



Original Research Article

Gender variations in the ethical perceptions of business students – Evidences from Nigeria

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Ethics guides a person's conduct with respect to that which is right or wrong, and as a discipline, deals with the methodological examination of matters of right and wrong, good and evil, virtue and vice. Several studies, national and trans-national, with student samples suggest that men and women vary in their levels of ethical perceptions and practices. This study investigates and provides the Nigerian experience of gender variation in the ethical perceptions of Nigerian business students. Nigeria, Africa's largest economy with a GDP of over \$500 billion and one of the fast-growing economies in the world, is located in the western part of the African continent. With an economy that is primarily driven by significant investment in public and private investment, particularly in manufacturing, infrastructure, as well as oil and gas industry, the Nigerian economy is tremendously significant for the economic transformation of the African and Sub-Sahara Africa region. This study explores the ethical perceptions of business students in Nigeria by examining responses to ethical dilemmas. Responses from a sample of 876 students drawn from four Nigerian universities – two from the Northern region and two from the Southern region) were analyzed. Recommendations are made in a framework for ethical training of Nigeria's future business professionals.

Key words: Bussiness ethics, gender variation, business management, GDP, manufacturing

INTRODUCTION

Nigeria is Africa's largest economy with a GDP of over \$500 billion (McKinsey and Company, 2014), and it is one of the fast-growing economies in the world. Located in the western part of the African continent, with an economy that is primarily driven by significant investment in public and private investment, particularly in manufacturing, infrastructure, as well as oil and gas industry (Akanno et al., 2015) and (Knight, 2015), the Nigeria economy is tremendously significant for the economic transformation of the Africa and the Sub-Sahara Africa region. Though corporate failures are not native to any particular country or region, the Nigerian public are not strangers to corporate failures, usually resulting from unethical business practices

of its business professionals, and the resulting consequences of these failures. Though, Nigeria, has over the past few years, witnessed modest improvements in high-profile prosecution of corrupt business practices (McKinsey and Company, 2014), the country is ranked among the most corrupt in the world.

Business management specialties are sociotechnical involving the values and judgments of both practitioners and stakeholders (Chow et al., 1999), (Gernon and Wallace, 1995), (Gray, 1988), and (Patel, 2003). Societal dependence on the values and moral judgments of business professionals for ethical conduct of the enterprise operations demonstrates the need for continuous study of

models for improved ethical practices among the professionals. Because ethical values are so important, and are arguably a necessary foundation upon which civilized societies are built, any profession that desires public confidence must have an ethical foundation. The professional code of ethics is a starting point for the identification of common issues within a business environment (Akadakpo and Enofe, 2013), and it is important to note that as business is a continuously evolving activity, codes of ethics will continue to play a catch-up role in addressing ethical dilemmas, hence may, at best, be expected to, address peculiar high risk activities.

Further, public confidence in the professionalism of business practitioners demonstrate the unique position of business professionals for enhanced livelihood and advancement of societies. Questions on the modalities for improved ethical perceptions and practices among business professionals leads to the need for studies on factors – intrinsic and learned, that affect personal ethical perceptions and practices. On the strength of this argument, our position is that only good understanding of factors that affect ethical perceptions and practices will lead to proper methods of education of future business professionals.

Review of Relevant Literature

Ethics (Brinkmann, 2002) deals with the methodological examination of matters of right and wrong, good and evil, virtue and vice and looks at human behavior and moral principles, attempting to distinguish good from bad (Akadakpo and Enofe, 2013). Professional ethics, on the other hand, is related to a specialized aspect of ethics which promotes a one's use of appropriate professional judgment, thereby becoming accountable for his or her ethical decisions and actions. Business students appear to need to be taught skills that will enable them to identify and manage difficult ethical situations; and further studies by the Institute of Business Ethics ("IBE") concluded that conducting business with ethical responsibility and integrity is the right thing as well as good for the company's bottom line (Ugoji et al., 2007).

Over the years, there have been a significant number of studies concentrated on improved ethical practices among business professionals. For example, Bracken and Urbancic (1999) looked into the ethics content of accounting textbooks, while McManus et al. (2012) explored the likelihood of the varying alternative modes of ethics instruction of accounting students. Also, Burns et al. (1994) explored the various personal characteristics and situations, including the attendance of either "private" religious university, that affect ethical perceptions and practices of business students. With growing internationalization of businesses, there is an obvious need for increased investor and public confidence in various sectors of business professionals and their reports. In return for the societal grant of high status for business professionals, it is undeniable that these professionals must devise means and models to improve their professionalism.

To make ethical choices, one must, first, possess the ability to recognize ethical dilemma when presented; second, have adequate capacity to discern alternative courses of conduct from which to choose; and then possess the requisite tools to enable appropriate choice from amongst the alternatives. Because ethics, almost, covers the entire spectrum of human life, it is arguable and understandable as Keller et al. (2007) states that there are various basis upon which individuals make ethical reasoning and choices – natural law, religious beliefs, socio-economic basis, including education, work status, culture as well as other life experiences.

Added to thoughts on modalities for enhanced ethical practices are issues related to understanding the requisites of human behavior. Some explanations, theoretical, gender-socialization, and structural theories, have been offered to account for gender differences among males and females moral reasoning abilities. Theoretically, while Kohlberg (1969) in his theory of cognitive moral development suggests that men and women are alike in that the moral reasoning of both is based on justice considerations, Gilligan (1977) argued for gender differences in moral reasoning abilities, with males being more justice-oriented and women being more cause-oriented. The gender socialization and structural approach explanations include Betz et al. (1989) and McCuddy and Perry (1996) who even argue that the perceived differences between males and females are illogical, hence the conclusion relative to gender effect on ethical reasoning abilities of male and female accounting professionals are inconsistent.

Males and females are intrinsically programmed to behave differently from birth and the effect of gender on the ethical perceptions and practices of individuals are, fairly, well-documented in literature, with empirically, general consistency (Borkowski and Ugras, 1998) (O'Fallon and Butterfield, 2005) (McCabe et al., 2006). While some studies like Betz et al. (1989), Baker and Hunt (2003), and Fleischman and Valentine (2003) find that males and females behave differently in moral reasoning and decisions-making, Abdolmohammadi et al. (2003) as well as Roxas and Stoneback (2004) found no difference in moral reasoning between males and females. Similarly, Ekin and Tezolmez (1999) found that gender has no impact on ethical beliefs in Turkey. Deshpande (1997) studied the relationship between the effect of sex, age and level of education and was only able to find differences based on gender and work experience just like Veit and Murphy (1996) found differences in ethical behavior, among securities analysts, based on level of education, gender and work experience.

In a study, using five ethical constructs to investigate if there were differences between males and females in decision-making, Harris (1989) found that females were significantly different from males with respect to position, preferring to take positions that produced greater good than self-interests. Among auditing students and auditors, Shaub (1994) used six ethical vignettes to measure moral reasoning levels, and found females to score higher than

males, among students and auditors. Also, few other studies, including Cohen and Sharp (1998) reported similar results like Shaub even as they used eight vignettes and surveyed only students that comprised of accounting and non-accounting majors. Using the same survey, Harris (1989), Okleshen and Hoyt (1996) investigated the influence of gender and culture on ethical decision-making. The result from Okleshen and Hoyt (1996) was consistent with Harris (1989). In concluding that ethical scores of females were higher than those of males, Ameen et al. (1996) stated that females appeared more consistent than males in ethical responses and were less cynical about the prevalence of cheating.

Some prior studies, including Harris (1989), Okleshen and Hoyt (1996), Ameen et al. (1996), suggested that males and females, based on gender, differed in ethical reasoning abilities, in most cases, with females consistently exhibiting higher ethical reasoning ability than males. Similarly, other studies like Franke et al. (1997), Ones and Viswesvaran (1998) and Smith and Oakley (1997) also suggested that ethical perceptions are affected by gender. Increased scholarly research on the ethical beliefs of students, particularly business students, is necessary if business entities, academics and regulators must obtain requisite information for appropriate education and employment of suitable employees as well as enhance regulation of the business environment for increase social benefits. While noting that ethics may, very well, have a trans-national dimension to it, Stevenson and Bodkin (1998) notes that student's attitudes relative to ethics in sales practices will aid the determination of the type of training programs needed for a modified ethical sales. Consequently, there is need for information, relative to ethical beliefs and perceptions, to be obtained without regard to, for example, geographical barriers, albeit the classification and analysis of the information obtained could be performed in clusters for relevance, reliability, and comparability.

Hypotheses

Unfortunately, the literature is very thin on published studies on the relationship between gender and ethical perceptions of Nigerian business students. Most recently, the reputation of a number of Nigerian firms has deteriorated because of unethical business practices, usually originating from the management and, sometimes, from the board level. Having an understanding of the ethical perceptions of Nigerian students could be very helpful in the development of specific ethical training programs. By undergoing appropriate ethical training earlier in their development students will in all likelihood conduct themselves more ethically in their professional life. The absence of substantive studies on gender variations and ethical perceptions in Nigeria makes a compelling case for the following hypothesis:

H1. There is a significant difference in ethical perceptions between male and female business students.

According to Smith (2003), the possibility of education

has generated much scholarly writing as a means of enhancing an individual's level of ethical perception, just as the level of education of a person has been investigated as a predictor variable of ethical reasoning ability (Veit and Murphy, 1996). In the face of these considerations, in conjunction with increasing number of universities as well as population of students, particularly business students, very few schools offer stand-alone courses, to their business students, on business ethics. In some other schools, the amount of ethics that is integrated into the business courses are nearly insignificant as to qualify for total absence; even as some of these integrated ethics components are ignored by the instructors. Scholars and educators are, consequently, faced with questions on the best approach for improved ethical standards among business students, and ultimately, professionals – integrated ethics into business courses or stand-alone courses. Which method of ethics education is preferred by business students? Does the preferred method of ethics education depend on gender? The literature is, surprisingly silent on an answer to this question, hence we present the following hypothesis on what the evidence from Nigerian business students may suggest.

H2. There is a significant difference in preferred method of ethics training between male and female business students.

Research Design

Ethics scenarios

This study analyzes survey responses from business students of four Nigerian universities, using a set of fifteen (15) ethical scenarios, with the questions crafted on a 5-point Likert-type scale. Each of the 15 questions was composed in the form of a declarative statement with the endpoints ranging from strongly agree to strongly disagree. The selected ethical scenarios were adapted from various sources, including Beltramini et al. (1984) and Hunt et al. (1989).

Sampling

Business students from four universities: two from the Northeastern and two from the Southeastern geopolitical zones of the country. All respondents were actively registered students in any one of the universities surveyed. In each case, the survey was administered at popular locations such as libraries, cafeterias, academic common halls where almost every student is expected to visit on a daily basis.

A total of 1,125 survey responses were collected. The primary requirement for a valid response was that it must be completed by a registered student whose major is in any area of business. As a result, all responses collected from staff, faculty, and other individuals were rejected. Overall the total sample size was 876 valid responses from all

Score (%)	Frequency	Percent	Valid Percent	Cum Percent
0.37	4.00	0.46	0.52	0.52
0.41	5.00	0.57	0.65	1.16
0.43	13.00	1.48	1.68	2.85
0.44	11.00	1.26	1.42	4.27
0.48	16.00	1.83	2.07	6.34
0.49	6.00	0.68	0.78	7.12
0.51	42.00	4.79	5.43	12.55
0.52	53.00	6.05	6.86	19.40
0.53	13.00	1.48	1.68	21.09
0.55	4.00	0.46	0.52	21.60
0.56	62.00	7.08	8.02	29.62
0.57	66.00	7.53	8.54	38.16
0.59	17.00	1.94	2.20	40.36
0.60	4.00	0.46	0.52	40.88
0.61	98.00	11.19	12.68	53.56
0.63	47.00	5.37	6.08	59.64
0.64	38.00	4.34	4.92	64.55
0.65	73.00	8.33	9.44	74.00
0.67	21.00	2.40	2.72	76.71
0.68	62.00	7.08	8.02	84.73
0.69	20.00	2.28	2.59	87.32
0.71	8.00	0.91	1.03	88.36
0.73	34.00	3.88	4.40	92.76
0.75	4.00	0.46	0.52	93.27
0.76	29.00	3.31	3.75	97.02
0.79	11.00	1.26	1.42	98.45
0.85	12.00	1.37	1.55	100.00
.	103.00	11.76	Missing	
	876.00	100.00	100.00	

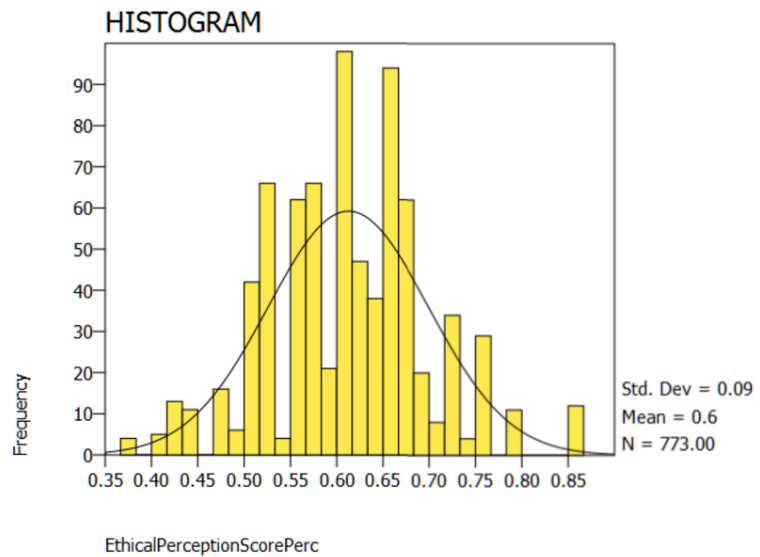


Figure 1: Frequency distribution of ethical perception scores

Ethical perception scores	Male	Female	Total
Unethical	118.00	49.00	167.00
	71%	29%	100%
	30%	10%	19%
	13%	6%	19%
Ambiguous	201.00	328.00	529.00
	38%	62%	100%
	50%	69%	60%
	23%	37%	60%
Ethical	80.00	100.00	180.00
	44%	56%	100%
	20%	21%	21%
	9%	11%	21%
Total	399.00	477.00	876.00
	46%	54%	100%
	100%	100%	100%
	46%	54%	100%

Chi-square tests.			
Statistic	Value	df	Asymp. Sig. (2-tailed)
Pearson Chi-Square	54.71	2.00	0.00
Likelihood Ratio	55.44	2.00	0.00
Linear-by-Linear Association	22.40	1.00	0.00
N of Valid Cases	876.00		

Figure 2: Crosstab analysis of ethical perception scores by gender

four universities.

Findings and Hypotheses Testing

Of the 876 responses, 490 (56%) were from the two universities in the south east and 386 (44%) from the north east; 477 (54%) were female and 399 (46%) male. An overall ethical percentage score was computed for each respondent by combining responses across the range of 15 ethical scenarios. The ethical perception score ranged from perfectly unethical (0.20 or having scored 1 on each one of the 15 scenarios) to perfectly ethical (1.0 or having scored

5 on each of the 15 scenarios). A score of 0.50 and below was considered unethical, a score of 0.70 above was considered ethical, whereas a score between 0.50 and 0.70 was considered ethical ambiguity. The histogram of the perception scores is shown in Figure 1 below.

From the table in Figure 1 above, as a conservative estimate, it can be deduced that only 12.78% of respondents' responses were ethical, 7.12% were unethical, and 80.20% were ambiguous.

A crosstab analysis revealed, as in Figure 2 below, that there was a statistically significant difference between the ethical perceptions based on gender at the 95% confidence

Education and ethics	Male	Female	Total
Yes	218.00	390.00	608.00
	36%	64%	100%
	55%	82%	69%
	25%	45%	69%
No	107.00	30.00	137.00
	78%	22%	100%
	27%	6%	16%
	12%	3%	16%
I do not know	74.00	57.00	131.00
	56%	44%	100%
	19%	12%	15%
	8%	7%	15%
Total	399.00	477.00	876.00
	46%	54%	100%
	100%	100%	100%
	46%	54%	100%

Figure 3: Crosstab analysis of whether education can improve ethical perceptions

Chi-square tests.			
Statistic	Value	df	Asymp. Sig. (2-tailed)
Pearson Chi-Square	87.89	2.00	0.00
Likelihood Ratio	90.49	2.00	0.00
Linear-by-Linear Association	45.10	1.00	0.00
N of Valid Cases	876.00		

Preferred Mode of Ethics Education	Male	Female	Total
Stand-alone course	142.00	161.00	303.00
	47%	53%	100%
	36%	34%	35%
	16%	18%	35%
Integrated with business courses	57.00	81.00	138.00
	41%	59%	100%
	14%	17%	16%
	7%	9%	16%
Stand-alone + Integrated with Business courses	127.00	178.00	305.00
	42%	58%	100%
	32%	37%	35%
	15%	20%	35%
None	73.00	57.00	130.00
	56%	44%	100%
	18%	12%	15%
	8%	7%	15%
Total	399.00	477.00	876.00
	46%	54%	100%
	100%	100%	100%
	46%	54%	100%

Figure 4: Crosstab analysis of preferred mode of ethics education

Chi-square tests.			
Statistic	Value	df	Asymp. Sig. (2-tailed)
Pearson Chi-Square	8.99	3.00	0.03
Likelihood Ratio	8.98	3.00	0.03
Linear-by-Linear Association	0.52	1.00	0.47
N of Valid Cases	876.00		

level (i.e. the calculated p-value < 0.05). About 71% of respondents with unethical scores were male, 56% of those with ethical perception scores were female, while about 62% of those with ethically ambiguous scores were female. It appeared that males (30%) were about three times more likely than females (10%) to respond unethically. Meanwhile, females (69%) were 18% more likely to respond in an ethically ambiguous manner than males (50%).

A further crosstab analysis revealed, as in Figure 3 below, that there was a statistically significant difference between males and females on whether ethics education can improve ethical perceptions (i.e. the calculated p-value < 0.05). It appeared that females (82%) were almost one and the half time more optimistic as males (52%) that ethics education can improve ethical perceptions. It was also

found that 78% of males to be pessimistic compared to only 22% of females.

Furthermore, a crosstab analysis revealed, as in Figure 4 below, that there was a statistically significant difference between males and females on the preferred mode of ethics education (i.e. the calculated p-value < 0.05). It appeared that females on the whole preferred more integrated courses over stand-alone courses compared to males.

Conclusion

This study set out to investigate if there were gender variations in the ethical perception of Nigerian business students. The investigation was necessitated by the variance in findings, among scholars, as evidenced by prior

studies in different countries. While it seems obvious according to Ugoji et al. (2007) that conducting business with ethical responsibility and integrity may be good for an entity's bottom line, there is still no consensus on the most appropriate methods of ethics education. Our position is that to arrive at appropriate methods of ethics education for business students, an understanding must be obtained of the relationship between personal characteristics (ex. gender) and ethical perception. Our thought thereby makes a compelling case for studies dedicated towards enhanced understanding of the associations, if any, between personal characteristics and ethical reasoning.

At issue, however, is that, though several studies have been conducted over the years, the findings have generally disagreed. For example, while Betz et al. (1989), Baker and Hunt (2003), and Fleischman and Valentine (2003) find that males and females, in general, behave differently in moral reasoning and decisions-making, Abdolmohammadi et al. (2003) and Roxas and Stoneback (2004) found no difference in moral reasoning between males and females. Further, Ekin and Tezolmez (1999) conducted and found no evidence of gender ethical beliefs in Turkey. However, studies like Harris (1989), Shaub (1994), and Cohen and Sharp (1998) found that females were significantly different from males with respect to ethical positions, preferring to take positions that produced greater good than self-interests; scored higher than males on ethical reasoning and perception; were more consistent and less cynical.

With these findings, appearing to vary, somewhat, on the strength of the location of the studies, we set out to investigate what the evidences from Nigeria may suggest. We sampled, conveniently, business students from four Nigeria's universities across two geo-political zones of Nigeria. Our findings, conducted with a survey instrument with 15 ethical vignettes, is that the level of ethical perceptions of business students varied according to gender, consistent with the findings from studies by Harris (1989); Shaub (1994); Cohen and Sharp (1998); Okleshen and Hoyt (1996); Baker and Hunt (2003) as well as Fleischman and Valentine (2003).

Our findings suggest variation in ethical perception among Nigerian male and female business students. We, also, find that Nigerian male business students are less optimistic than their female counterparts in their view of ethics education as a means for increased ethical reasoning. More importantly, we recommend an increased integration of ethics education into business curriculum. Our recommendation is based on the strength of our findings that females are more ethically ambiguous, more optimistic about ethics education for enhanced ethical reasoning; and on the whole prefer, more than their male counterparts, integrated business ethic courses over stand-alone courses.

Limitations and Recommendations for further studies

The findings of this study, as is with most studies involving convenient sampling, may not readily lend themselves for

generalization. The study was conducted among institutions from only two of Nigeria's six geo-political zones. Also, at the time of this study, Nigeria had about 75 universities – 50 public and 25 private, out of which the convenient sample of 4 universities were selected. We do not doubt that the small sample size of 4 universities out of 75 and the absence of sufficient geographical spread of 2 geo-political zones out of 6 may have some impact on our findings. Notwithstanding the above-indicated limitations, we believe, that our findings will, generally, be consistent with any other study that conducted across more institutions and geo-political zones.

Considering that Nigeria is made up of several tribes and cultures, in addition to its multi-religious and language composition, it will be interesting to see what, if any, is the relationships between ethical perception and other personal characteristics including religion and culture. Finally, with an understanding that the ultimate goal of this and similar studies is improved ethical reasoning and integrity of business professionals, we suggest that further studies focus on business professionals.

Conflict of Interests

The authors declare that there is no conflict of interests regarding the publication of the paper.

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