

The impact of academic studies on ethical ideology of Ukrainian students*

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Abstract

This study explores the ethical ideology of students in order to find if ethical ideology is influenced by their academic studies. We use an ethical ideology concept that distinguishes between idealism and relativism, and we surveyed 228 Ukrainian students from two universities, engaged in one Business & Economics programme and one Translation & Interpreting programme. We found that a major is a significant predictor of ethical ideology. Moreover, we identified that students specializing in the Business & Economics programme showed differences in Idealism on a year by year basis compared to students of the Translation & Interpreting programme. We also discovered the presence of an interactive effect between years of study and educational programme, indicating a change of ethical ideology over the years. Additionally, we found that ethical ideology is related to gender and the individual's well-being. Our conclusion is that university training in business studies appears to influence the ethical ideology of students.

Keywords: business students, ethical ideology, idealism, relativism, academic major, well-being.

JEL Codes: A2, M2

Introduction

The universities educate students through teaching and learning as well as through interaction where presumably values and beliefs are transferred, influencing their ethical ideology and preparing them for their future professional career (Huss/Patterson 1993). Students after graduating become actors in society, making decisions with ethical dimensions. Students who make the gradual transition from higher education to the business world are expected to have more explicit ethical standards and principles due to their curriculum content provided by the universities. Today's business students are future business leaders, and both students' values and beliefs significantly influence their behaviour and the type of decisions they make regarding business in the nearest future (Singhapak-

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di 2004). The list of prominent business events on the verge of two centuries proves that ethical standards are vital for the practice of business. As a result, many authors strongly suggest incorporating ethics into business courses in order to raise students' ethical ideology (Armstrong 1993; Bernardi/Lecca/Murphy/Sturgis 2011; Gandz/Hayes 1988). However, it can be assumed that universities influence student's ethics even without explicitly incorporating it into the courses.

It has been found that ethical action is a product of four psychological processes: moral sensitivity, moral judgment or reasoning, moral motivation, and moral character (Rest/Narvaez/Bebeau/Thoma 1999). According to Basset et al. (1999), it is important to investigate the individual's moral philosophy in order to understand moral judgments and behaviour in real circumstances when an individual has to solve ethical issues and make a decision. A central concept is ethical ideology since it is considered to be a crucial factor that influences an individual's ethical judgment (Forsyth 1980; Hunt/Vitell 1993). Based on a neo-Kohlbergian approach, ethical judgment can be defined as a cognitive process in which individuals use their ability to evaluate certain practices based on ethical ideology (Rest et al., 1999).

There are cross-sectional studies that investigate the differences in ethical ideology between accounting/audit, business/marketing students and other control groups (Bean/Bernardi 2007; Giacalone/Jurkiewicz/Promislo 2016; Hartikainen/Torstila 2004; Henle/Giacalone/Jurkiewicz 2005, Jamil/Mohammad/Ramu 2019). The results are mixed: some of them indicate differences in ethical ideology of students related to educational courses; others demonstrate no differences. In addition, it stands to reason that university students' expectations of what is professionally reasonable are impacted by what they have learned at university as acceptable, whether their ethical ideology has been influenced or not (Trank/Rynes 2003; Martin/Ruitenberg 2016).

Our study explores the differences in ethical ideology between students majoring in Business & Economics (B&E) and students majoring in Translation & Interpreting (T&I) enrolled in two Ukrainian universities. In order to observe the ethical ideology of students, we employed a two-dimensional ethical ideology concept, where idealism refers to the extent to which an individual considers the welfare of others, and relativism refers to the extent to which an individual rejects universal morality (Forsyth 1980; Forsyth 1992). Additionally, our research makes an effort to study if university training has an impact by comparing ethical ideology over the years of study. One can assume that the differences in ethical ideology between students studying different subjects could depend on their selection of a subject due to their specific ethical ideology. If we add a temporary dimension and explore ethical ideology over the years of study, we can find

indications that an individual's ethical ideology is influenced by the university training.

Our findings indicate that an educational programme influences the student's ethical ideology. We found that students specializing in Business & Economics show differences in idealism on a year by year basis compared to students of the Translation & Interpreting programme. There are also differences in years of study, indicating that graduate students have higher level of idealism. This indicates that universities influence ethical ideology of students, at least the idealism dimension.

Additionally, we incorporated other variables into our analysis. There is a growing recognition that academic performance of students is related to their physical health and psychological well-being (Grey 2002). Thus, we assumed that there are individual differences in ethical ideology related to well-being of an individual. Previously, it had been found that there is a positive correlation between life satisfaction and both dimensions of idealism and relativism (Giacalone et al. 2016). In addition, Fernando and Chowdhury (2010) revealed that people with high mental well-being were more likely to have strong values of idealism. Our findings indicate that well-being is correlated with the ethical ideology of students, and higher well-being is related to a higher level of idealism.

Our study also shows gender differences in the ethical ideology of students. It suggests that women are more idealistic than men, and there are no significant differences in relativism. This is consistent with other research results (Fernando/Chowdhury 2010). Finally, we found that single students are less idealistic than those who live with partners.

Our findings indicate that students differ in ethical orientation not only due to gender and family conditions, but also due to university effect, which comprises programme courses and years of study. Therefore, we conclude that university attendance appears to be able to influence ethical ideology of individuals.

The paper is organized as follows. Section "Theoretical background and hypotheses" describes the theoretical framework of the research, the concept of ethical ideology and the expectations it creates on the surveyed student's ethical ideology. Section "Research Methodology" describes the data and methods employed. Section "Results" presents the outcome of the research. The paper ends with a discussion and concluding remarks.

Theoretical background and hypotheses

The concept of ethical ideology

Ethical ideology, or an individual's moral philosophy, is a set of beliefs, attitudes, and values that explains differences in ethical judgements (Forsyth 1980;

Forsyth 1992; Marques 2009; Singhapakdi 2004), ethical perceptions, intention (Vitell/Bakir/Paolillo/Hidalgo/Al-Khatib/Rawwas 2003), and moral reasoning (Wimalasiri 2001).

Ethical ideology is derived from three main ethical theories – deontology, teleology, and ethical scepticism (Barnett/Bass/Brown 1994), while deontological, duty-base, judgments are hinged on the universal moral laws, rules; teleological judgments are determined by the goodness or badness of consequences of the actions (Barnett et al. 1994; Hunt/Vitell 2006; Reidenbach/Robin 1990). Ethically sceptical judgments are derived from both deontology and teleology. They influence the action that is relatively appropriate within a specific situation, but do not justify the action as fulfilling a moral duty (deontological) or achieving an outcome that is universally “good” (teleological) (Barnett et al. 1994). Ethical ideology must be distinguished from practical judgment in unique situations involving moral judgment (Hartikainen/Torstila 2004). According to Forsyth (1992), however, the two are connected; ethical ideology is the basis for ethics that affects one’s moral and ethical judgments. Henle et al. (2005) also define ethical ideology as a system of ethics that serves to make moral judgments.

Forsyth (1980; 1992) suggests that individual variations in approaches to ethical ideology and behaviour might be conceptualised in terms of two basic dimensions: relativism and idealism. These two ideologies of moral philosophy have been widely used in business ethics literature and proved to be a tool capable of explaining differences in ethical ideology (Alleyne/Devonish/Allman/Charles-Soverall 2013; Everaert/Bouten/Baele 2019; Marques /Azevedo-Pereira 2009). According to the concept, individuals with high level of relativism are not reliant on universal moral principles (Davis/Andersen/Curtis 2001). Specific circumstances and personal values are weighted more than the relevant moral rules (Forsyth, 1980; 1992). Relativists may find it easier to adapt their ethical values to the organisation’s objectives and needs. Highly relativistic individuals believe that moral judgments and behaviour are dependent upon the situation, while individuals with high level of idealism accept the inherent value of universal moral rules. Less idealistic individuals put forward the idea that harming others is not always wrong, i.e., according to utilitarianism, it is not a single action, but a sum of harm that matters in evaluating the ethical value of actions.

The theory of planned behaviour and ethical ideology

The theory of planned behaviour (TPB) implies that three components predict intention to engage in a specific behaviour. Intention to pursue a predetermined behaviour is affected by: (1) attitudes toward the behaviour (beliefs and evaluation of the behavioural outcomes); (2) subjective norms (the normative individual’s perception of social pressure with regard to a specific behaviour); and (3) perceived behavioural control (the perceived capability of performing the be-

haviour) (Ajzen's 1991). According to this theory, intention serves as an immediate antecedent to behaviour, whereas Stone et al. (2010), in turn, state that these three components work differently to determine intention to perform some specific behaviour.

Thus, ethical ideology could serve as a mediating predictor of students' engagement in ethical behaviour in order to understand whether the university influences students' intentions to pursue ethical behaviour. In particular, Ajzen (1991) showed that individuals make decisions to pursue specific models of behaviour based on their own beliefs and their expectations of the outcomes after being engaged in a particular behaviour. Moreover, it also serves as a model for decision-making used by students when forming an intention and its subsequent behaviour. These ensure that in the course of education students could be equipped with fundamental understanding and belief in values, principles and ethics by employing comprehensive ways of moral development. University training may augment students' morality, which will lead students to ethical behaviour during their studies and after graduation.

The educational programme and ethical ideology of business students

Trank and Rynes (2003) reasonably state that ideology is an important part of any professional education. It provides a basis for the institution of professionalism and includes such elements as claims, values, and ideas to which Freidson (2001) referred as "ideology". Sparks and Hunt (1998) state that ethics can be learned while studying different subjects. It could be offered as a compulsory discipline or an elective, which would propose moral principles as well as norms, values, and rules. Yoo and Donthu (2002) note that learning ethics may occur through formal and informal education, ethics training, and/or even actual employment experience. For instance, while learning management, marketing, accounting, finance or economics students are exposed to professors, literature, cases, and projects geared towards helping students, future business leaders, to navigate in the world of business. When academic staff exposes students to business cases, ethical issues come up, either implicitly or explicitly. However, each programme curriculum conveys specific content and expertise that generate relevant ethical challenges (Martin/Ruitenberg 2016).

In addition, there are professions that suggest codes of ethics, or professional conduct that give general outlines of how different representatives should behave. For example, in the accounting field, members are expected to behave with integrity and objectivity and act in the public's interest according to a set of rules established by the governing bodies of chartered accountants (Alleyne et al. 2013; Lan/Ma/Cao/Zhang 2009). However, Milliron (2012) notes that it has become paramount for accounting practitioners and accounting students to assist in rebuilding the profession's image and reputation. Consequently, the common

corporate failures also raise concerns for the ethical actions of non-accountants such as managers and other business governors, given that they are immediate participants of corporate governance.

Recognising that university and an educational programme may influence the ethical ideology of students, scholars have attempted to confirm these assumptions by examining the impact of relevant variables on different constructs (Bernardi et al. 2011; Yoo/Donthu 2002). However, the research into the impact of academic majors on students' ethical ideology has been inconclusive. One study describes business students as rather egoistic and self-centred compared to those majoring in other subjects (McCabe/Butterfield/Trevino 2006). Although studying accounting students and comparing them with ones of other specialties, Alleyne et al. (2010; 2013) reached the opposite conclusions. Others, such as Barnett et al. (1994), concluded that the academic major did not appear to influence individual's ethical ideology. Kara et al. (2016) found students' ethical sensitivity to vary with their morality, especially their sense of justice, but there were very small indications that personality and their cultural orientation influenced ethical ideology, and religion was not significantly correlated. Johari et al. (2018) found that accounting students scored higher on idealism than relativism, but only idealism was correlated with ethical judgement. Finally, Karakoc (2016) studied accounting students' attitudes towards accounting and found that appreciation of the subject was positively correlated with relativism and negatively with idealism. These results are surprising since one would expect accounting students to be geared towards principles, i.e., to have a low level of relativism.

Considering the differences in the research results above, academic business majors can be expected to contain implicit ethical ideologies, as other majors do, such as the humanistic subject of Translation & Interpreting investigated here as the major of a control group. Both groups – business and humanistic – are influenced by specific context inherent in specific curriculum and represent humanistic and non-humanistic studies. While it can be highly speculative to predict which ideology – relativism or idealism – dominates in a subject, it could be sufficient to hypothesise that there will be differences between the majors of business and humanities.

Therefore, we suggest as our first hypothesis the following.

Hypothesis 1: There are significant differences in the ethical ideology of students who are enrolled in different programmes, Business & Economics and Translation & Interpreting, on a year by year basis.

Additionally, we added a temporal dimension, suggesting that students with these majors would show differences in ethics and it would become stronger on

a year by year basis. In one study of Croatian students, Raguž and Matic (2016) found a difference in ethical attitudes over the years of study, which could indicate such a temporal influence. While H1 could be confirmed due to the assumption, that individuals with specific ethical ideology tend to choose specific subjects, we suggest that university training will influence their ethical ideology while studying the subjects. Thus, we suggest:

Hypothesis 2: Years of study will strengthen the relationship between programme and ethical ideology of students.

Research method

The data for this study was collected during February-April 2018. The research took place at two universities: PHEI “Kharkiv University of Humanities “People’s Ukrainian Academy” (private university) and Simon Kuznets Kharkiv National University of Economics (public university). The study involved students enrolled in a 4-year bachelor degree programmes and a 1.5-year master degree programmes. The sample included students of Business & Economics programme (B&E) or Translation & Interpreting programme (T&I). A cross-sectional design was chosen for this study. We will, however, test our temporal hypothesis (H2), that students gain their ethical ideology during the years of study, by assuming that we can observe ethical ideology change over the years of study with studying different individuals within the same programmes. This is a quasi-longitudinal method to avoid the costs of a long-term study (6 years in our case) and to avoid an ethical problem of observing and storing individuals’ ethical ideologies. The method assumes that despite the fact that the students are different in different classes, they will have a part of their ethical ideology that is similar to those in the same year of study.

The research population is 1,600 university students. The sampling is based on the opinion that if the subject is numerous, the research can cover between 10 %-15 % or 20 %-30 % of the whole number or more. The researchers involved 20 % that made 343 university-students as the respondents. The survey was administered by means of a questionnaire, which was distributed among students in paper form. Questionnaires were administered by the team participating in the project. Finally, we obtained a total of 322 valid responses. All data was collected anonymously.

Variables

The dependent variable observes ethical ideology. It is based on the Ethics Position Questionnaire (EPQ) developed by Forsyth (1980). The instrument consists of two scales: one scale is designed to measure *Idealism*, the other measures *Relativism* (Forsyth 1980). In order to observe the level of both Relativism and Ide-

alism, 10 questions are employed for each variable. Although the majority of respondents have an ability to read in the English language, the entire instrument was translated into the Russian language using back translation method. Three students were asked to fill in the primary questionnaire to reduce some of the complexities created by the differences between languages. Afterwards the instrument was exposed to minor adjustments. The original scale has nine answer categories, but in order to adjust the scale to a model that students are more accustomed to, we reduced it to the seven-point Likert scale in the Ukrainian version, with 1=strongly disagree and 7=strongly agree. The instrument in the English version have been successfully tested several times and showed a rather good validity. Forsyth states that “the two scales that make up the EPQ were found to have adequate internal consistency, were reliable over time” (Forsyth 1980:175). Different versions of these two scales have been widely used in business ethics research (Forsyth et al. 1988; Hartikainen/Torstila 2004; Singhapakdi 2004; Zhao 2008; Giacalone et al. 2016). Some studies have reported validity problems, especially concerning the relativism variable. For example, Fernando and Chowdhury (2010) had to drop 3 of 10 items in order to reach acceptable alpha values on their relativism variable, and Marta et al. (2008) report that only 4 out of 10 items loaded on relativism.

Independent variables are as follows.

Educational Programme: All participants are enrolled in studies as full-time students of Business & Economics programme or Translation & Interpreting programme. The variable was coded 1 for B&E and 0 for T&I. This variable tests *H1*.

Year 1, 2, 3, 4, 5, 6 (Years of Study, YoS): This variable measures if the participants are 1-year, 2-year, 3-year, 4-year, 5-year, or 6-year students and tests our temporal hypothesis *H2*.

We used several control variables that were expected to influence ethical ideology.

Well-being: Based on approach of Promislo et al. (2012) we define well-being as “the extent to which an individual is satisfied with his or her life, experiences a preponderance of positive affect (such as happiness), and possesses a healthy body and mind” (Promislo/Giacalone/ Welch 2012:209). According to American College Health Association (2007) there are several types of well-being. Psychological (mental) well-being is usually conceptualised as some combination of positive affective states such as happiness and functioning with optimal effectiveness in individual and social life (Deci/Ryan 2008). Physical well-being is tightly related to physical activity of students and significantly influences mental well-being (Huppert 2009).

We measure well-being through three variables: general well-being, physical well-being and mental well-being. The variables are categorical and observed through three single-item questions: “How would you rate your general well-being?”, “How would you rate your physical well-being?”, and “How would you rate your mental well-being?” The questions were taken from the study made by Bopp et al. (2012). Participants rated their well-being on a 5-point Likert scale (where 1=very poor and 5=excellent) answering the three questions given above. We keep the 5-point scale since well-being is normally evaluated with this scale. Since the question of well-being and the questions observing ethical ideology do not appear on the same page of the survey, we believe that the students do not mix the different scales.

Gender: Gender is both a genetic factor, as developed in behavioural psychology and a social factor (Sweeney/Arnold/Pierce 2009). Previous studies indicate that there is a significant difference between genders in terms of their overall ethical ideology. Lucas and Santos (2019) found female professional accountants to put more emphasis on ethics. Hartikainen/Torstila (2004) investigated the attitudes of finance practitioners with respect to ethical issues and found that women were more idealistic and less relativistic than men. Ismail and Mohd Ghazali (2011) found that female accounting practitioners scored significantly higher on idealism. Other scholars revealed that female executives had higher levels of idealism than male executives and also slightly lower levels of relativism than male executives (Fernando/Chowdhury 2010). In contrast, Marques and Azevedo-Pereira (2009) identified that female accountants did not differ from male counterparts in terms of idealism, and they also indicated that women did not differ from men in terms of relativism. The variable is dichotomous: men were coded 0 whereas women were coded 1.

Living single (Single). Previous studies have found that marital status is related to the moral ideology and attitudes of respondents. A comparative study of the USA, Brazil, Germany and China found that married people as well as living together as married were among the ones most opposed to bribe taking, compared to single/ never married respondents. In a similar study of four European countries, married people were most opposed to bribery whereas those who were living together as married were least opposed (Hernandez/McGee 2012 b). Another study suggests that marital status affects ethical behaviour of graduate students marginally (Beekuna/Stedham/Yamamura 2017). We recognise that peer culture and close relationships play a critical role in the life of students (Beekuna et al. 2017; Hernandez/McGee 2012 a). The variable is dichotomous: living single =1, living together with a partner = 0.

Mother country, father country. Westerman et al. (2007), based on social identity theory, state that individuals inherit most of the norms and values from the group or community with which they associate their own identity. These values have

an impact on an individual's ethical ideology (Hunt/Vitell 2006). There is extensive research evidence that ethnic differences play a crucial role in business ethics (Scholtens/Dam 2007). Thus, we have included two variables, mother and father country, in our analysis to represent the influence of specific ethnic cultural background on ethical ideology. The variables are dichotomous: Ukraine as a country of origin is 1, another country is 0.

Age: Age could be expected to influence ethical ideology, but direction is ambiguous. For instance, Ruegger and King (1992) state that older students are more ethical than younger ones. However, Barnett et al. (1994) conclude that age is not a significant factor in an individual's ethical judgments and intentions. Alleyne et al. (2010) make the similar conclusion. The control variable is continuous and measured by age in years as reported by the participants.

Results

The dependent variables, *Idealism* and *Relativism*, have to be constructed from the data collected from the twenty survey questions. Firstly, a factor analysis was made based on Idealism, creating one factor with 30.44 % of the variance. Additionally, using eigenvalue >1 as a criterion when creating factors, we received 2 factors, with factors assuming 30.44 % and 19.01 % of the variance, in total 49.5 % of the variance. Thus, we do not have a common method bias. However, we have reliability problems, especially with the measurement of Relativism, since Relativism responses created three factors in total 49.2 % of variance.

Cronbach's alpha has been applied in research in order to measure the reliability of two variables. The alpha test indicated reliability problems for both *Idealism* and *Relativism* scales, since the ten questions of Idealism set the coefficient of Cronbach's alpha at 0.682 and the ten questions of Relativism are reliable with the alpha value set at 0.604. The problem of observations is rarely addressed in the relevant literature. However, in order to achieve an acceptable Cronbach's alpha of 0.7, Marta et al. (2008) used 6 items out of 10 for their Idealism variable, and 4 items for the Relativism variable; Fernando and Chowdhury (2010) utilized 8 items for Idealism and 7 items for Relativism; Karakoc (2016) used 7 items for Idealism and 5 items for Relativism, and Johari et al. (2018) used 7 question for Idealism and 3 for Relativism. Thus, there are reliability problems, and especially for reliability measurement when studying students.

As a result of the data analysis, we found inconsistency in the data obtained from the 1-year students, removed their contribution and thus reduced our sample to 228 respondents. Based on the estimation procedure used, Cronbach's alpha took the values less than 0.6 in both cases, representing poor internal consistency. The other samples were more reliable.

In case of Relativism scale the coefficient of Cronbach's alpha was set at 0.637. After excluding two variables, the highest alpha level we could achieve, was 0.64. Thus, we decided to include all items of Relativism. Excluding one question from the set of Idealism questions ("Deciding whether or not to perform an act by balancing the positive consequences of the act against the negative consequences of the act is immoral") gave us acceptable reliability for Idealism scale (i.e. alpha = 0.741). The same question was excluded by Fernando and Chowdhury (2010). The scale was calculated by the averaging sum of the item scores, creating two dependent variables varying between 1 and 7.

The alpha value of Well-being was 0.808, which made us create one single variable of Well-being, varying between 1 and 7.

Table 1 shows that *Relativism* has a mean of 4.7 and a standard deviation of 0.86, and *Idealism* has a higher mean of 5.41 and a slightly higher standard deviation of 0.949. It should be noted that the two variables of ethical ideology do not correlate with each other (Pearson correlation= 0.083), which makes us confident that we have two different dimensions of ethical ideology. While our result with higher mean of Idealism compared to Relativism is similar to the results from Johari et al. (2018), it differs with Karakoc (2016) who found a stronger positive correlation (0.29) between the ideologies.

Table 1 shows that in the sample of 228 students, 72 % are female and 28 % are male, with an average age of 20.3 years old. The sample contains a rather balanced group of students who major in Business & Economics (51.7 %), and Translation & Interpreting (48.3 %). The average Well-being is 3.77 on a 5-point scale.

Years of study show a decreasing portion from 31 % of the sample being 2-year students to 11 % being 6-year students. Since it is very seldom that 3-year, 4-year, or 5-year students join university, the decrease reflects the dropouts of students over the years including students leaving due to their own choice or due to receiving such poor results that they cannot continue the study.

Table 1 also shows the results of the correlation analysis. The relationship with the control variable of Single is negatively correlated with Idealism ($p < 0.05$), i.e., single students are less idealistic than those who live with partners. In addition, older students have higher Idealism scores ($p < 0.05$), but no correlation can be found with Relativism. Relativism has a negative correlation with the ethnic variable of father country ($p < 0.05$), i.e., students with Ukrainian fathers are less relativistic in ethical ideology.

Table 1. Descriptive statistics and correlation matrix

Variable	Mean	Std. dev.	1	2	3	4	5	5	7	8	9	10
1. Idealism	5,4105	,9496	1									
2. Relativism	4,7048	,8559	,083	1								
3. Programme	,485	,5009	-,060	-,023	1							
4. Years of study	3,489	1,3249	,087	-,079	,152*	1						
5. Well-being	3,7691	,7756	,126*	-,103†	,025	-,059	1					
6. Gender	,719	,4507	,287**	,020	-,221**	-,082	,023	1				
7. Single	,6061	,4897	-,143*	-,078	-,140*	-,050	-,050	-,071	1			
8. Mother country	,84	,372	,029	-,088	-,037	-,030	-,012	,112†	,025	1		
9. Father country	,78	,413	-,004	-,135*	,047	-,060	,137*	,092	,028	,391**	1	
10. Age	20,33	1,8431	,140*	-,080	,140*	,779**	,049	-,143*	-,085	-,097	-,088	1

N=228
Note: **p<.01 (2-tailed); *p<.05 (2-tailed); † p<.1 (2-tailed),

The results also indicate that female (=1) scores are significantly higher on Idealism. Finally, the variable of Well-being suggests that students with high level of Well-being scores are lower on Relativism, however, they show higher scores on Idealism, which is in accordance with the previous studies. Thus, it appears that Well-being is correlated with ethical ideology.

Further, we present the overall regression analysis, including 228 valid responses. To test the hypotheses, hierarchical regression was employed in step-wise fashion (see Table 2, Table 3). The Age was excluded due to the strong correlation with Years of study (0.779, $p < .01$). Both factors (Age and Years of study) are found to have a significant contribution to influencing the ethical ideology ($p < 0.05$) in case of two separate models. However, the variable Years of study additionally creates interaction effect with an educational programme, and it also appears to have a significant impact on the independent variable.

Generally, there are two models: a base model (step 1), and a full model (step 2).

Table 2. Models of ethical ideology – Idealism (Model 1)

Variables	STEP 1 (control)		STEP 2 (full)	
Control variables	St B (St E)	VIF	St B (St E)	VIF
Gender	.284*** (.134)	1.022	.276*** (.137)	1.088
Single	-.118* (.122)	1.008	-.104† (.124)	1.050
Mother country	.022 (.175)	1.193	.033 (.174)	1.204
Father country	-.057 (.159)	1.218	-.050 (.159)	1.228
Well-being	.135* (.080)	1.031	.144* (.080)	1.034
Independent variables				
Programme	-		-.318* (.341)	8.277
Years of study	-		.117* (.045)	1.067
Years of study × Programme			.349* (.092)	8.239
Constant	4.529*** (.356)		4.185*** (.356)	
Adj. R ²	.096		0.112	
F-value	5.868***		4.591***	
F for ΔR^2	-		2.292*	

N=228

Note: *** $p < .001$; ** $p < .01$; * $p < .05$; † $p < .10$

In the first step, ethical ideology of students, with Idealism in Model 1 (see Table 2) and Relativism in Model 2 (see Table 3), is regressed on all the control variables (Gender, Single, ethnic variables such as father and mother countries, and Well-being). The variable of Gender is a significant predictor of students' moral ideology ($p < 0.001$) in terms of Idealism (see Table 2). Thus, female students are more idealistic than male students. We found a moderate negative rela-

Table 3. Models of ethical ideology – Relativism (Model 2)

Variables	STEP 1 (control)		STEP 2 (full)	
	St B (St E)	VIF	St B (St E)	VIF
Gender	.040 (.122)	1.026	.016 (.124)	1.090
Single	-.066 (.112)	1.014	-.063 (.112)	1.042
Mother country	-.048 (.161)	1.211	-.038 (.160)	1.217
Father country	-.106 (.146)	1.232	-.106 (.145)	1.242
Well-being	-.072 (.071)	1.029	-.071 (.070)	1.034
Independent variables				
Programme	-		-.442* (.312)	8.451
Years of study	-		-.111 [†] (.042)	1.067
Years of study × Programme			.405* (.085)	8.346
Constant	5.269*** (.317)		5.887*** (.356)	
Adj. R ²	.008		0.029	
F-value	1.363		1.837*	
F for ΔR^2	-		2.578*	

N=228

Note: ***p<.001; **p<.01; *p<.05; [†]p<.10

tionship between Idealism and being Single (see Table 2), i.e., students that stay single show lower scores on Idealism. Well-being is positively correlated with Idealism, suggesting that more healthy individuals are more idealistic in their ethical ideology.

Model 2 of Relativism (see Table 3) is not significant in the first step.

The second step (full model) incorporates both the control variables and the independent variables of Programme, Years of study and their interaction effect. In the full models we found out that Idealism is positively correlated with females ($p<0.001$) and Well-being ($p<0.05$), and it is negatively correlated with living single ($p<0.1$) and the T&E programme ($p<0.05$). The variable of Years of study is also significant ($p<0.05$) and indicates that students demonstrate higher level of Idealism on a year by year basis. To thoroughly test hypotheses 1 and 2, predicting that Years of study would moderate the relationship between a programme and ethical ideology of students, we created an interaction term by mean-centring two variables (Years of Study and Programme) taking their product (Aiken/West, 1991). This interaction term is added to both regression models in step 2. The addition of three main variables to Model 1 accounts for additional variance beyond the previous predictors ($\Delta R^2 = 0.016$, $p<0.05$). The change in R^2 between the base and full models is significant, suggesting the existence of interaction effect between independent variables as well as their direct impact on the level of Idealism. Finally, it can be concluded that the regression

model 1 ($F=4.591$, $p<.001$) is fitted so that together the factors simultaneously influence ethical ideology of students in terms of Idealism by 11.2 %.

The interaction effect is also significant in case of the Relativism model ($p<0.05$), that now becomes significant as a model ($F=1.837$, $p<0.05$). All three variables are significant on this stage suggesting that a programme makes a difference in the ethical ideology of students. However, the Relativism model has a very low R^2 .

In the model where we exchanged Years of Study with Age, in order to find out if it is the case that Idealism is different due to an increase of age or years of study, we found that the variable of Age is also significant ($p<0.05$), and the model explains 11,4 % of the total variance. However, we did not find any moderation effect that could prove the interaction between Programme and Age and their impact on Idealism which we observed in case of Years of study (see Figure 1 and Figure 2).

Our regression analyses (see Table 2 and Table 3) supported the hypothesis 1. To reconfirm the moderation effect, we conducted further analysis to identify differences in ethical ideology between two programmes and inspect the relationship between the predictor variable (Programme) and the dependent variable (Ethical ideology) over the range of the temporal variable (Years of study). The profile plots visualise these varieties of differences in Idealism (see Figure 1) and Relativism (see Figure 2). We can see that the lines are not parallel. Thus, the interaction is significant, and there is a difference in programmes' effects. For each of the years, the vertical differences represent the change in predicted Idealism / Relativism scores between B&E programme and T&I programme.

As expected, the findings show the differences in the level of students' ethical ideology in terms of Idealism between two educational programmes. There is an obvious difference in effect of a programme between 2-year students, who enter the specialisation, 3-year students, who get a bachelor degree, 5-year students and 6-year students, who obtain a master degree. There are also significant differences in the ethical ideology of students enrolled in B&E programme over the years of study. However, no significant differences are identified in the ethics of students enrolled in T&I programme except 5-year students demonstrating a sharp drop of Idealism in comparison with other students. The latter could be explained by the fact that translators have their first work experience over a six-month period, which doesn't always produce positive results that benefit all involved.

Both Figure 1 and Figure 2 demonstrate that the variable of Years of study moderates the effect between a programme and ethical ideology. Thus, the findings support *H2*.

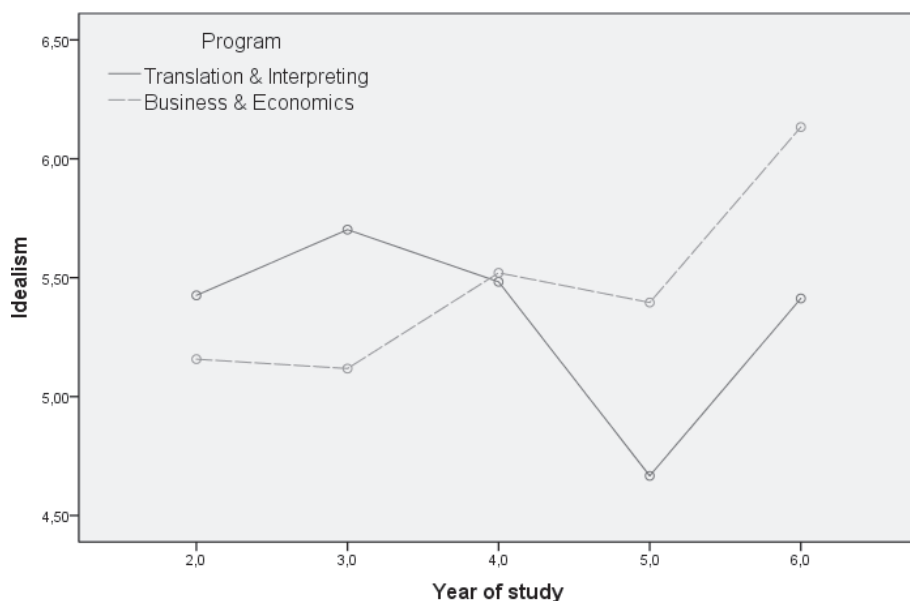


Figure 1. Interaction effect between Programme and Years of study (Idealism)

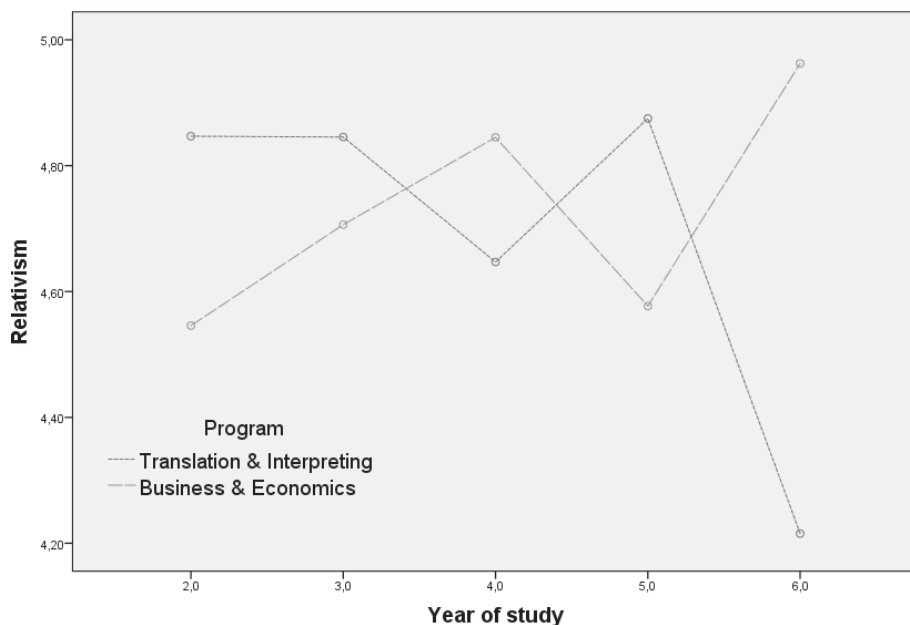


Figure 2. Interaction effect between Programme and Years of study (Relativism)

In addition, 6-year students who study business courses appear to be more relativistic than their peers of the T&I programme. This indicates that the majority

of B&E students rely less on universal moral rules and more on the evaluation of each situation. Generally, all 6-year students occupy prominent positions in different firms and the vast majority has positive professional experience that could influence the ethical ideologies of Relativism and Idealism.

Variance Inflation Factors (VIF) obtained as the result of Multicollinearity test are smaller than 10. Thus, there is no multicollinearity among independent variables. Heteroscedasticity test results on 5 % probability show the significance level of all independent variables included in the presented models more than 0.05. So, it can be concluded that the independent variables have no problems of heteroscedasticity.

Discussion

Summarising our results, we have found that students of the two programmes have different levels of ethical ideology on a year by year basis. In particular, students who are beginning their business studies have lower scores on Idealism than graduate students. Further, the differences between the two programmes increase over the years of study, and students of B&E programme appear to become more idealistic than T&I students.

We have found a moderate effect of the variable of Years of study on the relationship between a programme and ethical ideologies of students. It suggests a more distinct difference in the Idealism scores between students of two programmes when they are in their second, third, fourth, fifth and sixth year of study. One interpretation is that there is partially a selection effect, when B&E programme attracts individuals with a specific ethical ideology, but the presence of a temporal effect implies that university training can influence ethical ideology. The other programme (T&I) doesn't show the same tendency in terms of both Idealism and Relativism. This could indicate that students of T&I programme are not exposed to a strong ethical component over their education.

The programmes do not have specific courses on ethics; thus, the findings cannot be explained by explicit ethical teaching influencing the students. Rather it could be due to implicit teaching. Business has natural ethical dilemmas built in the subject, for example through management techniques and through widespread subjects such as Corporate Social Responsibility and Sustainability, which could influence students' ethical ideology. Another possible explanation could be that business students probably have more positive perspectives ahead than translators, which could make them develop a more idealistic ethical ideology. We tied this alternative explanation with well-being, presuming that business students would have higher well-being due to their greater prospects. However, the correlation shows no significant difference in well-being between students enrolled in the two programmes. Moreover, well-being could be claimed

to reflect more the actual condition, while the experience of prospect does not influence well-being to a great extent.

We also found that the ethical side of acting due to a principle, i.e., Relativism, is not correlated with well-being, but Idealism increases with the rise of students' well-being. Additionally, we found that the female gender is correlated with Idealism. Both these results are consistent with the findings of other studies (i.e., Ergeneli/Arikan 2002).

The paper offers several contributions. Firstly, we contribute to the research that analyses the relationship between academic factors and ethical ideology, especially including the interaction effect of two independent variables (Bernardi et al. 2011; Yoo/Donthu 2002; Armstrong 1993, Jamil et al. 2019). Earlier studies focused on differences between programme subjects. Through *H2* we added a temporal dimension, suggesting that university training could influence ethical ideology. We found the temporal effect to be stronger in the B&E programme, which we suggest could be explained by both a selection effect and a teaching effect, and B&E programmes appear to be able to influence students' ethical ideology over the study period.

Secondly, we contribute to enrichment of the literature on the concept of ethical ideology as a predictor of ethical judgement and behaviour (Aizen 1991; Marques/Pereira 2009). The study suggests a comprehensive theoretical framework for future research in order to understand underlying psychological mechanisms fostering students' ethical decision-making and behaviour through a mediating role of ethical ideology.

Thirdly, our quasi-longitudinal method of observing the temporal ethical ideology change is a resource-efficient method, avoiding both resource problems and research-ethical issues, but at the price of high uncertainty in observations due to the fact that we do not observe the same individual during the study period.

Finally, we make an empirical contribution since there are very few studies on ethical issues in business education in Ukraine (Vynoslavska et al. 2005). So, it is a rare study that outlines the importance of university training in business ethics in order to develop human capital for raising the corporate culture of companies that have recently overcome the transformation in Ukraine. With these contributions the research has a practical value for Ukrainian academic community and policymakers. They could realize and, therefore, consider the effect of education on ethical ideology of students and graduates fostering proper business policies and practices regarding potentially controversial issues, such as corporate governance, insider trading, bribery, discrimination, corporate responsibility and fiduciary duties. Our findings indicate that there is an implicit ethical influence during the B&E programme. If our findings could be repeated in other studies, in other parts of Ukraine, the academic community would become

aware that they influence business students' ethical ideology, and policy makers could consider using this capacity to make universities have more conscious approach to their ethical policy.

Despite the contribution of this study, it has some limitations that future research ought to bear in mind. Firstly, the use of a closed, structured questionnaire makes it impossible to deeper explore the nature of causal relations. More advanced and resource consuming methods of investigating individuals' ethical attitudes could be used as an alternative. Secondly, we had a temporal hypothesis *H2*, but performed only a quasi-longitudinal study. A more reliable test of the temporal influence would be to perform a true longitudinal study, examining specific students over the years of study. Thirdly, the sample consists of students that major in Business & Economics or Translation & Interpreting at two universities located in one of the major and largest cities of Ukraine. Future research could utilize more diverse samples in terms of location and subject, for example including science students and students from smaller cities and from other regions of Ukraine. Another base for variation is national culture depending on the country of study (Nejati et al. 2011), but without our focus on ethical ideology development during the years of university training. Thus, we suggest comparing students that study in different countries.

Furthermore, the methodology employed to measure ethical ideologies of students could be developed for students. Questions derived from the Ethics Position Questionnaire (EPQ) developed by Forsyth (1980) have to be adapted especially for the 1-year students' needs as in our sample they answered the questions with a low level of consistency (estimates of Cronbach's alpha took the values less than 0.6). The low alpha values could indicate that the questions are of less relevance for these young students. As we presented earlier, many researches based on students' samples struggle with reliability concerns, resulting in excluding questions from the Forsyth instrument, especially when it concerns Relativism.

Finally, our models represent low levels of R^2 , that is, however, a common feature of these studies. Marques and Azvedo-Pereira (2009) analysed the effect of age, gender, and education on idealism and relativism. Two regression equations were generated with adjusted R^2 of 0.023 in the idealism model and 0.034 in the relativism model where only one variable had a positive significant impact on relativism. Davis et al. (2001), in the critical analysis of the instrument, received R^2 between 0.022 and 0.145 in their regression models. Giacalone et al. (2016) run a regression analysis with different dummy variables and Age as a control variable and received R^2 between 0.03 and 0.08 in different models. Hartikainen and Torstila (2004) also created several regression models with adjusted R^2 of 0.11 in the idealism model and 0.08 in the relativism model. Ismail et al. (2011) presented one model with Idealism with adjusted R^2 of 0,029 and one of Rela-

tivism that were not significant. Thus, our models do not appear to be weaker compared to others with adjusted R^2 of 0.112 (Model 1) and 0.029 (Model 2). Besides, being built on the same instrument, idealism usually finds significant models and correlations, while relativism almost never reaches significance. Our results are consistent with other findings, and the model of relativism in our study is significant at 10 % level of significance with several predictors that explain, however, not too much variance of the dependent variable. One explanation could be that both moral reasoning and ethical behaviour hinge on particular circumstances that expose students to a heightened state of thinking when the ones are supposed to consider the situation and the context, select a course of action (Bélanger 2012). We should also take into account that highly relativistic individuals are not reliant on universal moral rules and make their judgments when the situation arises (Forsyth 1992). They could reserve their judgment on any ethical issue until opportunities revolve and allow practicing moral reasoning in a context where they have to assign priorities to a range of moral alternatives (Bélanger 2012). As a result, most studies employ surveys or experiments, which are specific situations that could influence an individual's ethical ideology. As we mentioned in the method section, studies have reported validity problems, especially concerning the relativism variable. This indicates that studies could try methods that are more advanced in observing ethical ideology, at the price of considerable higher costs for both the observer and the observed.

Finally, the low R^2 could reflect that while the important aspects of socialisation and university training take place during the study, students are not much influenced by rules and convention-driven standards established in the immediate environment, such as the academic environment and the family. Much variance of students' ethical ideology could be explained by other contextual, cultural and truly individual factors.

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