

# UNVEILING ETHICAL HORIZONS: A CONTEMPORARY ANALYSIS OF MBA STUDENTS' PERCEPTIONS ON BUSINESS ETHICS IN NEPAL

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## ABSTRACT

Students are our future generation who are going to have substantial role in Nepal's business and economy. The basic objective of this study is to understand where MBA students stand on ethical issues. This study was motivated by a need to understand the students better so that we can design our courses on business ethics more efficiently. We compare perceptions among groups of students based on their gender, work experience, age, prior exposure to ethics education and MBA specialization. A survey consisting of 10 small ethical situations were completed by 164 MBA students. The results show that in general MBA students have good perception on Business ethics. The results further indicate that there is no difference in ethical judgement related to gender. The age factor and work experience does not necessarily have a significant impact on ethical awareness. Also, at the same time, there is no evidence to suggest that the MBA major (specialization) and prior ethics education impact significantly on ethical judgement.

**Keywords:** Business ethics, perception, morality, decision-making

## Introduction

The word 'ethics' is derived from the Greek word 'ethos' meaning 'character' or 'custom'. Ethics are the principles that governs individual and groups in a certain place, society or firm. Underdeveloped economies often have regulatory loopholes and weak market forces that motivate managers to disregard the social responsibilities of a business. Nepal is no exception. Big corporate frauds by well-known corporations like Enron, WorldCom, Arthur de Anderson, and Satyam Computer show that managers are capable of deceiving stakeholders and acting malignly to increase their wealth. Unethical practices of organizations were heavily responsible for recent financial crises (Sedmak & Nastav, 2010). Research has shown managers and leaders in modern organizations to lack strong ethical foundations (Gino & Bazerman, 2009). Ethical considerations and research related to marketing, consumer behavior and sustainability have

witnessed substantial growth and are now emerging as significant concerns in the 21<sup>st</sup> century (Kamila & Jasrotia, 2023).

According to Transparency International Nepal (TIB), Nepal's position on the latest Corruption Perception Index remained unchanged at 117th out of 180 countries and territories from 2020 as people's perception about prevalence in corruption continued to remain high (TIN, 2022). Also, according to the World Bank's Ease of Doing Business Index 2021, Nepal ranks significantly low (100 out of 189 countries), indicating higher transaction cost, bribes, and numerous bureaucratic hurdles for doing business in Nepal. The Nepali bureaucracy, politicians, and the business sector are most engaged in corruption. It poses a significant obstacle to Nepal's development (Ghimire, 2018; Upadhaya, 2003). These widespread cases of corruption have a negative impact on country's economic growth (Subedi, 2005).

According to Otto et al. (2021), as humans continue to harm the planet through wasteful production methods and unsustainable use of natural resources, there is a growing societal need for a more sustainable economic system. This demand arises from the desire to address the current environmental and social issues and improve the deteriorating state of life on Earth. Company funds have been used to present a better balance sheet than is actually the case, toxic waste has been allowed to flow into a river, child labor has been permitted and many more. The actions of business leaders have an effect on not only themselves, but customers, employees, investors, suppliers, governments, citizens, and communities (Lavdari, 2023). Ever since the onset of these recent business scandals, critics have asserted that a good portion of the blame for the cause of the scandals should be assigned to business educators.

Keeping this in mind, many business schools have recently started offering business ethics courses, but the emphasis is typically much lower than the expectations of the business community. The main reason that ethics courses aren't removed completely from business school is because accrediting agencies require ethics in the curriculum (Barlas et al, 2003). The American Assembly of Collegiate Schools of Business (AACSB) requires the inclusion of ethics in business curricula. Almost all business school in USA offer business ethics in some form (Kennedy & Lawton, 1998). None of the MBA Programs offered by Nepalese university are accredited and have no requirements as such. But almost all universities like Tribhuvan university, Kathmandu university, Pokhara university, and Purvanchal university have ethics courses in their MBA programs in one form or the other. These educational institutions believe introducing a

course on ethics in business education helps managers to make an ethical decision (Mintz, 1997). The primary objective of any ethics education is to foster increased ethical conduct, which is preceded by the development of ethical intent.

There exists a symbiotic relationship between Business and Society. Thus, business and its managers are entrusted to exercise their responsibilities ethically benefitting both the business and society. The present-day business students will head corporate entities of tomorrow. Business students' perceptions of business ethics are crucial since they will one day enter the corporate world and be subject to the ethics governing corporate culture. Their perception of business ethics will determine the future of business and society. It is imperative that these students are prepared to face the ethical dilemmas of the real world. It is, therefore, pertinent to study business students' perception of business ethics.

This paper studies MBA students' perception of business ethics. A survey questionnaire was used to investigate the students' perception of ethics in MBA colleges of Nepal. This study will add knowledge in South Asian economics as there is hardly any study so far that investigated business students' perceptions of ethics in Nepal. The ethical perceptions of students from few MBA colleges in Kathmandu may not adequately represent the general perception of the entire business student community in Nepal. Owing to time and budget constraints, the sample frame was a limitation. This research can be replicated outside Kathmandu valley with a bigger sample size. Respondents from Nepal come from potentially different culture and ethnicities, future research should focus on intracultural differences as well as cross-cultural differences.

There are several other factors such as influence of technology, ethical climate on campus, family values, media exposure, economic background, private vs public university that might play a role in the formation of Business ethics perception of MBA students. The constructs for these variables can be identified and studied in future to better understand their perceptions.

### **Literature Review**

Ethics is a value which can be stated whether something is good or bad, right or wrong (Amberla, 1988). In line with that, Freeman et, al (1988) and Carroll (1991) define ethics as a concept about what right and fair behavior. The importance of ethics extends beyond the individual to businesspeople and organizations.

Recent changes in the business world have made business education necessary. The university, which trains business professionals, has a responsibility to instill ethics in its students. The value of the MBA is being questioned, and business schools are being asked to critically rethink their curricula. The primary goal of business ethics education for students is to educate them on the significance of social responsibility in their professional life (Lehman, 1988).

Perception is a process that each person uses to organize and define their sense impressions in order to make them meaningful to the surroundings (Robbins, 2001). The process of learning, insight, and knowledge can all have an impact on how people perceive things. Business students are exposed to business ethics courses (Cohen & Pant 1989), and also to the values they learn from school environment and their programs of study (Cohen et al., 2001). Student's ethical perceptions are also highly subjective and context-dependent, as perceptions of objects or events are frame, space, and time dependent.

Empirical works on students' perceptions of business ethics are growing large. Hollon and Ulrich (1979) find that students have lower personal ethics than executives. Miesing and Preble (1985) conclude that older and experienced people appear to be more ethical than students. According to Ruegger and King (1992), older students tended to make more ethical decisions than younger ones. Work experience could influence a person's ethical judgement (Cron et al., 1984).

Business students are more familiar with business education than non-business students (Coutu, 2006). According to Gilligan (1982), men and women differ in how they solve moral dilemmas. Female business students are more ethically inclined and also show attitude for moral and social obligations even in complex and different situations (Gill, 2009). But only a small number of research reveal that men are better than women at demonstrating ethical phenomena (Abdolmohammadi and Reeves, 2000).

While there are many factors that might lead to unethical behavior, one that is often overlooked is a lack of ethics education. To raise ethical standards in the corporate world, universities should offer ethics training to students who will go on to become employees, executives, and business owners. The good news is that universities have been offering more ethics courses recently, including business ethics, marketing ethics, accounting ethics, and tourism ethics. To help students build an ethical perspective, these courses are crucial (Stevens et al., 1993). Though some researchers believe that ethics cannot be taught (Byrne, 1992).

## **Objectives**

The purpose of this study is to evaluate how business students perceive ethical issues in specific business environment and to discover different factors that influence students' ability to make moral decisions.

- a. To determine the differences in male and female MBA students' responses to business ethics.
- b. To analyze whether age and work experience affect MBA students' responses to business ethics
- c. To analyse the differences if any in the ethical perceptions among MBA students due to prior exposure to ethics course and the specialization course they are taking now.

## **Research Methodology**

The data for this paper were collected between November and December 2022 through questionnaires distributed to final year MBA students of various colleges inside Kathmandu Valley. The survey, adapted from an instrument developed and validated by Froelich and Kottke (1991), was designed to assess an individual's perceptions of appropriate and inappropriate ethical behavior.

For the selection of the students' respondents, a purposive sampling method was used. Most of the MBA colleges in Nepal are located in the capital city, Kathmandu. A total of eight colleges located at Kathmandu valley were selected who were constantly ranked among top 10 best Business schools of Nepal (New Business Age, 2022). Responses were obtained from 164 respondents. The average class size is 28. The students filled out the questionnaires voluntarily and anonymously. The respondents were given approximately twenty minutes to complete the questionnaires.

These questions contained 10 statements on ethical behavior with a five point Likert Scale, ranging from 1 representing strongly agree and 5 representing strongly disagree. Responses were coded in the Statistical Package for Social Sciences (SPSS 20.0) to perform analysis. This questionnaire is tested in term of its validity and reliability. The final questionnaire comprising of 10 items in the scale achieved cronbach alpha of 0.792 (Table 1). Any value of Cronbach above 0.6 confirms that the scale is reliable (Cortina, 1993).

**Table 1: Reliability Statistics**

<b>Cronbach's Alpha</b>	<b>No. of items</b>
.792	10

The following hypothesis were framed and tested in the study:

**H1:** There is significant difference in the ethical perception of MBA students based on the gender.

**H2:** There is significant difference in the ethical perception of MBA students based on age (maturity).

**H3:** There is significant difference in the ethical perception of MBA students based on the specialization they are taking now.

**H4:** There is significant difference in the ethical perception of MBA students based on their prior exposure to ethics courses.

**H5:** There is significant difference in the ethical perception of MBA students based on their job status.

### **Data Analysis and Results**

After the questionnaires were administered, data were collected, organized, summarized, and meaningful analysis was made of the sample population. The results are presented in Table-2, 3 and 4.

**Table 2: Demographics**

	Frequency	Percentage
<b>Gender</b>		
Male	74	45.1
Female	89	54.3
Prefer Not to Say	1	0.6
<b>Age</b>		
20-25	92	56.1
26-30	60	36.6
31-35	9	5.5
36 and above	3	1.8
<b>Specialization</b>		
Marketing	27	16.5
Finance	39	23.8
Human Resource Management	19	11.6
Entrepreneurship	28	17.1
Others	51	31.1

<b>Status</b>		
Employed	74	45.1
Not Employed	68	41.5
Self-Employed	22	13.4
<b>Ethics Course Taken</b>		
Yes	100	61
No	64	39
Total	164	100

**Table 3: Ethics factors**

Items	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Okay for supervisor to ask employee to support someone else's incorrect viewpoint	77	46	14	21	6
Sometimes necessary for company to engage in shady practices because the competition is doing so	60	45	37	19	3
Employee should overlook someone else's wrongdoing if in best interest of company	58	50	26	17	13
Supervisor should not care how results are achieved as long as desired outcome occurs	88	43	19	7	7
Nothing wrong with supervisor asking employee to falsify a document	103	33	16	7	5
Profits should be given priority over product safety	106	30	11	7	10
Employee may need to lie to customer/client to protect the company	49	48	35	25	7
Employee may need to lie to a co-worker to protect company	53	45	43	20	3
Employee may need to lie to supervisor/manager to protect company	64	54	32	12	2
Employee may need to lie to another company's representative to protect company	40	28	47	32	17

**Table 4: Ethics factors (in percentage)**

Items	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Okay for supervisor to ask employee to support someone else's incorrect viewpoint	47%	28%	9%	13%	4%
Sometimes necessary for company to engage in shady practices because the competition is doing so	37%	27%	23%	12%	2%
Employee should overlook someone else's wrongdoing if in best interest of company	35%	30%	16%	10%	8%
Supervisor should not care how results are achieved as long as desired outcome occurs	54%	26%	12%	4%	4%
Nothing wrong with supervisor asking employee to falsify a document	63%	20%	10%	4%	3%
Profits should be given priority over product safety	65%	18%	7%	4%	6%
Employee may need to lie to customer/client to protect the company	30%	29%	21%	15%	4%
Employee may need to lie to a co-worker to protect company	32%	27%	26%	12%	2%
Employee may need to lie to supervisor/manager to protect company	39%	33%	20%	7%	1%
Employee may need to lie to another company's representative to protect company	24%	17%	29%	20%	10%

Table 4 highlights that large number (75%) of respondents claimed that they will not support someone's else incorrect viewpoint. It is observed that majority (64%) will not engage in shady practices because of the market competition. Majority of the participants (65%) disagreed with overlooking someone's else wrongdoing in the best interest of the company, as opposed to 18% who agreed. It is clear from Table 4 that a large proportion of the respondents (80%) considered both the result and the process equally important. 83% of the sample population believed it is wrong to falsify a document. It is interesting to know that majority of students (83%) perceive product safety to be more important than profits. Most of the students (59%) also believe it is wrong to lie to a customer/client to protect the company. At the same time, significant number of respondents (59%) find it wrong to lie to coworker to protect company. Large



number of respondents (72%) disagree that employee many need to lie to supervisor to protect company. It is surprising to observe that respondent seemed to be more OK about lying to another company's representative to protect company. Only minority (47%) disagreed with the statement provided. In summary, MBA students have good perception regarding Business ethics.

One Way ANOVA (Analysis of Variance) was used to test the four hypothesis mentioned above.

**Table 5: ANOVA**

		Sum of Squares	Df	Mean Square	F	Sig
Gender	Between Groups	2.105	2	1.052	2.354	.098
	Within Groups	71.974	161	.447		
	Total	74.079	163			
Age	Between Groups	1.876	3	.625	1.386	.249
	Within Groups	72.202	160	.451		
	Total	74.079	163			
Concentration	Between Groups	1.732	4	.433	.952	.436
	Within Groups	72.346	159	.455		
	Total	74.079	163			
Employment	Between Groups	1.766	2	.883	1.966	.143
	Within Groups	72.313	161	.449		
	Total	74.079	163			

It is evident from Table 5, that there are no factor having p value less than .05. Regarding gender, we found no significant differences between male and female business students' perception regarding ethics. So, Hypothesis 1 is rejected. We assumed this is because both the gender is in same environment. Both male and female exhibit similar ethical responses in similar work environment (Shepherd, 1989). This result is in contrast to a study conducted by Beltramini et al. (1984) that showed female college students demonstrate a greater level of concern for ethical matters compared to their male peers. Another study suggests that

women who opt for business career exhibit characters that go against gender stereotypes and share values similar to those of man (Weeks et al; 199). As the number of females entering the workforce in Nepal has seen a significant rise, it has become increasingly crucial to comprehend the contrasting ethical responses between genders. Here in the results, the variable is significant at 10 percent level. Therefore, there are indications of differences that may emerge more clearly with a larger sample size.

Considering another demographic factor, our result suggests that there is no significant relationship between level of maturity and perception of business ethics. This rejects our hypothesis 2. Ethical behavior is influenced by an individual's age is not significant in this study as suggested by Lund (2008). The other studies by Burton & Casey (1980), Poorsoltan et al., (1991) also did not find any relationship between age and moral conduct. Relationship between age and ethical perceptions are inconsistent.

The ethical perceptions of MBA students did not change with work experience. In other words, respondents with more work experience did not demonstrate higher ethical judgements. Hypothesis 3 is rejected. This result is in contrast to a study done by Eweje & Brunton (2009) which suggests that ethical awareness tends to improve with increasing work experience. Past research also has produced contradictory results on the relationship between work experience and ethical decision making.

A t-test was conducted to identify the differences in attitudes of students at the 95% significance level. No differences in Business ethics perception with or without prior ethics education has been observed in Table 6. Hypothesis 4 is rejected. This result is supported by the study carried out by Cole and Smith (1995) that students' reactions were not significantly affected by the ethics courses they have taken. Formal education is unable to influence students' perception towards ethics. This result reinforces the principles of value development theory, as emphasized by Rohatyn (1987) and Lane et al. (1998). It suggests that ethics is ingrained through habits since childhood, rather than solely through formal courses in schools or universities. This could be because internalization of business ethics through formal education takes time, while individuals without formal business education also acquire ethical knowledge from alternative sources. This suggests that it is important for educators in Nepal to revisit business ethics course design and pedagogy in MBA curriculum.

No evidence was found to establish that MBA specialization that the students are taking now has any influence on the perception of students. The result is supported by study carried out by Reiss and Mitra (1998) that the choice of majors has little influence on ethical behavior. Another study by Arzova et al., (2003) suggests that there is no distinction among ethical attitudes of Business students in the fields of accounting and marketing. Hypothesis 5 is rejected.

**Table 6: T-test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Ethics	Equal variances assumed	.032	.858	.315	162	.753	.03412	.10822	-.17957	.24782
	Equal variances not assumed			.314	132.819	.754	.03412	.10860	-.18069	.24894

**Conclusion**

The main purpose was to determine whether age, gender, work experience, prior exposure to ethics course, MBA specialization, are related to ethical decision making of respondents in Nepal. MBA students in general have high ethical awareness (perception) on the subject of business ethics. Gender is not a determining factor in distinguishing the ethical perception of male and female students. There is no evidence to suggest that respondents with more work experience are more ethically aware than those with less work experience. The surprising finding is that prior ethics education does not bring any significant difference in the ethical perception of students. The major that the students are taking in MBA also does not have any influence on the ethical perceptions. Although these results will add to the literature in Nepal, because there are hardly any studies done to understand which factors affects student's ethical decision-making process, caveats must be offered regarding the conclusions generated by the research. Additional research is important to confirm these findings. In conclusion, the results of this research offer valuable perspectives on

a topic that is becoming increasingly important to both society and various kinds of institutions.

This study measured intension and not choice. Respondents expressed their views on hypothetical ethical questions and this may nor may not relate to real life ethical dilemmas. Though measurement of intensions can be a good proxy for behavior (Ajzen, 1991), it is more significant to study actual behavior.

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