = 2.433, $p$ < 0.05), Ethical Relativism ($t_{(372)}$ = 2.709, $p$ < 0.05) and Social Darwinism($t_{(366)}$ = 5.490, $p$ < 0.05).
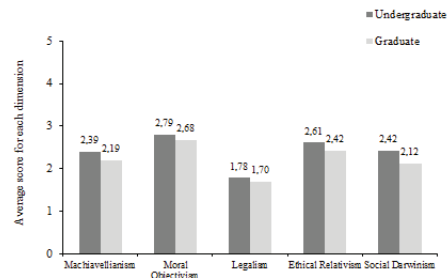


*Figure 3. Differences between undergraduate and graduate non-business students*

These results support Hypothesis 2 which stated that undergraduate and graduate students differ in their attitude towards business ethics. While graduate business students tending more towards Machiavellianism and Legalism than undergraduate business students, non-business graduate students show a different pattern of changing attitudes.

When looking at Hypothesis 3 we can see that taking an ethics course has a significant effect on student's attitude in every dimension measured. For each dimension, Machiavellianism ($t_{(604)}$ = -3.541, $p$ < 0.05), Moral Objectivism ($t_{(598)}$ = -2.180, $p$ < 0.05), Legalism ($t_{(614)}$ = -1.975, $p$ < 0.05), Ethical Relativism ($t_{(609)}$ = -2.793, $p$ < 0.05) and Social Darwinism ($t_{(604)}$ = -4.021, $p$ < 0.05), the statistical tests show that graduate students have less extreme attitude (lower score) than undergraduate students. This can also be seen in Figure 4.
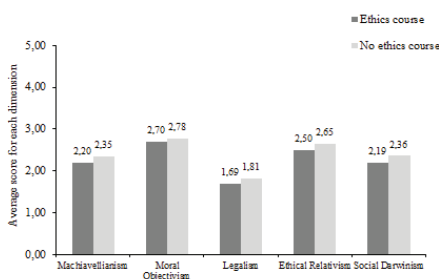


*Figure 4. The effect on moral attitudes by taking an ethics course*

For Hypothesis 4 we looked at whether taking an ethics course had a different effect on business and non-business students. Starting with business students we can see that taking an ethics course makes students less prone to Ethical Relativism ($t_{(231)}$ = -2.130, $p$ < 0.05) and Social Darwinism ($t_{(232)}$ = -3.219, $p$ < 0.05). However, the attitude in other dimensions did not see a significant change. A different pattern emerges when comparing non-business students taking an ethics course to those that do not. With non-business students we see that those taking an ethics course become less Machiavellian ($t_{(374)}$ = -3.244, $p$ < 0.05) and less prone to Social Darwinist attitudes ($t_{(370)}$ = -2.693, $p$ < 0.05). Other dimensions did not see a significant change.

Overall, the results of the study indicate that business students and non-business students have similar attitudes towards business ethics. However, education span as well as taking an ethics course seems to influence these attitudes substantially.

# 6.  DISCUSSION

The results of testing the four hypotheses raised in our study elicit a number of suggestions to ubiquitous arguments within the discourse on development of ethical and unethical business leaders. In disentangling the root causes of unethical business leadership behavior, business students and schools are often considered as the potential source (Giacalone; 2004). However, the results of this study reveal that business and non-business students are likely to hold rather homogenous attitudes towards business ethics, suggesting that business students do not hold ill-bred attitudes which should be attributed to this group in particular. Instead, the change in attitude towards ethics can be observed as the span of education increases, and after an intervention in ethics education takes place (i.e., a student takes a course on ethics). Taken together with a finding that the attitudinal shift towards business ethics is different and stronger among business students, our results further suggest that ethics education for business leadership is contextually-sensitive.

In describing the business school environment, unethical forms of behavior are often associated with dishonesty and cheating (Trevino & Nelson 2010). In simplest terms of logics, such a discussion puts forward a conditional statement that involves general attitudes towards ethics and ethical behavior in business. This logics is echoed by Maxwell (2003) who contends that there is no business ethics and much of problematics arises from individuals trying to apply different sets of ethics for their professional, private, and spiritual lives. While greater reliance on ethics, in general, can certainly translate into more ethical behavior, ethics may require to be taught and developed from a contextual perspective. Students in different disciplines receive different education or treatment in ethics, that starts from K-12 classroom (Paul & Elder, 2012), and continues with ethics across disciplines and subjects such as business (Taylor-Bianco, 2017; Maclagan, 2012; Wines, 2008), accounting (Loeb, 2015; Sorensen et al., 2017), engineering (Doorn & Kroesen, 2013), or medicine (Carrese et al., 2015). Curricula for non-business students worldwide often entail courses that shape the general attitudes of students towards themselves and others. Instead, business students receive ethics education with a focus on the corporate context that proves to trigger a significantly different shift in attitudes towards business ethics in contrast to courses on other topics in ethics. Such a finding does not negate general ethics education as fundamentals of ethical behavior. However, in line with Lau (2010), it suggests that as individuals enact different roles as students, peers, employees, family members, or leaders, their ethical attitudes and schemas are likely to be only partially transferred to a specific context. It also corresponds to the observation by Wang &Calvano (2013) that while business students are still more likely to act ethically in a non-business than in a business ethical dilemma, a course in business ethics can alter their behaviour. This finding has implications for both university level and high school level education. On a college or university level, it suggests that students may require a more scrutinized ethics education that guides them through a variety of specific subtopics and cases in order to develop a repository of resources enabling effective delineation between ethical and unethical professional decisions. Together with previous insights by Lawson (2004), Waples et al. (2009), Wittmer (2004), Emerson & Conroy (2004), Stephens and Stephens (2008), it once again highlights that the key aspect of business ethics education rests with the content and formats of business ethics programmes and courses, attitudes towards these courses held by students or attitudes implicitly communicated by teachers, and social study environment (Cronan et al., 2018) rather than the amount or frequency of ethics courses introduced. Furthermore, as Lawson (2004) identified, students may consider unethical behaviour to be need-based – a prerequisite to career advancement in business, despite their generally understanding of business ethics and its importance. Hence, professional context-oriented education may be considerable in as early as high school level education when the students engage in the primary deliberation and selection of their careers. In sum, these findings reinforce the urgency for ethics education models and methods that would accurately reflect the real-life business situations (Ritter, 2006).

## 7. CONCLUDING REMARKS

The results of our study contribute to the fundamentals of the discourse on the education of future leaders. Hence, an education in ethics lends itself to the development of an ethically-driven personality. The

cultivation of ethical business leaders calls for education in business ethics over a number of topics and cases. Business ethics is likely to represent an overlapping, yet, autonomous context for education. Our study infuses primary insights from a single university in Iceland that exclusively, but not exhaustively, represents the Nordic context. More contextual studies, covering a variety of contexts from a cultural standpoint

and placing emphasis on education of business ethics among business students would significantly advance the discourse from the *if's* to the *how's* and *why's* in the education of ethical future business leaders. Combined with research on determinants of ethical and unethical behavior by students and professionals in varying fields these studies would foster development of ethical future leaders.

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## KADA NIJE DOVOLJNO BITI DOBAR: PREMA KONTEKSTUALNOM OBRAZOVANJU IZ POSLOVNE ETIKE

*Sažetak*

*U svjetlu stalnih poslovnih skandala, obrazovanje iz poslovne etike postaje trajnom temom u javnosti. Međutim, napredak obrazovnih modela, formata i sadržaja ostaje povezan s određenim brojem pitanja, koja ostaju neodgovorena ili su još uvijek predmetom mješovitih istraživačkih rezultata. U ovom radu autori doprinose diskursu edukacije iz područja etike te ključnim istraživačkim pitanjima, povezanim s utjecajem obrazovanja na stavove o poslovnoj etici. Temeljem ankete 619 islandskih studenata, istražujemo razlike u stavovima između studenata poslovne ekonomije i ostalih studenata, kao i efekte obrazovanja iste. Rezultati rada ukazuju da obrazovanje budućih poslovnih vođa traži kontekstualizirani pristup dilemama poslovne etike. U radu se, također, utvrđuju implikacije za sekundarno i tercijarno obrazovanje.*

**Ključne riječi:** *poslovna etika, obrazovanje, obrazovanje o etici, etičko vođenje*