

Can Business Ethics be Taught to Future Managers in Developing Countries? An Experimental Design Approach

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Abstract. This study had a dual objective. The first was to examine whether ethics training has an impact on ethical orientations of subjects, future managers in a developing country, and the second addressed the practical reality theory which claims that individuals are likely to make compromises and unethical adjustments for practical reasons. To achieve the objectives of the research, an experimental design was used. Two groups (an experimental group and a control group) were selected as subjects of the study. The first group was exposed to an experimental treatment, whereas the second was not. Results indicated that ethical training has some impact on certain ethical orientations of the respondents. Experience was found to be associated with the tendency to make unethical adjustments, a result that gives credence to the practical reality theory. Analysis of the findings and implications for future research were discussed.

Introduction

Despite the fact that Socrates debated the question of ethics with his fellow Athenians almost 2500 years ago and his position was that ethics could be taught, the interest in business ethics is recent. This is probably caused by the mounting news about business organizations' violations of ethics all over the world [1,2, p.192].

In the years to come, one can expect that such a topic will become more popular because many countries are witnessing significant changes in their economic and social systems. Jones and Pollitt [3] view the changes taken place in the economies of Central and Eastern Europe (CEE) as radical revolutions that are likely to cause problems related to integrity, ethics and inequality of income.

Many other factors are likely to make the issue of business ethics a hot topic during the years to come. These factors include globalization of trade and economy, development of new business practices and techniques that promote activities such as

empowerment of employees, integrity of products, better services and honest relations with customers. In the academic arena, several universities have put more emphasis on the issue of business ethics. These universities have founded centers for business ethics and established master of business administration (MBA) programs in their curricula. The Wharton School of Business and Bentley College in the USA are cases in point. For instance, in Bentley College there is an MBA concentration in business ethics like other concentration areas such as marketing, finance, etc. Business schools applying for accreditation by the American Assembly of Collegiate Schools of Business (AACSB), which is the accrediting body for business programs, are required to include business ethics in their curricula. In the UK, the London Business School has appointed a Jesuit priest as a professor of business ethics [3, p. 30].

Practitioners have also shown more interest in business ethics during the last decade. Some companies have created a new full-time position in the company's hierarchy called ethics officer (EO), whose job is to provide leadership in managing the ethical environment in the organization, and meet with employees, the board, and top management to discuss, advise, and report on corporate ethics initiatives. The EO is also in charge of investigating any alleged wrongdoing, monitoring and verifying adherence to ethics policies, and providing training in ethics. Some large corporations have even gone one step beyond hiring ethical officers. They have a vice president of corporate ethics and several managers reporting to him/her.

It is evident that business and academic circles have become more concerned about business ethics than ever before. However, scant attention has been paid to the effectiveness of teaching business ethics. This research is an attempt in this direction. Its main purpose is to investigate whether teaching business ethics can have any influence on ethical orientations of students of business, in developing countries, which are presumably future managers of business organizations in these countries.

Why bother about business ethics?

Ethics is defined in different ways. Hellriegel and Slocum [4,p.146] define it as “ a set of rules that define right and wrong conduct and that help individuals distinguish between fact and belief, decide how issues are defined, and decide what moral principles apply to the situation.”

Jones and Pollitt [3, p. 31] view integrity as synonymous with ethics, and integrity is defined in terms of honesty. They view honesty as the practical principle by which integrity is encouraged. They maintain, "Integrity is telling the truth and not spreading false information."

Hosmer [5,p.5] views ethics in terms of what is "right" and "proper" and " just". Accordingly, he defines ethics of management as " the determination of what is right and proper and just in the decisions and actions that affect other people". However,

Hosmer believes that ethics of management is a broad concept. It not only deals with the issues of bribery, theft and collusion but it also focuses on the company's relationship with its employees, customers, stockholders, creditors, suppliers, distributors and neighbors.

In line with the above view, some scholars use the term "ethical business firm". According to Aguilar [6,p.17], the ethical business firm is the firm that "has earned the respect and trust of its employees, customers, suppliers, investors, and others by striking an acceptable balance between its economic interests and the interests of all parties affected when making decisions and taking actions."

Having a balance between the economic interest of the firm and the interests of various types of stakeholders is easier said than done. Scholars refer to this situation as a managerial dilemma. Hosmer [5,p.7] admits that this issue is the most critical issue in the ethics of management. He believes that there is a continual conflict between the economic performance of the company, measured by revenues, costs and profits and owed to the stockholders, and the social performance of the firm, which is difficult to measure, but is represented by obligations to customers, creditors, distributors, and the general public.

Practically speaking, a substantial percentage of organizations concentrate more on economic performance than on social performance, and managers are evaluated accordingly. Such a practice is consistent with what is called the economic responsibility of the firm. Friedman, a strong proponent of this school, maintains that if a company commits itself to be productive and uses its resources efficiently to produce products or services that the society wants, it can offer a great help to the society. According to Friedman [7], the company's sole responsibility is to attempt to maximize returns. The stockholders should be able to spend the money they earn as they see fit.

Another group of scholars has called on companies to adopt different views and has challenged the economic responsibility view of ethics. According to what is referred to as the practical view, in the long run it is in the interest of the company to be ethical and concerned about social responsibility [5, p.9]. In other words, being an ethical organization will pay off in the future. Proponents of this view also argue that ethical organizational practices have a significant positive impact on the company's share prices.

However, claims about the relationship between social performance of the company and its economic performance do not have conclusive support from other scholars in the field. On the contrary, new evidence from recent research indicates that being ethical will neither make the organization better off nor worse off financially. For instance, Meschi and Metais [8] found that companies with the strongest economic performance do not necessarily have the highest social performance. In other words, social performance cannot be considered an indicator of economic performance.

Furthermore, Meschi and Metais agree with some other scholars like Bhide and Stevenson [9] who questioned the relevance of literature in the field. This literature stresses the notion of the good citizen and believes that the integration of social variables into the corporate strategy can only be explained by economic calculations. Meschi and Metais pointed out "The implementation of social investment actually results from the economic expectations of top managers. The purpose of corporate philanthropy is in fact to strengthen a competitive position, by using certain overlooked variables. Managers make decisions in an environment that places ethics high in its priorities, yet business practice demonstrates that the true value of honesty and ethics lies in their impact on profitability." [8, p.46]

Regardless of the motive behind being ethical, firms have no choice but to put ethics on the top of their agenda. In fact, many factors push in this direction. For instance, globalization of business is likely to force companies to deal with different environments. A certain behavior may be acceptable/ethical in one country but unethical/unacceptable in another. Furthermore, an increasing number of countries have enacted laws and regulations that require companies to be more sensitive and responsive to social issues. This move was accompanied or sometimes caused by the emergence of pressure groups that urge companies and governments to give serious consideration to ethics and integrity. Recently, several conferences were held and speeches given on business ethics. One of the main themes of these events is the call made by participants to adopt a global code of ethics.

Literature survey

The popularity of business ethics can be attributed to the prevailing unethical practices by an increasing number of business organizations and managers. In fact, research findings give credence to this view. Below is a summary of findings of a variety of public opinion surveys conducted in the United States [4, p.147].

- (1) 76 percent saw the lack of ethics in business people as a contributory factor to declining moral standards.
- (2) 54 percent thought that people are less honest today than they were ten years ago.
- (3) 47 percent of respondents believed that businesses would be willing to harm the environment to obtain greater profits.
- (4) 37 percent of respondents also believed that business organizations are willing to sell unsafe products.

Based on these findings, one can conclude that the American public, in general, have negative views toward business practices. However, Longnecker, McKinney and Moor's [10] investigation of ethical orientations of managerial and professional business in large and small firms in the USA, does not agree with this analysis. Their results indicated that the two groups condemned unethical practices. However, those in small

business organizations were more inclined to condemn some practices like faulty investment advice, favoritism in promotion, and misleading financial reporting. On the contrary, respondents in large organizations were more critical than those in small businesses of padding expense account, tax evasion, and collusion in bidding.

Tsalikis and Bounafina [11] studied differences in ethical beliefs of males and females in the USA. No significant differences were found between the ethical beliefs of male respondents and female respondents. They also found that the two groups (males and females) use somewhat similar processes to evaluate ethical situations.

Ethical attitudes of business students in South Africa were investigated by Moore and Radloff [12] and compared with previous studies on Australian, USA and Israeli samples. Australians, Americans and South Africans were found to have similarities in their ethical attitudes. Israelis, on the other hand, were found to have different attitudes toward ethics. Moore and Radloff suggest that these differences reflect the real differences between predominantly Western and non-Western cultures.

Wimalasiri, Pavri, and Jalil [13] studied the impact of some factors like vocation, gender, ethnicity, age, education, and religious affiliation of managers and students in Singapore and found no significant relationship between the moral judgement of subjects and each of their vocations, gender and ethnic background. On the contrary, significant relationships were found between the moral judgements of subjects and each of their education, age and religious affiliation.

In Malaysia Gupta and Suliaman [14] investigated ethical orientations of managers. Managers believed that ethical behavior is very important for long-term success in business. However, they admitted that practical reality such as stiff competition, organizational and societal climates, and behaviors of superiors, friends and colleagues and lack of guiding mechanism required them to make compromises.

Gupta and Suliaman stressed the importance of incorporating ethical values in the organizations' mission statements. They also called on agencies interested in management development to include materials on ethics in management development seminars. These seminars were considered essential not only for creating awareness and sensitivity towards ethical dimensions of business transactions, but also to provide opportunities and forums to discuss ethical concerns of managers. Such discussions are thought to be very helpful in providing a better understanding of what is right in some given situations.

Cole and Smith's [15] study on business ethics of students and practitioners found that practitioners scored significantly higher than students. Therefore, they emphasized workers' exposure early in their employment to ethical practices to protect the long-term integrity of the company and to assure that the company has a firm commitment to high ethical standards.

A recent examination by Ahmad [2, p.192] of many cases of deception, misinformation, fraud, violations of laws, misappropriation and outright theft in the USA attributed the occurrence and recurrence of unethical behavior in business to the prevailing philosophy of profit motive. Ahmad recommends that solving the long-term unethical business conduct needs a comprehensive overhaul in the system of education. Ahmad also stressed the importance of instilling a comprehensive religious and social value system, which is founded on belief in God and the hereafter. A value system "which incorporates and encourages a unified view of life in all aspects of human endeavor, will provide the only long term solution against the prevalence of unethical behavior, as well in other aspects of life." [2,p. 195]

As for the Arab World, researchers have paid scant attention to business ethics. However, some studies addressed social responsibility of business organizations. Al-Tewageri [16] investigated the extent to which social responsibility is adopted by business firms in Saudi Arabia. He found that these firms have little involvement in social responsibility. Although some practices were detected, but these practices were minimal if one is to judge by the financial resources that the firms possess.

Graitem, Al-Sabab and Al-Ghamdi [17] investigated the social responsiveness of managers in Saudi manufacturing firms. In fact, findings of this study reinforce the previous one. Top managers seem to have little appreciation and understanding for social responsibility. To them, social objectives are less important than economic objectives. Profit maximization is considered the most important objective. Furthermore, managers feel that the burden of social responsibility must be borne by governments rather than business firms.

Allam [18] highlights the absence of a framework that can be used by professional accounting firms to address the issue of social auditing in developing countries in general and the Arab countries in particular. He believes that what is needed is a clear and applicable framework that suits the business environment in the Arab World.

Rationale of the study and its objectives

The above review of literature on business ethics indicates that the topic has been studied from different perspectives. Some studies concentrated on ethical beliefs/orientations of business managers/students, while others investigated the relationship of ethics and personal/demographic characteristics of managers. A substantial amount of literature investigated the relationship between financial performance and ethical behavior of organizations. The impact of social and cultural variables on ethical orientations of people was also addressed in some research.

Although few studies dealt with the significance of teaching business ethics, these studies fell short of addressing the impact of teaching business ethics on ethical orientations of the recipients in developing countries. The present research is an attempt in this direction. It seeks to answer the question of whether business ethics can be taught

to business students and whether such teaching will have an impact on changing ethical beliefs of business students. The study was conducted on business students in the United Arab Emirates University. Students of business were chosen as subjects because they are expected to be the future managers of business organizations. Hence, they are also expected to shape business practices after some years.

The objectives of the study are:

1. To assess whether ethical training has any impact on changing ethical orientations of the respondents.
2. To test the practical reality view, which is based on the idea that as people become more experienced the more they are likely to make compromises on ethics.
3. To investigate whether variations in personal/demographic characteristics have an impact on ethical orientations of business students.

Methodology

Research design

Given the nature and objectives of the research, the post-test-only control group design was used. It is a type of experimental design where two groups are utilized in the study, the experimental group and the control group. In this design measurement only takes place after the exposure of the experimental group to the treatment. It is also used when selection error is not expected to be a problem because the groups are known to be equal [19, p.264]. The diagram for this kind of design is shown below.

		post-test
Experimental Group	X	Ø1
Control Group		Ø2

X represents the treatment. The effect of the experimental treatment equals $\text{Ø1} - \text{Ø2}$

The experimental group consisted of all senior (final year) students of Business Administration enrolled in a course entitled "Selected Topics in Business" offered by the College of Business and Economics at the United Arab Emirates University. It is the only university in the Emirates that has students in the final year because all other universities are relatively new. There were 53 students enrolled in the course.

The course was offered during the academic year 1998/1999. It addressed business ethics in detail. It included the following topics: nature of business ethics; element of business ethics; ethics-performance linkages; ethics in different cultures with special reference to the United Arab Emirates; culture relevance of business ethics; and overview and analysis of some cases. Therefore, the experimental treatment is the exposure of the experimental group to training in business ethics. The subjects did not know in advance the content of the course. Every time the course is offered it

concentrates on a different topic in business. In other words, it was not possible that the students who chose to enrol in a business ethics course chose to do so because, on average they were more ethically oriented. This rules out the problem of self-selection bias.

As for the control group, it also consisted of 53 final year Bachelor of Business Administration students who were drawn randomly. Therefore, the two groups belong to the same population and one can assume that it is a homogenous population. This should improve the internal validity of the research. The two groups were taking courses with the same instructor (the author), which should rule out the instructor's effect (if any). The only difference between the two groups is that the experimental group was exposed to the experimental treatment, whereas the control group was not.

However, the intention of the present research is not to claim that the results are externally valid and can be generalized to other populations. However, it may be a first step toward more research on employees or first-line managers who are expected to be in the position to shape future decisions of their organizations.

Measures

The respondents completed a 16-vignette instrument at the end of the course. Each vignette represents an ethical situation (Appendix 1). The response to each situation is supposed to reflect the ethical orientations of the respondent. Respondents were asked to evaluate, on the bases of their own beliefs, the degree to which each vignette is acceptable to them. Each vignette has seven response categories, ranging from 1, "always acceptable", 4, "sometimes acceptable" and 7 "never acceptable".

The measures depended partially on an instrument developed and adopted by Longenecker, McKinney and Moore [10] and used by some other researchers in different cultures [14]. Therefore, the instrument was cross validated. Two university professors reviewed the vignettes and suggested some changes. Also some changes were made on the bases of the pilot sample to suit the social setting in the Emirates.

The use of vignettes or scenarios is preferred over simple questions. They help the researcher to elicit a higher quality of data and inject a greater amount of background information and detail into an ethically questionable issue [11].

Prior to the administration of the instrument, a sample of students from a final year Bachelor of Business Administration at the United Arab Emirates University was chosen and asked to respond to the instrument to make sure that the phrasing, language and meanings of vignettes were clear. This piloted sample was not included in the study.

Results

Table 1 presents a profile of the respondents. The table shows that the average age of the respondents was 22.27 years. The average number of years of experience is only .7 of the year. The numbers of students in both the experimental group and the control group were equal (53 in each). Two students dropped out from the experimental group and 4 dropped from the control group. There were 46 male students and 54 female students.

Table 1. Profile of the respondents

Average age	22.27 years
Average years of experience	.7 of the year
Groups:	
Experimental group	51 respondents
Control group	49 respondents
Sex:	
Male	46 students
Female	54 students

Table 2 shows the means of ethical orientations of the sixteen vignettes for the two groups. The difference between means of the two groups is supposed to reflect the influence of the exposure to the experimental treatment. The table shows that most of the means of the experimental group are higher than the means of the control group.

T tests on the differences between the means of the two groups were calculated. The t test is utilized to examine whether the differences between the means are statistically significant or not. Results of t tests are also presented in Table 2.

Despite the fact that the means of the experimental group on most vignettes were higher than the means of the control group, table 2 shows that the differences were statistically significant on 4 vignettes only. In other words, ethics training may have significant impact on some ethical orientations of the respondents rather than other ethical orientations. The aforementioned results worth further investigation. Unfortunately, with the absence of hard evidence one can only make speculations. As for vignettes 1, 10, and 13 the significant differences may be attributed, at least partially, to the cases covered in the course and to the literature in the field. In fact, these issues were emphasized in most of the cases analyzed by students. Furthermore, a scrutinized reading of the literature in the field can show that these vignettes are addressed in most of the studies conducted. As for vignette 15 the author can only guess that other factors are responsible for being significant. Further investigation on these factors may help to explain that and shed more light on other vignettes. This may be a promising topic for

future research, which also addresses the relevance of the materials covered in business ethics courses.

Table 2. Means of ethical orientations of the two groups and differences between means

Vignette number	Group	Means*	t value	Sig.
1	Experimental control	6.640** 5.102	6.368	.001
2	Experimental control	6.274 6.081	.911	ns
3	Experimental control	6.451 6.142	1.463	ns
4	Experimental control	5.647 5.612	.142	ns
5	Experimental control	4.260 4.187	.234	ns
6	Experimental control	5.078 4.632	1.470	ns
7	Experimental control	5.705 5.285	1.483	ns
8	Experimental control	5.039 4.551	1.540	ns
9	Experimental control	5.666 5.183	1.840	ns
10	Experimental control	6.352** 5.326	3.751	.001
11	Experimental control	6.155 5.836	1.247	ns
12	Experimental control	5.411 5.000	1.298	ns
13	Experimental control	5.784** 4.387	4.317	.001
14	Experimental control	4.431 4.224	.563	ns
15	Experimental control	6.215** 5.734	2.190	.031
16	Experimental control	4.080 4.020	.128	ns

* The higher the mean the higher the ethical orientation of the respondent

** Significant at < 0.05

As for the practical reality view, which addresses the ethical orientations-experience linkages, the analysis was only restricted to the control group. It was thought that this procedure would better reflect the ethical orientations without any influence from the

experimental treatment. In other words, had the analysis been conducted on both the experimental and the control group it would have been difficult to rule out the impact of ethical training that the experimental group was exposed to. Table 3 includes the partial correlation coefficients between experience and ethical orientations adjusting for the effect of age and it also includes the partial correlation coefficients between age and ethical orientations adjusting for the effect of experience.

Table 3 shows that there are negative relationships between experience and ethical orientations. These findings confirm results of previous studies [20,21]. However, the relationships are significant on six vignettes only. Table 4 shows the means of subjects, for the six significant vignettes mentioned above, who have more than a year of job experience. This is done to see whether they are different from other subjects or not. In fact, the results in table 4 seem to reinforce the previous findings. The average means for this group are lower than the original group. This means that the more experienced the respondent the more likely he will make compromises on the six ethical situations or vignettes. The finding also gives credence to the practical reality theory.

Table 3. Partial correlation coefficients between ethical orientations and personal characteristics

Vignette	Experience	Sig.	Age	Sig.
1	-.2928	ns	-.3056	ns
2	-.5741*	.020	-.4083	ns
3	-.7055*	.002	-.0658	ns
4	-.4773	ns	-.3035	ns
5	-.3439	ns	-.3785	ns
6	-.2848	ns	-.2211	ns
7	-.6759*	.004	.3742	ns
8	-.2937	ns	-.4459	ns
9	-.6019*	.011	.3743	ns
10	-.5380*	.026	-.0295	ns
11	-.6357*	.006	.0195	ns
12	-.3415	ns	.0511	ns
13	-.0613	ns	-.1910	ns
14	-.0607	ns	-.0039	ns
15	-.2476	ns	.0689	ns
16	-.1411	ns	.1628	ns

* Significant at < 0.05

As for the relationships between age of the respondents and ethical orientations, the results are somewhat different from previous findings [20, 21]. Table 3 indicates that age does not have any association with ethical orientations. No significant correlation was found between any of the sixteen vignettes and age of the respondents.

Table 4. Average means for high experienced people

Vignette number	Mean
2	5.712
3	5.917
7	4.919
9	4.983
10	5.016
11	5.617

Discussion and implications for future research

Ethical training has some influence on ethical orientations of the respondents. Means of the experimental group were found to be higher than means of the control group on the sixteen vignettes. T-tests of the differences, however, revealed that ethical training has a significant impact only on changing some of the ethical orientations of the respondents. Why ethical training can influence only some ethical orientations is an issue that needs further investigation. Would the results be different had the dose of training increased by covering more material or extending the training period? Would they be different if another method of training had been used? Unfortunately, one cannot answer these questions without further investigation. Hence, an attempt to address this issue might be a promising topic for future research.

As for the findings about the practical reality view, one is inclined to speculate that respondents are likely to make more compromises in their ethical orientations as they have more experience. This conclusion is in line with the belief that if one is to succeed in business some compromises must be made.

The fact that the majority of the respondents had limited work experience may lead one to raise a question about whether the respondents' ethical orientations would have been more negative had they had longer previous experience. If the case were so, this would give credence to the theory that the pressure of reality in business would have significant impact on students' ethical attitudes upon becoming employees.

Although the training course that subjects were exposed to was relatively short, ethical training seems to be influential in changing some ethical orientations. Based on that, the author is inclined to stress the necessity of instilling ethics and honesty values in educational institutions' curriculum early in childhood. This arrangement is likely to be much more effective and long lasting in terms of its effect.

However, reinforcements by other parties interested in promoting ethics and honesty in business is desirable. The roles that can be played by the family, religious institutions, business schools, organizational and managerial practices, and the community in general

are extremely significant. Each of these parties reinforces and integrates efforts of the others.

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Appendix 1

1. An executive earning Dhs 15,000 a month padded his/her expense account about Dhs 2,000.
2. In order to increase profits ,a general manager used a production process, which exceeded limits for environmental pollution.
3. Because of pressure from his/her brokerage firm, a stockholder recommended a type of bond which he did not consider to be a good investment
4. A small business owner reported only one half of the cash receipts for income tax purposes.
5. A company paid Dhs 1,000,000 “consulting” fee to an official of a foreign country. In return, the official promised assistance in obtaining a contract that should produce Dhs 35 million profits for the contracting company.
6. A company president found that a competitor had made an important scientific discovery, which would sharply reduce the profits of his own company. He/she then hired a key employee of the competitor in an attempt to learn the details of the discovery.
7. A highway-building contractor deplored the chaotic bidding situation and cutthroat competition. He/she therefore reached an understanding with other major contractors to permit bidding which would provide a reasonable profit.
8. A company president recognized that sending expensive gifts to purchasing agents might compromise their positions. However, he continued the policy since it was common practice and changing it might result in loss of business.
9. A company director learned that his/her company intended to announce a stock split and increase its dividend. On the basis of this information, he bought additional shares and sold them at a gain following the announcement.
10. A company manager promoted a loyal friend and competent manager to a position in preference to a better-qualified manager with whom he/she had no close ties.
11. An engineer discovered what he/she perceived to be a product design flaw, which constituted a safety hazard. His company declined to correct the flaw. The engineer decided to keep quiet, rather than taking his complaint outside the company.
12. A comptroller selected a method of financial reporting which concealed some embarrassing financial facts, which would otherwise have become public knowledge.
13. As part of the marketing strategy for a product, the producer changed its color and marketed it as “new and improved,” even though its other characteristics were unchanged.
14. An employer received an application for a supervisor’s position from two equally qualified applicants but hired the male applicant because he thought that some employees might resent being supervised by a female.
15. A cigarette manufacturer launched a publicity campaign challenging new evidence from the Surgeon General’s office that cigarette smoking is harmful to the smoker’s health.

16. An owner of a small firm obtained a free copy of a copyrighted computer software program from a business friend rather than spending Dhs 2,000 to obtain the program from the software dealer.

هل يمكن تدريس أخلاقيات الأعمال لمديري المستقبل في منظمات الأعمال في الدول النامية؟ مدخل التصميم التجريبي

د. فؤاد نجيب الشيخ

أستاذ مشارك - قسم إدارة الأعمال - كلية الإدارة والاقتصاد

جامعة الإمارات العربية المتحدة - ص . ب . ١٧٥٥٥

العين - الإمارات العربية المتحدة

ملخص البحث. سعت هذه الدراسة لتحقيق هدفين رئيسيين. يتمثل الهدف الأول في تقصي مدى تأثر تلقي التدريب على أخلاقيات الأعمال التجارية على الاتجاهات الأخلاقية لمجتمع الدراسة وهم مدرء المستقبل في الدول النامية مع الإشارة بشكل خاص إلى حالة دولة الإمارات العربية المتحدة. والهدف الثاني تناول ما يسمى بالنظرية الواقعية والتي ترى أن الموظف يميل للقيام ببعض التنازلات الأخلاقية لأسباب تتعلق بواقع العمل وضغوطاته. للوصول إلى الأهداف المذكورة تم استخدام التصميم التجريبي للبحث حيث اختبرت مجموعتان (واحدة تجريبية والأخرى ضابطة). تلقت المجموعة الأولى تدريباً على أخلاقيات الأعمال التجارية (المعالجة التجريبية) بينما لم تتلقى المجموعة الثانية هذا التدريب. أشارت النتائج بأن التدريب على الأخلاقيات له تأثير على بعض الاتجاهات الأخلاقية للمجموعة التجريبية. كما أشارت الدراسة أيضاً إلى أن هناك علاقة ارتباط موجبة بين الخبرة واستعداد الشخص للعمل تنازلات عن بعض الأخلاقيات وهي نتيجة تدعم ما تذهب إليه النظرية الواقعية. وقد تم تحليل نتائج الدراسة وعمل بعض التوصيات لتحسين الممارسات الأخلاقية في سياق منشآت الأعمال على ضوء النتائج التي توصلت لها الدراسة.