

Attitudes Toward Business Ethics: A Gender-Based Comparison of Business Students in Oman and India

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This gender-based study is the first to investigate ethical decision-making attitudes of business students from Oman and India. Considerable research suggests such students to be future business managers and executives, upon whom ethical decision-making will significantly depend. As Indian expatriates represent a significant proportion of business sector employees in Oman, the study provides meaningful insights about ethical attitude similarities and differences among expatriate and host-nations business students to members of that business community as well as academics engaged in business ethics research. Scenario based studies predominate cross-cultural ethics research, however this non-probability study employs the Attitudes Toward Business Ethics Questionnaire (ATBEQ). In total, 378 students participated in the study, of which 153 were female and 225 male, 173 from India and 205 from Oman. Although this study found significant differences in attitudes of students from India and Oman toward business ethics, gender was not a major influencing factor.

INTRODUCTION

The subject of business ethics has become significantly more important as managers and employees encounter numerous ethical dilemmas in their jobs in an increasingly increase complex and globalized business world, wherein cultural values, economic background and ethnicity can vary significantly across national boundaries because of cultural norms (Roxas and Stoneback, 2004). Mosley, Peitri and Megginson (1996) define ethics as “standards used to judge the rightness or wrongness of a person’s relations to others in terms of truth and justice.” In a business context, ethics deal with values that shape decisions, including issues of social responsibility. Ethical attitudes of business managers and resultant behaviors can have critical consequences, as ethical misconduct has been shown to be extremely costly for both companies and society as a whole (Lin, 1999). Studies have shown business executives to rank lowest among professional groups in their perceptions of ethical behavior (Stevens et al, 1994), illustrated by various scandals involving Enron, Xerox and WorldCom, and global finance industry firms that have drawn further attention to business ethics. Notwithstanding highly publicized business ethical lapses and scandals, research has indicated practicing managers to consider ethics related behaviors important to their jobs (Herndon, 1996).

Considerable research attention has been focused on management and employee ethical beliefs and behavior, including gender-based ethical attitudes, e.g., Ruegger and King, 1992; Serwinek, 1992, Ford

and Richardson, 1994. The inexorable growth of globalization involving foreign worker/managers (Phau and Kae, 2007), and the increased presence of women in business capacities internationally, render it essential to understand acceptable ethical business practices across individual national boundaries (Ahmed et al. 2003). The challenge to understanding ethical business behavior in an international context is complicated by varying cultural influences as well as the role played by women, creating potentially significant different attitudes about ethics, and ethical behavior that can dramatically affect business organizations (Ergeneli and Arıkan, 2002). Until recently few women ascended to higher management positions in business organizations globally, and those that did were limited by the widely claimed “glass ceiling,” that obstructed advancement. Men dominated organization management and determined ethical behavior norms that controlled organizational decision-making and processes. However the late-20th century emergence of female business executives and managers in developed and developing countries globally has significantly altered this business norm, introducing the issue of whether ethical decision-making might differ based on gender.

Some have theorized that “men and women make moral judgments in distinct ways,” e.g. Callahan, 1990; Conroy and Emerson, 2004. Others have hypothesized female managers to be less likely to engage in unethical business practices than their male counterparts (Kidwell et al, 1987; Ekin and Tezölmez, 1999), suggesting support for anecdotal reports that “whistle blowers” were women (Conway and Emerson 2004). Such beliefs provide further impetus for international gender-based ethical attitudes studies. Researchers have postulated that ethical views of students can serve as precursors to future business ethical decision-making (Christie, 2003), contributing to research interest about possible differences between male and female students in both academic and business applications. It has also been argued that overcoming the ethical missteps in corporations requires beginning with more rigorous screening of business school candidates (Merritt, 2003), more robust ethics courses in MBA and undergraduate business curricula before students graduate and enter the workplace. However the conflicting results of such studies have added to the debate about roles and decision-making impact of women occupying senior or middle-management positions in the global workplace, accentuating the need to collectively investigate ethical attitude and behavior-related issues.

This study of Omani and Indian students contributes to the business ethics body of literature, as student attitudes about ethical standards and behaviors in the Middle East and Indian subcontinent have received scant attention in extant literature. The central research question to be addressed: Do cultural differences in Oman and India predict ethical decision-making challenges to the Omani business sector?

India – Oman Relationships and Foundations

As close geographic neighbors and linked by history, Oman and India have enjoyed fruitful political and economic ties for centuries. People-to-people contacts date to the period of the Indus Valley Civilization and have continued as Oman embarked on its process of development and oil revenues started flowing in the 1970s. Commercial relationships between the two countries provide the basis for a case study to investigate possible gender-based ethical decision-making attitudes of university business school. The mix of Omani and Indian expatriates illustrates a dynamic link between the two countries and a seminal contribution to bilateral ties and overall economic vitality, bilateral trade between the two countries having reached an impressive US\$5.5 billion at the end of 2012 (Oman Observer, 2012). More than 700,000 expatriates live and work in Oman (Table 1), of which more than 400,000 Indian expatriates (Oman Ministry of Economy, 2010) (Table 2) . Men represent 84.6% of total employment and 85.9% of non-Omanis, women representing a relatively small percentage of total employment (17.2%) and non-Omanis (15.4%). However potential ethical decision-making variances between citizens of the two countries are suggested by the difference in 2010 Corruption Perceptions Index (CPI)¹ scores for Oman (5.3) and India (3.3)²

**TABLE 1
OMANI AND NON-OMANI EMPLOYMENT, 2010**

	Omani	Non-Omani	Total
Agriculture and Fishing	14,210	43,904	58,114
Mining and Quarrying	11,998	8,117	20,115
Manufacturing	13,831	45,661	59,492
Electricity, Gas, Water	1,826	2,219	4,015
Construction	10,128	108,129	118,257
Transport, Storage, Communications	17,202	10,472	27,674
Finance, Insurance and Real Estate	12,657	12,543	25,200
Public Administration and Defense	114,699	18,043	162,742
Other Community, Social, and Personal Services	54,923	83,298	138,222
Subtotal	306,473	416,545	723,018
Activities not adequately defined	5,973	7,633	13,606
Total	312,446	424,178	736,624
Male	228,655	364,337	622,992
Female	53,791	59,841	113,632

Source: Europa World Year Book, 2011

**TABLE 2
INDIAN EXPATRIATE EMPLOYMENT IN OMAN, 2010**

Age Group	Male	Female	Total
0-14	19,782	18,403	38,185
15 to 19	2,936	2,390	5,326
20 to 29	124,056	14,115	138,171
30 to 39	129,861	27,199	157,060
40 to 49	71,545	14,476	86,021
50 to 59	29,755	4,962	34,717
60 to 69	3,722	1,271	4,993
70 to 79	468	398	866
80 to 89	149	116	265
90+	41	15	56
Total	382,315	83,345	465,660

Source: Oman Ministry of Economy, 2010 census

LITERATURE REVIEW

Researchers have identified various behavioral antecedents for ethical beliefs, those as a result of birth, e.g. nationality, sex, age, etc., and by human development and the socialization process, e.g. personality, attitudes, values, education, religion, employment, etc. (Ford and Richardson, 1994); among these, gender, religiosity and age have been most commonly addressed in business ethics studies. While ethical attitudes, perceptions and current behaviors have been suggested to predict behavior in business enterprises (Christie, 2003), and potentially influence later corporate ethical behaviors as managers and executives, Peterson et al (1984) found considerably little research to have been conducted of students considered to be “future” managers (Christie, 2003; Preble and Reichel, 1988).

Gender and Ethical Attitudes: Do Differences Exist?

Corporations, small or large, are increasingly being held accountable for ethical behavior by shareholders and society at large. Whether as executives or managers in organizations, it is increasingly important that they act ethically and make ethical decisions. It has been variously suggested by academic and professional researchers, e.g. Kidwell et al, 1987; Ekin and Tezölmez, 1999; Conway and Emerson, 2004) that if more women were making important business decisions, they would positively influence top management behavior through more ethical decision-making.

As female executives and managers become more represented globally, interest and research about how the women make ethical decisions is also increasing. A meta-analysis of 66 research studies involving more than 20,000 respondents indicated women to be more likely than men to perceive business practices as unethical (Franke et al, 1997), although cautioning against concluding women more ethical than men. McDaniel, et al (2001), Arlow (1991), Peterson et al (2001), Poorsoltan et al (1991) asserted that women have higher expectations or position about ethics than men, and Eagly (1987) concluded that women approach ethical dilemmas reflecting a concern for others, selflessness, and wish to avoid controversy while taking a decision and Glover et al (2002) concluding that women made more ethical decisions. Similarly, Kohut and Corriher (1994) and Jones and Gautschi (1988) found that female MBA students were less tolerant of questionable business practices than male students.

Many authors support a “structural approach” in such studies, whereby men and women approach ethical dilemma decision-making from the same perspective (Abdalmohammadi et al, 1997; Coate and Frey, 2000; Forte, 2004; Geiger and O’Connell, 1999; McCuddy and Peery, 1996). However Ameen et al (1996) and Betz et al’s (1989) research concluded gender socialization to be the predominant viewpoint. By virtue of this “socialization theory,” men and women are perceived to have different attitudes and expectations about the work environment (Spake et al, 2007; Ergeneli and Arikan, 2002; Ameen et al, 1996; Betz et al, 1989), with different values, traits, and moral orientations that result in different decisions and practices (Roxas and Stoneback, 2004; McInerney et al, 2010), consider ethical dilemmas from a different standpoint (Gilligan, 1982), and respond differently to the same set of conditions (Betz, 1989; Roxas and Stoneback, 2004).

Largely due to the foregoing, conflicting viewpoints exist about possible ethical decision-making differences between men and women. Amongst fourteen studies, Ford and Richardson (1994) found seven research studies professing no differences to exist (Hegarty and Sims, 1978, 1979; Browning and Zabriskie, 1983; Callan, 1992; Dubinsky and Levy, 1985; McNichols and Zimmerer, 1985; Serwinek 1992). However an equal number (Peterson et al, 1984; Chonko and Hunt, 1985; Kidwell et al, 1987; Ferrell and Skinner, 1988; Jones and Gautschi, 1988; Ruegeer and King 1992; Whipple and Swords, 1992) found gender-based ethical decision-making differences to exist, with female respondents likely to act more ethically than male respondents.

Although Schminke (1977) found no gender difference in underlying ethical models, other studies of students and business practitioners have concluded women less likely to make unethical decisions than men (Betz et al, 1989; Lane, 1995; Luthar et al, 1997; Deshpande et al, 2000; Beu et al, 2003; Roxas and Stoneback, 2004, etc.). Research addressing ethical decision-making from a somewhat different perspective found that women were significantly more likely than men to view certain questionable acts as unethical (Beu et al, 2003; Mason and Mudrack, 1996; Smith and Oakley, 1997). Kreie and Cornan (1998) also suggested that among IT professionals, women were more conservative in their judgments and considered more environmental cues in decision-making than their male counterparts. According to Lund (2007) few, if any, empirical studies have found men to evidence higher standards of ethical behavior compared to women, e.g. Phau and Kea (2007).

Given these contrasting findings, McCabe, et al (2006) observed that assessing differences based on gender is more complex than commonly acknowledged, that differences do appear when gender is treated on a biological basis (sex), but biological sex differences do not *predict* differences in overall ethical perceptions; however, when “gender” is treated as a multidimensional, social-psychological construct, differences are evidenced in ethical perceptions between and within genders. They emphasized that more is to be learned by treating gender in the context of the more complex social-psychological construct,

support for which may be found in earlier research by Smith and Oakley, III. (1997), concluding female respondents to have higher ethical standards for behavior involving broader social issues, sexual exploitation, and integrity of employee relations.

Studies of Student Ethical Perceptions/Attitudes

University business students have been suggested to represent “prospective managers” (Preble and Reichel, 1988), “tomorrow’s business professionals” (Stevenson and Bodkin, 1998), or “future business executives” (Peterson et al, 2010). Notwithstanding potential challenges and criticisms, numerous business ethics studies have addressed business student gender-based attitudes and perceptions on a multi-country basis. Although Christie et al (2003), Peterson et al. (1984) and Abdolmohammadi et al (1997) criticized a lack of such research, authors of this study discovered more than 53 of 87 gender-difference related empirical studies (1989-2011) to have involved business students, in single country or cross-cultural (international) applications. Among such studies, Sierles (1980) concluded college cheating to be a predictor of unethical behavior in subsequent professional settings, and deduced that a majority of students were prepared to act unethically to gain competitive or personal advantage (Ameen et al 1996). Grimes (2004) found student cheating commonplace in the United States as well as transitional economies, economies and which students predominantly viewed as socially acceptable and not unethical, while Kohut and Corriher (1994) and McCabe et al (1993) found that MBA students in the United States and Asia made large numbers of unethical decisions., Jones and Gautschi (1988) found female MBA students less tolerant of questionable business practices than male students. Thereby studies of student ethical (or unethical) behavior of both genders continue to be appropriately appealing to researchers, and forming the basis for this study.

RESEARCH DESIGN AND METHODOLOGY

This gender-based non-probability study seeks to build on extant business ethics literature by focusing on business students from a middle-eastern country (Oman) and Asian sub-continent country (India), which heretofore has not been addressed and based on the importance of Indian expatriates to the Omani business sector. It is the first study to employ the Attitudes Toward Business Ethics Questionnaire (ATBEQ) to study ethical decision-making attitudes of male and female business students from the two countries. In keeping with the criticisms of Phau and Kae (2007), no attempt was made by the authors to compare results with earlier ATBEQ-based studies. Modeling Phau and Kae (2007), this study addressed: (1) attitude differences evidenced between students of the two countries, and (2) implications of gender effects on business ethics attitudes.

Based on extant research suggesting business students to be precursors of business manager ethical attitudes and behaviors (Peterson, et al 2010, Stevenson and Bodkin 1998, Preble and Reichel 1988), and attitudes being suggested that shape how such students will handle an ethical dilemma tomorrow, the study was based on male and female students in the final year of the undergraduate business curriculum at Sultan Qaboos University. The study addresses possible ethical decision-making differences between (1) students from Oman and India, (2) male and female students from the two countries, and (3) students from Oman and India based on gender (male/male, female/female).

A convenience sample was generated by a questionnaire distributed in class during Spring 2010 to university business students, assured of anonymity and without monetary or non-monetary incentives. Completed surveys were collected from 378 respondents, 231 male and 147 female. 173 respondents were from India, of which 132 were male and 41 female, while 205 from Oman, 106 being female and 99 male (Table 3). Students were asked to respond to each of the thirty ATBEQ items using one indicating “strongly agree,” two to indicate “agree,” three to indicate “neutral,” four to indicate “disagree,” and five to indicate “strongly disagree.”

**TABLE 3
RESPONDENTS**

	Male	Pct	Female	Pct	Total
India	132	57.1	41	27.9	173
Oman	99	42.9	106	72.1	205
Total	231	61.1	147		

ANALYSIS AND FINDINGS

Based on the foregoing, the following hypotheses were proposed and tested, against the null hypothesis: There are no differences in ethical decision-making attitudes.

Hypothesis 1: there are no significant differences in ethical decision-making attitudes of business students from India and Oman.

Hypothesis 2a: there are no significant differences in ethical decision-making attitudes between male and female business students from India

Hypothesis 2b: there are no significant differences in ethical decision-making attitudes between male and female business students from Oman.

Hypothesis 3a: there are no significant differences in ethical decision-making attitudes between male business students from India and Oman.

Hypothesis 3b: there are no significant differences in ethical decision-making attitudes between female business students from India and Oman.

Consistent with Sims (2006) the basis for failing to reject included hypotheses is the presence of fifteen or more statistically significant differences among the thirty ATBEQ statements.

Hypothesis 1: There are no significant differences in ethical decision-making attitudes of business students from India and Oman.

Significant response differences ($p < .001$) between Indian and Omani students were determined for sixteen ATBEQ statements (Table 4), meaning that the hypothesis was rejected, giving further credence to Merritt's (2003) concern about the degree to which undergraduate and graduate business programs prepare students for the business ethical behavior. The response means were higher for Indian respondents than Omani except in the case of statement 15, suggesting this group of Indian students to have had somewhat higher attitudes toward business ethics than their Omani counterparts, which would be encouraging to the increased presence of Indian expatriates in the Omani business sector. However the results cannot be extended to the entire population of (soon-to-be) business graduates, as the data collection was not probability based, leaving the basic question pending future investigation: Are there significant differences in attitudes toward business ethics by Omani and Indian business students?

TABLE 4
ATTITUDES TOWARD BUSINESS ETHICS QUESTIONNAIRE:
INDIA AND OMAN (H1)

Statement	Oman	India	t-Test	Sig.
1. The only moral of business is making money	3.23	2.46	-6.045	.000*
2. A person who is doing well in business does not have to worry about moral problems	3.86	3.55	-2.711	.007*
4. Act according to the law, and you can't go wrong morally	2.80	2.45	-2.868	.004*
6. Business decisions involve a realistic economic attitude and not a moral philosophy	3.10	2.47	-5.538	.000*
7. Moral values are irrelevant to the business world	3.87	3.43	-3.567	.000*
8. The lack of public confidence in the ethics of business people is not justified	3.13	2.50	-6.192	.000*
9. "Business Ethics" is a concept for public relations only.	3.93	3.05	-7.707	.000*
10. The business world today is not different from what it used to be in the past. There is nothing new under the sun.	4.11	3.69	-3.676	.000*
11. Competitiveness and profitability are independent values (existing on their own).	3.41	2.84	-4.476	.000*
14. While shopping at the supermarket, it is appropriate to switch price tags or packages	3.43	2.97	-3.455	.001*
15. As an employee, I take office supplies home; it doesn't hurt anyone	3.66	3.97	2.962	.003*
20. For every decision in business the only question I ask is, "Will it be profitable?" If yes-I will act accordingly; if not it is irrelevant and a waste of time.	2.89	2.52	-2.908	.004*
21. In my grocery store every week I raise the price of a certain product and mark it "on sale". There is nothing wrong with doing this.	3.81	3.38	-3.750	.000*
22. A business person can't afford to get hung up on details	3.32	2.77	-5.258	.000*
26. I would rather have truth and personal responsibility than unconditional love and belongingness	2.66	2.31	-3.479	.001*
27. True morality is first and foremost self-interested	2.45	2.12	-3.385	.001*

P<.001

Hypothesis 2a: There are no significant differences in ethical decision-making attitudes between male and female business students from India.

Based on potential for country-based student respondent attitude differences in attitudes toward business ethics, additional hypotheses address whether gender-based differences exist within the respective respondent cohorts, as well as between the two countries. Although prevailing practice in Arabic countries such as Oman has generally excluded women from the workplace, it is giving-way to growing inclusion in the workplace, due in part to government policy, cultural change and demographic factors. While there were nominal gender-based differences in Indian student responses to the thirty ATBEQ statements ATBEQ, none of those male-female differences were significant (Table 5) (p<.001), meaning that the hypothesis failed to be rejected.

TABLE 5
ATBEQ: MALE AND FEMALE RESPONDENTS – INDIA (H2a)

Statement	Male	Female	t-Test	Sig.
1. The only moral of business is making money	2.45	2.51	-.304	.762
2. A person who is doing well in business does not have to worry about moral problems	3.46	3.83	-1.910	.060
3. Every business person acts according to moral principles, whether he/she is aware of it or not	2.71	3.05	-1.506	.137
4. Act according to the law, and you can't go wrong morally	2.39	2.66	-1.276	.206
5. Ethics in business is basically an adjustment between expectations and the way people behave	2.40	2.54	.860	.393
6. Business decisions involve a realistic economic attitude and not a moral philosophy	2.41	2.68	-1.480	.144
7. Moral values are irrelevant to the business world	3.34	3.73	-1.768	.081
8. The lack of public confidence in the ethics of business people is not justified	2.45	2.63	-.906	.369
9. "Business Ethics" is a concept for public relations only.	2.98	3.27	-1.450	.151
10. The business world today is not different from what it used to be in the past. There is nothing new under the sun.	3.62	3.93	-1.601	.114
11. Competitiveness and profitability are independent values (existing on their own).	2.85	2.83	.087	.931
12. Conditions of free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	2.47	2.76	-1.419	.161
13. As a consumer, when making a car insurance claim, I try to get as much as possible regardless of the damage	2.48	2.73	-1.148	.255
14. While shopping at the supermarket, it is appropriate to switch price tags or packages	2.84	3.37	-2.233	.256
15. As an employee, I take office supplies home; it doesn't hurt anyone	3.98	3.93	.357	.722
16. I view sick days as vacation days that I deserve	3.18	2.98	.933	.354
17. Employee wages should be determined according to the laws of supply and demand	2.86	3.07	-1.094	.277
18. The main interest of shareholders is maximum return on their investment	2.27	2.22	.257	.798
19. George X says of himself. "I work long, hard hours and do a good job, but it seems to me that other people are progressing faster. But I know my efforts will pay off in the end" Yes, George, works hard, but he's not realistic.	2.55	2.76	-.894	.375
20. For every decision in business the only question I ask is, "Will it be profitable?" If yes-I will act accordingly; if not it is irrelevant and a waste of time.	2.52	2.54	-.103	.918
21. In my grocery store every week I raise the price of a certain product and mark it "on sale". There is nothing wrong with doing this.	3.28	3.68	-2.087	.041
22. A business person can't afford to get hung up on details	2.74	2.88	-.746	.459
23. If you want a specific goal, you have got to take the necessary means to achieve it	1.77	1.56	1.378	.172
24. The business world has its own rules	2.35	2.07	1.826	.071

25. A good business person is a successful business person	2.37	2.41	-.205	.838
26. I would rather have truth and personal responsibility than unconditional love and belongingness	2.33	2.24	.505	.615
27. True morality is first and foremost self-interested	2.09	2.20	-.592	.556
28. Self-sacrifice is immoral	3.14	3.05	.498	.620
29. You can judge a person according to his/her work and decisions	2.06	2.32	-1.375	.174
30. You should not consume more than you produce	2.30	2.51	-1.051	.297

P <0.001

Hypothesis 2b: There are no significant differences in ethical decision-making attitudes between male and female business students from Oman.

Among Omani student respondents, significant gender-based differences were identified for fifteen of thirty ATBEQ survey statements (Table 6) ($p < .001$); on this basis the hypothesis was rejected (Sims, 2006). Among respondents, Omani females exhibited higher collective mean values for all except one statement (26). The findings to this hypothesis (H2b) thereby suggest the need for probability-based Omani-Indian student research to explore the degree to which such differences may impact future business practice.

TABLE 6
ATBEQ: MALE AND FEMALE RESPONDENTS – OMAN (H2b)

Statement	Male	Female	t-Test	Sig.
1. The only moral of business is making money	2.93	3.52	-3.319	.001*
2. A person who is doing well in business does not have to worry about moral problems	3.60	4.10	-3.503	.001*
3. Every business person acts according to moral principles, whether he/she is aware of it or not	2.64	3.27	-4.857	.000*
6. Business decisions involve a realistic economic attitude and not a moral philosophy	2.84	3.34	-3.192	.002*
7. Moral values are irrelevant to the business world	3.64	4.09	-3.010	.003*
8. The lack of public confidence in the ethics of business people is not justified	2.92	3.32	-2.994	.003*
9. "Business Ethics" is a concept for public relations only.	3.68	4.16	-3.576	.000*
12. Conditions of free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	2.31	2.88	-3.923	.000*
13. As a consumer, when making a car insurance claim, I try to get as much as possible regardless of the damage	2.31	3.13	-4.778	.000*
14. While shopping at the supermarket, it is appropriate to switch price tags or packages	3.12	3.72	-3.296	.001*
20. For every decision in business the only question I ask is, "Will it be profitable?" If yes-I will act accordingly; if not it is irrelevant and a waste of time.	2.60	3.17	-3.061	.003*
21. In my grocery store every week I raise the price of a certain product and mark it "on sale". There is nothing wrong with doing this.	3.59	4.03	-2.822	.005*
26. I would rather have truth and personal responsibility than unconditional love and belongingness	2.88	2.46	2.896	.004*
28. Self-sacrifice is immoral	2.99	3.46	-3.409	.001*

P <0.001

Hypothesis 3a: There are no significant differences in ethical decision-making attitudes between male business students from India and Oman.

Half of the work-age population³ in Oman (2010) was 1.2 million, of which Omani men were estimated at 614,870; male expatriates from other countries totaled 571, 025, including 361,875 (63.4%) from India, providing the focus for this hypothesis. Omani and Indian male respondents revealed significant differences in only eight of thirty ATBEQ statements (Table 7) ($p < .001$), of which mean values for Indian respondents were higher than their Omani counterparts. However, due to insufficient significant differences between found male respondents from the two countries, the hypothesis failed to be rejected.

**TABLE 7
ATBEQ: MALE RESPONDENTS – INDIA AND OMAN (H3a)**

Statement	Oman	India	t-Test	Sig.
1. The only moral of business is making money	2.93	2.45	-2.834	.005*
6. Business decisions involve a realistic economic attitude and not a moral philosophy	2.84	2.41	-3.021	.003*
8. The lack of public confidence in the ethics of business people is not justified	2.92	2.45	-3.644	.000*
9. “Business Ethics” is a concept for public relations only.	3.68	2.98	-4.498	.000*
10. The business world today is not different from what it used to be in the past. There is nothing new under the sun.	4.08	3.62	-3.110	.002*
15. As an employee, I take office supplies home; it doesn’t hurt anyone	3.28	3.98	5.005	.000*
22. A business person can’t afford to get hung up on details	3.15	2.74	-2.963	.003*
26. I would rather have truth and personal responsibility than unconditional love and belongingness	2.88	2.33	-4.328	.000*

$P < 0.001$

Hypothesis 3b: There are no significant differences in ethical decision-making attitudes between female business students from India and Oman.

Female expatriates in the same work age groups, as defined by the Oman Ministry of Economy, totaled 732, 425, of which 62, 023 were from India; however because of prevailing Arabic practice, a lesser percentage than in the case of men would have been expected to be employed in Oman. Only six of thirty statements in the ATBEQ survey evidenced significant differences between Indian and Omani female students (Table 8), on which basis the hypothesis failed to be rejected. However, Omani students had higher collective means than Indian students in those few cases wherein differences were found, also suggesting the need for future probability-based research.

SUMMARY AND CONCLUSIONS

Considerable literature has addressed the relationship between business ethical attitudes and behavior and gender, as well implications for business students as future business managers and executives. This empirical non-probability study focused firstly on whether significant differences between business students from India and Oman might foretell ethical business decision-making challenges based on the existing presence of Indian expatriate managers and executives in the Omani business sector, as well as expected increases in the number of expatriate women joining the Omani business sector. As analysis identified significant differences in fifteen or more of thirty ATBEQ statements, neither hypothesis 1 nor 2b could be rejected (Sims, 2006).

TABLE 8
ATBEQ: FEMALE RESPONDENTS – INDIA AND OMAN (H3b)

Statement	Oman	India	t-Test	Sig.
1. The only moral of business is making money	3.52	2.51	-4.563	.000*
6. Business decisions involve a realistic economic attitude and not a moral philosophy	3.34	2.68	-3.338	.001*
8. The lack of public confidence in the ethics of business people is not justified	3.32	2.63	-3.391	.001*
9. “Business Ethics” is a concept for public relations only.	4.16	3.27	-4.925	.000*
11. Competitiveness and profitability are independent values (existing on their own).	3.58	2.83	-3.414	.001*
22. A business person can’t afford to get hung up on details	3.48	2.88	-3.246	.002*

P < 0.001

The study thereafter addressed whether the presence of such differences could be explained by gender, however the test results for three of those hypotheses (2a, 3a, 3b) evidenced insufficient statistical differences (15 or more of 30 ATBEQ statements) and were rejected (Table 9).

TABLE 9
ATBEQ STUDY FINDINGS SUMMARY: INDIA AND OMAN

Hypothesis	Reject	Fail to Reject
1. There are no significant differences in ethical decision-making attitudes of business students from India and Oman.	X	
2a. There are no significant differences in ethical decision-making attitudes between male and female business students from India		X
2b. There are no significant differences in ethical decision-making attitudes between male and female business students from Oman.	X	
3a. There are no significant differences in ethical decision-making attitudes between male business students from India and Oman.		X
3b. There are no significant differences in ethical decision-making attitudes between female business students from India and Oman.		X

As overall attitudes toward business ethics by Indian and Omani business students were not found to differ significantly by gender, the study suggests that included students as émigrés to Oman would be expected to assimilate into businesses as managers and executives. To the extent that business students’ attitudes may serve as predictors of future ethical decision-making, the study suggests that those from India would be relatively consistent with those of Omani men and women; however that implication depends on a more broadly developed probability-based study.

Although there were limited significant differences regarding ethical perceptions by male and female participants, in many cases student responses were ‘unsure’ or ‘neutral’, reflecting that some ethical decisions are not always clear, depending on different values and beliefs, e.g. as described by Roxas and Stoneback (2004), Betz (1989) and Gilligan (1982). When students graduate and begin working professionally, their perceptions, opinions, and thought processes will be influenced by practical business experience as well as the managers for and with whom they work. They will also further understand how ethical decisions affect the organization, provided established standards are consistently followed. It

highlights the need for companies to also set clear ethical standards for employees to limit or eliminate ambiguities, and to enable current and future managers and executives to make more uniformly consistent decisions.

LIMITATIONS AND FUTURE RESEARCH

This study focused primarily on potential gender-based differences between respondents from two countries, Oman and India, based on earlier gender-based studies addressing other countries and regions of the world, and in part on Whipple and Swords (1992) assertion of gender being more important than cross-cultural differences to explain dissimilarities in student ethical judgments. The primary limitation of this study is its restriction to those surveyed, i.e. a specific group of business students of India and Oman; as a non-probability sample, the results cannot be generalized to the population. The respondents were also students lacking practical or significant work experience (Ge and Thomas 2008); their understanding of business practices is primarily from business ethics content to which they have been exposed in classes.”

The study does not address other widely accepted antecedents of ethical decision-making: ethnicity, age, religiosity, etc., and by human development and the socialization process, e.g. personality, attitudes, values, education, employment, etc. (Ford and Richardson, 1994). While respondents from Oman share a unified culture, respondents from India come from potentially different cultural/ethnicity foundations; therefore future research studies should also address intra-cultural differences as well as cross-cultural differences situations to contribute to the literature. Studies of business student ethical attitudes should continue to be appealing to researchers, based on the widely accepted belief that they represent future business managers and executives, as well as projected increases in the proportion of women occupying executive and management positions globally.

Future research should also be focused on gender differences on a country-wide basis as well as ethnic groups within affected countries to provide more accurate picture of gender and gender and culturally-based attitudes about ethical business decision-making. The study should also serve to encourage academic efforts to design and implement business ethics content to improve students' attitudes and perceptions that contribute to later ethical behavior and personal business success.

ENDNOTES

1. The CPI rates countries on a ten-point scale, ten points a country being considered "highly clean" by a score of ten, while a "highly corrupt" country would receive a zero score (Sims and Gegez, 2004).
2. Denmark, New Zealand, and Singapore (9.3) earned the highest CPI scores in 2010, followed by Finland and Sweden (9.2), while lowest scores were given for Somalia (1.1), Myanmar, and Afganistan (1.4) and Iraq (1.5) (www.transparency.org).
3. 15-69 as defined by the Oman Ministry of Economy

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APPENDIX

ATTITUDES TOWARD BUSINESS ETHICS QUESTIONNAIRE

Choose a gender	Male	Female			
Your age (as of April 23, 2012)	Years	Months			
Strongly Agree	Neutral	Disagree	Strongly Disagree	Agree	Disagree
The only moral of business is making money	_____	_____	_____	_____	_____
A person who is doing well in business does not have to worry about moral problems	_____	_____	_____	_____	_____
Every business person acts according to moral principles, whether he/she is aware of it or not	_____	_____	_____	_____	_____
Act according to the law, and you can't go wrong morally	_____	_____	_____	_____	_____
Ethics in business is basically an adjustment between expectations and the way people behave	_____	_____	_____	_____	_____
Business decisions involve a realistic economic attitude and not a moral philosophy	_____	_____	_____	_____	_____
Moral values are irrelevant to the business world	_____	_____	_____	_____	_____
The lack of public confidence in the ethics of business people is not justified	_____	_____	_____	_____	_____
“Business Ethics” is a concept for public relations only	_____	_____	_____	_____	_____
The business world today is not different from what it used to be in the past. There is nothing new under the sun	_____	_____	_____	_____	_____
Competitiveness and profitability are independent values (existing on their own).	_____	_____	_____	_____	_____
Conditions of free economy will serve best the needs of society. Limiting competition can only	_____	_____	_____	_____	_____

hurt society and actually violates basic natural laws.	_____	_____	_____	_____	_____
As a consumer, when making a car insurance claim, I try to get as much as possible regardless of the damage	_____	_____	_____	_____	_____
While shopping at the supermarket, it is appropriate To switch price tags or packages	_____	_____	_____	_____	_____
As an employee, I take office supplies home; it doesn't hurt anyone.	_____	_____	_____	_____	_____
I view sick days as vacation days that I deserve	_____	_____	_____	_____	_____
Employee wages should be determined according to the laws of supply and demand	_____	_____	_____	_____	_____
The main interest of shareholders is maximum return on their investment.	_____	_____	_____	_____	_____
George X says of himself. "I work long, hard hours and do a good job, but it seems to me that other people are progressing faster. But I know my efforts will pay off in the end" Yes, George, works hard, but he's not realistic.	_____	_____	_____	_____	_____
For every decision in business the only question I ask is, "Will it be profitable?" If yes-I will act accordingly; if not it is irrelevant and a waste of time.	_____	_____	_____	_____	_____
In my grocery store every week I raise the price of a certain product and mark it "on sale". There is nothing wrong with doing this.	_____	_____	_____	_____	_____
A business person can't afford to get hung up on details	_____	_____	_____	_____	_____
If you want a specific goal, you have got to take the necessary means to achieve it	_____	_____	_____	_____	_____
The business world has its own rules	_____	_____	_____	_____	_____
A good business person is a successful business person	_____	_____	_____	_____	_____
I would rather have truth and personal responsibility than unconditional love and belongingness	_____	_____	_____	_____	_____
True morality is first and foremost self-interested.	_____	_____	_____	_____	_____
Self-sacrifice is immoral	_____	_____	_____	_____	_____
You can judge a person according to his/her work and decisions	_____	_____	_____	_____	_____
You should not consume more than you produce	_____	_____	_____	_____	_____