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**Real Education for the Real World:
A Comparative Study of the Moral and Ethical Training of
Undergraduate Commerce and Non-Commerce Students at
Concordia University**

Hasan Alam

A Thesis

in

The Department

of

Sociology and Anthropology

**Presented in Partial Fulfillment of the Requirements
for the Degree of Magisteriate in Arts at
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ABSTRACT

"Real Education for the Real World: A Comparative Study of the Moral and Ethical Pedagogic Training of Undergraduate Commerce and Non-Commerce Students at Concordia University"

Hasan Alam

This study is an examination of student responses to moral and ethical statements. One hundred and eighty-two undergraduate students were surveyed with the intent to discover any differences on moral sensibilities between commerce and non-commerce students. The study is prefaced by a brief introduction to the issues, as raised by moral philosophy and business theory. The analysis probes issues of moral perception of society and issues of moral choice. The findings suggest a slightly greater propensity of commerce students to be more sceptical of the image of a moral society and a slightly greater propensity to take "moral risks" in comparisons to non-commerce students.

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1. INTRODUCTION

There is no form of social activity which can do without the appropriate moral discipline. In fact, every social group, whether to be limited or of some size, is a whole made up of its parts: the primary element, whose repetition forms the whole, being the individual.

-Emile Durkheim

So stated the founder of French sociology in a series of lectures that became his seminal work, *Professional Ethics and Civic Morals* (1992).

Durkheim was promoting the insistence of an ethical character more than eighty years ago, where a strong and moral state would lead all facets of society.

Today, the notion of a strong moral state may be diluted by the increasing market influences of multinational corporations, and an unstable labour force caused by transnational migration. As people continue to work for, supply to, and buy from these global businesses, the question arises whether individuals' moral compasses shift from an alignment with the nation state and recalibrate to the desires and expectations of the multinational corporate policy.

As increasingly expanding global markets affect not only the economic conditions of peoples' lives, but also their political and social predicaments, it becomes essential for social scientists to play a critical role in analysing the effects that this rapid normative change has on conventional social mores. Moreover, the focus should be on the ways in which people readopt ethics in their work. In a *Globe & Mail* article entitled "Ethics is for everybody", Rachel Martin advocates that people can and should have more ethical say in their work environment:

...everybody in the work force, from the bottom up, has some control over daily on-the-job decisions. Within the scope of our responsibility, there is room for each one of us to promote ethical business behaviour. (Martin, *Globe & Mail*, January 22:B2, 1998)

To that end, the social scientist must focus on individuals, who through duty and/or circumstance, engage in business activities fraught with competing social goals. On the one hand, business managers are expected to work to benefit the company's interests (i.e. maximizing profits); on the other hand, they are also expected to contribute to the continuation of a healthy society (i.e. acting in a manner so that future generations may at least benefit from the same resources they do). As Waters and Bird write in "Moral Dimensions of Organizational Culture", managers face a paradox, or as they would state, a *moral stress*, whereby managers are "aware that it costs to act morally and additionally that they ought to avoid unnecessary, excessive, and unproductive costs" (Waters and Bird, 1987:16). The sentiment is that ethical dilemmas at work can hinder the focus, productivity, and eventually the careers of employees who look beyond the bottom line (Grimsley, 1997 and Deck, 1997).

1.1 Why Be Ethical?

If the above claims are correct and efficiency, productivity, and the bottom line all could potentially suffer as a result of an employee's moral crisis, then this begs the questions: Why be ethical at all? Why must morality play a role in the economic setting of today? What use are morality and ethics in a practical economic context?

The answer, in part, relies on the notion that morality and ethics can also offer a set of guidelines that establish and maintain organizational structures, even economic ones. I defer to the definition supplied by Frederick Bird and James A. Waters, who state that:

Moral standards are authoritative guides for interpersonal behaviour. The authority of such normative standards may be derived from one or more sources, including traditions, religious beliefs, rational argumentation, wide spread popular acceptance, and legal enactment. Moral standards are authoritative, and thus normative, to the extent that individuals feel obligated either to conform to them or give good reasons for acting in deviation from them. (Bird and Waters, 1985:279)

One can conclude that the need for morality and ethics in business has traditionally been seen in contradictory terms. Business is seen as operating outside the context of a moral or ethical framework; where wealth comes before welfare. However, business would be hard pressed to function in a society that did not have some moral regulations. If people were forever lying or stealing, the entire corporate structure would collapse under the inefficiency and lack of confidence that would prevail. One might look to contemporary Russia for an example of the chaos which accompanies a general lack of confidence in moral and ethical principles.

The need for a moral code of conduct in the workplace is essential, not only for an individual's normative self-worth, but also for the culture of the workplace itself. Columnist Michael Deck, in his article "Good intentions aren't good enough", goes further and argues that an ethical business environment is a profitable business environment:

Besides, whatever your business, if you don't have to worry about "getting away with this statement", you can focus full attention on "getting on with this statement" (*The Globe & Mail*, October 23, p.B2, 1997).

In fact, the practice of business requires a society operating with an implicit and explicit set of moral regulations (Beauchamp and Bowie, 1979). The corporation, an entity with ascribed legal status, cannot exist and function for long without taking into account the implicit contractual obligations it has not only with its clients and manufacturers, but with the agreement it has made with society at large. This agreement with society is found within a corporation's charter, a document that entrenches the values of the larger community within the conduct of the company (Bowie, 1979). Another beneficiary of a moral based society is the contract. A contract is only effective if the actors engaged make a tacit moral agreement with each other that, once signed, the contract becomes ethically as well as legally binding. As Norman Bowie writes in "Changing the Rules" about the contract that exists between a company and society:

...since the corporate enterprise depends for its survival on the integrity of contractual relations...The corporation should be moral because it has agreed to be. However, what a corporation's moral obligations are is contained in the contract itself. (Bowie, 1979:148)

This is the conundrum for people examining the practice of social responsibility in business. What good is it to simply say that there is a binding moral element to a contract, if the contractual obligations set out contravene other ethical pacts in society? The moral necessity to follow the implicit dictates of a contract should be tempered by the moral implications of those same dictates. A person cannot be considered moral if she obeys the bond of a

contract, only to then use the contract to carry out immoral actions to fulfil the contractual obligations. For example, a person who has a contract with a bank (i.e. a loan) cannot be said to have practised sound moral reasoning if she steals money to pay back the loan. The spirit of a contract must be obeyed as much as its letter.

Ethics, therefore, should not simply be unduly restricted by any external artifice, even a contract. Truly ethical conduct must be sought in combination with one's own moral character. In such a case, it is sometimes moral to contravene a contract, particularly if the contract has clauses that negatively effect other actors in the performance of its duties.

The next section will highlight some of the tertiary agents that, while not direct signatories of a written contract, are still engaged in the broader social contract we all have with one another.

1.2 A Moral Whole

I contend that the emphasis of moral and ethical discourse should move away from the dichotomous self-interest versus society model offered in classical theory, to a holistic model, encompassing all facets of economic activity: both shareholders and stakeholders in a company. While the former term is generally understood as those individuals holding direct economic investment in a given corporation (i.e. through the purchasing of shares); the latter term refers to:

...groups of individuals other than shareholders of a corporation to whom corporate managers are directly responsible... The individuals in question are those who are, or who are likely to be, directly affected by the decisions of a corporation or have an explicit contractual relationship with this statement. There are thus said to have a stake in the corporation. (Brummer, 1991:144)

Therefore, customers, suppliers, even cities and countries become the stakeholders of a company and should be given comparable consideration before any act is committed by the company that could affect both its profit and public relations.

The concern is whether this new approach of business morality is being taught to the contract signer of the future. How do students in business become aware of their larger social responsibilities. What ethic do they uphold when making morally questionable decisions?

1.3 The Task At Hand

The focus of this thesis is to determine the manner by which people in business define and enforce their own moral training. This will be done in two parts: First, a brief exploration and explanation of the differing approaches of ethical theory as it relates to the creation of a just and civil society . Beginning from ancient Greece, the notion of virtue will be explored. Subsequently, an overview and examination of the European traditions of moral thought, both teleological and deontological, will be presented. More specifically, the 17th century social contract theory of Thomas Hobbes, to the 18th century enlightenment philosophies of Immanuel Kant, and finally to the 19th century political writings of John Stuart Mill and Jeremy Bentham.

The emphasis will then shift from moral philosophy to a consideration of writings in business ethics. This section will examine the classic economic arguments of Milton Friedman and Paul Heyne and contrast them to the current ethical discourse found in contemporary business ethics texts of the 1990s.

The final section of the first part will examine the utility of the sociological perspective in understanding moral and ethical issues. The attempt here is to show that sociology started as a discipline that could have been an ideal tool to navigate the currents of moral and ethical discourse, but has over time, lost the desire to do so. An analysis of Durkheim's *Professional Ethics and Civic Morals*, will be presented, along with a brief reference given to Marx's *Das Kapital*, and Weber's *The Protestant Ethic and the Spirit of Capitalism*.

The second task of the thesis will be to use the above theoretical approaches in answering the three following questions: What moral and ethical considerations are business people most likely to follow in deciding on business practices? What allows business people to commit acts that they know in advance to be socially harmful? How are business morals and ethical guidelines learned and reinforced? I will introduce similar studies and experiments which focus on ethical and moral training of people with economic and commerce backgrounds versus those individuals with no economic training. While a broad examination will be offered, the emphasis will be on the effects of economic training on students. With the survey of each study, these three questions will serve as markers, to generate possible theoretical explanations for potentially differing moral and ethical behaviour of different groups of people.

The following section will introduce the basic concepts of morality and ethics by situating these definitions in various historical periods of Western moral philosophy.

2. MORAL AND ETHICAL THEORY

The dictionary defines *moral* as, "relating to, dealing with, or capable of distinguishing between right and wrong in conduct." (Coles Concise, 1978: 489) and *ethics* as, "the system or code of morals of a particular person, religion, group, profession, etc." (258). Consequently, one can say that as a systematic approach to morals, ethics focuses on three questions: What is good or bad? What is right or wrong? What is virtuous? (Bloom, 1995:6). Moreover, one can conclude that any study of moral philosophy is also a study in ethics.

It is with these broad definition of morals and ethics, that the following introduction of the history of morals and ethics is formulated.

2.1 Moral Philosophy

For this thesis, only the theories of moral philosophy that focus on the issue of responsibility, both to oneself and to others, will be presented. Consequently, three main theories of moral philosophy will be introduced, each focusing on different goals and objectives: maximizing good, as with Aristotelian virtue; maximizing utility, as with Benthamian Consequentialism; and maximizing one's sense of duty, as with Kantian ethics. All three of these perspectives examine what people should consider to be good, bad, right, wrong, and virtuous. Moreover, these varying viewpoints also contest the degree by which the consequence of actions affects one's moral decision.

2.1.1 Greek Virtue

In ancient Greece, morality took the form of virtues and vices. Virtues can be thought of as ideals that are good in and of themselves. Therefore, one's

action and conduct were governed by simple, yet absolute notions of what people must do to live a "good life". In other words, virtue theorists ask the question, "what kind of person ought I be?" (Benn, 1998: 160).

In the Nichomachean Ethics, Aristotle, the strongest proponent of virtue ethics, states, "let us separate the things good in themselves from things useful." (Aristotle, 1976:158). He was specifically concerned with the process of formulating the right kind of moral education, so that individuals could maximize the ultimate good, *eudaimonia*¹ (Benn, 1998).

For Aristotle, a virtuous person was a happy person. Said a different way, virtue leads to happiness. He defines virtue as:

A disposition of the soul in which, when it has to choose among actions and feelings, it observes the mean relative to us, this being determined by such a rule or principle as would take shape in the mind of a man a sense or practical wisdom. We call it a mean condition as lying between two forms of badness, one being excess and the other deficiency. (Aristotle, 1976: 66)

This notion of *practical wisdom* is the key to understanding virtue ethics. One decides the proper moral action based on her experience. Therefore, a virtuous act may not be understood by someone lacking in experience or moral training. This unique judgement of what is right and wrong comes from wisdom and not from any sets of rules or principles (DeMarco, 1996: 102).

¹ Eudaimonia is roughly translated to *happiness* and is "final and self sufficient, and is the end of action. It is desired for itself alone and cannot be made better by the addition of any other good" (Benn, 1998:161).

This lack of rules, however, presents a problem to those wishing to explore the status of business ethics and ethical training. Without a standardized set of principles to follow, no business curriculum could be implemented. Therefore, we must leave virtue based morality for some other, more explicit set of ethical guidelines.

2.1.2 Utilitarianism

Instead of attempting to explain the broad scope of all teleological theories, this paper will concentrate on one of the most popular teleological based theories: utilitarianism, also known as consequentialism. A utilitarian-based morality is one which searches for greatest good. This view of good maximization means that a moral solution must be one where all persons involved are guaranteed the greatest benefits. Therefore, out of this notion of the maximization of good, it is easy to see the need for greater efficiency. Obviously, this viewpoint will strike a chord with the business community, where greater efficiency often means greater profits and lower costs.

Along with the maximization of good, utilitarianism also centres on intrinsic good. While the maximization of good can be seen from an instrumentalist perspective (i.e. a way to a given end), the notion of intrinsic good is one that can be enjoyed for its own sake (Beauchamps and Bowie, 1979). As such, two models of intrinsic utilitarianism exist: *hedonistic* and *pluralistic*.

Hedonistic utilitarianists believe that pleasure is an intrinsic good, for its own reason, and should be maximized. There is no need for instrumentalist

notions to come into play, because the final goal has already been achieved.

Pluralistic utilitarianists, as it implies, attest that there are many intrinsic ideals that should be sought out (e.g. friendship, health, virtue, etc.)

The pluralistic notion of utilitarianism, leads to the next component in this teleological theory, that of measuring the goods. In this I mean, techniques employed for the measurement and comparison of goods. The belief is that in maximizing "the production of value added goods and services, happiness is also maximized" (Beauchamps and Bowie, 1979:5). The following example below should clarify the matter: Suppose Person A goes to the grocery store for potato chips. While there, he meets his friend Person B, who is also buying a bag of potato chips. Since both pay \$1.50 for the bag of potato chips, economists assume that, other things being equal, Person A and Person B receive the same satisfaction from the bag of potato chips. Suppose, however, the price of bag of potato chips goes up to \$1.75, and Person A shifts to pretzels, still priced at \$1.50 and Person B stays with the bag of potato chips. It is then assumed that Person B must obtain more satisfaction from a \$1.75 bag of potato chips than Person A.

The last factor in understanding utilitarianism is the notion of utility. In a general sense, utility is defined as those things which a person actually chooses as determined by his behaviour (Beauchamps and Bowie, 1979:12). When emphasizing the utility component of utilitarianism, the old debate concerning the hedonists and pluralists are less important, because personal preference nicely circumvents the mostly ideological arguments of hedonism and pluralism.

Person B still chose the bag of potato chips at the higher price because his preference was to eat potato chips, therein lies its intrinsic value.

This notion of intrinsic value has its critiques. More specifically, this is criticism which centres around the notion of utility itself. In the case of hedonistic utilitarianism, the charge against it was made by another utilitarian, John Stuart Mill, who wrote that humans were qualitatively different to animals (Heller, 1991). It was through this difference (i.e. human dignity) that Mills could not accept a notion of human pleasure equal to base, animalistic pleasure. In other words, Mills argued that most humans are "qualitatively different from animals and that this difference protects them against desiring a lower grade of existence even if they would be, in some sense, happier" (Beauchamps and Bowie, 1979:12). Therefore, if hedonistic pleasure is not the sole good, because it too closely resembles animalistic pleasure, and most people would raise up against accepting base pleasure, the utilitarian notion of maximizing hedonistic pleasure is thrown away in favour for artificial goals. Morality would then be people striving for artifice and not true happiness.

Another cause for debate centred around the replacement for 'utility' with 'preference ordering'. If some value good or service could be said to have utility, then it should have a rank order with other commodities when resources run low. However, how can someone rank order terms espoused in pluralistic utilitarianism? How many friendships equal truth? What is the trade-off of virtue with respect to love? There is an arbitrary nature to utility that effectively negates its uses when dealing with diffuse concepts.

Finally, utilitarianism focuses on the consequences of an action, but it does not clarify how far along one must follow that chain reaction of those consequences. Does one stop at the first level of consequence or at the tenth level? How does one truly know the final consequence of any given action to deem it suitable for use in a utilitarian argument.

2.1.3 Motives and Duty

Moving on to the deontological theories, the emphasis shifts from consequential action to inconsequential considerations:

Deontologists argue that a variety of relationships between persons have significance, independent of the consequences of those relationships. They do not believe that we should simply maximize goodness by considering persons in isolation from their peculiar relationship to us. Instead of being future orientated, as utilitarian theories are, deontological theories also hold that ethics must look as much to the past as to the present and future consequences. (Beauchamp and Bowie, 1979:15)

An example of relationship based action would be if a father went back into an occupied burning building to save his daughter first. We would expect such action from a father, even though this action does not contribute to the good of society, in the way rescuing an important and influential political leader might. In this case, past personal relationships made it a moral imperative for the father to save his child before saving anyone else.

Another form of deontological reasoning can be found with the creation of contracts in so far as the contractual relationship is a form of promise keeping, an *a priori* belief that certain obligations need to be held independent of consequences. In fact, deontological theories emphasize the relationship of actions and the motives behind such acts. Such a notion is hardly thought of in

the utilitarian mind set, where consequence, and not intent, is the determining factor.

However, when examined more closely, motivation is influenced by morality far more than after-effects. In this way, deontological theories bring a more far-reaching claim on morality than do teleological theories. If two people were in a position to give a large amount of money to a local charity, and one did so to get his name in the paper, while the other did it because she was kind-hearted, which person has the more ethical character? The consequence (i.e. money to the charity) would be the same, but in this case the moral claims made by the two donators seem to be decidedly different because of their intentions. Unlike utilitarian arguments, in deontological debates, the ends do not explain the means.

Immanuel Kant's writings on deontological ethical theories kept clear the implications of 'good' and 'benefit' (Heller, 1991) while still retaining the morality in dutiful acts. Therefore, Kant would give no moral acclaim to either the benefactor who received recognition by giving to charity nor to the benefactor who gave money because of his kind-heartedness. The desire for Kant was to allow for a universal morality that was separate from pure-self interest and unique altruism (Beauchamps and Bowie, 1979). His goal required using reason, not as calculation, but as a way to fulfill dutiful actions: eliminating self interested motivation and psychological impulses. To that end, Kant argued that the only way a universal morality could be achieved, was if the duties someone engaged in were both consistent with the society at large and within that person.

In other words, Kantian duty required the activation of "The Golden Rule" within societal regulation. Murder was wrong even if you were prepared to be murdered, because that action was not consistent with social sanctions prohibiting murder in the first place. This philosophy was captured in Kant's *categorical imperative* which states: "One ought never to act except in such a way that one can also will that one's maxim should become a universal law" (Kant, 1976:52).

From moral philosophy, specifically with the Kantian notion of duty, we can see the ideological rise of early capitalism and the Western work ethic. Here, one's duty is not to oneself, nor is it to the society at large, but to one's corporation. There is but imperative in this capitalistic world: maximize profits for the shareholders by prudent management.

2.2 Classical Economics and Corporate Responsibility

The authoritative view of classic corporate responsibility was stated by economist Milton Friedman who saw business managers, not as stewards for society, but as practitioners of the free market system. The corporation has but one responsibility, "to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game" (Friedman, 1979). To that end, Friedman sees business officials as merely hired bureaucrats responsible for generating profit for the stockholders of the company.

Friedman side steps the categorical imperative imposed by Kant, by writing the following:

If businessmen do have a social responsibility, other than making maximum profits for stockholders, how are they to know what it is? Can self-selected private individuals decide what the social interest is? Can they decide how great a burden they are justified in placing on themselves, or their stockholders, to serve that social interest? (Friedman, 1979:136)

Friedman, like many other classical economists, believed that the profit based action of business people is consistent and essential for the correct functioning of a free and open competition. Moreover, only a free market, run on the Smithsonian lines of an "invisible hand", could effectively help society. Public good cannot be effectively achieved by subverting the tenets of free market capitalism and the duties of capitalistic practitioners (Friedman, 1979 and Levitt, 1979).

Theodore Levitt in his piece entitled, "The Dangers of Social Responsibility", echoes Friedman's assertion that unhindered capitalism is the only way to ensure the public good. However, Levitt's concerns stem from a different branch than Friedman's. Levitt is concerned that the state will be the enforcer of any new moral orthodoxy. Consequently, the worry is that government and business will combine to form a single, uncontested, power:

We all fear an omnipotent state because it creates a dull and frightening conformity - a monolithic society. We do not want a society with one locus of power, one authority, one arbiter of property. We want and need variety, diversity, spontaneity, competition -in short, pluralism. We do not want our lives shaped by a single viewpoint or by a single ways of doing things, even if the material consequences are bountiful and the intentions are honourable... (Levitt, 1979:138-139)

Like Kant, both Friedman and Levitt do not believe that forcing social responsibility is any better if it is done through self-interest or through some act of good will. Morally, the former conduct would lead to superficiality while the

latter conduct would be homogeneously detrimental in creating an innovative society.

2.2.1 The Business Orthodoxy

This neo-Rousseauian argument of societal institutions becoming a danger to freedom seems compelling at first. However, what if a counter argument could be made that morality could be practised in the world of business without the intervention of the state (Levitt's worry) or with the social ambiguity of the corporate official (Friedman's concern). To imagine such a circumstance, two current elements must be rectified: the de facto moral business orthodoxy already in existence and the current manner of educating businesspeople.

The upcoming sections will first outline the morals problems encountered by business professionals. Later there will be an investigation as to how business students are, in fact, being educated.

2.2.2 Morality in Managers

It is impossible for businesspeople, because they are people, to work without some sort of moral code influencing them. Determining how much of this ethical influence is recognized and part of a decision-making process, is the dilemma of social responsibility researchers.

Waters et al. (1986) in their interviews with managers, reported that while many respondents do see themselves making business decisions on the basis of moral considerations, many of these decisions are within the scope of the managers' influence. In other words, if the manager can directly influence an

outcome in a fairer way, he will do so. However, actions taken by the company, outside the auspices of the manager is seen as "big business" concern and not subject to the morality of a single individual. There is a difference between what a moral manager will do and what a moral citizen will do. Many managers, after having done something questionable, will justify the action as something necessary for the well being of the company, but admit that they regret having done it (Bird and Waters, 1985).

Waters and Bird, reported that many managers experienced *moral stress*. "They recognize moral issues in many of their everyday decisions and actions but often remain unclear about how they should act in accord with moral standards" (Waters and Bird, 1987:15). This is often hampered by the fact that many managers make such moral decisions alone, and structurally, without any moral consul. However, as was cited by one respondent:

...The question of morality had the same managerial status as the question of safety did twenty years ago. At one point, ...it was difficult to get people interested in safety and it was seldom discussed among managers. Through a lot of management effort, that situation was gradually changed to the point where, within his own organization, a discussion of safety is routinely treated as the first agenda item at every meeting. (Water and Bird, 1987:22)

While the introduction of discussions of safety was artificial at first, it later was accepted as the appropriate and proper business practice. However, it is important that the momentum of moral concerns, like the momentum of safety concerns, starts swinging in the other direction. The starting point must be instilling moral concerns within managers to be. Students in finance, marketing,

economics, etc. must be made aware of differing ways to practice and examine ethically challenging problems.

2.3 A Study in Indifference

There have been studies in the moral training of businesspeople and business students which do not indicate any significant difference between groups studying economic rationality and those not using business rationale to gauge their decisions (Tse and Au, 1997; Abdolmolhamadi et al., 1997).

In fact, even those studies where findings do indicate some difference between the choices made by the business community and those not oriented by economic principles vary in their strength of difference and in the interpretations of their causes (Gautschi and Jones, 1998; Stevenson and Bodkin, 1998; Green and Weber, 1997; Cole and Smith, 1996 and Frank et al., 1993). In these cases, however, it is important to realize that not identifying the cause of moral difference, does not mean there should not continue to be a search for this difference.

In their article, "Perception of Business Ethics: Students versus Business People" (1996), of a comparison between ethical and economically rational responses to situational questions, Cole and Smith conclude that both students and business people "perceived a significant gap between the ethical response to the given situations and the typical business person's responses" (1996:1). Moreover, the students had a negative view of the *typical* ethics adopted by businesspeople over the more experienced business respondents. Therefore, one can conclude that while business students and businesspeople recognize a

difference between what is right and what is often done, it is clear that the students are still not as jaded by these ethical differences as experienced businesspeople.

If this study indicates a difference between students and non-students with regards to business ethics, then one must ask if there is a difference between various cohorts of business students? The answer to this question, it seems, is yes, but for different reasons.

Gautschi and Jones (1998) and Green and Weber (1997), in their respective examinations of business ethics courses and business codes of conduct in business curricula, concluded that exposure to ethical training positively influences business students. In fact, students scored significantly higher for both the recognition of ethical issues and subsequent moral reasoning ability after being exposed to ethical standards over those business students not exposed to ethical standards.

The study, "Influencing Ethical Development: Exposing Students to the AICPA Code of Conduct" also concluded that prior to taking a code of conduct course, there was no significant difference in moral reasoning levels between accounting and non-accounting students (Green and Weber, 1997). Does this mean that students, whether business or non-business, are similar in their moral and ethical character while they are attending school and not before? If this is the case, then can differing students become less ethical instead of more, as the above articles state?

2.3.1 Cooperation and The Prisoner's Dilemma

In Frank et al.'s, "Does Studying Economics Inhibit Cooperation?" (1993), the authors look at the current educational training programs for future business people. The interest was to determine whether studying the field of economics hinders a person's desire to cooperate.

Tests, such as morality quizzes were given to students at the start and conclusion of their economics programs, and the differences in responses to the same questions were calculated and analyzed. Other tests included simulating a "prisoner's dilemma": a scenario whereby two people are told the rewards and consequences of varying choices in advance but neither party knows the actions of the other. They can maximize their interests (i.e. profits) if they both cooperate. If only one person cooperates, while the other defects, the defector profits. If both people defect, however, they each benefit slightly. The scenario is more suggestive than determinant, but it does highlight the moral imperatives that are being taught in business school today and illustrates that even rational action can achieve undesirable results (refer to Table 1)

This matrix-based choice specifically targets the notion of ethical conduct and has been understood by many to suggest that in all contingencies, for non-reiterated conditions, the uncooperative (i.e. defects) choice is the most cost effective. The defector will always get \$25 or \$100 in a one shot scenario.

This interpretation of the Prisoner's Dilemma is somewhat misleading, because real life choices are made repeatedly over long periods and often with

the same people involved. Consequently, with the reiterated Prisoner's Dilemma the ideal choice changes.

TABLE 1 - THE PRISONER'S DILEMMA MATRIX

		Person B	
		Cooperates	Defects
Person A	Cooperates	\$ 50 / \$ 50	\$ 100 / \$ 0
	Defects	\$ 0 / \$ 100	\$ 25 / \$ 25

Assuming that the end of play is not known (i.e. you intend to keep on playing) the best strategy is cooperation. To explain this, let us assume that most people, being essentially fair, would start off cooperating. Person A, knowing this, would profit from defecting in the first encounter, thus taking \$100 to his partner's \$0. Person B should logically protect herself from then on and start defecting also. Person A's suddenly has lost \$75 from the second exchange, if he continues his defecting ways (i.e. since both are defecting, they each receive only \$25, \$75 less than the \$100 Person A received after the first encounter). The total for Person A after three encounters, if the present conditions hold, would be \$150 (\$100 first encounter, and \$25 for the next two exchanges). After four encounters Person A would have \$175, using the same logic as above.

Now let us examine what would have happened if Person A had cooperated from the start. After the first exchange, and given the same start condition as the previous scenario, both parties would have received \$50 (i.e. they both cooperated). Any future encounters, so long as the end is not near, should result in the same payoff for both players. Therefore, after as little as four encounters, both Person A and Person B would have amassed a tidy \$200 (\$50 multiplied by four). This is \$25 more than what Person A would have got in the first scenario after 4 encounters, and the difference in rewards will only increase over repeated no-end encounters.

However, if you know when you will play your last game then its best to defect. Of course, if both players know or assume that the other will defect also, it is better to defect before the last play. This can cause a logic which will reduce you back to a one-shot game. To be fair to the interpretation, as long as the end point is not known, and assuming a player needs to develop a reputation as a cooperator (otherwise an opponent will always defect), cooperation over the long haul is the best policy. The strongest test of ethical behaviour is whether a player would cooperate in a one-shot encounter.

The conclusions that Frank et al. made indicated that there is:

a large difference in the extent to which economists and non-economists behave self-interestedly. . . We believe our survey of charitable giving and our prisoner's dilemma results lends additional support to the hypothesis that economists are more likely than others to free-ride. . . We also found evidence consistent with the view that differences in cooperativeness are caused in part by training in economics. (Frank et al., 1993:170)

However, the authors go on to state that free-riders do not necessarily harm the larger society, rather their economically rational acts end up hurting themselves. It seems that in real world exchanges, cooperators seek out other cooperators - they may be honest but they are not naïve! As a result, free-riders are forced to either adopt more cooperative measures or be resigned to deal with only other uncooperative individuals. For economically rational individuals, they realize that to free-riders will receive less in returns than cooperators of at least one cooperator and one free rider (e.g. Prisoner's Dilemma). Ironically, it may be more economically rationale for free-riders to sometimes be cooperators (Frank et al., 1993).

2.4 Sociology of Ethics

Before I begin with the experiment that I devised for testing the differing moral and ethical pedagogic training of commerce and non-commerce students at Concordia University, I feel it necessary to highlight the contributions made by sociologists in the fields of ethics and morality. This will be a brief introduction, but I feel it necessary to highlight some of the key insights of sociological theory.

With the adoption of post-modern theory into the discourse of sociological theory, there has been a hesitancy from contemporary sociologists to define social phenomenon in more absolute terms. Very few claims today are framed in the context of 'right' of 'wrong', let alone 'good' or 'bad'.

Classical sociological theory, however, is full of references to issues of right and wrong (i.e. morals) and the standards by which people live their lives (i.e. ethics). For example, Marx's anti-religious morality of freeing the proletariat

from the overly powerful control of the bourgeois ruling class or Weber's historical analysis of the conversion of Protestant Calvinists into a more worldly and secular capitalists. However, I wish to focus on the works of Emile Durkheim, the sociologists best known for his work in the sociology of ethics.

Durkheim argued that:

the true object of morality is to make man feel that he is not a whole, but part of a whole – and how insignificant he is by reference to the plurality of contexts which surround him. (Giddens, 1972: 92)

For Durkheim, moral responsibilities and obligations were part of the constitution of society. Without them and the sanctions that accompany them, the social order would disintegrate. He saw a real danger of this in his comparison of the moral orders of "mechanic" versus "organic" societies. The former typified as a community-based agrarian society and the latter as an industrial society.

Durkheim had yet another reason for imposing moral content: to control corporate practices in society. He looked upon the interdependencies of social agents (with the corporation as one such agent) with society at large, somewhat analogous to the human body. Durkheim proposed that while the state (i.e. the brain) could handle many tasks, it is distinctly unsuited to handling economic organs effectively. In fact, many of these organs could exist for long periods of time without the monitoring of the state at all, such as the heart, lungs, and stomach do in a vegetative body without the brain functioning (Durkheim, 1992). Therefore what is needed is a committed economic organ which would serve as a moral guideline for the societal body.

In the following section, I am proposing that one of these economic organs which will regulate the economic activities in society, is the school: more specifically, business schools accredited by international associations, who install and expect a standardized way of dealing with economic conditions in society.

2.5 The Research Problem

The research presented here focuses on two issues: The nature of moral responsibility and obligation that accompanies the teaching of business courses and the degree to which this affects the moral judgements of students in these courses. More specifically, it is hypothesized that:

- H₁:** Business students are taught to maximize resources and profits; as a result, the culture they are exposed to is one of a zero-sum gain.
- H₂:** That the ideology of economic rationalization takes precedence over social welfare for business students.

The first hypothesis deals with the notion that there is an equilibrium point as it relates to resources and ultimately on returns. In other words, as one makes allowances for moral and ethical considerations, this behaviour necessarily places limits on guaranteed maximum returns. This way of thinking is particularly true if a business student is taught the *Prisoner's Dilemma* paradigm (refer to Table 1).

Consequently, to test this first hypothesis, I propose that:

- P₁:** Business students are less likely than non-business students to be moral if there is some economic return.

The second hypothesis focuses on the influence of an economic ideology

upon students. In other words, a standardized way of teaching business lends itself to a mindset that will progressively become more conservative with respect to allowing non-standardized moral and ethical viewpoints. Therefore this hypothesis will reveal the following pattern:

P₂: The longer a student is exposed to a standard business curriculum, the less moral and ethical she will become.

Consequently, I will examine the moral and ethical training of commerce students at Concordia University and compare them with non-commerce students at the same university through the use of questionnaires (refer to Appendix).

In Frank et al.'s (1993), "Does Studying Economics Inhibit Cooperation?", the authors look at the current educational training programs for economic students. The interest was to determine whether studying the field of economics hinders a person's desire to cooperate. It was concluded that while in many cases student economists were as communitarian as non-economic students, where there were differences, they lay in the training process. Drawing from the methodology employed in Frank et al.'s article, I hope to determine whether the educational training process has sufficient influence over a person's moral opinion.

3. METHODOLOGY

Concordia University was selected as the test locale because on March 6, 1997 the Faculty of Commerce and Administration had been accredited by the American Assembly of Collegiate Schools of Business (AACSB). This makes Concordia University's business program, the only Montreal university, and of only two Quebec universities, to be recognized² by this international business association. This membership gives some credence to the representative nature of the utility-maximizing orientation of classroom teaching. Managers and CEO's of the future presumably graduate from this program with such an orientation well entrenched.

As such, the Faculty of Commerce and Administration is representative of the ideological economic rationalizing that all major businesses employ. The managers and CEOs of the future will come out of business school accredited by the AACSB. However, the question remains, just what will these future corporate professionals expect or demand in the form of moral and ethical character.

² Only three other Canadian business schools, the University of Calgary, the University of Alberta and Université Laval, have been granted AACSB accreditation.

A questionnaire was developed which contained 20 attitudinal questions along with a section for demographic information (refer to Appendix). The responses were formulated and scored using a Likert's 5-point scale, from 'STRONGLY DISAGREE' to 'DISAGREE' to 'NEUTRAL' to 'AGREE' to 'STRONGLY AGREE'. Aside for the numbering of the 'NEUTRAL' option, the remaining number- pattern of responses were frequently reversed in order to counteract any tendency or respondents to simply follow a response pattern. The necessity for this change became apparent when it was discovered that a number of respondents in the pre-test did, in fact, simply follow a set pattern in their answers.

The questions were developed so as to cover various economic and non-economic normative themes. One hundred eighty-two students responded to the final questionnaire which was distributed in five courses: Economy and Society (SOCI 323/4), Introduction to Finance (COMM 308/4), Introduction to Microeconomics (ECON 203/4), Introduction to Sociology (SOCI 203/4), and Urban Regions (SOCI 355/4). All classes were informed of the questionnaire by the professor in charge at the start of the course. It was further explained to the students that they were answering a questionnaire on attitudinal behaviours of undergraduate students at Concordia University.

A disclaimer was also read to all classes about the confidentiality of the responses in the study, the respondents were reminded not to put their names on the questionnaire, and that they were informed that they were not obliged to answer any or all parts of the questionnaire.

The analysis of the data was done using SPSS 8.0 for Windows 95, and all tabulations, frequencies, recodings and charts were generated with this statistical analysis program.

3.1 Recodings

A number of variables were recoded in order to enhance the analysis and interpretation. The response to the 'MAJOR AREA OF STUDY' was recoded into the new variable 'DISCIPLINE' after a frequency distribution was run to determine the numbers of commerce and non-commerce oriented programs³. Moreover, all credits taken in all faculties were computed together into a new variable called 'YEARS IN SCHOOL'. This binary variable lists labels 'FIRST YEAR' as all credits totalling 30 or less, and 'SECOND+ YEAR' as all credits totalling 31 and over. The 'AGE' variable was constructed by subtracting the 'DATE OF BIRTH' from the current date.

Missing values for all variables were assigned as 'SYSTEM MISSING' and were factored out before any analysis was conducted. Finally, a descriptive analysis was run on the variables 'AGE' and 'GENDER' to get a demographic picture of the 182 respondents.

³ All Economics courses were considered to be in the 'commerce' category because the course content was the same for both the Faculty of Arts & Science as well as for the Faculty of Commerce & Administration.

4. RESULTS AND ANALYSIS

As Table 2 illustrates, approximately 43% (n=79) of the respondents were male, while approximately 57% (n=103) of the respondents were female. Approximately 56% (n=101) of the sample were non-commerce students while approximately 44% (n=81) commerce students were sampled. The mean age for the sample group was 24 years.

TABLE 2 - DISCIPLINE OF UNDERGRADUATE STUDENTS AT CONCORDIA UNIVERSITY BY GENDER

			gender		Total
			male	female	
discipline	non-commerce	Count	32	69	101
		% of Total	17.6%	37.9%	55.5%
	commerce	Count	47	34	81
		% of Total	25.8%	18.7%	44.5%
Total		Count	79	103	182
		% of Total	43.4%	56.6%	100.0%

4.1 Societal Attributes

In an effort to get some idea about how students viewed the larger society ten questions were asked, each of which emphasized a different attribute. Seven questions dealt with the perceptions respondents had of different societal attributes of people in general, two questions raised issues about the assessment of individuals, and one question dealt with perspectives of corporations. The responses to these questions follow.

4.1.1 Individual Perceptions

Table 3 presents the responses to the question whether most people are fair in their relations with others.

TABLE 3 - RESPONSE TO QUESTION: "IN GENERAL, I BELIEVE THAT MOST PEOPLE ARE FAIR IN THEIR RELATIONS WITH OTHERS"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
most people are fair	Agree	Count	17	19	36	13	9	22
		% within discipline	30.4%	38.0%	34.0%	29.5%	29.0%	29.3%
	Neutral	Count	24	20	44	21	11	32
		% within discipline	42.9%	40.0%	41.5%	47.7%	35.5%	42.7%
	Disagree	Count	15	11	26	10	11	21
		% within discipline	26.8%	22.0%	24.5%	22.7%	35.5%	28.0%
Total	Count	56	50	106	44	31	75	
	% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Among 'first year' students, a lower percentage of non-commerce students than commerce students agree with this statement. However, among 'second+ year' students the proportions shift. The percentage of students in both groups decrease but relative to the non-commerce students, a slightly higher proportion of commerce students disagree with the statement. These responses suggest a slightly growing scepticism with years of school with the increase slightly more for commerce students.

Table 4 provides the proportionate responses to the perception that most people tell the truth.

TABLE 4 - RESPONSE TO QUESTION: "MOST PEOPLE I KNOW TELL THE TRUTH"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
most people tell the truth	Agree	Count	33	20	53	23	20	43
		% within discipline	57.9%	40.0%	49.5%	52.3%	64.5%	57.3%
	Neutral	Count	16	20	36	14	5	19
		% within discipline	28.1%	40.0%	33.6%	31.8%	16.1%	25.3%
	Disagree	Count	8	10	18	7	6	13
		% within discipline	14.0%	20.0%	16.8%	15.9%	19.4%	17.3%
	Total	Count	57	50	107	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Among the 'first year' students, a higher proportion of non-commerce students agree than commerce students, and conversely a lower proportion of

non-commerce students disagree. What also is notable among this group of students is the relatively high proportion of “neutral” responses among the commerce students. Among the ‘second+ year’ students, the differences between commerce and non-commerce students change “directions”. A higher proportion of commerce students agree with this statement in comparison to non-commerce students and the proportion of neutral responses among commerce students drops decidedly. This shift in responses is somewhat surprising, given the pattern of responses in Table 3.

Do respondents think that most people cheat? Table 5 shows the response patterns to this question.

TABLE 5 – RESPONSE TO QUESTION: “IF GIVEN THE OPPORTUNITY, MOST PEOPLE WOULD CHEAT TO GET WHAT THEY WANT”

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
most people would cheat	Agree	Count	26	29	55	13	21	34
		% within discipline	45.6%	58.0%	51.4%	29.5%	67.7%	45.3%
	Neutral	Count	12	12	24	17	7	24
		% within discipline	21.1%	24.0%	22.4%	38.6%	22.6%	32.0%
	Disagree	Count	19	9	28	14	3	17
		% within discipline	33.3%	18.0%	26.2%	31.8%	9.7%	22.7%
	Total	Count	57	50	107	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

For both ‘first-year’ and ‘second+ year’ students, a higher proportion of commerce students believe that most people cheat in comparison to non-commerce students. The difference increases for second-year students.

Despite the fact that one may think most people cheat, might it be the case that overall respondents think that most people are generally ethical in their behaviour? Table 6 provides the proportionate response to this question.

TABLE 6 - RESPONSE TO QUESTION: "GENERALLY SPEAKING, PEOPLE ARE ETHICAL IN THEIR EVERYDAY BEHAVIOUR"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
people are ethical	Agree	Count	21	14	35	11	9	20
		% within discipline	37.5%	28.0%	33.0%	25.0%	29.0%	26.7%
	Neutral	Count	18	25	43	21	17	38
		% within discipline	32.1%	50.0%	40.6%	47.7%	54.8%	50.7%
	Disagree	Count	17	11	28	12	5	17
		% within discipline	30.4%	22.0%	26.4%	27.3%	16.1%	22.7%
Total	Count	56	50	106	44	31	75	
	% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Among 'first year' students, non-commerce students are more polarized in their responses than commerce students with larger proportions agreeing and disagreeing with this statement. A relatively high proportion of commerce students were "neutral" to this question, perhaps less sure about either the meaning of "ethical" or whether in fact most people were ethical. Among 'second+ year' students, the neutral responses increase even more for commerce students and they increase for non-commerce students as well. For both groups of students, commerce students are more likely to be "neutral" in their responses than is the case for non-commerce students, reflecting, perhaps, a more sceptical stance toward the general population.

Table 7 taps into a dimension often written about in the popular press; that the cultural hallmark of the 1990's is a narcissistic turn toward the self and subsequent disregard for others.

TABLE 7 – RESPONSE TO QUESTION: “WHEN YOU GET RIGHT DOWN TO IT, MOST PEOPLE ARE ONLY CONCERNED WITH THEMSELVES”

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
people are only concerned with themselves	Agree	Count	29	34	63	26	16	42
		% within discipline	51.8%	68.0%	59.4%	59.1%	51.6%	56.0%
	Neutral	Count	18	12	30	12	7	19
		% within discipline	32.1%	24.0%	28.3%	27.3%	22.6%	25.3%
	Disagree	Count	9	4	13	6	8	14
		% within discipline	16.1%	8.0%	12.3%	13.6%	25.8%	18.7%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Among ‘first year’ students, the majority of both non-commerce and commerce students agree with this statement, with the highest proportion agreeing among the commerce students. Among the ‘second+ year’ students, this trend increases for non-commerce students and declines slightly for commerce students. Still, the majority of both groups of students agree with this statement. However, the effects of additional schooling increase the proportion of non-commerce students who agree and decrease slightly, the proportion of commerce students who agree.

Table 8 presents the responses to how respondents think most people would respond to a specific moral-imbued act, returning a lost wallet.

TABLE 8 - RESPONSE TO QUESTION: “IF I LOST MY WALLET, IT WOULD BE RETURNED TO ME”

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
wallet would be returned	Agree	Count	8	3	11	6	2	8
		% within discipline	14.0%	6.0%	10.3%	13.6%	6.5%	10.7%
	Neutral	Count	19	16	35	14	11	25
		% within discipline	33.3%	32.0%	32.7%	31.8%	35.5%	33.3%
	Disagree	Count	30	31	61	24	18	42
		% within discipline	52.6%	62.0%	57.0%	54.5%	58.1%	56.0%
	Total	Count	57	50	107	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

The majority of both 'first year' and 'second+ year' students do not believe that most people would return a lost wallet and a slightly higher percentage of commerce compared to non-commerce students believe this to be the case. This pattern remains constant for both first and second-year students.

Perceptions about the role of corporations in the larger society were revealed in the question about the main purpose of corporations. Table 9 presents the findings with respect to degrees of agreement with the idea that corporations' sole commitment is to maximize returns for shareholders.

TABLE 9 – RESPONSE TO QUESTION: "THE PRIMARY OBJECTIVE OF CORPORATIONS IS TO MAXIMIZE RETURNS FOR THEIR SHAREHOLDERS"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
corporation maximize returns for shareholders	Agree	Count	28	25	53	26	24	50
		% within discipline	50.9%	50.0%	50.5%	59.1%	77.4%	66.7%
	Neutral	Count	16	10	26	12		12
		% within discipline	29.1%	20.0%	24.8%	27.3%		16.0%
	Disagree	Count	11	15	26	6	7	13
		% within discipline	20.0%	30.0%	24.8%	13.6%	22.6%	17.3%
	Total	Count	55	50	105	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Among 'first year' students 50 percent of both non-commerce and commerce students agree with the statement. Among 'second+ year' students, the percentage agreeing increases but the increase for commerce students is considerably greater, from 50 percent to 77 percent versus 51 percent to 59 percent for non-commerce students. Commerce students are more likely to have a restricted view of what corporations are about than non-commerce students.

4.1.2 Assessments of Individuals

Do economic and occupational indicators adequately measure the worth of individuals? Tables 10 and 11 present responses indicating the degree to which respondents believe that they do.

TABLE 10 - RESPONSE TO QUESTION: "IN GENERAL, THE LEVEL OF WEALTH IS A GOOD INDICATOR OF A PERSON'S SUCCESS IN LIFE"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
wealth is good indicator of person's success in life	Agree	Count	18	14	32	7	8	15
		% within discipline	32.1%	28.0%	30.2%	15.9%	25.8%	20.0%
	Neutral	Count	12	10	22	14	10	24
		% within discipline	21.4%	20.0%	20.8%	31.8%	32.3%	32.0%
	Disagree	Count	26	26	52	23	13	36
		% within discipline	46.4%	52.0%	49.1%	52.3%	41.9%	48.0%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

The students who are least likely to agree with the statement that "wealth is a good indicator of a person's success in life" are the 'second+ year' non-commerce students. At the same time nearly a third of both non-commerce and commerce second year students remained "neutral" to this question. Among 'first year' students, there was very little difference in proportions of respondents agreeing with the statement. Thirty-two percent of the non-commerce students agreed with this statement and 28 percent of the commerce students agreed, while 46 percent of non-commerce and 52 percent of commerce students in their first year of studies disagreed with this statement. There is some evidence here that the scope of the role of corporations narrows for commerce students as they advance in their studies.

A corollary to the above question is the question dealing with the defining characteristics of one's job. Table 11 indicates the responses to the question whether the job defines, or indicates the type of person one may be.

TABLE 11 - RESPONSE TO QUESTION: "THE JOB SOMEONE HOLDS IS A GOOD INDICATION OF THE TYPE OF PERSON THEY ARE"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
job indicates type of person	Agree	Count	9	9	18	10	4	14
		% within discipline	16.1%	18.0%	17.0%	22.7%	12.9%	18.7%
	Neutral	Count	9	13	22	10	11	21
		% within discipline	16.1%	26.0%	20.8%	22.7%	35.5%	28.0%
	Disagree	Count	38	28	66	24	16	40
		% within discipline	67.9%	56.0%	62.3%	54.5%	51.6%	53.3%
Total	Count	56	50	106	44	31	75	
	% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

The majority of respondents in all groups disagree with this statement, but non-commerce students among both 'first year' and 'second+ year' students are more likely to disagree with this statement than commerce students.

4.1.3 Corporate Assessment

The final question in this section relates to how students perceive employer motivation. Do respondents think that their employers care about them? Should employees expect ethical conduct from their bosses? This question is dealt with in Table 12.

TABLE 12 - RESPONSE TO QUESTION: "I WOULD EXPECT AN EMPLOYER TO TREAT ME FAIRLY"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
I would expect employer to treat me fairly	Agree	Count	52	45	97	39	27	66
		% within discipline	92.9%	90.0%	91.5%	88.6%	87.1%	88.0%
	Neutral	Count	2	2	4	3	1	4
		% within discipline	3.6%	4.0%	3.8%	6.8%	3.2%	5.3%
	Disagree	Count	2	3	5	2	3	5
		% within discipline	3.6%	6.0%	4.7%	4.5%	9.7%	6.7%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

While high rates of both commerce and non-commerce students believe that fair treatment by employers is to be expected, commerce students are slightly more sceptical about this treatment in the 'second+ year' over non-commerce students.

Taking all of the findings of these ten tables into account, how different are commerce from non-commerce students, and do these differences change by years in school? While the evidence remains suggestive at best, and the trends are not always in the expected direction, the findings illustrated in the preceding tables, offer some support for the assertion that there is a greater tendency for commerce students, in comparison to non-commerce students, to have a more sceptical view toward the moral sensibilities of people in general. Furthermore, they are more likely to see the world through the "lens" of personal advancement, with somewhat less concern for the "moral order" than are non-commerce students.

However, these are responses to more general issues. How might these students respond to moral choice at a more personal level. To determine

whether there are significant differences here I present the responses to a different set of questions .

4.2 Personal Attributes

The following responses address the issues of personal conduct and conflicting moral dilemmas. There are 5 questions which deal with questions pertaining to direct moral action, 3 questions that involve personal conduct in relation to third party perception, and 2 questions which offer conflicting moral choice. The results are offered below:

4.2.1 Moral Behaviour

TABLE 13 - RESPONSE TO QUESTION: "IF I HAD TO LIE TO GET A PROMOTION, I WOULD DO IT"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
I would lie for a promotion	Agree	Count	11	14	25	11	9	20
		% within discipline	19.6%	28.0%	23.6%	25.0%	29.0%	26.7%
	Neutral	Count	11	9	20	13	11	24
		% within discipline	19.6%	18.0%	18.9%	29.5%	35.5%	32.0%
	Disagree	Count	34	27	61	20	11	31
		% within discipline	60.7%	54.0%	57.5%	45.5%	35.5%	41.3%
Total	Count	56	50	106	44	31	75	
	% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Table 13 reports on whether students would lie for a promotion. 'First year' commerce students are somewhat more likely to agree to deception than non-commerce students. The neutral responses for both disciplines rises sharply for 'second+ year' students, indicating that more respondents are unsure about the correctness of lying at work. For both groups of students a slightly larger proportion of commerce students agree to the statement. In both cases the percentage increase in neutral responses came from the disagree category.

Table 14, asking about misleading a customer, is another indicator of deception in the workplace.

TABLE 14 - RESPONSE TO QUESTION: "I WOULD MISLEAD A CUSTOMER IN ORDER TO KEEP MY JOB"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
I would mislead a customer to keep job	Agree	Count	8	9	17	6	4	10
		% within discipline	14.3%	18.0%	16.0%	13.6%	12.9%	13.3%
	Neutral	Count	13	16	29	11	9	20
		% within discipline	23.2%	32.0%	27.4%	25.0%	29.0%	26.7%
	Disagree	Count	35	25	60	27	18	45
		% within discipline	62.5%	50.0%	56.6%	61.4%	58.1%	60.0%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

At the first year level, both commerce and non-commerce students show high proportions of disagreement to this statement. This disagreement remains high in the 'second+ year' responses as well, with commerce students increasing their level of disagreement by 8 percentage points. Furthermore, commerce students are also slightly more likely to be neutral about their actions than non-commerce students. Consistent with the pattern of responses in Table 13, commerce students are slightly more likely to engage in questionable moral acts than non-commerce students.

Table 15, shows response rates for those who would steal from work. Here, it seems that 'second+ year' non-commerce students are more likely to disagree with this statement.

TABLE 15 - RESPONSE TO QUESTION: "IF I KNEW I WOULD NOT GET CAUGHT, IT WOULD NOT BOTHER ME TO TAKE SUPPLIES FROM WORK"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
I would steal from work	Agree	Count	18	16	34	12	8	20
		% within discipline	32.1%	32.0%	32.1%	27.9%	25.8%	27.0%
	Neutral	Count	16	13	29	11	10	21
		% within discipline	28.6%	26.0%	27.4%	25.6%	32.3%	28.4%
	Disagree	Count	22	21	43	20	13	33
		% within discipline	39.3%	42.0%	40.6%	46.5%	41.9%	44.6%
	Total	Count	56	50	106	43	31	74
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Commerce students are more likely to be neutral over time about office theft. These results run against predictions established by the two preceding tables as the slight increase in neutral responses came from a decrease in the level of agreement.

What happens when you already possess something you know belongs to another? Does it matter whether that other person knows you have it? The next two tables deal with returning other people's property when there is no incentive to return it and no punishment in keeping it.

TABLE 16 - RESPONSE TO QUESTION: "IF I FOUND A LOST WALLET, I WOULD RETURN IT"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
I would return lost wallet	Agree	Count	44	40	84	39	24	63
		% within discipline	78.6%	80.0%	79.2%	88.6%	77.4%	84.0%
	Neutral	Count	7	7	14	4	4	8
		% within discipline	12.5%	14.0%	13.2%	9.1%	12.9%	10.7%
	Disagree	Count	5	3	8	1	3	4
		% within discipline	8.9%	6.0%	7.5%	2.3%	9.7%	5.3%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 16 shows the responses to whether a person would return a lost wallet. Most students would return the wallet. However, the proportion of commerce students who would do so decreases slightly in the 'second+ year'

while it increases slightly for non-commerce students. Both the neutral and disagree response rates remain low throughout the education levels.

Would you return a cashier error? This is the question posed in Table 17, and does deal with more precise monetary gain.

TABLE 17 - RESPONSE TO QUESTION: "IF A CASHIER MADE AN ERROR IN MY FAVOUR, I WOULD RETURN THE DIFFERENCE"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
I would return cashier error	Agree	Count	26	26	52	21	14	35
		% within discipline	46.4%	52.0%	49.1%	47.7%	45.2%	46.7%
	Neutral	Count	12	9	21	11	7	18
		% within discipline	21.4%	18.0%	19.8%	25.0%	22.6%	24.0%
	Disagree	Count	18	15	33	12	10	22
		% within discipline	32.1%	30.0%	31.1%	27.3%	32.3%	29.3%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

In this case, 'first year' non-commerce students are slightly less likely to agree than commerce students. Non-commerce students are also slightly more likely to be neutral in all education levels, but the differences remain too small to be definitive. Among the 'second+ year' students, the proportions are in the predicted direction. These small differences are surprising and are not sufficiently large to support my propositions about the low morality of commerce students in monetarily related activities.

4.2.2 Moral Choices

The next three questions respond to the actions taken by individuals when confronted by issues of moral choice. Table 18, presents the responses to the question of cheating if others cheat as well.

TABLE 18 - RESPONSE TO QUESTION: "IF EVERYONE ELSE IS CHEATING, YOU HAVE TO CHEAT AS WELL"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
If everyone cheats, you have to cheat	Agree	Count	4	8	12	11	8	19
		% within discipline	7.1%	16.0%	11.3%	25.0%	25.8%	25.3%
	Neutral	Count	8	12	20	4	6	10
		% within discipline	14.3%	24.0%	18.9%	9.1%	19.4%	13.3%
	Disagree	Count	44	30	74	29	17	46
		% within discipline	78.6%	60.0%	69.8%	65.9%	54.8%	61.3%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

First year commerce students are more likely to agree with this statement than their non-commerce counterparts, but the percentages equal out in the second year respondents in both commerce and non-commerce. The neutral responses are low for both disciplines, but are slightly higher with commerce students, irrespective of numbers of years in school. Non-commerce students have higher rates of disagreement to this statement than commerce students do in both school levels.

4.2.3 Business Choices

The next two tables pertain to conduct as it relates to business perceptions. Table 19 presents responses to the idea that the chief responsibility of an employee is to maximize returns for the company and Table 20 indicates the percentage distribution for the question dealing with the business practices of companies one patronizes.

TABLE 19 - RESPONSE TO QUESTION: "MY CHIEF RESPONSIBILITY AS A GOOD EMPLOYEE IS TO MAKE SURE MY COMPANY MAXIMIZES ITS RETURNS"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
my chief responsibility is to maximize returns for company	Agree	Count	17	22	39	11	15	26
		% within discipline	30.4%	44.0%	36.8%	25.0%	48.4%	34.7%
	Neutral	Count	25	17	42	19	9	28
		% within discipline	44.6%	34.0%	39.6%	43.2%	29.0%	37.3%
	Disagree	Count	14	11	25	14	7	21
		% within discipline	25.0%	22.0%	23.6%	31.8%	22.6%	28.0%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Slightly more commerce students agree with the statement in Table 19 in both groups than do non-commerce students. However, the higher neutral response rates for non-commerce students suggest that they are less sure of how to deal with economic moralization than commerce students.

Table 20 shows that non-commerce students are more likely to agree with this statement than commerce students only in the first year, after which a rather dramatic increase in the proportion of commerce students 'agree' with this statement. Moreover, the reverse pattern is shown for the category 'disagree'. Non-commerce students have their highest concentration of respondents in the second year located in disagreeing with the statement.

TABLE 20 - RESPONSE TO QUESTION: "I AM NOT CONCERNED WITH A CORPORATION'S BUSINESS PRACTICES WHEN I PURCHASE ITS PRODUCTS"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
I'm not concerned with business practices when buying products	Agree	Count	21	14	35	8	13	21
		% within discipline	37.5%	28.6%	33.3%	18.2%	41.9%	28.0%
	Neutral	Count	13	15	28	17	10	27
		% within discipline	23.2%	30.6%	26.7%	38.6%	32.3%	36.0%
	Disagree	Count	22	20	42	19	8	27
		% within discipline	39.3%	40.8%	40.0%	43.2%	25.8%	36.0%
	Total	Count	56	49	105	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

4.2.4 Moral Dilemmas

The last two statements concern issues relating to moral dilemmas.

These statements offer competing justifiable actions that can be taken by the respondents. Table 21 and Table 22 press respondents to make a choice between the limits placed on a moral ideals versus the welfare of one's family.

TABLE 21 - RESPONSE TO QUESTION: "IF I HAD NO MONEY AND MY FAMILY WAS HUNGRY, I WOULD STEAL TO GET FOOD"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
I would steal food for family	Agree	Count	25	29	54	26	17	43
		% within discipline	44.6%	58.0%	50.9%	59.1%	54.8%	57.3%
	Neutral	Count	11	6	17	10	4	14
		% within discipline	19.6%	12.0%	16.0%	22.7%	12.9%	18.7%
	Disagree	Count	20	15	35	8	10	18
		% within discipline	35.7%	30.0%	33.0%	18.2%	32.3%	24.0%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table 21 presents the concern of stealing food to feed one's family.

Commerce students remain consistent in both 'agree' and 'disagree' over time, with most of the responses located in the 'agree' category. Non-commerce students show the largest shift from disagree to agree over year in school. The neutral category remains low, but slightly more non-commerce students are uncertain than are commerce students.

Table 22, shows responses to the dilemma of doing whatever it takes to keep one's job for family, and shows similar trends to those found in Table 21. Both statements respond to a need by many people to take care of their family.

TABLE 22 - RESPONSE TO QUESTION: "IF YOUR FAMILY IS DEPENDENT ON YOU, YOU MUST DO WHATEVER IT TAKES TO KEEP YOUR JOB"

			years in school					
			first year			second+ year		
			discipline		Total	discipline		Total
			non-commerce	commerce		non-commerce	commerce	
must do whatever it takes to keep job for family	Agree	Count	36	37	73	25	19	44
		% within discipline	64.3%	74.0%	68.9%	56.8%	61.3%	58.7%
	Neutral	Count	8	5	13	9	1	10
		% within discipline	14.3%	10.0%	12.3%	20.5%	3.2%	13.3%
	Disagree	Count	12	8	20	10	11	21
		% within discipline	21.4%	16.0%	18.9%	22.7%	35.5%	28.0%
	Total	Count	56	50	106	44	31	75
		% within discipline	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Both disciplines show high response rates in the 'agree' category, with commerce students showing slightly higher rates than non-commerce students. Commerce students are less neutral about this statement than non-commerce students, who tend to be unsure about agreeing or not.

In considering the data presented in the table in the three areas of moral choice, the differences between commerce and non-commerce students are small but nevertheless in the predicted direction. The only exception was the pattern of response in Table 17. Yet, here the findings were not a clear refutation of predicted responses. In general, commerce students were slightly more likely to take "moral risks" in the hypothetical situations than non-commerce students.

5. CONCLUSION

The goal of this thesis was to ascertain whether there were differences between commerce and non-commerce students in their moral and ethical sensibilities. A survey of 182 undergraduate commerce and non-commerce students was conducted at Concordia University. Analyses of the responses revealed that commerce students, especially during the 'second+ year' of their program were, slightly more likely to take "moral risks" than non-commerce students. That is undergraduate commerce students were likely to show consistent patterns of negative moral inclinations from 'first year' students through to 'second+ year' students. I attribute this to the ideology or culture of business education which results in ethically questionable perceptions and actions.

These responses suggest that the culture of business emphasizes maximizing personal returns and minimizing personal losses. This perspective is encouraged in the training of business students, and is demonstrated through the use of the *Prisoner's Dilemma* paradigm. This game employs a particular moral logic to succeed, especially in one-shot or end-shot exchanges (i.e. where cooperation is not always preferred).

The logic of the data analysis follows two propositions: *Business students are less likely than non-business students to be moral if there is some economic return.* While the second proposition, states: *The longer a student is exposed to a standard business curriculum, the less moral and ethical she will become.*

The responses were elicited by a 20 question, 5-point Likert scale survey. It became clear from the data analysis that both propositions have definite merit in the understanding of undergraduate commerce students' decision making at Concordia University. There was a slight but clear negative connection between level of morality and the discipline of commerce as taught at Concordia University.

My hope was to offer alternate ways of thinking about value, worth, obligation, duty, and responsibility in business training. Beginning with a brief introduction to the literature found in moral philosophy, I explored how ancient Greek virtues like honesty, fairness, and loyalty are still seen as important elements in moral decision making today. Both commerce and non-commerce students responded positively (i.e. highly moral) when confronted with questions dealing with individuals' notions of virtue. The deontological theories espoused by such thinkers as Immanuel Kant can be used to explain the similarities in responses between many of the commerce and non-commerce students. It is probable that both groups acknowledge that certain relational exchanges must be maintained and supported for society as a whole to function. Therefore, both groups tended to believe that honesty and fairness in daily relations should be both practiced and expected in an ethical society. However, what happens to a relational exchange when one party takes advantage of these basic assumptions of ethical behaviour?

The most interesting differences appeared when the emphasis switched from individual or societal perceptions, to questions relating to ethical conduct or

behaviour. When responding to questions relating to taking general “moral risk”, they were slight yet consistent differences between undergraduate commerce students and their non-commerce counterparts. As these moral behaviour questions began to specifically address issues of monetary or economic returns, the trends between the two disciplines became more consistent. The Utilitarian notion of ends explaining the means is a possible theoretical rationale for such differing in responses. In other words, the commerce students, who are taught to maximize personal returns, were more likely to take “moral risks” because the monetary rewards would justify the conduct. Therefore, in a question like “I would steal from work”, commerce students are slightly more likely to engage in this risky activity than non-commerce students. Moreover, the question of whether respondents would return a lost wallet seemed to indicate that while both commerce and non-commerce students would return the lost wallet, commerce students in their ‘second+ year’ would do so less likely than their non-commerce counterparts.

This study represents an addition to other examinations of business versus non-business behaviour. There have been some studies that demonstrate differences between business people and non-business people (Gautschi and Jones, 1998; Stevenson and Bodkin, 1998; and Green and Weber, 1997) but they did not examine business students. Studies that have looked exclusively into the moral character of business students have been mixed about the moral perceptual differences adopted by business students and non-business students. One study done by Cole and Smith (1996), on

attitudinal differences between business students and business people showed that business students, while recognizing a gap between ethical business conduct and expected business conduct, were less likely to employ unethical action than their professional counterparts. Mahoney (1990), however, found differences due to the teaching styles of business to students in three geographic areas (e.g. U.K., Europe, and the U.S.A.). The study by Frank et al. (1993) was the only one to track economic students through a pedagogic period and compare their responses with non-economic students. While this study was more suggestive than conclusive in determining the degree of the ethical differences which existed between economic and non-economic groups, it did indicate that business training does impact on an individual's likelihood to engage in morally and ethically "risky" behaviour.

5.1 Present Problems and Future Goals

While much was done, there still is much left to do. Alas, there have also been problems along the way. The number of respondents and the variety of classes are two critical components of the study which could be improved and expanded upon. Unfortunately due to time and financial constraints, an attempt could not have been made earlier. The hope is that future inquiries into this topic will permit a larger and more diverse sample size. As such, no claims or conclusions made can be generalized outside the confines of the Commerce and Administration program at Concordia University. The sample size of 182 respondents is too small and selective to allow for serious business school generalizations.

Moreover the gender differences suggest that the commerce training and the business field is still a male dominated (refer to Table 2). The different proportions of males versus females in the commerce group may have had an influence over the pattern of responses. This potential influential by gender should be addressed in future analyses.

As a start at evaluating the conditions around the moral and ethical decision-making abilities of undergraduate students at Concordia University, I believe with all humility, that this has been quite a success. The re-introduction of a sociological perspective into the discussion of morality and ethics is an essential compliment in understanding traditional economic reasoning.

As the global market place expands, the stakes are not just economic ones any longer. Business goals have to be balanced with societal expectations, as they are both mitigated by individuals' actions. In doing so, the moral and ethical choices we make will determine the kind of social and corporate ideology we will abide by. I contend that a proper society and a productive business will want to limit the "morally risky" choices that individuals make. The business community can start this process of implementing "morally safe" choices by teaching the business students of today how to be "morally safe" decision makers of tomorrow. The focus will have to move from that of the bottom line to that of the highest character!

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7. APPENDIX

Questionnaire on Student Attitudes
Conducted by Hasan Alam
M.A. Thesis in Sociology, Concordia University

Please be advised that your participation and responses in this study are **CONFIDENTIAL**. You are not obliged to respond to any or all questions in this study. You may discontinue your participation with this study at any time without any negative consequences.

Please read over the questions and responses carefully before selecting an answer.

Section A. Demographic Information

- A1. GENDER ☐ Male ☐ Female
- A2. DATE OF BIRTH / / 19
 Day / Month / Year
- A3. MAJOR AREA OF STUDY
- A4. MINOR AREA OF STUDY (if applicable)
- A5. NUMBER OF CREDITS TAKEN IN MAJOR (as of January 4, 1999)
- A6. NUMBER OF CREDITS TAKEN IN MINOR (as of January 4, 1999)
 (if applicable)

please list the number of credits you have taken in each faculty and discipline (if applicable)
(as of January 4, 1999)

- A7. NUMBER OF CREDITS IN ARTS AND SCIENCE
- | | | |
|------------------------|----------------------|----------------------|
| JOURNALISM | <input type="text"/> | <input type="text"/> |
| SOCIOLOGY/ANTHROPOLOGY | <input type="text"/> | <input type="text"/> |
| ECONOMICS | <input type="text"/> | <input type="text"/> |
| CHEMISTRY | <input type="text"/> | <input type="text"/> |
| OTHER | <input type="text"/> | <input type="text"/> |
- NUMBER OF CREDITS IN COMMERCE/ADMINISTRATION
- | | | |
|-------------|----------------------|----------------------|
| MARKETING | <input type="text"/> | <input type="text"/> |
| FINANCE | <input type="text"/> | <input type="text"/> |
| ECONOMICS | <input type="text"/> | <input type="text"/> |
| ACCOUNTANCY | <input type="text"/> | <input type="text"/> |
| OTHER | <input type="text"/> | <input type="text"/> |
- NUMBER OF CREDITS IN FINE ARTS
- | | | |
|-------------|----------------------|----------------------|
| STUDIO ART | <input type="text"/> | <input type="text"/> |
| ART HISTORY | <input type="text"/> | <input type="text"/> |
| CINEMA | <input type="text"/> | <input type="text"/> |
| PHOTOGRAPHY | <input type="text"/> | <input type="text"/> |
| OTHER | <input type="text"/> | <input type="text"/> |
- NUMBER OF CREDITS IN ENGINEERING
- | | | |
|------------|----------------------|----------------------|
| CIVIL | <input type="text"/> | <input type="text"/> |
| MECHANICAL | <input type="text"/> | <input type="text"/> |
| COMPUTER | <input type="text"/> | <input type="text"/> |
| ELECTRICAL | <input type="text"/> | <input type="text"/> |
| OTHER | <input type="text"/> | <input type="text"/> |

Questionnaire on Student Attitudes
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Section B. General Questions on Attitudes

B1. IN GENERAL, I BELIEVE THAT MOST PEOPLE ARE FAIR IN THEIR RELATIONS WITH OTHERS

1	2	3	4	5
Strongly		Neutral		Strongly
Disagree				Agree

B2. IF I LOST MY WALLET, IT WOULD BE RETURNED TO ME

1	2	3	4	5
Strongly		Neutral		Strongly
Disagree				Agree

B3. IF GIVEN THE OPPORTUNITY, MOST PEOPLE WOULD CHEAT TO GET WHAT THEY WANT

1	2	3	4	5
Strongly		Neutral		Strongly
Agree				Disagree

B4. THE PRIMARY OBJECTIVE OF CORPORATIONS IS TO MAXIMIZE RETURNS FOR THEIR SHAREHOLDERS

1	2	3	4	5
Strongly		Neutral		Strongly
Agree				Disagree

B5. GENERALLY SPEAKING, PEOPLE ARE ETHICAL IN THEIR EVERYDAY BEHAVIOUR

1	2	3	4	5
Strongly		Neutral		Strongly
Agree				Disagree

B6. WHEN YOU GET RIGHT DOWN TO IT, MOST PEOPLE ARE ONLY CONCERNED WITH THEMSELVES

1	2	3	4	5
Strongly		Neutral		Strongly
Disagree				Agree

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B7. MOST PEOPLE I KNOW TELL THE TRUTH

1	2	3	4	5
Strongly Disagree		Neutral		Strongly Agree

B8. I AM NOT CONCERNED WITH A CORPORATION'S BUSINESS PRACTICES WHEN I PURCHASE ITS PRODUCTS

1	2	3	4	5
Strongly Agree		Neutral		Strongly Disagree

B9. IF A CASHIER MADE AN ERROR IN MY FAVOUR, I WOULD RETURN THE DIFFERENCE

1	2	3	4	5
Strongly Agree		Neutral		Strongly Disagree

B10. IF I HAD NO MONEY AND MY FAMILY WAS HUNGRY, I WOULD STEAL TO GET FOOD

1	2	3	4	5
Strongly Disagree		Neutral		Strongly Agree

B11. IF I FOUND A LOST WALLET, I WOULD RETURN IT

1	2	3	4	5
Strongly Disagree		Neutral		Strongly Agree

B12. THE JOB SOMEONE HOLDS IS A GOOD INDICATION OF THE TYPE OF PERSON THEY ARE

1	2	3	4	5
Strongly Disagree		Neutral		Strongly Agree

B13. IF I KNEW I WOULD NOT GET CAUGHT, IT WOULD NOT BOTHER ME TO TAKE SUPPLIES FROM WORK

1	2	3	4	5
Strongly Disagree		Neutral		Strongly Agree

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B14. IF I HAD TO LIE TO GET A PROMOTION, I WOULD DO IT.

1	2	3	4	5
Strongly		Neutral		Strongly
Agree				Disagree

B15. MY CHIEF RESPONSIBILITY AS A GOOD EMPLOYEE IS TO MAKE SURE MY COMPANY MAXIMIZES ITS RETURNS

1	2	3	4	5
Strongly		Neutral		Strongly
Agree				Disagree

B16. I WOULD EXPECT AN EMPLOYER TO TREAT ME FAIRLY

1	2	3	4	5
Strongly		Neutral		Strongly
Agree				Disagree

B17. I WOULD MISLEAD A CUSTOMER IN ORDER TO KEEP MY JOB

1	2	3	4	5
Strongly		Neutral		Strongly
Agree				Disagree

B18. IF EVERYONE ELSE IS CHEATING, YOU HAVE TO CHEAT AS WELL

1	2	3	4	5
Strongly		Neutral		Strongly
Disagree				Agree

B19. IF YOUR FAMILY IS DEPENDENT ON YOU, YOU MUST DO WHATEVER IT TAKES TO KEEP YOUR JOB

1	2	3	4	5
Strongly		Neutral		Strongly
Disagree				Agree

B20. IN GENERAL, THE LEVEL OF WEALTH IS A GOOD INDICATOR OF A PERSON'S SUCCESS IN LIFE

1	2	3	4	5
Strongly		Neutral		Strongly
Disagree				Agree

THANK YOU FOR YOUR ASSISTANCE