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## BUSINESS STUDENTS' ATTITUDES TOWARDS BUSINESS ETHICS IN SAUDI ARABIA: THE GENDER FACTOR

**Wesal M. Aldarabseh**

Taibah University, Saudi Arabia  
Email: [wdarabseh@taibahu.edu.sa](mailto:wdarabseh@taibahu.edu.sa)

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### Abstract

Implementation of ethical principles is considered of great importance for the existence and continuation of companies. In the current study, the attitude of university business students in Saudi Arabia toward business ethics was investigated. In addition, the impact of gender and ethics education on such attitude was also examined. A total of 357 students was recruited in the study from College of Business Administration, Taibah University in Almadinah city. Students' attitude was examined using ATBEQ scale. The results showed that the mean ATBEQ scale score for the whole sample was  $3.12 \pm 0.74$  (95% confidence interval: 2.84-3.40). Significant differences were detected between male and female students in 8 items out of 30 ( $P < 0.01$ ). Female students showed more ethical attitude and morals than males. The results also showed that students who completed business ethics course have greater ethical values towards business than the ones who did not take it yet. In conclusion, gender and ethics education might impact the attitude of Taibah business students toward business ethics.

**Keywords:** Business, Ethics, Gender, Saudi Arabia, Students

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### 1. Introduction

Business ethics are related to applied ethics and can be defined as the principles and moral that direct the business conduct at the level of the individual and organization (Ahmed *et al.* 2003; Salehi *et al.* 2012). In the beginning of 1970s, business ethics have started to emerge as an important area in academic business inquiry (Jamnik, 2017). During the 1980s and 1990s, business ethics have become a major concern both within major corporations and within academia (Welch, 2017). In nowadays, business ethics become essential to the existence and reliability of companies in most countries and regions in the globe (Donaldson and Fafaliou, 2003; Jamnik, 2011).

Applying business ethics increases the employee loyalty and morale, enhances the management team bonds and improves profitability of the company as business ethics are significantly connected to the reputations of the business and investors' trust (Basar and Filizoz 2015). On the other hand, unethical practices of companies could lead to their decline and the subsequent development of financial crises (Gorsira *et al.* 2018). Moreover, applying business ethics reduces significantly the cost of business operation as corrupted setting has been shown to be associated with a higher cost than the one conducted with high integrity (Phau and Kea, 2006).

The attitude of business students in the Arabic nations has not been investigated yet. Therefore, the study aimed to examine the attitude of business students at Taibah University, Saudi Arabia toward business ethics. Additionally, the study examined factors that impact such as attitudes and include gender and ethics education. Attitude toward business ethics was measured using the validated ATBEQ scale. Students' demographics were collected using a structured questionnaire. The study findings provide valuable information regarding students attitudes in Saudi Arabia regarding business ethics and highlight the importance of ethics education.

The structure of the paper includes a Literature Review section that explains similar studies that conducted in other countries. This is followed by the Methodology section that describes the study participants, recruitments, instrume, ATBEQ scale, and statistical analysis. The forth section is the Results and Discussion, which presents the study findings, interpretations and implications of the findings. The last section is the Conclusion that covers summary of the data, significance of the findings, study limitations and future directions.

## 2. Literature Review

Due to the great importance of business ethics, academic institutions are keen to include in their curriculum the ethical principles and foundations that govern the business (Floyd *et al.* 2013; Welch, 2017). This is because business students will be the ones who will lead the wheel of the economy in the future and who will run the companies in their community (Lawson, 2004). The attitudes of business students' towards business ethics have been studied in various populations from different continents such as the USA, South Africa, Denmark, Pakistan, India, Indonesia, Slovenia and others (Luthy *et al.* 2009; Phau and Kea, 2006; Raguz and Matic, 2016; Rizvi *et al.* 2012; Small, 1992; Smyth *et al.* 2009). Furthermore, Phau and Kea, (2006), in their study conducted in Australia, Singapore and Hong Kong; showed postive attitudes of students toward business ethics. In addition, the attitude was found to be significantly different among the three countries and, affected by religion, and variations were observed between male and female students. Raguz and Matic (2016) include 670 business students from five public universities in Croatia and showed statistical differences between demographics of the study participants with respect to the attitude of business ethics. Moreover, students' attitudes towards business ethics differ according to universities in Croatia.

Rizvi *et al.* (2012) used ATBEQ scale to measure attitude of 102 students from the Department of Managment Sciences in the Islamia University of Bahawalpur in Pakistan and showed acceptable orientation of the students towards business ethics. Furthermore, university level and prior knowledge about business ethics had significant input in shaping students' attitude (Rizvi *et al.* 2012).

Factors such as cultural background, gender, study level and ethics education can significantly impact person attitudes and decision making (Conroy and Emerson, 2004; O'Leary and Mohamad, 2008; Sims, 2004). For example, women are suggested to be stricter in ethical issues compared to men (Ahmed *et al.* 2003; Rizvi *et al.* 2012; Tanveer *et al.* 2012; Woodbine, 2006). In addition, gender differences in the behavior were noticed when participants were challenged with business ethical scenarios (Borkowski and Ugras, 1998). Decision making in business has been shown also to be affected by cultural differences (Ahmed *et al.* 2003).

## 3. Data and Methodology

### 3.1. Subjects

The study used a self-questionnaire to examine the attitude of undergraduate students at College of Business Administration toward business ethics. The College has about 1490 students and five academic departments. Students from all levels were invited to participate in the study using social media applications such as WhatsApp and Facebook and student e-mail directory. The study procedures have been approved by the institution research committee that uses ethical standards as laid down in the 1964 Declaration of Helsinki and its later amendments standards. A total of 357 completed the online administered questionnaire. Thus, the response rate was 24%.

### 3.2. The study instrument

The implemented questionnaire was an Arabic translation of the validated ATBEQ scale that contains 30 items (Preble and Reichel, 1988). ATBEQ utilizes the five-point scale (1 strongly disagree to 5 strongly agree) and it has been used to measure students' attitude toward business ethics (Phau and Kea, 2006). The ATBEQ scale was translated into Arabic by two Arabic/English bilingual experts. The translated scale was back-translated to English by an independent translator to ensure the quality of the translation. The Arabic ATBEQ scale is available upon request. The questionnaire clarity and reading comprehensibility were tested on 20 students before it was administered to participants. In addition to ATBEQ scale, questionnaire gathered demographic information about students that include age, gender, university level, and prior ethics education (taking a business ethics course or not). The questionnaire was distributed using google forms and the 30 scale items were indicated as required field. Details instructions, including purpose of the study was included in the front page of the electronic form. The questionnaire was distributed during October of 2018. Therefore, the level of agreement to each of the 30 items scale was scored from all participants.

### 3.3. Data analysis

Data were analyzed using the SPSS statistical software (version 21). Analysis of ATBEQ was performed as described in previous studies that used this instrument. Data were expressed as mean  $\pm$  SD. Two group comparisons were performed using the Student t-test. P value  $<$  0.05 was used as a threshold to indicate statistical significance.

## 4. Results

Table 1 shows demographics of the participants. The mean age was  $21.1 \pm 2.8$  years. Among 357 students, 16.2% were males. This reflects the male to female ratio in the College of Business Administration, which is approximately 1:3. Students from all university levels were represented in the sample. About 11.5% have got a job and 28.3% took a business ethics course.

**Table 1. Demographics of the study participants**

Parameter	Value
Age (mean $\pm$ SD)	21.1 $\pm$ 2.8
Range	19-27
Gender N (%)	
Male	58 (16.2)
Female	299 (83.8)
Level	
First	43 (12.1)
Second	91 (25.5)
Third	129 (36.1)
Forth	94 (26.3)
Work	
Yes	41 (11.5)
No	316 (88.5)
Ethics course	
yes	101 (28.3)
No	256 (71.7)

Data presented in Table 2 shows the scores of each item on ATBEQ scale according to gender and ethics education (completion of business ethics course). For the majority of ATBEQ items, good agreement in the attitude of male and female students was observed. The only items that showed disagreements were item 6, 7, 12, 16, 17, 20, 21, and 28. With respect to ethics

education, most of the items showed agreement between students who completed the ethics course versus those who did not, except for items: 4, 6, 14, and 20.

**Table 2. Mean score ± SD of ATBEQ scale items divided according to gender and ethics education**

Item	Male	Female	P value	Ethics Course	No Course	P Value
1	2.39 ± 1.28	2.41 ± 1.03	0.927	2.49 ± 1.17	2.38 ± 1.04	0.381
2	2.19 ± 1.29	2.08 ± 1.01	0.533	2.08 ± 1.09	2.10 ± 1.05	0.872
3	3.44 ± 1.13	3.60 ± 1.22	0.352	3.34 ± 1.27	3.51 ± 1.13	0.204
4	3.87 ± 1.13	4.12 ± 0.89	0.109	3.86 ± 1.12	4.17 ± 0.83	<b>0.004**</b>
5	3.72 ± 0.97	3.87 ± 0.85	0.269	3.87 ± 0.90	3.83 ± 0.85	0.692
6	4.00 ± 1.04	3.54 ± 0.98	<b>0.001***</b>	3.43 ± 1.03	3.68 ± 0.98	<b>0.032**</b>
7	2.21 ± 1.25	1.85 ± 0.98	<b>0.037</b>	2.05 ± 1.09	1.85 ± 1.01	0.10
8	2.66 ± 1.10	2.95 ± 1.43	<b>0.080*</b>	2.74 ± 1.21	2.70 ± 1.14	0.768
9	2.34 ± 1.23	2.06 ± 0.99	<b>0.057*</b>	2.24 ± 1.21	2.06 ± 0.97	0.140
10	2.29 ± 1.26	2.03 ± 1.05	0.10	2.19 ± 1.18	2.02 ± 1.05	0.182
11	3.33 ± 0.99	3.27 ± 1.00	0.934	3.33 ± 1.08	3.27 ± 0.97	0.608
12	2.97 ± 1.19	3.30 ± 1.05	<b>0.031**</b>	3.26 ± 1.21	3.24 ± 1.03	0.874
13	2.84 ± 1.35	2.95 ± 1.15	0.515	3.09 ± 1.29	2.88 ± 1.14	0.123
14	1.85 ± 1.17	1.86 ± 1.10	0.981	2.09 ± 1.32	1.77 ± 0.99	<b>0.012**</b>
15	2.08 ± 1.08	2.38 ± 1.29	0.10	2.28 ± 1.34	2.36 ± 1.24	0.589
16	2.88 ± 1.14	3.33 ± 1.30	<b>0.014**</b>	3.24 ± 1.34	3.26 ± 1.27	0.892
17	2.86 ± 1.22	3.29 ± 1.14	<b>0.009***</b>	3.31 ± 1.17	3.20 ± 1.17	0.421
18	4.05 ± 0.82	4.14 ± 0.88	0.672	4.20 ± 0.78	4.06 ± 0.84	0.147
19	3.12 ± 1.15	3.27 ± 1.07	0.331	3.27 ± 1.13	3.23 ± 1.07	0.753
20	3.79 ± 1.00	3.39 ± 1.15	<b>0.013**</b>	3.68 ± 1.16	3.37 ± 1.12	<b>0.019**</b>
21	2.50 ± 1.50	2.06 ± 1.18	<b>0.013**</b>	2.21 ± 1.32	2.10 ± 1.2	0.446
22	2.49 ± 1.13	2.71 ± 1.36	0.187	2.66 ± 1.13	2.47 ± 1.18	0.165
23	4.43 ± 0.84	4.57 ± 0.86	0.244	4.37 ± 0.97	4.49 ± 0.79	0.224
24	3.98 ± 0.96	4.08 ± 0.90	0.424	4.10 ± 0.87	4.05 ± 0.93	0.618
25	3.47 ± 1.25	3.49 ± 1.11	0.925	3.34 ± 1.34	3.55 ± 1.04	0.113
26	4.05 ± 1.02	3.96 ± 0.89	0.564	3.87 ± 0.96	4.02 ± 0.90	0.162
27	3.28 ± 1.51	3.27 ± 1.23	0.975	3.41 ± 1.27	3.22 ± 1.28	0.204
28	2.78 ± 1.27	3.23 ± 1.14	<b>0.007***</b>	3.12 ± 1.22	3.17 ± 1.15	0.714
29	3.30 ± 1.23	3.45 ± 1.16	0.747	3.50 ± 1.13	3.35 ± 1.07	0.238
30	3.78 ± 1.16	3.85 ± 0.99	0.837	3.86 ± 1.10	3.85 ± 0.99	0.933
Total	3.09 ± 0.71	3.15 ± 0.76	0.801	3.15 ± 0.69	3.10 ± 0.78	0.820

Note: \*, \*\* and \*\*\* represent 10%, 5% and 1% significance level respectively.

#### 4. Discussion

In this study, the attitude of students of College of Business Administration, Taibah University, Saudi Arabia toward business ethics was investigated. Differences in the attitude toward business ethics were detected among the students according to gender and ethics education.

Several studies have examined the attitude of business students toward business ethics as the understanding of their perception today can give an insight of the future business environment (Albaum and Peterson, 2006). In addition, understanding the factors that impact their attitudes can significantly improve business ethics education (Conroy and Emerson, 2004; O'Leary and Mohamad, 2008; Phau and Kea, 2006; Sims, 2004).

In the current study, significant differences in the attitude of male and female students were detected in 8 items of ATBEQ scale. Among such items are items 6 and 7. On average, male participants have higher agreement than females with the notion that decision making in businesses comprise a realistic economic attitude and not a moral philosophy and that moral

standards are not part of the business world. This is also supported by the findings of item 20, which indicates that male students look mostly at the profit angle before starting the business and consider none profitable businesses irrelevant and a waste of time. Furthermore, behaviors such as raising the price of a certain product and mark it "on sale" to attract the consumers (item 21) are accepted for male student but not to females. Thus, female students might have greater ethical values towards business than male students. Interestingly, compared to males, female students believe more on free economy and think that it will serve best the needs of society (item 12). Item 12 also states that "limiting competition can only hurt society and actually violates basic natural laws".

With regard to sick days, female students viewed them as vacation days that they deserve (item 16) whereas male students disagree with this view. This could be related to the female's nature that they like vacations and use of sick excuse for not attending the work (Korlin *et al.* 2009). This indicates that males are concerned more about organizational effectiveness than female students.

With respect to wages, compared to males, female students believe that wages should be determined according to the laws of supply and demand (item 17). Thus, male students are more concerned about the stability of wages than females. This could be due to the nature of Arab culture that men are responsible for covering household financial responsibilities and the woman does not shoulder any financial obligations. In support of this, male students believe that self-sacrifice is moral whereas female students believe that self-sacrifice is immoral (item 28).

Previous literature that examined gender differences in the students' attitude toward business ethics showed controversial results. In agreement with the present findings, females showed more ethical attitude and morals than males (Rizvi *et al.* 2012; Tanveer *et al.* 2012; Woodbine, 2006). Differences in ethical attitudes and perceptions were also reported in some previous studies (Borkowski and Ugras, 1998). However, lack of a role of gender in ethical attitudes was reported in some studies (Dellaportas, 2006; Gholipour *et al.* 2012; Lowry, 2003). On the other hand, males were reported to be more competent than females with respect to business ethics and perform better when ethically challenged (Abdolmohammadi and Reeves, 2000; Phau and Kea, 2006). The discrepancy in the findings related to gender and business ethics could be due to cultural differences and instruments that are used in the different studies.

The results showed differences in the attitudes of students, according to ethics education (completion of the ethics course). These include items 4, 6, 14, and 20. In general, students who completed business ethics course have greater ethical values towards business than the ones who did not complete it. A previous study that was conducted in Finland and USA showed that students who attended ethics course were more familiar with ethical principles and showed more positive attitudes toward business ethics (Amberla *et al.* 2010). Thus, ethics education can improve decision making and accepted behaviors among business students who will be future leaders of the business world.

## 5. Conclusion

In conclusion, students of College of Business Administration at Taibah University had positive attitude towards business ethics as measured using an Arabic version of ATBEQ scale. The mean ATBEQ scale score of the sample was  $3.12 \pm 0.74$  (95% confidence interval: 2.84-3.40). This is comparable to that reported in other countries such as USA, South Africa, Denmark, Pakistan, India, Indonesia, and others.

In addition, the present findings showed differences in the students' attitudes when gender and ethics education was considered. With respect to gender, significant differences were detected between male and female students in about one third of ATBEQ scale items. In general, female students showed more ethical attitude and morals than male students. Moreover, the present findings highlighted the importance of ethics education as students who completed business ethics course had greater ethical values towards business than the ones who have not taken it yet.

Finally, since the study was conducted on College of Business Administration students of Taibah University using an Arabic version of ATBEQ scale, the validation of the Arabic ATBEQ

scale in future studies is needed. In addition, the relatively small sample limits the generalization of findings. Therefore, the present findings need to be confirmed in a larger sample that includes students from other Saudi universities.

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