ETHICAL BEHAVIOUR OF FUTURE MANAGERS: STUDENTS FROM THE PROVINCE OF KENITRA AS A CASE STUDY

LE COMPORTEMENT ÉTHIQUE DES FUTURS MANAGERS : CAS DES ÉTUDIANTS DE LA PROVINCE DE KENITRA

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Abstract

The purpose of this paper is to determine management sciences students’ perceptions of business ethics. To achieve its objectives, the study uses the ATBEQ “Attitudes Toward Business Ethics Questionnaire” as a tool through the four economic dimensions of Stevens (1979), namely, Machiavellianism, Social Darwinism, Objectivism and Relativism. Moreover, the present survey analyses the influence of demographic variables such as age, gender and level of training on these students’ behaviour. The results of this study confirm that demographic and personal characteristics are important factors influencing students' attitudes towards business ethics. Moreover, the expected results also show that there are no significant differences with respect to the ethical behaviour adopted by management sciences students. It is believed that this study, based on the analysis of students' attitude towards ethics in business, can contribute to understanding their future behaviour in ethical decision-making as future managers.

Keywords: Ethical behaviour, ATBEQ, business ethics, Attitude of future Managers

Résumé

L'objectif de cet article est de déterminer la perception des étudiants en science de gestion de l'éthique au monde des affaires en utilisant l’ATBEQ « Attitudes Toward Business Ethics Questionnaire » comme outil pour étudier le comportement éthique des étudiants en sciences de gestion à travers les quatre dimensions économiques de Stevens (1979) à savoir : le machiavélisme, le darwinisme social, l'objectivisme et Le relativisme, en analysant également l’influence des variables démographiques comme l’âge, le genre et le niveau de formation sur ce comportement. Les résultats de cette étude confirment que les caractéristiques démographiques et personnelles sont des facteurs importants qui influencent les attitudes des étudiants vis-à-vis de l'éthique des affaires. De plus, Les résultats escomptés montrent également qu’il n’existe pas des différences significatives par rapport au comportement éthique adopté par les étudiants en sciences de gestion. On pense que cette étude, basée sur l'analyse de l'attitude des étudiants en matière d'éthique dans le monde des affaires, pourrait contribuer à comprendre leur comportement futur dans le processus décisionnel éthique en tant que futur Managers.

Mots clés : Comportement éthique, ATBEQ, éthique des affaires, Attitude des futurs Managers
Introduction

According to several authors, companies that seek performance in their activities have a strong tendency to demonstrate socially responsible and ethical behaviour (Brubaker, 2003). Socially responsible behaviour is based on two dimensions: an internal dimension which concerns the human resources available to the company, and an external dimension which concerns the consideration of the interests of different stakeholders. This social responsibility is often supported by an ethical dimension that helps it to move from the simple factual level to actions.

Business ethics refers to a set of standards that a certain company applies in its own organisation to the market or society in general. Carroll (1991) mentions in his definition of CSR that "Business must strive to be profitable, law-abiding and ethical...". This ethical behaviour is based on the continuous effort of honesty and integrity. According to Pasquero (2005), the company, like the individual, must assume its social role based on loyalty towards the social actors to whom it owes its success.

Numerous scholars recognise that ethical behaviour is essential for the performance and competitiveness of a company (Conroy and Emerson, 2004; Crane, 2004; Joyner and Payne, 2002). Numerous studies on ethical behaviour in business have been carried out, not only on people directly involved in the company but also with a particular interest in future managers who are today's students, and particularly management sciences students. These students are most likely going to become future managers (Eweje & Brunton, 2010) and one of the actors who will integrate the company in the future (Albaum & Peterson, 2006). Investigating their perception today as students can give us insight into the future state of business (Preble & Reichel, 1988).

Crane (2004) found out that in America, management science students have a greater willingness to develop skills and tools to provide solutions to ethical situations that can have an impact on the company’s performance. In addition, the perception of ethical behaviour of current students will affect the actions they will take once they enter the world of business (Lawson, 2004).

Consequently, this gives us the legitimacy to wonder about the perception of our future managers in relation to the importance of ethics in the company and the factors that can influence it. Hence the objective of this study aims to address the following problem: What is the ethical behaviour of future managers before their integration in the professional world?

To answer this question, we put forward this article, in two parts: the first part presents a review of the literature and a definition of the key concepts, while the second demonstrates the methodology of our study as well as the results obtained.

1. LITERATURE REVIEW

In this first part, we will start by introducing the notions related to the subject, in order to defend the choice of our variables and our research questions. For this purpose, we will first define the concept of ethics in business, and then we will examine the factors that influence the ethical conduct of future managers.
1.1 Business ethics

Ethical behaviour is related to the individual. It covers the way a person behaves and responds to all aspects of their life. Furthermore, ethical issues are subjective matters and there is no commonly agreed on standard for determining whether or not a person is ethical in their relationships. An individual's conduct is heavily influenced by their culture and norms, their family environments and activities, and their religion (Sauser & William 2005).

Ethics is a discipline that studies individual and social norms. It is a principle that governs the relationships of individuals in a certain environment, society or company. This principle is used to define the righteousness of certain behaviours (Velazquez, 2006). In the same vein, the decisions made in the world of business differ from one individual to another, and this dissimilarity depends on the economic, psychological, sociological, political and even ethical values and principles of the individuals. Stevens (1979), in his book identified and defined nine economic principles, four of which were recovered by the ATBEQ survey "Attitudes Toward Business Ethics Questionnaire": social Darwinism, Machiavellianism, moral objectivism and ethical relativism (Daniel Bageac, Olivier Furrer (2011)).

Because ethics are linked to the individual and not to compliance with the norms and laws in force, the perception of the importance of ethics within a company requires a study on the elements that can influence it. This leads us to question the elements that influence the ethical behaviour of future managers.

1.2 Factors of impact

When we talk of the elements that influence the social and ethical behaviour of leaders and managers, it pushes us to get back to the definition of CSR and ethics as well as their characteristics, because when we mention social and societal responsibility, we refer to a voluntary and non-mandatory behaviour of leaders to respect social and environmental concerns in their activities (Courrent J, 2012). Moreover, ethical behaviour is related to the individual as it represents the way a person behaves and responds to all aspects of their life. Furthermore, ethical issues are subjective issues and there is no agreed standard to determine whether a person is ethical or not in their relationships (Sauser & William 2005).

Thus, having responsible and ethical behaviour emanates from the sole personality of the company's leaders and managers. Hambrick and Mason (1984) in their research have emphasised the influence of what we call managerial characteristics in the strategic decision-making of the company. They claim that the managerial characteristics are made up of two categories. The first category refers to managerial values, while the second one refers to observable characteristics. In addition, Stevens (1979), developed four economic philosophies that can be adapted by decision-makers; namely, Social Darwinism, Machiavellianism, Moral Objectivism and Ethical Relativism (Daniel Bageac, Olivier Furrer (2011)).

In our treatment of the elements that influence the ethical behaviour of decision-makers, we will, on one hand, defend the idea of Stevens (1979) by analysing the four economic dimensions and principles, namely: social Darwinism, Machiavellianism, moral objectivism and ethical relativism. On the other hand, we will adopt the idea of Hambrick and Mason (1984) by dealing
with the managerial characteristics and more precisely the observable characteristics namely age, gender and level of education.

1.2.1 Economic dimensions

In the world of business, decisions differ according to the personal reasons of decision-makers (Miesing and Preble, 1985). The outcomes or consequences of a decision can be based on either personal interests or society’s well-being. Stevens (1979), developed four economic philosophies that can be adapted by decision-makers namely: Social Darwinism, Machiavellianism, Moral Objectivism and Ethical Relativism (Daniel Bageac, Olivier Furrer (2011)).

1.2.1.1 Social Darwinism

Social Darwinism is a philosophy or economic dimension based on the combination of Charles Darwin's theory of evolution and natural selection and Adam Smith's "invisible hand" (Miesing and Preble, 1985).

Social Darwinism is essentially a utilitarian philosophy, which assumes that individuals should freely pursue their personal interests in a competitive environment (Miesing and Preble, 1985). Moreover, in such an environment, social welfare is created automatically as such: ‘the strongest survive and the inefficient are dismissed’. However, there is no guarantee that the survivors will be the most efficient, competitive or innovative rather than the most inhumane or unethical.

Social Darwinism is therefore an immoral philosophy, which maintains that ethical behaviour has no place in the world of business. This is because it is governed by natural laws and based on survival, profit maximisation, competition, self-interest and the ability to cope with economic inevitabilities (Miesing and Preble, 1985).

1.2.1.2 The Machiavellianism

Machiavellianism views the firm as an autonomous organism with its own "natural" laws (Miesing and Preble, 1985). It is a business philosophy based on what is real, rejecting idealism in that decision-makers should not do what they believe, but rather should believe in what they do (Christie and Geis, 1970).

Moreover, according to this economic dimension, the ends justify the means and an action is considered ethical if it is effective in achieving an objective. This type of decision-maker is considered an "opportunist" by their opponents and a "realist" by their admirers.

1.2.1.3 Objectivism

Objectivism is based primarily on self-interest but in a rational and reasonable way (Miesing and Preble, 1985). According to this dimension, rational action is the most in line with reality, the most productive and the only approach worthy of being called ethical.

Ethical behaviour according to objectivism is the ability to be true to the real world by avoiding ethical judgement based on feelings. According to Objectivism, an individual's moral obligation is to achieve their own well-being, but in order to reach it, they must have a moral code. Therefore, following the latter is necessary for individuals to succeed and achieve their personal goals (Miesing and Preble, 1985).
1.2.1.4 Ethical Relativism

Ethical relativism moves away from individual-centred economic dimensions to serve the group and society. According to this dimension, ethics deal with feelings and attitudes based on a social convention as well as norms established by groups in society. Therefore, moral behaviour means conforming to the way things are in a given time and place.

Furthermore, according to relativism, conventional ethics justifies the "customary accepted practice" argument in business. Those who cannot adapt to the particular culture will suffer hardship and questionable practice may eventually be considered ethical in different circumstances (Miesing and Preble, 1985).

Our objective from this study is to determine the economic dimension, in our future managers, that is mostly dominated, for the sake of justifying their current ethical positions before the integration of the professional world. Therefore, our first research question will be as follows:

**Q1: Which of these four ethical behaviours is most prevalent among future managers?**

1.2.2 Observable characteristics

Observable characteristics of leaders is the second factor that influences the way managers perceive their environment and base their decisions (Hambrick and Mason (1984)). Correspondingly, in 1994 Hambrick and Mason state that "observable demographic factors provide a reliable representation of a person's make-up". They identified six specific observable traits (age, functional track, other work experience, level of education, etc.) that influence individuals' decision-making.

Similarly, Ford and Richardson (1994) identified individual and situational factors that are thought to affect ethical behaviour and decision making. Individual factors include personal attributes such as religion, gender, age, education, employment, personality, values and beliefs. Borkowski and Ugras (1998), on the other hand, conducted a meta-analysis of 56 studies that examined the impact of demographic characteristics on respondents' ethical attitudes. On the basis of this literature review, the authors concluded that the factors consistently reported were gender, age and education. Therefore, our study will be based on three identified parameters, namely; age, gender and socio-professional level. What follows explains, in more detail, the role these criteria play in our study.

1.3.2.1 Age

There has been much interest in studying the relationship between age and a person's ethical judgements (Luthar et al., 1997). Dawson (1997), in the same context, states that the older men and women get and gain more work experience, the more sensitive they become to ethical issues. Consequently, young people tend to have a lower ethical attitude.

In the same vein, many studies have revealed that older people hold higher ethical values than younger ones (Conroy and Emerson, 2004; Harris and Brown, 1990; Lane, 1995; Longenecker et al., 1989). Similarly, Deshpande (1997) assumes that the former are more aware of the consequences of unethical behaviour than the latter. Thus, older managers are assumed to have
more ethical values and engage much more actively than younger ones (Borkowski and Ugras, 1998; Waldman et al. 2006; Diez et al. 2011).

### 1.3.2.2 Gender

The differences between men and women as far as ethical orientations are concerned have always been the subject of discussion (Gilligan, 1982). Many researchers have studied the practical and behavioural implications of ethical attitudes and their correlation with gender (Akers and Eaton, 2003; Conroy and Emerson, 2004; Ergeneli and Arikan, 2002; Peterson et al., 2001). A great deal of this research proclaims that there is a huge difference between men and women in what concerns ethical attitudes.

Additionally, a number of studies have found out that women tend to be more ethically sensitive than men (Akaah, 1989; Arlow, 1991; Betz et al., 1989; Borkowski and Ugras, 1992; Conroy and Emerson, 2004; Jones and Gautschi, 1988; Luthar et al., 1997; Peterson, et al., 1991; Ruegger and King, 1992). However, other studies have not found any difference, and have been inconclusive on this point (Derry, 1989; Fritzche, 1988, McNichols and immerer, 1985.

In the same vein, Barkowski and Ugras (1998) conducted a meta-analysis of business ethics research, published between 1985-1994, in which 47 research studies were analysed according to gender. Of the 47 articles, 23 concluded that there is a significant gender difference in ethical behaviour, 16 articles proved insignificant differences, and the remaining 8 articles got neutral results.

From this research, we can deduce that there is a great deal of controversy and debate about the influential relationship between gender and ethical behaviour.

### 1.2.3.3 Education level

The level of education can give us an idea about the level of knowledge of a person and their skills (Hambrick and Mason, 1984). The former can also influence a manager’s decision-making as Waldman et al. (2006) put it: commitment is prompted by the fact that education influences the individual’s knowledge.

According to Wiersema and Bantel (1992) "high levels of education are associated with strong information processing skills and the ability to discriminate between a variety of stimuli". Accordingly, Quazi (2003), argues that "Managers with higher educational qualifications tend to have liberal attitudes that push their organisations toward a greater social and ethical orientation".

Therefore, we can deduce that the level of training, added to other factors like age and gender, influences the perception and commitment of managers in their social and ethical orientations. This leads us to a second research question in relation to our study:

**Q2: What are the factors that influence ethical behaviour of future managers the most?**

In order to provide answers to these two research questions, we will conduct a study with 130 students in management sciences in bac+3 and bac+5 in the province of Kenitra.
2. RESEARCH METHODOLOGY

The objective of this quantitative study is to examine the ethical behaviour of future managers, currently business students, using controlled variables such as gender, age and education. The survey focuses on 130 graduate students in management sciences from Bac+3 to Bac+5 in the province of Kenitra, considered by the authors as the most likely to distinguish the notions of standards and ethics, and understand the complex structures of professional life due to their internship experience and training.

The measurement tool used for this survey is the Attitudes Toward Business Ethics (ATBEQ) questionnaire (Neumann and Reichel, 1987). A great number of studies have been developed in this vein using this questionnaire.

2.1. The ATBEQ "Attitudes Toward Business Ethics Questionnaire"

The ATBEQ was originally developed by Neumann and Reichel (1987), based on the earlier work on business ethics "value clarification exercises" by Stevens (Stevens, 1979). This questionnaire consists of 30 items (1 to 30), which are measured on a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

Using the ATBEQ "Attitudes Toward Business Ethics Questionnaire", Preble and Reichel (1988) investigated differences in attitudes toward business ethics between American and Israeli students. Later, Small (1992) added a sample of Western Australian students while Moore and Radloff (1996) extended the study to include a South African sample. Recently, Sims and Gegez (2004) added a Turkish sample and compared these five countries and in the same direction, D. Bageac and O. Furrer in 2010 developed a study by comparing Romanian and French students’ attitudes towards business ethics.

2.2. Results of the study

According to the results collected and analysed via the Sphinx plus software, we can deduce the following results and answer our initial research questions.

2.2.1. Dominant ethical behaviour

According to the results obtained, we notice that there is no one ethical behaviour that dominates among us as future managers. Hence, students do not seem to opt for any of the philosophies on a higher level than the others, a sign that there is a heterogeneity of preferences among the related variables, as illustrated in the following tables:

Table N°1. Results from the Sphinx on Machiavellianism
Table N°1 illustrates the results of the answers of the 130 students by answering the questions 6, 7, 9, 19, 20, 21, 22, 23, 24 and 25 of our ATBEQ questionnaire which represents Machiavellian philosophy. According to these results we can deduce that the percentage of positive responses is large compared to the other responses. And thus, most of the current students think that decision-makers should not do what they believe, but should believe in what they do.

Table N°2. Results on objectivism

Table 2 shows the results of the answers to questions 3, 4, 26, 27, 28, 29, and 30 of our ATBEQ questionnaire, which represents the Objectivism philosophy. According to these findings, we can deduce that the percentage of positive answers (27% and 24.7%) is important compared to the other negative answers (16.2% and 13.8%). And thus, most of the current students think that decision-makers should be true to the real world by avoiding ethical judgement based on feelings.
Table 3 shows the results of the answers to questions 11, 12, 13, 14, 15, 16, 17 and 18 of our ATBEQ questionnaire, which represents Darwinist philosophy. According to these results we can deduce that the percentage of positive answers (38.5% and 43.8%) is important compared to the other negative answers. Therefore, most of the current students think that ethical behaviour has no place in the world of business because it is governed by natural laws and based on survival, profit maximisation, competition, self-interest and the ability to cope with economic inevitabilities.

Table N°4. Results on Relativism

<table>
<thead>
<tr>
<th></th>
<th>Pas du tout d'accord</th>
<th>Plutôt pas d'accord</th>
<th>Ni d'accord ni en désaccord</th>
<th>Plutôt d'accord</th>
<th>Tout à fait d'accord</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>0,0%</td>
<td>9,2%</td>
<td>16,2%</td>
<td>48,5%</td>
<td>26,2%</td>
</tr>
<tr>
<td>8</td>
<td>6,2%</td>
<td>9,2%</td>
<td>26,9%</td>
<td>33,8%</td>
<td>23,8%</td>
</tr>
<tr>
<td>10</td>
<td>38,5%</td>
<td>31,5%</td>
<td>16,2%</td>
<td>10,0%</td>
<td>3,8%</td>
</tr>
<tr>
<td>Total</td>
<td>14,9%</td>
<td>16,7%</td>
<td>19,7%</td>
<td>30,8%</td>
<td>17,9%</td>
</tr>
</tbody>
</table>

Source: Sphinx plus²

Table 3, above, gathers the results of the answers on questions 5, 8 and 10 of our ATBEQ questionnaire which represents the Relativism philosophy. According to these findings, we can deduce that the percentage of positive answers (30.8% and 17.9%) is important compared to the other negative answers (14.9% and 16.7%). Henceforth, most of the current students think that moral behaviour means conforming to the way things are in a given time and place. In general, we can say that the results obtained on the four positions are very close to each other, which does not allow us to make decisions on the general orientation of future managers.
2.2.2. Demographic factors and ethical behaviour

The table below (Table N°2) presents the results of the observable characteristics of the 130 students questioned:

<table>
<thead>
<tr>
<th>Features</th>
<th>Number</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Type</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Woman</td>
<td>82</td>
<td>63.1%</td>
</tr>
<tr>
<td>Male</td>
<td>48</td>
<td>36.9%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>130</td>
<td>100%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Age</th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Between 20 and 23 years old</td>
<td>108</td>
<td>83.1%</td>
</tr>
<tr>
<td>Between 24 and 26 years old</td>
<td>22</td>
<td>16.9%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>130</td>
<td>100%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Level of training</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Bac+3</td>
<td>40</td>
<td>30.8%</td>
</tr>
<tr>
<td>Bac+5</td>
<td>90</td>
<td>69.2%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>130</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: The Sphinx plus

As far as our study is concerned, and in a sample of 130 students, we have 82 women (63.1%) and 48 men (36.9%). The most dominant age group in this study is between 20 and 23 years, with 108 students or 83.1% (of which 34 are men (31.5%) and 74 are women (68.5%)), compared to 22 students varying between 24 and 26 years old or 16.9% (of which 14 men (63.6%) and 8 women (36.4%)). As regards the level of education, we have a majority of 90 students with baccaulaureate+5, i.e. 69.2%, including 26 men (28.9%) and 64 women (71.1%), against 40 students with a baccaulaureate+3, i.e. 30.8%, including 22 men (55%) and 18 women (45%).

2.2.2.1. Attitudes towards business ethics and gender

We acknowledge that the average of female respondents is slightly higher than the average of male respondents in relation to the dominated ethical position, suggesting that an ethical attitude based on what is real is relatively higher among women.
2.2.2.2. Attitudes towards business ethics and level of education

The results indicate that the average of the undergraduate students is higher than the average of the graduate students. Therefore, Master students show greater awareness of the role of ethics in business than undergraduate students.

2.2.2.3. Attitudes towards business ethics and age

According to the findings expected, the average of students between 20-23 years old is higher than the average of students between 24-26 years old. However, we notice that the number of students between 20-23 years old is 108, while the number of other students between 24-26 years old is only 22; then, even the comparison in this case might not be significant.

3. DISCUSSION AND CONCLUDING REMARKS

The present paper focuses on a young generation of management sciences students by considering them as citizens, customers and even future managers of organisations who can have an impact on business decisions. This study was designed to identify the influence of demographic factors (age, gender and education) on students' attitudes towards business ethics and their ethical behaviour.

The findings of this study are relatively consistent with the existing literature on business students' perceptions of business ethics in that it showed no significant differences in their attitudes. Furthermore, the results indicate that female students are more ethically sensitive than males, suggesting that gender differences in students' attitudes towards business ethics exist. With regard to educational level, the outcomes indicate that students with 5 years of higher education show a higher level of attitudes towards business ethics than students with 3 years of higher education. The results of this study, thus, confirm that demographic and personal characteristics are important factors influencing students' attitudes towards business ethics.
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