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Employee attitude towards business ethics in the motor industry.

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A research proposal submitted to the Gordon Institute of Business Science,
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Abstract

The aim of this study was to assess whether a relationship existed between an employee's attitude toward business ethics and the variables of age, race, gender, level of education, position, tenure and place of work within the South African Motor Industry. The study was conducted using a well-known research instrument, the Attitude Toward Business Ethics Questionnaire (ATBEQ), in order to be able to compare the results with previous studies.

The study did not find significant evidence to suggest that the above-mentioned demographic variables were related to an employee's attitude toward business ethics barring for a few of the measured variables from the questionnaire. In its findings, the study did not support most of the previous studies that have been done in the field of attitude toward business ethics.

The suggested area for future research is to include a demographic of culture and upbringing to assess the relationship between that variable and attitude toward business ethics.

Keywords

Business Ethics, Attitudes, Motor Industry, Corporate Ethical Culture.

Declaration

I declare that this research project is my own work. It is submitted in partial fulfilment of the requirements for the degree of Master of Business Administration at the Gordon Institute of Business Science, University of Pretoria. It has not been submitted before for any degree or examination in any other University. I further declare that I have obtained the necessary authorisation and consent to carry out this research.

Humbulani Thanyani Neswiswi

10 November 2014

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1. Introduction to research problem

1.1. Title

Employee attitude towards business ethics in the motor industry

1.2. Introduction

Scandals by some of the world's biggest and most respected organisations bring about a question of whether business ethics have indeed taken a backseat in organisations today. The scandals seem to centre on corruption, bribery, fraud and greed with their impact felt throughout the economy (Balkhi, 2013). A list of the 25 biggest corporate scandals contains organisations that were the biggest or fastest growing or most profitable within their sectors whose downfall casts doubt over many industries. Some of the notable and more spectacular failures that populate the list are: Enron, Arthur Andersen, Bear Stearns, Parmalat, Barclays and WorldCom (Balkhi, 2013).

The attitude towards business ethics seems to be deteriorating as revealed in a study by Segal, Haberfeld and Gideon (2013) that showed a greater willingness to engage in white-collar type of crimes, some clearly illegal crimes as well as marginally unethical crimes as measured in the period between 2001 and 2010. The worrying factor with this study has been the revelation that the deterioration in ethics was largest in the last two measurement years. With corporate greed not easing, Kohut and Corriher (1994) also found managers of all levels and ages being under pressure to overlook ethical boundaries if they are to survive or succeed in the corporate environment.

The recent corporate scandals have made regulatory agencies and the public to be more aware and concerned about organisational wrongdoing and ways to encourage whistleblowing (Gao, Greenberg, & Wong-On-Wing, 2014). This view is in line with what has been mentioned before that scandals regarding the moral deficiency of organisations have stimulated public sensitivity towards

ethical issues of organisations (Chun, Shin, Choi, & Kim, 2013). Media reports of illegal and fraudulent activities in some of the largest organisations has dented public and investor trust in the ethical soundness of organisations resulting in calls for closer scrutiny of business ethics (Ibrahim, Angelidis, & Tomic, 2009).

A lack of business ethics within organisations leads to what the KPMG (2009) report on fraud found, that reported fraud appeared to be increasing in both frequency and cost; while employees and management were found to be the greatest perpetrators of that fraud. The Pricewaterhousecoopers (2009) survey on economic crime found that at least 30% of global companies had experienced fraudulent misconduct.

The Association of Certified Fraud Examiners (2006) found that wrongdoing was more likely to be detected by a tipoff than through any other means and found 60% of tips coming from employees. Vadera, Aguilera and Caza (2009) mention that almost one third of U.S. employees witnessing co-workers engaging in wrongdoing, but only 52% reported it to an authority. Vadera et al., (2009) further mention that non-reporting of unethical practices by those observing the wrongdoings may influence the occurrence of crimes in the modern organisation.

From the above discussion it can be drawn that fraud and other forms of ethical misconduct by organisations' employees exists and costs those organisations, as well as the economies in which they exist, substantial losses on an annual basis. Losses resulting from wrongdoings on the part of the employees seem to continue to increase over time and as organisations and technologies get more sophisticated, we can expect the type of wrongdoings that result in such losses to also get sophisticated.

The motor retail industry has always had a bad reputation when it comes to the ethicality of its actors. The industry was rocked with a price fixing or anticompetitive behaviour scandal in 2005 and questions continue to be raised about exorbitant pricing as well as charging customers for benefits they don't

see, need or use. The leadership within the motor industry take the ethics lines that they have implemented to combat whistleblowing very seriously and have thus supported the study to assess their employees' attitude towards corporate ethical culture and business ethics to learn if there is more that they can implement in order to improve the current state of affairs.

1.3. Research Objectives

The objective of the study is to assess employees' attitudes towards corporate ethical culture as well as their attitude toward business ethics. The study seeks to understand whether the employee's attitude toward business ethics is influenced by age, race, gender, level of education, position or level within the organisation, the amount of years the employee has spent in the industry as well as whether the employee works at dealer or manufacturer environment.

The study also seeks to compare how the results of the employees within the motor industry will be different from previous studies that have been done in other industries and sectors.

1.4. Research Motivation

Research by Rossouw (1997) indicated some alarming figures about the rate of white collar crime that had more than doubled in the first year of democracy whilst the prosecution success rate for those type of crimes stood at a modest 53 percent. In addition it was found that part of the reason for this lack of moral fibre to result from the type of business practices that organisations had to engage in stemming from economic sanctions that were put against South Africa (Rossouw,1997). Twenty years after democracy has been achieved, it would be interesting to see whether the people of South Africa still hold the same attitude towards business ethics and whether they would be as willing to engage in questionable ethical practices.

2. Literature Review

2.1. Introduction

This Chapter presents the reviewed literature on the attitude that employees may show towards business ethics. The discussions commence with a general overview of business ethics and how it relates to ethical culture. The Chapter concludes by discussing the variables of age, race, gender, level of education, position in the organisation, tenure within the organisation as well as place of work and how they relate to employees' attitude towards business ethics.

2.2. Business Ethics

The word ethics is derived from the Greek words "ethikos" and "ethos," which means custom or usage (Wiley, 1995). Wiley (1995) also talked about ethics being about guidance on what is morally right and wrong, but that controversy existed because what may be ethically right to one person may be ethically wrong to another. Grobler and Warnich (2006) shared a similar point and described ethics as the discipline that deals with what is considered good and bad, or right and wrong, or with moral duty and obligation. Wiley (1995) goes a step further to posit that since ethics reflect the character of the individual, they can also be regarded as reflecting the ethics of the business, as a collection of individuals.

Defining business ethics

Business ethics has been found to be consistent with other pure ethical norms and applied ethics in that they share views on the market economy and its impact on society, economic and social development as well as the recognition of income distribution among people (Xiaohe, 1997). Business ethics research has focussed on addressing issues around morality and social contract theory, ethical decision making, corporate social responsibility, and stakeholder theory (Ma, Liang, Yu, & Lee, 2012).

Rossouw (1997) found that there were three clear trends with respect to the direction of or the way that business ethics was understood. In the first instance business ethics was defined in terms of personal values and virtues that must be applied to business practices; the second instance defined business ethics according to the societal or religious norms, rules, standards or values that must be applied to business practices; and lastly business ethics being defined as a reflection on economic and business practices and decision-making that ensures that individuals and society benefits in the context of a competitive market-driven economy (Rossouw, 1997).

Significance of business ethics

When business ethics practitioners were asked as to why they thought business ethics was important, they came up with three arguments: (i) businesses play a privileged public role and they should fulfil their role with moral sensitivity that ends up benefiting all stakeholders of business, (ii) business ethics can contribute immensely towards organisational performance through a work ethos that unifies employees and allows them to attach meaning to their daily work, and finally (iii) business ethics helps employees overcome the conflict they may have between their own personal values and the values pursued by the organisation (Rossouw, 1997). The ethicality of top business managers has thus become a topical discussion in the public domain as well as in business circles which has brought much focus and attention on the development of moral reasoning in corporate individuals (Forte, 2004).

Formal business ethics within organisations

From their study on the ethics training and business persons' perceptions of organisational ethics, Valentine and Fleischman (2004) concluded that organisations that have formal ethics programs were able to significantly influence their employees' ethical decision making as well as ethical conduct. In an environment where corporate ethics are in place, an ethical corporate culture will result which helps the organisation avoid major illegal or unethical corporate scandals as well as leading to more appropriate ethical behaviour at all organisational levels (Schwartz, 2013).

In further entrenching the need for formal business ethics programs within the organisation Schwartz (2013) clarifies three key elements that must exist to develop and sustain an ethical corporate culture as (i) the existence of a set of core ethical values within the organisation's policies, processes and practices; (ii) the establishment of a formal ethics program, including a code of ethics, ethics hotline, ethics training and an ethics officer; (iii) the continuous presence of ethical leadership reflected by the board of directors, senior executives, and managers. The theme found here is consistent with his earlier study on the state of business ethics in Israel where it was found that to improvement of ethicality of business depended on greater awareness, clear ethics stance by the organisation, making available additional ethics training, walking the ethics talk by the organisation and its management, as well as a greater enforcement for ethical misconduct (Schwartz, 2012).

Although Valentine and Barnett (2002) found that ethics codes or programs will not necessarily yield awareness of business ethics principles, other studies by Schwartz (2013) and Valentine & Fleischman (2004) indicate that a properly implemented ethics program will positively affect the employee attitude toward business ethics, employee satisfaction and ultimately business performance.

Business ethics within South African organisations

Rossouw (1997) takes the discussion on social responsibility further by highlighting that some of the ethical issues that South African organisations have to deal with is the issue of helping to right the wrongs of the past through own social development initiatives as well as in assisting the government in its reconstruction and development programs. This view is in line with what Ma et al. (2012) has identified as the consistency that exists between business ethics and the other forms of ethics that have been studied previously.

Most of the studies on business ethics in automotive industry were conducted within the developed economy context, creating a paucity of research within the developing economy context. A study by Honey, Siguaw and Hunt (1995) is amongst the few studies that were conducted, with their specific focus on ethics and ethical training of automotive sales person in the US and Taiwan. Their

results showed that ethical differences do exist across cultures. This suggests that ethical perceptions of employees in the automotive industry within a South African Context may be different from those in the developed economy, and therefore the results cannot be generalised. Therefore there is a need to conduct research on business ethics with reference to the context.

2.3. Corporate Ethical Culture and Business Ethics

In the need and drive to improve organisations' ethical culture, organisations have implemented ethical hotlines, ethics committees and ombudspersons so as to address employee dilemmas that may arise as well as a way to show that management supports employee efforts to make the right decisions (Wiley, 1995). Individuals and groups' ethical decision making process is highly influenced by the corporate culture and role relationships that exists in organisations thereby further highlighting the need for managers to create a good corporate ethical culture through ethics training and compliance programs (Loe, Ferrell, & Mansfield, 2000). Wiley (1995) further emphasises the role of managers in creating and sustaining ethical organisational behaviour as being critical to the success of an ethics program.

If the leadership of an organisation is perceived as being unethical by the subordinates, it tends to have the effect that the subordinates will also behave unethically as the leaders' behaviour is viewed as having set a precedent (Ibrahim et al., 2009). Schwartz (2013) also refers to the role played by managers in creating ethical organisational behaviour as ethical leadership and names it as one of the three critical elements necessary to develop an ethical corporate culture. The other two critical elements are core ethical values that need to be infused into all of the organisation's policies, processes, and practices; and a formal ethics program that includes a code of ethics, ethics training, an ethics hotline as well as an ethics officer (Schwartz, 2013). The relationship between the three key elements described by Schwartz is shown in figure 1.

Key Elements of an Ethical Corporate Culture

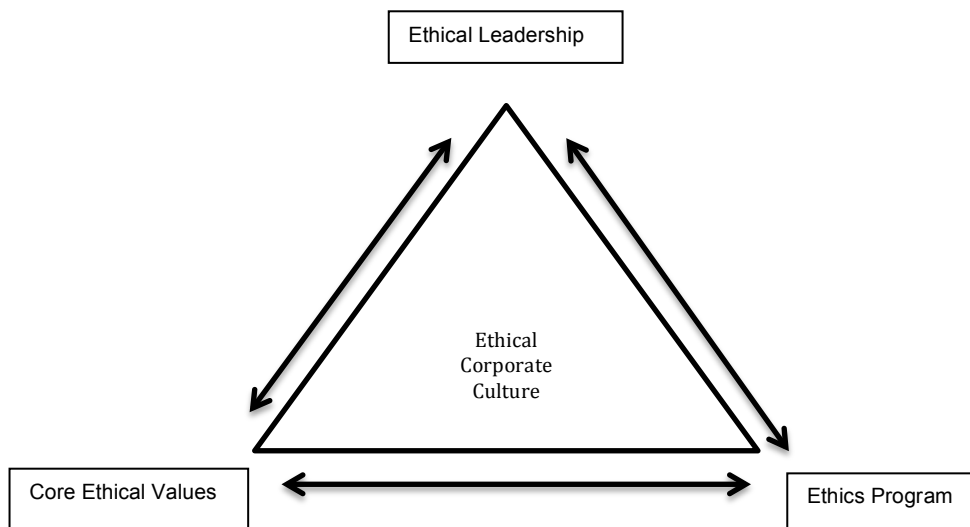


Figure 1: Key elements of an ethical corporate culture (Schwartz, 2013)

Valentine & Barnett (2002) argue that it takes more than just the simple existence of an ethics codes to influence the attitude toward corporate ethics and ethical behaviour of employees, and that to succeed you will need to be able to influence the perceptions of employees about the ethical values or ethicality of their organisation. For as long as employees believe that their organisation does not just have an ethics code in order to tick a box but that the ethics code is in support of the strong ethical culture of the organisation, then employees will also be more likely to behave ethically (Valentine & Barnett, 2002).

While most studies found a positive relationship between ethics training and the ethicality of the organisation, Honeycutt, Siguaw, & Hunt (1995) found ethics training to be negatively related to the organisation's perceived levels of ethics as well as performance. Honeycutt et al. (1995) found that in the U.S. high performance of automotive sales people also came with high levels of ethical behaviour while the complete opposite was found to be happening in Taiwan.

In a study on the determinants and consequences of ethical behaviour of sales people, Román & Munuera (2005) found there to be a direct link between the sales management activities and salespeople's ethical decision making, further

highlighting the importance of management in setting the ethical tone of the organisation. Román & Munuera (2005) also warn that the ethical behaviour of salespeople is also influenced by the way that they are compensated thus implying that managers, in their pursuit of creating an ethical organisation, should not overlook the compensation structure of the sales force.

Business ethics or a good corporate ethical culture has also been found to have a positive impact on firm performance in that they improve an organisation's external relations, legitimacy and reputation (Chun et al., 2013). Because of the strong link between organisational commitment and an internal ethical culture, management should not overlook the importance of ethical management as it will bring about improved organisational performance (Chun et al., 2013).

Based on the literature above, it would be expected that organisations that have formal ethics programs should have employees that display a better attitude toward business ethics than employees of those organisations that do not have formal ethics programs. Since the completion of the questionnaire is strictly on an anonymous basis, we are therefore missing an opportunity to be able to draw such a distinction and parallel.

2.4. Age and Attitude Toward Business Ethics

Age has been found to be a significant and strong predictor of ethical attitudes with older employees displaying more ethical behaviour and therefore make stricter ethical judgements than their younger counterparts (Serwinek, 1992). This finding is supported by Liyanarachchi and Adler (2011) who found that older accountants had a higher propensity to report ethical misconduct than their younger counterparts. The results of these past studies suggest that as a person gets older they are more equipped to be able to differentiate between ethical and questionable practices, which allow them to decide on appropriate action to be taken in line with the organisation's ethics code.

Ardichvili, Jondle and Kowske (2012) found that an employee's perception of business ethics in his / her organisation was not related to age, but rather it was related to the position they occupied within the organisation.

The more ethical attitude toward business ethics of older employees can be linked to how they become more conservative in their ethical behaviour as they age. The conservative nature that sets in as an employee grows older can also be attributed to opportunities to experience ethical dilemmas in other settings outside the work environment (Román & Munuera, 2005). The more conservative nature of the older employee coupled with the experience that they would have gained dealing with ethical dilemmas in other aspects of their lives should give them the confidence to voice out any questionable practices that they may witness in their organisation.

Young employees assimilate into the new organisation group in part by adopting and enforcing the organisation group's norms such that if a general good attitude toward business ethics exists as part of the culture, then that is what they will adopt (Stansbury & Victor, 2009). This view goes against that of Serwinek (1992) but supports Schwartz (2013) who says that organisational core ethical values and ethical leadership shapes the corporate ethical culture of the organisation. This implies that an organisation that has a strong corporate ethical culture and that actively promotes business ethics will teach its new young recruits the same culture and they, in turn, will implement that culture.

The literature provides a guide to conclude that as employees get older they also become more ethical. With the great unemployment figures in South Africa, especially youth unemployment, does this imply that we should only be focussing our energies on recruiting significantly aged employees and ignoring the youth? If this study supports previous research that shows that employees become more ethical as they get older, it would be interesting to note whether this will have any impact on recruitment trends.

2.5. Race and Attitude Toward Business Ethics

In studying the business ethics in China, Xiaohe (1997) found that conflict might exist between one's culture and business ethics, in our South African context this may be compared to the conflicts that different races may have with business ethics.

Ma et al., (2012) found that the ethical decision-making process is influenced by individual factors like nationality, age and gender as well as by situational factors that stem from human development and how socialisation processes shape our attitudes, values and religion. This implies that the way ethical decisions are made is directly influenced by the way that a person is brought up, including how they interacted with other races.

The apartheid history of South Africa is well documented and as most of the current workforce was born before democracy was achieved, race is a variable that cannot be overlooked. It is always prudent to study and understand how the different races would have understood and approached just about any subject that one can study within the South African context.

Affirmative action has been implemented to attempt to rectify the imbalances that resulted from South Africa's apartheid riddled past (Rossouw, 1997), it would also be interesting to study if there is any difference in attitude toward business ethics of those that have benefitted from affirmative action policies versus their white counterparts.

There wasn't a study found to indicate if any one race is more ethical or whose people showed a better attitude toward business ethics than any other race. Had it been found, for example, that there exists a race that is significantly less ethical than the rest, would the implication for the motor industry be to rid itself of all the people of that race? If another race was found to have a significantly better attitude toward business ethics, how would that affect recruitment practices in South Africa, especially in relation to employment equity?

2.6. Gender and Attitude Toward Business Ethics

Loe et al., (2000) found that previous research studies that looked at the relationships between gender and attitude toward business ethics have mostly been inconclusive in determining which of the two genders is more ethically sensitive. Of the remaining studies, they found most of them to indicate the female gender as being the more ethically sensitive gender. This view is further supported by a study on moral reasoning of business managers done by Forte (2004) which found that females were more principled than their male counterparts.

Bilic and Sustic (2011) studied the influence of ethics education on Croatian management and entrepreneurship students' attitude toward ethical behaviour and determined that female students were more ethical than male students. A study conducted on managers enrolled in an MBA program by Ibrahim et al. (2009) that also assessed ethics codes for professional pharmacists corroborated previous research in finding that females were more positive in their approach to business ethics than their male counterparts. Although females were found to be more ethically conscious than males, the scores did not paint a picture of a high ethical standards (Ibrahim et al., 2009).

A study by Bageac, Furrer and Reynaud (2011) that looked at management students' attitude towards business ethics from the major business philosophies' point of view of Social Darwinism, Machiavellianism and Moral Objectivism found females to have more favourable attitudes toward Moral Objectivism and less toward Machiavellianism. The interpretation of the above statement being that females believe that an individual can go out and achieve all that they want to achieve for as long as they act within a moral code that is not at odds with the rest of society.

Most of the studies that showed any form of difference between the ethical practices or attitudes of males and females seemed to find females to display better attitude toward business ethics than their male counterparts. There is no

expectation for this study to show a significant difference from what previous studies have revealed.

2.7. Level of Education and Attitude Toward Business Ethics

Román & Munuera (2005) could not find a direct link between the level of education and how it impacts attitude toward business ethics and they have attributed the lack of direct link to be as a result of them measuring education in years and not in type of education a respondent has received.

In their study that looks at the relationship of age, gender, experience and awareness of written ethics policies that was conducted in the U.S. Kohut and Corriher (1994) found that MBA graduates face the greatest pressure to compromise their ethical values if they want to have a chance of success in corporate America.

With the majority of ethical transgressors, especially in the 2008 global financial crisis, being found to be in possession of an MBA; the expectation is that the higher the level of education then the more morally or ethically ambiguous a person should get. The expectation is therefore that the more educated a person becomes; the more their attitude toward business ethics is negatively impacted.

2.8. Position and Attitude Toward Business Ethics

Some of the biggest challenges for business executives is balancing the ethical dilemmas that exist in business environments especially when those dilemmas create a conflict with one's culture (Xiaohe, 1997). In their study on the cross-cultural comparison of ethical attitudes of business managers Christie, Kwon, Stoeberl, & Baumhart (2003) also found the role of national culture as having a very strong influence on the business managers' ethical attitudes. The conflict that may exist between a manager's attitude toward business ethics as well as

his cultural upbringing should not be overlooked and a way to counter its effects is to have a formal business ethics program that is implemented and understood throughout the whole organisation.

Managers are constantly faced with ethical dilemmas where they need to balance their organisational performance mandate against the moral obligations of persons within and outside of the organisation (Kohut & Corriher, 1994). Vogel (1991) had earlier found that managers consistently failed to consider the welfare of society but rather focussed only on maximising the wealth of their shareholders. Reilly and Kyj (1990) took it a step further and suggested that managers may actually suffer from “moral schizophrenia” where they may behave ethically in their private lives but ignore ethics or its relevance in a business context. The evidence seem to indicate that managers and organisations as a whole chose to maximise the welfare of their shareholders rather than aim to maximise the welfare of all stakeholders.

The view of management setting the tone is further entrenched by Román & Munuera (2005) who found there to be a direct link between the management activities and employee ethical decision making of sales people. The attitude that managers have toward business ethics is a direct reflection on their own personal integrity as well as it being a reflection on their attitude toward questionable practices in the organisation (Christie et al., 2003). The implications of these studies is that organisational stakeholders should ensure that the people that manage and lead their affected organisations are of sound ethical background as well as ensure that they follow the ethics codes set out in the organisation as the managers will ultimately set the ethical tone of the organisation.

A study on the differences in perceptions of ethical business culture done by Ardichvili et al. (2012) found that executives had the most positive assessment of the ethicality of their organisations, mid-level managers' opinion were in the middle and employees were least positive about the ethicality of their organisations.

Previous studies seem to suggest that the moral schizophrenia that managers tend to suffer from negatively impacts their attitude toward business ethics, as they only seem to care about pursuing maximum returns for their shareholders, no matter the cost. However the 2012 study by Ardichvili et al., suggests that the more senior a person is in the organisation the more they tend to see the organisation and themselves as having a positive attitude toward business ethics. This view is expected to hold, especially if the organisation has a formal ethics program.

2.9. Tenure and Attitude Toward Business Ethics

Kohut and Corriher (1994) found that new managers as well as lower-level managers were under immense pressure to compromise their personal ethical beliefs in order to succeed in the corporate arena. The above view was later contradicted by Ardichvili et al. (2012) who found no significant difference in perceptions of the ethicality of own organisations amongst managers, employees and executives within the first three years of joining the organisation.

As employee tenure increases above three years the perception of own organisation's ethics tends to deteriorate while executives' perception of own organisation's ethics becomes more positive (Ardichvili et al., 2012). As the executives tend to decide on the ethical direction to be taken by the organisation, it is not surprising that they would be found agree with the ethical standing of their own organisations. Bilic and Sustic (2011) provide the contrarian view where they found that respondents that had never worked before were more ethical than those who are already in employment.

The literature provides mixed views on the relationship between tenure and an employee's attitude toward business ethics. On the basis that older employees that would have worked for longer periods have been found to be more ethical than younger employees; we can also expect to find tenure to be positively related to employee's attitude toward business ethics.

2.10. Place of Work and Attitude Toward Business Ethics

In a study conducted within the insurance industry of America Cooper and Frank (1991) found that the industry or work environment that an employee worked was not as important as having written policies and codes on business ethics in order to improve ethics monitoring and enforcements. They further highlighted the importance of distributing those policies to the entire organisation as well as providing ethics training to employees. This view was further reinforced by Schwartz (2013) in emphasizing the key elements required to build a corporate ethical culture within an organisation.

As a result of previous studies that have been done, it is not expected for a difference to show between the employees that work in the retail environment versus those that work in the wholesale environment. Should differences be found, previous studies suggest that those should be linked to the existence of corporate ethical programs rather than suggest that people that operate in any one of the two environments are more or less ethical than the other group.

3. Research Questions and Hypotheses

The primary purpose of the study is to measure the employee attitudes towards business ethics within the South African motor industry. The study looks to determine whether a relationship exists between employee attitude towards business ethics and the demographic variables of age, race, gender, level of education, position, tenure within an organisation and place of work of the employee.

3.1. Research Questions

Research Question 1

Is there a relationship between an employee's age and their attitude towards business ethics?

Research Question 2

Is there a relationship between an employee's race and their attitude towards business ethics?

Research Question 3

Is there a relationship between an employee's gender and their attitude towards business ethics?

Research Question 4

Is there a relationship between an employee's level of education and their attitude towards business ethics?

Research Question 5

Is there a relationship between an employee's position and their attitude towards business ethics?

Research Question 6

Is there a relationship between an employee's tenure and their attitude towards business ethics?

Research Question 7

Is there a relationship between an employee's place of work and their attitude towards business ethics?

3.2. Hypotheses

In addressing the research questions above, the following hypothesis will be employed:

Hypothesis 1

Null hypothesis: There is no relationship between an employee's age and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's age and their attitude towards business ethics.

Hypothesis 2

Null hypothesis: There is no relationship between an employee's race and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's race and their attitude towards business ethics.

Hypothesis 3

Null hypothesis: There is no relationship between an employee's gender and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's gender and their attitude towards business ethics.

Hypothesis 4

Null hypothesis: There is no relationship between an employee's level of education and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's level of education and their attitude towards business ethics.

Hypothesis 5

Null hypothesis: There is no relationship between an employee's position in the organisation and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's position in the organisation and their attitude towards business ethics.

Hypothesis 6

Null hypothesis: There is no relationship between an employee's tenure in the organisation and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's tenure in the organisation and their attitude towards business ethics.

Hypothesis 7

Null hypothesis: There is no relationship between an employee's place of work and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's place of work and their attitude towards business ethics.

4. Research Methodology

4.1. Research Design

The most suitable method of this study is a quantitative study using the positivism philosophy where the researcher aims to determine whether there is a relationship between the difference in attitudes of employees towards business ethics looking at variables of age, race, gender, level of education, position within the organisation and tenure. A quantitative study will allow the researcher to employ a proven attitudinal questionnaire, the Attitude Towards Business Ethics Questionnaire (ATBEQ), which will look to measure employee attitude toward business ethics in the South African motor industry.

A descriptive quantitative is the most appropriate method as the researcher seeks to be able to compare how different employees respond to the same set of questions, and measure whether the attitude towards business ethics is favourable or not favourable. The researcher will compare the attitude of those employees that work in the wholesale or manufacturer environment versus those that work in the retail or dealer environment. The results of this study will also be compared and contrasted with results from previous studies that also used the ATBEQ, although done for other industries.

This is going to be a cross-sectional study as it will only focus at a specific point in time, and the respondents will not be surveyed again at a later date. The cross-sectional study will not allow for one to see a trend of the same group of respondents over time, but will only provide a snapshot of their attitudes towards business ethics at a point in time.

4.2. Population and Sampling

Saunders and Lewis (2012, p132) define population as the complete set of group members. In this study, the population will be the complete group of people employed within the South African motor industry.

Saunders and Lewis (2012, p132) define a sample as a subgroup of the whole population and a sample frame as the complete list of all members of the total population. In this study, the sample frame will be the complete employee list of the different companies that operate within the South African motor industry. The probability sampling method will not be employed, reason being that it might take too long and prove to be too costly to make contact with people identified through a probability sampling method.

Thus a non-probability sampling method, which Saunders and Lewis (2012, p134) define as a sampling technique for selecting a sample when you do not have a complete list of the population, will be used to select participants in the study. As a result of this, the sample selected from this population will not be selected at random.

The sampling method can further be clarified as quota sampling, which Saunders and Lewis (2012, p137) define as a type of non-probability sampling that ensures the sample selected represents certain characteristics in the population that the researcher has chosen. In this study the sample selected will have a minimum of 50 participants that represent the wholesale industry and a minimum of 50 participants that represent the retail industry.

4.3. Unit of Analysis

Babbie (2013, p84) defines the unit of analysis as referring to the “what” of the study, what object, phenomenon, entity, event, or process the study focuses on. Individual human beings have been identified as perhaps the most typical units of analysis for social scientific research (Babbie, 2013). The unit of analysis for this study is a single employee within the motor industry in South Africa.

4.4. Data Collection

Questionnaires will be used as a method of collecting data. Saunders and Lewis (2012, p141) define a questionnaire as a general term that includes all methods of data collection in which each person or respondent is asked to answer the same set of questions in the same order. Saunders and Lewis (2012, p141) describe a respondent as a person that answers the questions posed in a questionnaire.

Each respondent will have the same questionnaire to fill in which will capture demographic information as well as seek responses to the ATBEQ and will use a likert scale to rate the responses. The researcher will self-administer the questionnaires in order to prevent any misinterpretation that might happen because of a respondent not understanding the question asked. This is anticipated as a potential issue because employees who may not be proficient in English may form part of the respondents.

4.5. Data Analysis

The data collected will be populated into the Statistical Package for Social Sciences (SPSS) version 22, which is the software that will be used for data analysis. Tables will be drawn up using Microsoft Excel in order to present results. Descriptive statistics will be used to analyse the data collected from the respondents to give a general description of the data. Inferential statistics will be drawn to establish test the hypotheses and conclusion will be drawn from the results. The data will be presented in tabular format.

4.5.1. Encoding of Responses

Each item of the demographic information was treated as an independent statistical variable. The participants' responses were encoded by assigning a numerical value to each of the response variables as follows:

Gender: 1 = Male 2 = Female

Race: 1 = African 2 = Coloured 3 = Indian 4 = White

Age (Yrs.): 1 = 18 – 25 2 = 26 – 30 3 = 31 – 35 4 = 36 – 40
5 = 41 – 45 6 = 46 – 50 7 = 51 – 55 8 = 56 – 60
9 = 61 – 65

Position: 1 = Employee 2 = Manager 3 = Senior Manager
4 = Executive

Tenure (Yrs.): 1 = 0 – 5 2 = 6 – 10 3 = 11 – 15
4 = 16 – 20 5 = >20

Place of work: 1 = Retail (Dealer) 2 = Wholesale (Manufacturer)

Educational Level: 1 = No Matric 2 = Matric 3 = Diploma
4 = Degree 5 = Honours or Higher

The responses to the ATBEQ were also encoded by assigning a numerical value to each of the response variables as follows:

1 = Strongly Disagree

2 = Disagree

3 = Neutral

4 = Agree

5 = Strongly Agree

Coding of the responses was done in order to ease the data analysis process and to also allow the results of this study to be comparable to previous studies. No data transformations were applied.

4.5.2. Evaluation of Responses

Once the data was received from the respondents, it was analysed to check for incomplete questionnaires that should be removed from the analysis. All the 34 questionnaires received back were found to not have any missing data and they had valid responses.

4.6. Research Limitations

The research limitations is that the study is being conducted within the motor industry in South Africa and therefore the researcher cannot be sure if the results will be applicable to other industries within South Africa or within the motor retail sector of a different country (emerging market or otherwise).

5. Results

5.1. Sample Analysis and Description

A total of 80 questionnaires were sent out to different individuals working within the South African motor industry and 34 completed questionnaires were received back giving a response rate of 42.5%. There were no spoilt or incomplete questionnaires received back. The responses to the questionnaire used in the study were obtained in the period between August and October 2014. The data was analysed using SPSS Version 22 and further analysis and preparation of the tables was done on Microsoft Excel 2007.

5.2. Descriptive Statistics

A tabular summary of the 34 respondents is shown in Table 1 below. The table highlights that valid responses were received from all 34 respondents with respect to all the demographic variables of gender, race, age, position, tenure, place of work as well as education level.

Table 1: Statistics

		Statistics						
		Gender	Race	Age	Position	Tenure (Years)	Place of work	Education level
N	Valid	34	34	34	34	34	34	34
	Missing	0	0	0	0	0	0	0
	Median	1,0000	3,0000	3,0000	1,5000	2,0000	1,0000	2,0000
	Std. Deviation	,50399	1,35368	2,03468	,84282	1,65495	,48507	1,09772

The 34 recorded respondents were comprised of 19 males and 15 females giving a percentage split of 55.9% to 44.1%. All respondents correctly indicated their gender and there was no missing data in that regard. The details are recorded in Table 2 below.

Table 2: Gender

		Gender			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	19	55,9	55,9	55,9
	Female	15	44,1	44,1	100,0
	Total	34	100,0	100,0	

The race split of the respondents was found to be 38.2% African, 8.8% Coloured, 14.7% Indian and 38.2% White. The race split of the 34 respondents is depicted in Table 3 below.

Table 3: Race

		Race			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	African	13	38,2	38,2	38,2
	Coloured	3	8,8	8,8	47,1
	Indian	5	14,7	14,7	61,8
	White	13	38,2	38,2	100,0
	Total	34	100,0	100,0	

An analysis of the age demographic of the respondents found age to be split in a way that 2.9% fell within the group of 18 to 25 years, 26.5% fell within the 26 to 30 age grouping, the largest grouping was the 31 to 35 age group with 38.2%, the age group 36 to 40 as well as 41 to 45 had 5.9% each, the age group 46 to 50 had 2.9% of the respondents, 8.8% of the respondents fell in the age group 51 to 55, and the final age group of 56 to 60 years was also 8.8% of the total response pool of 34. This is shown clearly in Table 4.

Table 4: Age

		Age			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18 – 25	1	2,9	2,9	2,9
	26 – 30	9	26,5	26,5	29,4
	31 – 35	13	38,2	38,2	67,6
	36 – 40	2	5,9	5,9	73,5
	41 – 45	2	5,9	5,9	79,4
	46 – 50	1	2,9	2,9	82,4
	51 – 55	3	8,8	8,8	91,2
	56 – 60	3	8,8	8,8	100,0
	Total	34	100,0	100,0	

The 34 respondents were found to occupy different positions within their respective organisations with 50% of them falling into the general employee category, 38.2% are classified as managers, and the remaining are split equally amongst senior manager and executive with a 5.9% for each category. The results are shown in Table 5 below.

Table 5: Position

		Position			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Employee	17	50,0	50,0	50,0
	Manager	13	38,2	38,2	88,2
	Senior Manager	2	5,9	5,9	94,1
	Executive	2	5,9	5,9	100,0
	Total	34	100,0	100,0	

The respondent analysis of the amount of years that they have worked in an organisation revealed that the largest portion, 44.1%, have worked in their current organisations for five years or less. The next tenure grouping was a period of six to ten years with 20.6%, followed by 11 to 15 and 16 to 20 years that both came in at 5.9% and the last grouping of those that had worked for their organisations for greater than 20 years had 23.5% of the respondents. Table 6 gives a clear breakdown of the tenure groupings.

Table 6: Tenure (in years)

		Tenure (Years)			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0 – 5	15	44,1	44,1	44,1
	6 – 10	7	20,6	20,6	64,7
	11 – 15	2	5,9	5,9	70,6
	16 – 20	2	5,9	5,9	76,5
	>20	8	23,5	23,5	100,0
	Total	34	100,0	100,0	

An analysis of the place of work demographic looked to find out how many of the 34 respondents worked in the retail or dealer space and how many were at wholesale or manufacturer space. The results shown in Table 7 reveal that 64.7% of the respondents worked in retail and the remaining 35.3% worked for manufacturers.

Table 7: Place of work

		Place of work			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Retail (Dealer)	22	64,7	64,7	64,7
	Wholesale (Manufacturer)	12	35,3	35,3	100,0
	Total	34	100,0	100,0	

The final demographic analysis of the respondents was to look at the highest education level obtained by each of the respondent. The groupings were: those without matric, which had 8.8% of the respondents; those with only a matric, 44.1% of the respondents; those with a diploma, 32.4% of the respondents; those with a three year degree, 2.9% of the respondents; and finally the group that had an honours degree or higher had 11.8% of the respondents. The results are shown in Table 8.

Table 8: Education Level

		Education level			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No Matric	3	8,8	8,8	8,8
	Matric	15	44,1	44,1	52,9
	Diploma	11	32,4	32,4	85,3
	Degree	1	2,9	2,9	88,2
	Honours or higher	4	11,8	11,8	100,0
	Total	34	100,0	100,0	

5.3. Reliability Tests

The internal consistency test, Cronbach’s Alpha, was run on all the likert variables and the results showed an alpha of 0.714. The implication is that the research instrument measured what it was intended to measure, the employee’s attitude toward business ethics. The consistency test was found to be reliable for all 30 items that were measured. The item-total statistics are shown in Appendix B.

Table 9: Reliability Statistics

Reliability Statistics	
Cronbach's Alpha	N of Items
,714	30

5.4. Normality Test

The normality test was first run to determine if the data is normally distributed. Since the data had $n < 200$, the Kolmogorov-Smirnov was used to determine normality. All the results depicted in Table 10 below show that all the questions form 1 to 30 had $p < 0.05$. This means that we can reject that the data is normally distributed and assume a non-normally distributed data, which requires non-parametric tests. Since the sample size for the study is small, $n = 34$, the non-parametric test will be used to test the hypotheses.

Table 10: Kolmogorov-Smirnov Test of Normality

	Kolmogorov-Smirnov			Decision
	Statistic	df	Sig.	
1.The only moral of business is making money.	,197	34	,002	Reject Normality
2.A person who is doing well in business does not have to worry about moral problems.	,267	34	,000	Reject Normality
3.Every business person acts according to moral principles, whether he/she is aware of it or not.	,170	34	,014	Reject Normality
4.Act according to the law, and you can't go wrong morally.	,189	34	,003	Reject Normality
5.Ethics in business is basically an adjustment between expectations and the way people behave.	,330	34	,000	Reject Normality
6.Business decisions involve a realistic economic attitude and not a moral philosophy.	,303	34	,000	Reject Normality
7.Moral values are irrelevant to the business world.	,231	34	,000	Reject Normality
8.The lack of public confidence in the ethics of business people is not justified.	,216	34	,000	Reject Normality
9."Business ethics" is a concept for public relations only.	,274	34	,000	Reject Normality
10.The business world today is not different from what it used to be in the past. There is nothing new under the sun.	,336	34	,000	Reject Normality
11.Competitiveness and profitability are independent values (exist on their own).	,331	34	,000	Reject Normality
12.Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	,202	34	,001	Reject Normality
13.As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	,285	34	,000	Reject Normality
14.While shopping at the supermarket, it is appropriate to switch price tags or packages.	,475	34	,000	Reject Normality
15.As an employee, I take office supplies home; it doesn't hurt anyone.	,486	34	,000	Reject Normality
16.I view sick days as vacation days that I deserve.	,406	34	,000	Reject Normality
17.Employee wages should be determined according to the laws of supply and demand.	,227	34	,000	Reject Normality
18.The main interest of shareholders is maximum return on their investment.	,360	34	,000	Reject Normality
19.George X says to 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.	,262	34	,000	Reject Normality
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.	,252	34	,000	Reject Normality
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.	,255	34	,000	Reject Normality
22.A business person can't afford to get hung up on ideals.	,280	34	,000	Reject Normality
23.If you want a specific goal, you have got to take the necessary means to achieve it.	,258	34	,000	Reject Normality
24.The business world has its own rules.	,308	34	,000	Reject Normality
25.A good business person is a successful business person.	,188	34	,004	Reject Normality
26.I would rather have truth and personal responsibility than unconditional love and belongingness.	,227	34	,000	Reject Normality
27.True morality is first and foremost self-interested.	,170	34	,014	Reject Normality
28.Self-sacrifice is immoral.	,178	34	,008	Reject Normality
29.You can judge a person according to his work and his dedication.	,233	34	,000	Reject Normality
30.You should not consume more than you produce.	,253	34	,000	Reject Normality

5.5. Statistical Tests of Choice

The selected non-parametric tests for each of the hypothesis are depicted in Table 11 below.

Table 11: The Statistical Test of Choice Per Hypothesis

Hypotheses	Description of the Hypotheses	Statistical test
Hypothesis 1	Null hypothesis: There is no relationship between an employee's age and their attitude towards business ethics.	Kruskal Wallis Test Statistics
	Alternate hypothesis: There is a positive relationship between an employee's age and their attitude towards business ethics.	
Hypothesis 2	Null hypothesis: There is no relationship between an employee's race and their attitude towards business ethics.	Kruskal Wallis Test Statistics
	Alternate hypothesis: There is a positive relationship between an employee's race and their attitude towards business ethics.	
Hypothesis 3	Null hypothesis: There is no relationship between an employee's gender and their attitude towards business ethics.	Mann-Whitney U Test Statistics
	Alternate hypothesis: There is a positive relationship between an employee's gender and their attitude towards business ethics.	
Hypothesis 4	Null hypothesis: There is no relationship between an employee's level of education and their attitude towards business ethics.	Kruskal Wallis Test Statistics
	Alternate hypothesis: There is a positive relationship between an employee's level of education and their attitude towards business ethics.	
Hypothesis 5	Null hypothesis: There is no relationship between an employee's position in the organisation and their attitude towards business ethics.	Kruskal Wallis Test Statistics
	Alternate hypothesis: There is a positive relationship between an employee's position in the organisation and their attitude towards business ethics.	
Hypothesis 6	Null hypothesis: There is no relationship between an employee's tenure in the organisation and their attitude towards business ethics.	Kruskal Wallis Test Statistics
	Alternate hypothesis: There is a positive relationship between an employee's tenure in the organisation and their attitude towards business ethics.	
Hypothesis 7	Null hypothesis: There is no relationship between an employee's place of work and their attitude towards business ethics.	Mann-Whitney U Test Statistics
	Alternate hypothesis: There is a positive relationship between an employee's place of work and their attitude towards business ethics.	

A Kruskal-Wallis test is used when you are dealing with non-normal data either as a nominal variable or measurement variable; or when you have a nominal variable and a ranked variable (McDonald, 2009). In this study where the data is not normally distributed, this non-parametric test was identified as the most suitable one for hypotheses 1, 2, 4, 5, and 6.

A Mann-Whitney test is employed when a researcher wants to compare two independent samples or two independent variables (Salkind, 2012). The Mann-Whitney test is appropriate for hypotheses 2 and 7, which compare the independent variables of gender as well as whether an employee's place of work is at retail or wholesale level.

5.5.1. Age and Business Ethics

The first hypothesis looks to find if there is a relationship between an employee's age and their attitude toward business ethics.

Null hypothesis: There is no relationship between an employee's age and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's age and their attitude towards business ethics.

Since the data was not found to be normally distributed, a non-parametric Kruskal Wallis Test was used to determine if there is a relationship between age and an employee's attitude toward business ethics. The results of the Kruskal Wallis Test are shown in Table 12 below.

Table 12: Age and Business Ethics

Kruskal Wallis Test Statistics^{a,b}				
	Chi-Square	df	Asymp. Sig.	Decision
1.The only moral of business is making money.	12,801	7	,077	Accept Null Hypothesis
2.A person who is doing well in business does not have to worry about moral problems.	10,823	7	,147	Accept Null Hypothesis
3.Every business person acts according to moral principles, whether he/she is aware of it or not.	9,193	7	,239	Accept Null Hypothesis
4.Act according to the law, and you can't go wrong morally.	8,347	7	,303	Accept Null Hypothesis
5.Ethics in business is basically an adjustment between expectations and the way people behave.	8,252	7	,311	Accept Null Hypothesis
6.Business decisions involve a realistic economic attitude and not a moral philosophy.	7,202	7	,408	Accept Null Hypothesis
7.Moral values are irrelevant to the business world.	10,008	7	,188	Accept Null Hypothesis
8.The lack of public confidence in the ethics of business people is not justified.	7,968	7	,335	Accept Null Hypothesis
9."Business ethics" is a concept for public relations only.	12,460	7	,086	Accept Null Hypothesis
10.The business world today is not different from what it used to be in the past. There is nothing new under the sun.	8,599	7	,283	Accept Null Hypothesis
11.Competitiveness and profitability are independent values (exist on their own).	7,948	7	,337	Accept Null Hypothesis
12.Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	5,356	7	,617	Accept Null Hypothesis
13.As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	4,982	7	,662	Accept Null Hypothesis
14.While shopping at the supermarket, it is appropriate to switch price tags or packages.	5,209	7	,634	Accept Null Hypothesis
15.As an employee, I take office supplies home; it doesn't hurt anyone.	6,489	7	,484	Accept Null Hypothesis
16.I view sick days as vacation days that I deserve.	2,044	7	,957	Accept Null Hypothesis
17.Employee wages should be determined according to the laws of supply and demand.	9,112	7	,245	Accept Null Hypothesis
18.The main interest of shareholders is maximum return on their investment.	14,994	7	,036	Reject Null Hypothesis
19.George X says to 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.	3,861	7	,796	Accept Null Hypothesis
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.	7,685	7	,361	Accept Null Hypothesis
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.	5,892	7	,552	Accept Null Hypothesis
22.A business person can't afford to get hung up on ideals.	11,629	7	,113	Accept Null Hypothesis
23.If you want a specific goal, you have got to take the necessary means to achieve it.	11,021	7	,138	Accept Null Hypothesis
24.The business world has its own rules.	2,455	7	,930	Accept Null Hypothesis
25.A good business person is a successful business person.	6,466	7	,487	Accept Null Hypothesis
26.I would rather have truth and personal responsibility than unconditional love and belongingness.	8,716	7	,274	Accept Null Hypothesis
27.True morality is first and foremost self-interested.	5,945	7	,546	Accept Null Hypothesis
28.Self-sacrifice is immoral.	2,840	7	,899	Accept Null Hypothesis
29.You can judge a person according to his work and his dedication.	8,097	7	,324	Accept Null Hypothesis
30.You should not consume more than you produce.	5,234	7	,631	Accept Null Hypothesis

a. Kruskal Wallis Test

b. Grouping Variable: Age

Variable 18 was found to be the only variable which has a $p=0.035$, which is less than the required p value of 0.05 to accept the null hypothesis. With regard to variable 18 it can be said that “The main interest of shareholders is maximum return on investment” age is positively related to an employee’s attitude toward business ethics.

The null hypothesis is therefore rejected and the alternative hypothesis accepted that age positively influences an employee’s attitude toward business ethics with regard to their perceptions on the interest of shareholders. The results relating to hypothesis 1 is shown in Table 12 above.

5.5.2. Race and Business Ethics

The second hypothesis looks to find out if there is a relationship between race and employee attitude toward business ethics. The hypothesis was been formulated as follows:

Null hypothesis: There is no relationship between an employee’s race and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee’s race and their attitude towards business ethics.

Since the data was not found to be normally distributed, a non-parametric Kruskal Wallis Test was used to determine if there is a relationship between race and an employee’s attitude toward business ethics. The results of the test are shown in Table 13 below.

Table 13: Race and Business Ethics

Kruskal Wallis Test Statistics^{a,b}				
	Chi-Square	df	Asymp . Sig.	Decision
1.The only moral of business is making money.	5,159	3	,161	Accept Null Hypothesis
2.A person who is doing well in business does not have to worry about moral problems.	3,973	3	,264	Accept Null Hypothesis
3.Every business person acts according to moral principles, whether he/she is aware of it or not.	3,671	3	,299	Accept Null Hypothesis
4.Act according to the law, and you can't go wrong morally.	4,832	3	,184	Accept Null Hypothesis
5.Ethics in business is basically an adjustment between expectations and the way people behave.	8,251	3	,041	Reject Null Hypothesis
6.Business decisions involve a realistic economic attitude and not a moral philosophy.	4,788	3	,188	Accept Null Hypothesis
7.Moral values are irrelevant to the business world.	2,297	3	,513	Accept Null Hypothesis
8.The lack of public confidence in the ethics of business people is not justified.	,624	3	,891	Accept Null Hypothesis
9."Business ethics" is a concept for public relations only.	1,419	3	,701	Accept Null Hypothesis
10.The business world today is not different from what it used to be in the past. There is nothing new under the sun.	2,591	3	,459	Accept Null Hypothesis
11.Competitiveness and profitability are independent values (exist on their own).	4,596	3	,204	Accept Null Hypothesis
12.Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	5,921	3	,116	Accept Null Hypothesis
13.As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	,105	3	,991	Accept Null Hypothesis
14.While shopping at the supermarket, it is appropriate to switch price tags or packages.	2,898	3	,408	Accept Null Hypothesis
15.As an employee, I take office supplies home; it doesn't hurt anyone.	,547	3	,908	Accept Null Hypothesis
16.I view sick days as vacation days that I deserve.	4,634	3	,201	Accept Null Hypothesis
17.Employee wages should be determined according to the laws of supply and demand.	1,020	3	,796	Accept Null Hypothesis
18.The main interest of shareholders is maximum return on their investment.	3,322	3	,345	Accept Null Hypothesis
19.George X says to 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.	5,122	3	,163	Accept Null Hypothesis
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.	3,342	3	,342	Accept Null Hypothesis
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.	,171	3	,982	Accept Null Hypothesis
22.A business person can't afford to get hung up on ideals.	4,207	3	,240	Accept Null Hypothesis
23.If you want a specific goal, you have got to take the necessary means to achieve it.	5,674	3	,129	Accept Null Hypothesis
24.The business world has its own rules.	7,006	3	,072	Accept Null Hypothesis
25.A good business person is a successful business person.	2,782	3	,426	Accept Null Hypothesis
26.I would rather have truth and personal responsibility than unconditional love and belongingness.	2,502	3	,475	Accept Null Hypothesis
27.True morality is first and foremost self-interested.	2,694	3	,441	Accept Null Hypothesis
28.Self-sacrifice is immoral.	,728	3	,867	Accept Null Hypothesis
29.You can judge a person according to his work and his dedication.	,048	3	,997	Accept Null Hypothesis
30.You should not consume more than you produce.	4,166	3	,244	Accept Null Hypothesis

a. Kruskal Wallis Test

b. Grouping Variable: Race

Results of the Kruskal Wallis test show that variable 5 has a p value of 0.041 which is less than the required value of 0.05, therefore the null hypothesis can be rejected and the alternate hypothesis accepted. The alternate hypothesis that there is a positive relationship between race and an employee's attitude towards business ethics based on their perceptions on "Ethics in business is basically an adjustment between expectations and the way people behave."

5.5.3. Gender and Business Ethics

The third hypothesis looks to find if there is a relationship between gender and an employee's attitude toward business ethics. The hypothesis that was formulated to get the results is as follows:

Null hypothesis: There is no relationship between an employee's gender and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's gender and their attitude towards business ethics.

To determine if there is a relationship between an employee's gender and their attitude to business ethics, a Mann-Whitney U test, shown in Table 14 below, was used to compare the difference between male and female respondents.

Table 14: Gender and Business Ethics

Mann-Whitney U Test Statistics^a						
Variable	Mann-Whitney U	Wilcoxon W	Z	Asymp. Sig. (2-tailed)	Exact Sig. [2*(1-tailed Sig.)]	Decision
1.The only moral of business is making money.	129,500	319,500	-,461	,645	0,656	Accept Null Hypothesis
2.A person who is doing well in business does not have to worry about moral problems.	138,500	258,500	-,146	,884	0,891	Accept Null Hypothesis
3.Every business person acts according to moral principles, whether he/she is aware of it or not.	124,000	314,000	-,661	,509	0,537	Accept Null Hypothesis
4.Act according to the law, and you can't go wrong morally.	71,000	261,000	- 2,559	,011	0,012	Reject Null Hypothesis
5.Ethics in business is basically an adjustment between expectations and the way people behave.	81,000	271,000	- 2,363	,018	0,033	Reject Null Hypothesis
6.Business decisions involve a realistic economic attitude and not a moral philosophy.	121,000	241,000	-,807	,420	0,471	Accept Null Hypothesis
7.Moral values are irrelevant to the business world.	87,000	207,000	- 2,021	,043	0,056	Accept Null Hypothesis
8.The lack of public confidence in the ethics of business people is not justified.	124,500	244,500	-,658	,511	0,537	Accept Null Hypothesis
9."Business ethics" is a concept for public relations only.	130,500	320,500	-,445	,657	0,681	Accept Null Hypothesis
10.The business world today is not different from what it used to be in the past. There is nothing new under the sun.	135,000	255,000	-,281	,778	0,811	Accept Null Hypothesis
11.Competitiveness and profitability are independent values (exist on their own).	138,000	328,000	-,171	,864	0,891	Accept Null Hypothesis
12.Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	117,000	237,000	-,924	,355	0,391	Accept Null Hypothesis
13.As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	125,500	245,500	-,621	,535	0,56	Accept Null Hypothesis
14.While shopping at the supermarket, it is appropriate to switch price tags or packages.	130,500	250,500	-,628	,530	0,681	Accept Null Hypothesis
15.As an employee, I take office supplies home; it doesn't hurt anyone.	107,000	227,000	- 1,757	,079	0,228	Accept Null Hypothesis
16.I view sick days as vacation days that I deserve.	120,500	240,500	-,957	,339	0,451	Accept Null Hypothesis
17.Employee wages should be determined according to the laws of supply and demand.	103,000	223,000	- 1,425	,154	0,179	Accept Null Hypothesis
18.The main interest of shareholders is maximum return on their investment.	138,500	328,500	-,154	,877	0,891	Accept Null Hypothesis
19.George X says to 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.	120,500	240,500	-,805	,421	0,451	Accept Null Hypothesis
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.	128,500	318,500	-,508	,611	0,632	Accept Null Hypothesis
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.	92,500	212,500	- 1,873	,061	0,083	Reject Null Hypothesis
22.A business person can't afford to get hung up on ideals.	133,500	253,500	-,334	,738	0,758	Accept Null Hypothesis
23.If you want a specific goal, you have got to take the necessary means to achieve it.	106,000	296,000	- 1,352	,176	0,215	Accept Null Hypothesis
24.The business world has its own rules.	96,000	286,000	- 1,741	,082	0,111	Accept Null Hypothesis
25.A good business person is a successful business person.	126,500	316,500	-,573	,567	0,584	Accept Null Hypothesis
26.I would rather have truth and personal responsibility than unconditional love and belongingness.	134,000	254,000	-,310	,756	0,784	Accept Null Hypothesis
27.True morality is first and foremost self-interested.	128,000	318,000	-,518	,604	0,632	Accept Null Hypothesis
28.Self-sacrifice is immoral.	109,000	229,000	- 1,205	,228	0,256	Accept Null Hypothesis
29.You can judge a person according to his work and his dedication.	111,000	301,000	- 1,140	,254	0,286	Accept Null Hypothesis
30.You should not consume more than you produce.	111,500	301,500	- 1,145	,252	0,286	Accept Null Hypothesis

a. Grouping Variable: Gender

The results show that variable 4, “Act according to the law, and you can’t go wrong morally,” has a $p=0.01$ and variable 5, “Ethics in business is basically an adjustment between expectations and the way people behave,” has a $p=0.033$. The p values for both of these variables is less than the required $p=0.05$. Therefore the null hypothesis is rejected and the alternate hypothesis accepted that gender has a positive relationship with employee attitude toward business ethics based on the employee’s attitude toward variable 4 and variable 5.

5.5.4. Level of Education and Business Ethics

The fourth hypothesis looks to find if there is a relationship between an employee’s level of education and their attitude toward business ethics. The following hypothesis was formulated:

Null hypothesis: There is no relationship between an employee’s level of education and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee’s level of education and their attitude towards business ethics.

The Kruskal Wallis Test was used to determine if a relationship existed between an employee’s level of education and their attitude toward business ethics. The results are shown in Table 15 below.

Table 15: Level of Education and Business Ethics

Kruskal Wallis Test Statistics^{a,b}				
	Chi-Square	df	Asymp . Sig.	Decision
1.The only moral of business is making money.	2,219	4	,695	Accept Null Hypothesis
2.A person who is doing well in business does not have to worry about moral problems.	3,881	4	,422	Accept Null Hypothesis
3.Every business person acts according to moral principles, whether he/she is aware of it or not.	1,839	4	,765	Accept Null Hypothesis
4.Act according to the law, and you can't go wrong morally.	4,010	4	,405	Accept Null Hypothesis
5.Ethics in business is basically an adjustment between expectations and the way people behave.	,941	4	,919	Accept Null Hypothesis
6.Business decisions involve a realistic economic attitude and not a moral philosophy.	7,358	4	,118	Accept Null Hypothesis
7.Moral values are irrelevant to the business world.	2,836	4	,586	Accept Null Hypothesis
8.The lack of public confidence in the ethics of business people is not justified.	4,436	4	,350	Accept Null Hypothesis
9."Business ethics" is a concept for public relations only.	5,278	4	,260	Accept Null Hypothesis
10.The business world today is not different from what it used to be in the past. There is nothing new under the sun.	10,188	4	,037	Reject Null Hypothesis
11.Competitiveness and profitability are independent values (exist on their own).	,890	4	,926	Accept Null Hypothesis
12.Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	6,895	4	,142	Accept Null Hypothesis
13.As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	,748	4	,945	Accept Null Hypothesis
14.While shopping at the supermarket, it is appropriate to switch price tags or packages.	2,775	4	,596	Accept Null Hypothesis
15.As an employee, I take office supplies home; it doesn't hurt anyone.	1,348	4	,853	Accept Null Hypothesis
16.I view sick days as vacation days that I deserve.	3,128	4	,537	Accept Null Hypothesis
17.Employee wages should be determined according to the laws of supply and demand.	6,064	4	,194	Accept Null Hypothesis
18.The main interest of shareholders is maximum return on their investment.	8,137	4	,087	Accept Null Hypothesis
19.George X says to 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.	6,630	4	,157	Accept Null Hypothesis
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.	,770	4	,942	Accept Null Hypothesis
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.	7,509	4	,111	Accept Null Hypothesis
22.A business person can't afford to get hung up on ideals.	1,000	4	,910	Accept Null Hypothesis
23.If you want a specific goal, you have got to take the necessary means to achieve it.	3,852	4	,426	Accept Null Hypothesis
24.The business world has its own rules.	3,700	4	,448	Accept Null Hypothesis
25.A good business person is a successful business person.	5,410	4	,248	Accept Null Hypothesis
26.I would rather have truth and personal responsibility than unconditional love and belongingness.	4,075	4	,396	Accept Null Hypothesis
27.True morality is first and foremost self-interested.	9,209	4	,056	Accept Null Hypothesis
28.Self-sacrifice is immoral.	3,164	4	,531	Accept Null Hypothesis
29.You can judge a person according to his work and his dedication.	1,944	4	,746	Accept Null Hypothesis
30.You should not consume more than you produce.	1,807	4	,771	Accept Null Hypothesis

a. Kruskal Wallis Test

b. Grouping Variable: Education level

The results show that most of the variables have a p value greater than 0.05 except for variable 10, "The business world today is not different from what it used to be in the past. There is nothing new under the sun," which had a score of $p=0.037$. The null hypothesis can thus be rejected and the alternate hypothesis of a positive relationship existing between level of education and employee attitude toward business ethics can be accepted with regards to variable 10, based on the employee's perception of the business world today.

5.5.5. Position and Business Ethics

The fifth hypothesis tests to see if there is a relationship between an employee's position within an organisation and their attitude toward business ethics. The hypothesis was formulated as follows:

Null hypothesis: There is no relationship between an employee's position in the organisation and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee's position in the organisation and their attitude towards business ethics.

The data was found to not be normally distributed resulting in a non-parametric Kruskal Wallis Test being employed to determine if there is a relationship between an employee's position in the organisation and their attitude toward business ethics. The results of the test are shown in Table 16 below.

Table 16: Position and Business Ethics

Kruskal Wallis Test Statistics^{a,b}				
	Chi-Square	df	Asymp. Sig.	Decision
1.The only moral of business is making money.	5,387	3	,146	Accept Null Hypothesis
2.A person who is doing well in business does not have to worry about moral problems.	3,770	3	,287	Accept Null Hypothesis
3.Every business person acts according to moral principles, whether he/she is aware of it or not.	,246	3	,970	Accept Null Hypothesis
4.Act according to the law, and you can't go wrong morally.	7,841	3	,049	Accept Null Hypothesis
5.Ethics in business is basically an adjustment between expectations and the way people behave.	2,557	3	,465	Accept Null Hypothesis
6.Business decisions involve a realistic economic attitude and not a moral philosophy.	1,570	3	,666	Accept Null Hypothesis
7.Moral values are irrelevant to the business world.	5,779	3	,123	Accept Null Hypothesis
8.The lack of public confidence in the ethics of business people is not justified.	4,993	3	,172	Accept Null Hypothesis
9."Business ethics" is a concept for public relations only.	1,690	3	,639	Accept Null Hypothesis
10.The business world today is not different from what it used to be in the past. There is nothing new under the sun.	1,487	3	,685	Accept Null Hypothesis
11.Competitiveness and profitability are independent values (exist on their own).	4,290	3	,232	Accept Null Hypothesis
12.Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	4,960	3	,175	Accept Null Hypothesis
13.As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	,418	3	,936	Accept Null Hypothesis
14.While shopping at the supermarket, it is appropriate to switch price tags or packages.	1,148	3	,766	Accept Null Hypothesis
15.As an employee, I take office supplies home; it doesn't hurt anyone.	1,665	3	,645	Accept Null Hypothesis
16.I view sick days as vacation days that I deserve.	3,217	3	,359	Accept Null Hypothesis
17.Employee wages should be determined according to the laws of supply and demand.	2,109	3	,550	Accept Null Hypothesis
18.The main interest of shareholders is maximum return on their investment.	1,478	3	,687	Accept Null Hypothesis
19.George X says to 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.	4,075	3	,253	Accept Null Hypothesis
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.	2,016	3	,569	Accept Null Hypothesis
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.	,644	3	,886	Accept Null Hypothesis
22.A business person can't afford to get hung up on ideals.	2,349	3	,503	Accept Null Hypothesis
23.If you want a specific goal, you have got to take the necessary means to achieve it.	4,027	3	,259	Accept Null Hypothesis
24.The business world has its own rules.	3,929	3	,269	Accept Null Hypothesis
25.A good business person is a successful business person.	7,477	3	,058	Accept Null Hypothesis
26.I would rather have truth and personal responsibility than unconditional love and belongingness.	1,622	3	,654	Accept Null Hypothesis
27.True morality is first and foremost self-interested.	,711	3	,871	Accept Null Hypothesis
28.Self-sacrifice is immoral.	5,161	3	,160	Accept Null Hypothesis
29.You can judge a person according to his work and his dedication.	3,859	3	,277	Accept Null Hypothesis
30.You should not consume more than you produce.	1,510	3	,680	Accept Null Hypothesis

a. Kruskal Wallis Test

b. Grouping Variable: Position

The results of the Kruskal Wallis Test in Table 16 above show most of the variables to have a p value greater than 0.05 with only variable 4, “Act according to the law, and you can’t go wrong morally,” attaining a p value of 0.049. The null hypothesis must therefore be rejected and the alternate hypothesis of a positive relationship existing between an employee’s position and their attitude toward business ethics be accepted based on variable 4.

5.5.6. Tenure and Business Ethics

The sixth hypothesis looks to find if there is a relationship between the number of years an employee spends at an organisation and their attitude toward business ethics. The sixth hypothesis was formulated as follows:

Null hypothesis: There is no relationship between an employee’s tenure in the organisation and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee’s tenure in the organisation and their attitude towards business ethics.

A non-parametric Kruskal Wallis Test was used to determine if there was a relationship between tenure and an employee’s attitude toward business ethics. The results of the non-parametric test are shown in Table 17 below.

Table 17: Tenure and Business Ethics

Kruskal-Wallis Test Statistics^{a,b}				
	Chi-Square	df	Asymp. Sig.	Decision
1.The only moral of business is making money.	12,583	4	,014	Reject Null Hypothesis
2.A person who is doing well in business does not have to worry about moral problems.	1,789	4	,774	Accept Null Hypothesis
3.Every business person acts according to moral principles, whether he/she is aware of it or not.	4,808	4	,308	Accept Null Hypothesis
4.Act according to the law, and you can't go wrong morally.	2,003	4	,735	Accept Null Hypothesis
5.Ethics in business is basically an adjustment between expectations and the way people behave.	8,235	4	,083	Accept Null Hypothesis
6.Business decisions involve a realistic economic attitude and not a moral philosophy.	8,601	4	,072	Accept Null Hypothesis
7.Moral values are irrelevant to the business world.	5,276	4	,260	Accept Null Hypothesis
8.The lack of public confidence in the ethics of business people is not justified.	1,143	4	,887	Accept Null Hypothesis
9."Business ethics" is a concept for public relations only.	3,060	4	,548	Accept Null Hypothesis
10.The business world today is not different from what it used to be in the past. There is nothing new under the sun.	2,448	4	,654	Accept Null Hypothesis
11.Competitiveness and profitability are independent values (exist on their own).	3,868	4	,424	Accept Null Hypothesis
12.Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	2,126	4	,713	Accept Null Hypothesis
13.As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	6,070	4	,194	Accept Null Hypothesis
14.While shopping at the supermarket, it is appropriate to switch price tags or packages.	2,802	4	,591	Accept Null Hypothesis
15.As an employee, I take office supplies home; it doesn't hurt anyone.	4,370	4	,358	Accept Null Hypothesis
16.I view sick days as vacation days that I deserve.	2,417	4	,659	Accept Null Hypothesis
17.Employee wages should be determined according to the laws of supply and demand.	3,148	4	,533	Accept Null Hypothesis
18.The main interest of shareholders is maximum return on their investment.	8,846	4	,065	Accept Null Hypothesis
19.George X says to 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.	6,734	4	,151	Accept Null Hypothesis
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.	7,889	4	,096	Accept Null Hypothesis
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.	2,012	4	,734	Accept Null Hypothesis
22.A business person can't afford to get hung up on ideals.	5,342	4	,254	Accept Null Hypothesis
23.If you want a specific goal, you have got to take the necessary means to achieve it.	9,052	4	,060	Accept Null Hypothesis
24.The business world has its own rules.	3,472	4	,482	Accept Null Hypothesis
25.A good business person is a successful business person.	9,975	4	,041	Reject Null Hypothesis
26.I would rather have truth and personal responsibility than unconditional love and belongingness.	6,258	4	,181	Accept Null Hypothesis
27.True morality is first and foremost self-interested.	5,385	4	,250	Accept Null Hypothesis
28.Self-sacrifice is immoral.	4,116	4	,391	Accept Null Hypothesis
29.You can judge a person according to his work and his dedication.	7,556	4	,109	Accept Null Hypothesis
30.You should not consume more than you produce.	5,815	4	,213	Accept Null Hypothesis

a. Kruskal Wallis Test

b. Grouping Variable: Tenure (Years)

The results in the above table show variable 1, “The only moral of business is making money,” with a $p=0.014$ and variable 25, “A good business person is a successful business person,” with a $p=0.041$ as the only variables to score less than $p=0.05$. The decision for variable 4 and variable 25 is therefore to reject the null hypothesis and accept the alternate hypothesis that there is a positive relationship between employee tenure and their attitude toward business ethics.

5.5.7. Place of Work and Business Ethics

The seventh hypothesis looks to find if there is a relationship between an employee’s place of work and their attitude toward business ethics. The hypothesis was formulated as follows:

Null hypothesis: There is no relationship between an employee’s place of work and their attitude towards business ethics.

Alternate hypothesis: There is a positive relationship between an employee’s place of work and their attitude towards business ethics.

A Mann and Whitney U Test for independence was used to determine if there is a difference between the retail and manufacturer employees with regards to their attitude toward business ethics. The results are shown in Table 18 below.

Table 18: Place of Work and Business Ethics

Mann-Whitney U Test Statistics^a						
	Mann-Whitney U	Wilcoxon W	Z	Asymp. Sig. (2-tailed)	Exact Sig. [2*(1-tailed Sig.)]	Decision
1.The only moral of business is making money.	129,500	207,500	-,092	,927	.929 ^b	Accept null hypothesis
2.A person who is doing well in business does not have to worry about moral problems.	108,500	186,500	-,894	,371	.403 ^b	Accept null hypothesis
3.Every business person acts according to moral principles, whether he/she is aware of it or not.	114,500	192,500	-,649	,516	.534 ^b	Accept null hypothesis
4.Act according to the law, and you can't go wrong morally.	71,000	149,000	- 2,268	,023	.028 ^b	Reject null hypothesis
5.Ethics in business is basically an adjustment between expectations and the way people behave.	105,500	183,500	- 1,058	,290	.345 ^b	Accept null hypothesis
6.Business decisions involve a realistic economic attitude and not a moral philosophy.	125,500	378,500	-,253	,800	.817 ^b	Accept null hypothesis
7.Moral values are irrelevant to the business world.	115,500	368,500	-,624	,532	.557 ^b	Accept null hypothesis
8.The lack of public confidence in the ethics of business people is not justified.	112,000	190,000	-,759	,448	.488 ^b	Accept null hypothesis
9."Business ethics" is a concept for public relations only.	118,000	371,000	-,539	,590	.631 ^b	Accept null hypothesis
10.The business world today is not different from what it used to be in the past. There is nothing new under the sun.	114,000	192,000	-,701	,483	.534 ^b	Accept null hypothesis
11.Competitiveness and profitability are independent values (exist on their own).	78,500	156,500	- 2,114	,035	.053 ^b	Accept null hypothesis
12.Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	128,500	206,500	-,132	,895	.901 ^b	Accept null hypothesis
13.As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	127,500	380,500	-,171	,864	.873 ^b	Accept null hypothesis
14.While shopping at the supermarket, it is appropriate to switch price tags or packages.	115,500	368,500	-,898	,369	.557 ^b	Accept null hypothesis
15.As an employee, I take office supplies home; it doesn't hurt anyone.	89,000	342,000	- 2,212	,027	.127 ^b	Accept null hypothesis
16.I view sick days as vacation days that I deserve.	112,000	365,000	-,904	,366	.488 ^b	Accept null hypothesis
17.Employee wages should be determined according to the laws of supply and demand.	120,000	198,000	-,450	,653	.683 ^b	Accept null hypothesis
18.The main interest of shareholders is maximum return on their investment.	117,500	195,500	-,581	,561	.606 ^b	Accept null hypothesis
19.George X says to 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.	130,500	383,500	-,057	,955	.958 ^b	Accept null hypothesis
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.	116,500	194,500	-,585	,559	.582 ^b	Accept null hypothesis
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.	62,000	140,000	- 2,725	,006	.011 ^b	Reject null hypothesis
22.A business person can't afford to get hung up on ideals.	126,000	204,000	-,232	,817	.845 ^b	Accept null hypothesis
23.If you want a specific goal, you have got to take the necessary means to achieve it.	115,000	193,000	-,654	,513	.557 ^b	Accept null hypothesis
24.The business world has its own rules.	103,000	181,000	- 1,128	,259	.309 ^b	Accept null hypothesis
25.A good business person is a successful business person.	89,000	167,000	- 1,600	,110	.127 ^b	Accept null hypothesis
26.I would rather have truth and personal responsibility than unconditional love and belongingness.	73,000	326,000	- 2,236	,025	.034 ^b	Reject null hypothesis
27.True morality is first and foremost self-interested.	129,000	207,000	-,111	,911	.929 ^b	Accept null hypothesis
28.Self-sacrifice is immoral.	131,500	384,500	-,019	,985	.986 ^b	Accept null hypothesis
29.You can judge a person according to his work and his dedication.	131,500	384,500	-,019	,985	.986 ^b	Accept null hypothesis
30.You should not consume more than you produce.	104,500	357,500	- 1,056	,291	.327 ^b	Accept null hypothesis

a. Grouping Variable: Place of work

b. Not corrected for ties.

The results in Table 18 above show that variable 4, “Act according to the law, and you can’t go wrong morally,” with a $p=0.028$; variable 21, “In my grocery store every week I raise the price of certain product and mark it “on sale.” There is nothing wrong with doing this,” with a $p=0.011$ and variable 26, “I would rather have truth and personal responsibility than unconditional love and belongingness,” with a $p=0.034$ to have scored less than $p=0.05$. The null hypothesis can therefore be rejected and the alternate hypothesis of a positive relationship existing between an employee’s place of work and their attitude toward business ethics accepted for variables 4, 21 and 26.

5.6. Summary on Hypotheses

A summary on the hypotheses tabulated above can be shown in Table 19 below:

Table 19: Summary on Hypotheses

Hypothesis	Factor	Significant Business Ethics Variables	p- value
Hypothesis 1	Age	The main interest of shareholders is maximum return on their investment.	0,036
Hypothesis 2	Race	Ethics in business is basically an adjustment between expectations and the way people behave.	0,041
Hypothesis 3	Gender	Act according to the law, and you can’t go wrong morally.	0,012
		Ethics in business is basically an adjustment between expectations and the way people behave.	0,033
Hypothesis 4	Level of education	The business world today is not different from what it used to be in the past. There is nothing new under the sun.	0,037
Hypothesis 5	Position	Act according to the law, and you can’t go wrong morally.	0,049
Hypothesis 6	Tenure	The only moral of business is making money.	0,014
		A good business person is a successful business person	0,041
Hypothesis 7	Place of work	Act according to the law, and you can’t go wrong morally.	0,028
		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.	.011
		I would rather have truth and personal responsibility than unconditional love and belongingness.	0,034

Age was found to have a positive relationship with an employee's attitude toward business ethics on the variable "The main interest of shareholders is maximum return on their investment."

Race was found to have a positive relationship with an employee's attitude toward business ethics on the variable "Ethics in business is basically an adjustment between expectations and the way people behave."

Gender was found to have a positive relationship with an employee's attitude toward business ethics on the variables "Act according to the law, and you can't go wrong morally" and "Ethics in business is basically an adjustment between expectations and the way people behave."

Level of education was found to have a positive relationship with an employee's attitude toward business ethics on the variable "The business world today is not different from what it used to be in the past. There is nothing new under the sun."

Position in an organisation was found to have a positive relationship with an employee's attitude toward business ethics on the variable "Act according to the law, and you can't go wrong morally."

Tenure in an organisation was found to have a positive relationship with an employee's attitude toward business ethics on the variables "The only moral of business is making money" and "A good business person is a successful business person."

Place of work was found to have a positive relationship with an employee's attitude toward business ethics on the variables "Act according to the law, and you can't go wrong morally," "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" and "I would rather have truth and personal responsibility than unconditional love and belongingness."

5.7. Conclusion

This chapter highlights the results that were found in determining the relationship between employee attitude toward business ethics and the variables of age, race, gender, level of education, position in organisation, tenure and place of work. Relationships were found to exist between employee attitude and those variables.

Normality tests were run to determine if the data was normally distributed or not. The data was found to not be normally distributed resulting in non-parametric Kruskal-Wallis Tests and Mann-Whitney U Tests being done to evaluate the relationships between employee attitude toward business ethics and the demographic variables of age, race, gender, level of education, position, tenure and place of work.

6. Discussion

6.1. Introduction

The following chapter discusses the results that were found from the study conducted and also speaks about how those results compare to the existing literature. The results were obtained from the 34 respondents from within the motor industry who completed the Attitude Toward Business Ethics Questionnaire that aimed to study those employees' attitude toward business ethics and how the variables of age, race, gender, level of education, position, tenure and place of work impacted those attitudes.

6.2. Assessing and Interpreting The Results

A quantitative analysis was conducted on Likert-type data and once the data was found to not be normally distributed, appropriate non-parametric tests were conducted to test out the hypotheses that were formulated earlier in the report. It must also be borne in mind that attitudes are qualitative in nature and using quantitative tests to code and interpret the data is to allow the results to be able to show or depict a trend as well as to allow them to be comparable to previous studies. The value will therefore be derived in the ability to find practical uses for the results that have been found.

6.3. Age and Attitude Toward Business Ethics

Previous studies have found age to be a strong predictor of employee attitude toward business ethics with older employees displaying significantly better attitudes toward business ethics than their younger counterparts (Serwinek, 1992). The view of older employees being more ethically sensitive was further entrenched by (Liyanarachchi & Adler, 2011) in their study that looked at accountants' propensity to blow the whistle on ethical misconduct.

With previous studies as a reference point, the expectation has been to find older employees to show a better attitude toward business ethics than the younger employees. The results of this study did not support those of previous studies in as far as age relates to employee’s attitude toward business ethics, except on the variable of “The main interest of shareholders is maximum return on their investment.”

18.The main interest of shareholders is maximum return on their investment.	14,994	7	,036	Reject Null Hypothesis
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It is only for the above variable that the current research supports previous studies of employee attitude toward business ethics improving as employees age.

6.4. Race and Attitude Toward Business Ethics

Literature was not found that suggested that any one race has a better attitude toward business ethics than another, but rather that culture and other factors like nationality, age and where a person grows up play a role in determining that person’s attitude toward business ethics (Xiaohe, 1997) (Ma et al., 2012). The expectation of the study was to get an indication of how culture, upbringing and ultimately race influence an employee’s attitude toward business ethics.

The results of this aspect of the research did not support the previous studies in how they determined a link between a person’s cultural upbringing and their attitude toward business ethics except on the variable of “Ethics in business is basically an adjustment between expectations and the way people behave.”

5.Ethics in business is basically an adjustment between expectations and the way people behave.	8,251	3	,041	Reject Null Hypothesis
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It was only for the above variable that null hypothesis was not supported and the alternate hypothesis was accepted.

6.5. Gender and Attitude Toward Business Ethics

Previous studies suggested that males and females will show no significant difference in their attitude toward business ethics or, if there is a significant difference, females would come across as the more ethically sensitive gender (Loe et al., 2000). More recent studies also corroborated these findings that females displayed better attitudes toward business ethics than did males (Bageac et al., 2011; Bilic & Sustic, 2011) or that females were not significantly more ethical than males (Ibrahim et al., 2009).

The results of this research supported part of what (Loe et al., 2000) and (Ibrahim et al., 2009) in saying that there is no relationship between an employee’s gender and their attitude toward business ethics except for the variables of “Act according to the law, and you can’t go wrong morally” and “Ethics in business is basically an adjustment between expectations and the way people behave.”

4. Act according to the law, and you can't go wrong morally.	71,000	261,000	-2,559	,011	0,012	Reject Null Hypothesis
5. Ethics in business is basically an adjustment between expectations and the way people behave.	81,000	271,000	-2,363	,018	0,033	Reject Null Hypothesis

This research therefore supports previous studies as far as stating that there is no relationship between gender and an employee’s attitude toward business ethics except for the two variables shown above.

6.6. Level of Education and Attitude Toward Business Ethics

Previous studies could not directly link a level of education attained by an employee to a type of attitude they would show toward business ethics as a result of education being measured in years and not at education level attained (Román & Munuera, 2005). An earlier study on MBA graduates found that the higher the level of education, the more the pressure existed for those individuals to compromise their attitude toward business ethics (Kohut & Corriher, 1994).

The results of this research do not support the earlier studies that found a relationship to exist between level of education and an employee's attitude toward business ethics except for the variable of "The business world today is not different from what it used to be in the past. There is nothing new under the sun."

10. The business world today is not different from what it used to be in the past. There is nothing new under the sun.	10,188	4	,037	Reject Null Hypothesis
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This study therefore does not support previous findings on a positive relationship existing between an employee's level of education and their attitude toward business ethics except for the variable shown above.

6.7. Position and Attitude Toward Business Ethics

Business managers have been found to be consistently conflicted when it comes to balancing the ethical requirements of their positions versus their cultural upbringing (Xiaohe, 1997) especially when it came to the influence from their national cultures (Christie et al., 2003). A later study on how employees at differing levels depicted their organisations' ethicality found that those employees that were in more senior positions tended to have a more positive

outlook of their ethicality as well as the organisation’s ethicality (Ardichvili et al., 2012).

The results of this current research fail to support previous studies on the relationship between an employee’s position and their attitude toward business ethics except on the variable of “Act according to the law, and you can’t go wrong morally,” which is supported.

4.Act according to the law, and you can't go wrong morally.	7,841	3	,049	Accept Null Hypothesis
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6.8. Tenure and Attitude Toward Business Ethics

Within the first three years of an employee joining an organisation, their attitude toward business ethics did not differ significantly no matter the level at which they join the organisation but as tenure increased the differences tended to be somewhat more significant (Ardichvili et al., 2012). This view differed from an earlier study that found new employees that had never worked before to show a better attitude toward business ethics than seasoned employees (Bilic & Sustic, 2011).

This current research finds that there is no relationship between an employee’s term in an organisation and their attitude toward business ethics except for the variables of “The only moral of business is making money” and “A good business person is a successful business person.” This finding supports what was found by Ardichvili et al., (2012) to exist in the first three years of employment.

1.The only moral of business is making money.	12,583	4	,014	Reject Null Hypothesis
25.A good business person is a successful business person.	9,975	4	,041	Reject Null Hypothesis

6.9. Place of Work and Attitude Toward Business Ethics

The variable of place of work and an employee's attitude toward business ethics is one that was prompted by the results obtained where there was an opportunity to investigate whether there was a relationship between an employee's work environment and their attitude toward business ethics. Research into the insurance industry by Cooper and Frank (1991) indicated that attitude toward business ethics is not influenced by the industry a person works in but rather by the existence of ethics codes that are distributed to and understood by the entire organisation.

The current study could not find a positive relationship to exist between an employee's place of work and their attitude toward business ethics, which supports the previous studies. Exceptions existed for three of the 30 measured variables, and the exceptions highlighted below.

4. Act according to the law, and you can't go wrong morally.	71,000	149,000	-2,268	,023	.028 ^b	Reject null hypothesis
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.	62,000	140,000	-2,725	,006	.011 ^b	Reject null hypothesis
26. I would rather have truth and personal responsibility than unconditional love and belongingness.	73,000	326,000	-2,236	,025	.034 ^b	Reject null hypothesis

7. Conclusion

7.1. Findings

The research aimed to study the relationship between employee attitude towards business ethics and the variables of age, race, gender, level of education, position, tenure and the employee's place of work within the motor industry in South Africa. Previous studies were also looked at to determine if the current study would support their findings or whether the results from the South African motor industry would yield a different set of results. Out of the 80 Attitude Toward Business Ethics Questionnaires handed out, 34 fully completed valid questionnaires were received back.

The variable of age was not found to have a relationship with an employee's attitude toward business ethics except for one of the 30 variables that were measured. Similarly race also did not display to have a relationship with an employee's attitude toward business ethics with the exception of one variable.

Gender was not found to have a significant bearing on an employee's attitude toward business ethics except on two variables and thus supporting some of the previous studies that also could not find significant differences between genders with respect to attitude toward business ethics. An employee's level of education was not found to have a relationship with their attitude toward business ethics except on one of the 30 variables measured.

An employee's tenure as well as position in the organisation was not found to have a relationship with their attitude toward business ethics except for one and two variables respectively. Whether an employee worked in a dealership environment or manufacturer environment was found to not relate to the employee's attitude toward business ethics except on three variables.

7.2. Areas for Future Research

The current study did not look specifically at culture and how it would relate to an employee's attitude toward business ethics. South Africa is one of the more culturally diverse countries in the world and it would be interesting to see if the diverse cultures and upbringing do impact an employee's attitude toward business ethics.

The current study highlighted the importance of formal corporate ethical programs in influencing the employees' attitude toward business ethics but fell short of drawing parallels of how the organisations with ethics programs fared against those without ethics programs.

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Appendix A: Attitudinal Questionnaire

Section A

Demographic Information

1. Gender: Male Female
2. Race: African Coloured Indian White
3. Age (Yrs.): 18 – 25 31 – 35 41 – 45 51 – 55 61 – 65
26 – 30 36 – 40 46 – 50 56 – 60
4. Position: Employee Manager Senior Manger Executive
5. Tenure (Yrs.): 0 – 5 6 – 10 11 – 15 16 – 20 >20
6. Place of work: Retail (Dealer) Wholesale (Manufacturer)
7. Educational Level: No Matric Matric Diploma Degree
Honours or Higher

Section B

Questionnaire

Attitude towards business ethics questionnaire (ATBEQ) – Neumann, Y and Reichel, A. 1987	Likert Scale: 1 = Strongly Disagree 2 = Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree
1. The only moral of business is making money.	1 - 2 - 3 - 4 - 5
2. A person who is doing well in business does not have to worry about moral problems.	1 - 2 - 3 - 4 - 5
3. Every business person acts according to moral principles, whether he/she is aware of it or not.	1 - 2 - 3 - 4 - 5
4. Act according to the law, and you can't go wrong morally.	1 - 2 - 3 - 4 - 5
5. Ethics in business is basically an adjustment between expectations and the way people behave.	1 - 2 - 3 - 4 - 5
6. Business decisions involve a realistic economic attitude and not a moral philosophy.	1 - 2 - 3 - 4 - 5
7. Moral values are irrelevant to the business world.	1 - 2 - 3 - 4 - 5
8. The lack of public confidence in the ethics of business people is not justified.	1 - 2 - 3 - 4 - 5
9. "Business ethics" is a concept for public relations only.	1 - 2 - 3 - 4 - 5
10. The business world today is not different from what it used to be in the past. There is nothing new under the sun.	1 - 2 - 3 - 4 - 5

Attitude towards business ethics questionnaire (ATBEQ) – Neumann, Y and Reichel, A. 1987	Likert Scale: 1 = Strongly Disagree 2 = Disagree 3 = Neutral 4 = Agree 5 = Strongly Agree
11. Competitiveness and profitability are independent values (exist on their own).	1 - 2 - 3 - 4 - 5
12. Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	1 - 2 - 3 - 4 - 5
13. As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	1 - 2 - 3 - 4 - 5
14. While shopping at the supermarket, it is appropriate to switch price tags or packages.	1 - 2 - 3 - 4 - 5
15. As an employee, I take office supplies home; it doesn't hurt anyone.	1 - 2 - 3 - 4 - 5
16. I view sick days as vacation days that I deserve.	1 - 2 - 3 - 4 - 5
17. Employee wages should be determined according to the laws of supply and demand.	1 - 2 - 3 - 4 - 5
18. The main interest of shareholders is maximum return on their investment.	1 - 2 - 3 - 4 - 5
19. George X says to 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.	1 - 2 - 3 - 4 - 5
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.	1 - 2 - 3 - 4 - 5
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.	1 - 2 - 3 - 4 - 5
22. A business person can't afford to get hung up on ideals.	1 - 2 - 3 - 4 - 5
23. If you want a specific goal, you have got to take the necessary means to achieve it.	1 - 2 - 3 - 4 - 5
24. The business world has its own rules.	1 - 2 - 3 - 4 - 5
25. A good business person is a successful business person.	1 - 2 - 3 - 4 - 5
26. I would rather have truth and personal responsibility than unconditional love and belongingness.	1 - 2 - 3 - 4 - 5
27. True morality is first and foremost self-interested.	1 - 2 - 3 - 4 - 5
28. Self-sacrifice is immoral.	1 - 2 - 3 - 4 - 5
29. You can judge a person according to his work and his dedication.	1 - 2 - 3 - 4 - 5
30. You should <i>not</i> consume more than you produce.	1 - 2 - 3 - 4 - 5

Appendix B: Item-Total Statistics

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
1.The only moral of business is making money.	82,4412	92,254	,336	,699
2.A person who is doing well in business does not have to worry about moral problems.	83,3824	91,455	,499	,687
3.Every business person acts according to moral principles, whether he/she is aware of it or not.	82,4118	99,583	,098	,717
4.Act according to the law, and you can't go wrong morally.	82,0294	95,908	,275	,704
5.Ethics in business is basically an adjustment between expectations and the way people behave.	81,9118	97,295	,281	,704
6.Business decisions involve a realistic economic attitude and not a moral philosophy.	82,1765	92,816	,530	,689
7.Moral values are irrelevant to the business world.	83,3235	95,316	,260	,705
8.The lack of public confidence in the ethics of business people is not justified.	82,5588	97,466	,282	,704
9."Business ethics" is a concept for public relations only.	83,1765	95,180	,412	,697
10.The business world today is not different from what it used to be in the past. There is nothing new under the sun.	83,2647	94,443	,337	,699
11.Competitiveness and profitability are independent values (exist on their own).	82,7941	98,229	,194	,710
12.Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.	82,3824	99,758	,127	,714
13.As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.	83,1471	100,008	,081	,719
14.While shopping at the supermarket, it is appropriate to switch price tags or packages.	84,2353	99,216	,307	,706
15.As an employee, I take office supplies home; it doesn't hurt anyone.	84,2647	100,685	,295	,708
16.I view sick days as vacation days that I deserve.	84,0588	96,360	,411	,698
17.Employee wages should be determined according to the laws of supply and demand.	83,0294	98,635	,163	,712
18.The main interest of shareholders is maximum return on their investment.	81,6471	92,175	,492	,689
19.George X says to 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.	82,2353	97,579	,214	,708
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.	82,7941	93,562	,379	,696
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.	83,6176	97,516	,297	,704
22.A business person can't afford to get hung up on ideals.	82,3529	98,599	,183	,710
23.If you want a specific goal, you have got to take the necessary means to achieve it.	81,3529	95,569	,354	,699
24.The business world has its own rules.	81,6471	98,538	,198	,709
25.A good business person is a successful business person.	82,1176	96,410	,254	,706
26.I would rather have truth and personal responsibility than unconditional love and belongingness.	81,9118	102,204	,012	,720
27.True morality is first and foremost self-interested.	82,0882	100,750	,048	,721
28.Self-sacrifice is immoral.	82,8824	97,561	,215	,708
29.You can judge a person according to his work and his dedication.	81,9706	104,211	-,095	,730
30.You should not consume more than you produce.	81,4412	104,739	-,121	,729