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# An Examination of Business Ethics Attitudes Through Major Philosophical Categories

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## Abstract

This study aims to assess the attitudes of associate degree students, who are prospective employees in the business world, towards work ethics. It investigates whether these attitudes differ based on various factors, including gender, department, and work experience. Additionally, the study evaluates participants' attitudes through the lens of major business ethics philosophies—Machiavellianism, Social Darwinism, Ethical Relativism, Moral Objectivism, and Legalism. The findings indicate a significant difference in business ethics attitudes between students enrolled in administrative programs and those in tourism programs. However, no clear distinction was observed in the participants' business ethics attitudes when analyzed according to different ethical philosophies. Following statistical analysis, attitudes towards business ethics were categorized into two factors: "benefit-based business ethics" and "behavior-based business ethics." The results demonstrate that male students exhibit higher benefit-based work ethic attitudes compared to their female counterparts. Furthermore, students with no job experience tend to exhibit stronger self-interest-based business ethics attitudes. Conversely, students from administrative and tourism programs display distinct business ethics attitudes, influenced by both benefit and behavior considerations.

**Keywords:** Ethics, Ethical Attitude, Business Ethics, Business Ethics Philosophy, ATBEQ

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## INTRODUCTION

In today's business world, it is critical to internalize ethical values and fulfill ethical responsibilities towards all stakeholders with whom one interacts. As a result of the frequent ethical issues faced by employees and managers in organizations, the ethical performance or ethical attitudes of businesses have become a significant measure of success. Although the practice of ethical behavior in business dates back to the earliest business activities in history, the concept of business ethics is relatively new (DeGeorge, 1987: 201). Despite the existence of writings and research on business ethics since the 1950s (Kish-Gephart et.al, 2019: 4), scandals in the banking and defense industries in the 1970s and 1980s drew attention to unethical business practices (Arlow, 1991: 63). Additionally, the problems faced by companies like Enron and WorldCom in the 2000s and the subsequent 2008 global financial crisis brought the concept of business ethics to the forefront on a global scale (Price and Van der Walt, 2013: 429). Some argue that the concept of business ethics is an "oxymoron" (Duska, 2000: 111), meaning "the juxtaposition of contradictory terms" (TDK-Turkish Language Association), suggesting that there is no room for ethical behavior while striving for profit in the business world. Indeed, discussions have arisen since the 1970s about whether the nature of business and ethics is inherently incompatible or if their coexistence is beneficial for the entire economic system. Developments since then have shifted the relationship between business and ethics towards a more reconciling basis (Bageac et.al., 2011: 392). Today, business ethics is recognized as a sub-discipline within the field of business (Güngerçin and Ay, 2017:

54). Business ethics is primarily applied at the intersection of managerial activities associated with economics, banking, commerce, and other forms of entrepreneurship (Gasparski, 2017: 7). The fundamental aim of business ethics, which is simply defined as the interaction between business and ethics, is to analyze morality and immorality in economic systems (DeGeorge, 1987: 204). According to Suchman (1995), ethical behavior is a necessary condition for a business to continue its existence in the business world, and a lack of ethical behavior can lead to costly consequences for all businesses (Bageac et al., 2011: 393). Neglecting business ethics poses a high-risk behavior that can damage both the reputation and financial standing of businesses (Seema and Khan, 2020: 90). Additionally, issues such as cultural differences in multinational corporations due to globalization, the increasing importance of human rights, and the emergence of a stance against all forms of discrimination make business ethics important for businesses.

Although there is a wealth of research on the role and importance of ethics in the business world, it is crucial to investigate the attitudes towards business ethics of students, who will become future employees and managers, in greater depth. It can be asserted that students, upon entering the workforce, will make all types of decisions based on an ethical foundation, even if they do not hold managerial positions. Considering the potential future roles of students in the business world, it becomes evident that research on business ethics should be conducted with a focus on students. This is because such studies can help identify students' pre-existing attitudes toward business ethics. Furthermore, these studies may uncover any deficiencies or issues in the subject matter, providing an opportunity for necessary adjustments. Therefore, the aim of this study has been to identify the differences affecting the attitudes of associate degree students toward business ethics. Additionally, another aim of the research is to examine attitudes toward business ethics based on major ethical philosophies (machievellianism, social darwinism, ethical relativism, moral objectivism, and legalism). Individuals' ethical values and preferences can lead to variations in ethical behavior depending on the ethical business philosophy they are inclined towards. These inclinations may be influenced by cultural, personal, or organizational factors (Ralston et al., 2009). Therefore, determining the ethical business philosophy guiding individuals is important for identifying differences in perceptions of business ethics. Based on these considerations, the research initially outlined the conceptual framework through a literature review. Subsequently, data collected from participants via a survey form was analyzed using SPSS.22 software, and the findings were interpreted, providing recommendations for future researchers.

## **2. CONCEPTUAL FRAMEWORK**

### **2.1. Business Ethics**

The term "ethics," derived from the Greek word "ethos," meaning character, emerged from the study of ethical values and moral principles (Aydın, 2010: 5). Ethics is defined as a system of principles that regulate human behavior (Stroll et.al., 2008: 12). According to another definition, it is "the study of behavioral standards and moral judgments, reflecting the moral significance of human actions" (Burkhardt and Nathaniel, 2008). Although some researchers use the terms ethics and morality interchangeably, they are distinct. Ethics constitutes the theoretical part of morality, focusing on what is good or bad, right or wrong, or what makes an action right or wrong (Mahmutoğlu, 2009: 235). In other words, while ethics is the theory of right and wrong, morality is its practice (Kirel, 2000: 4). Crane and Matten (2007) define business ethics as the examination of issues concerning right and wrong in business-related

situations, activities, and decisions (Seema and Khan, 2020: 91). Business ethics is an interactive whole of ethical principles and standards that guide behaviors in the modern business world (Oruç and Tonus, 2011: 88). This concept pertains to the good-bad or right-wrong behaviors and practices within a business context. Generally, these behaviors are not examined as all types of human behavior but are evaluated specifically in their moral dimensions (Pieper, 2012: 17). More specifically, business ethics can be described as a systematic reflection on the moral significance of behaviors in the normal business activities of institutions, policies, and business actors (individuals and organizations) based on broadly accepted societal values (Epstein, 1989: 584). Business ethics encompasses four different levels of analysis: macro level (e.g., the political nature of an economy), meso level (e.g., industry and trade associations), organizational level (e.g., company policies and actions), and finally, individual level (e.g., employee behavior) (Norman, 2013: 3). However, some researchers, such as Ibarra-Colada (2002), argue that ethics is fundamentally an individual responsibility (Clegg et.al.,2007: 108). The "essence" of ethics is the moral reflection of an individual's action. This action and moral reflection do not occur spontaneously but arise based on the individual's (decision-maker) personal, moral, and societal values and beliefs within a specific context.

## ***2.2. Major Philosophies of Business Ethics***

Kuçuradi (2003) defines the philosophies of business ethics as “a branch of philosophy that examines ethical phenomena and reveals the knowledge of ethical values and principles in human relationships.” The foundation of ethical values is based on the concept of "value," which serves as a criterion for evaluating events and justifying actions. The concept of value consists of general judgments about what is right or wrong, good or bad, or fair or unfair in relation to an individual's goals, aims, and ideals (Yazıcı, 2014: 210). Values have been classified in various ways by different researchers. This study adopts Rokeach's (1973) classification of values. Rokeach categorized values into two main types: “terminal values” and “instrumental values.” Terminal values refer to the ultimate results that a person desires to achieve, while instrumental values describe the means used to achieve these terminal values. Instrumental values are the paths and methods individuals follow to reach their ultimate values. Although terminal values occupy the highest rank in an individual's value system, instrumental values are more frequently utilized in daily life (Tuulik et. al, 2016: 153).

According to Preble and Reichel (1988), an individual's attitude toward business ethics is determined by their subjective evaluation of the antecedent clusters that constitute various business philosophies (Al-Mutairi, 2021: 2). In other words, every human behavior in business life is guided by a personal ethical system that forms the basis of a values system or a specific set of preferences (Boulding, as cited in Gasparski, 2017: 3). These ethical philosophies, defined based on Kohlberg's (1976) levels of moral development by Stevens (1979), include Machiavellianism, Moral Objectivism, Social Darwinism, and Ethical Relativism. Stevens (1979) claims that these business ethics philosophies are “a series of antecedents underlying an individual's perception of business ethics” (Clark et.al., 2020: 127). The business ethics philosophies defined to explain individuals' ethical behavior in the workplace are shown in Table 1. Miesing and Preble (1985) examined these ethical philosophies based on the egoism and utilitarianism ethical systems and categorized them into four main headings. An individual's actions can inherently be good or bad, selfish or altruistic. These actions and their outcomes may be driven by personal interest (egoism) or concern for societal good (utilitarianism). Table 1 presents the philosophies of business ethics and their classification.

**Table 1: Business Ethics Philosophies According to Individual's Motivation**

	<i>Result of Action</i>	<i>Nature of Action</i>
<i>Ego</i> <i>(Egoizm)</i>	<i>Machiavellianism</i> • Suitability • The ends justify the means	<i>Darwinizm</i> • Personal interest • Survival of the stronger
<i>Society</i> <i>(Utilitarian)</i>	<i>Universalism</i> • Categorical imperative • Golden rule	<i>Relativism</i> • Common thought

Egoism and utilitarianism are considered two leading currents of teleological ethics. The focus of teleological ethical theories, also called intended outcome ethics, is the consequences of the individual's action. In other words, whether an action is good or bad, right or wrong, is determined by the consequences of the action. Egoism refers to a person acting only in line with his or her wishes and needs without considering others. An egoistic person thinks only of his interests, and self-interest prevails over all other motivations. When evaluated in terms of ethics, egoism tells us that it is morally right for a person to pursue his interests and well-being and that it is wrong not to. According to this philosophy, also called ethical egoism or ethical selfishness, the criterion used when evaluating an individual's action as justified, legitimate, right, or wrong should be "interest" (Gündoğdu, 2017: 55). In fact, as a prerequisite for behaving morally, the individual's interests must first be satisfied, and this is thought to be a person's duty. Acting by prioritizing one's interests cannot be considered morally wrong (Fettahoğlu-Hallier, 2020: 85). According to the philosophy of utilitarianism, an action is considered moral if it provides great benefit and happiness to others. The basis of utilitarianism is to provide the greatest happiness to the greatest number of people. What matters here is the result of the actions. If the action performed provides happiness to the individual and others, it is right, and if it brings pain, it is wrong (Pieper, 2012: 224). In the philosophy of utilitarianism, Becker (1996) suggests that if there is a possibility of obtaining a clear benefit as a result of an individual's behavior, that individual can act in the interests of others (Van Staveren, 2007: 22). However, according to this philosophy, it may require some sacrifices, such as sacrificing others, to ensure the benefit and happiness of people (Güner and Özturan, 2022: 501). To touch upon the difference between ethical egoism and utilitarianism, ethical egoism does not claim that it is wrong or bad to act in the interests of others. When an individual acts in his own interest, actions that benefit himself may also benefit others. The opposite may also be the case; that is, an action that benefits others may also benefit the individual himself (Fettahoğlu-Hallier, 2020: 85). The difference between this situation and utilitarianism is that ethical egoism prioritizes the happiness of the person, while in utilitarianism, the welfare of society is taken as the basis (Avcı and Yıldız, 2022: 206).

The philosophy of social Darwinism emerged from the adaptation of the biological assumptions proposed by Darwin's theories of evolution and natural selection, which assert that "life is a struggle, and in this struggle, the

fittest and strongest survive." Social Darwinism is essentially a utilitarian philosophy that advocates for individuals to pursue their interests freely in a competitive environment (Bageac et al., 2011: 364). According to this philosophy, individuals, while pursuing their selfish interests, unknowingly and effectively promote societal welfare (Clark et al., 2020: 127). Thus, while the fittest and strongest survive, the weak and inefficient are eliminated, leading to the creation of social welfare. Miesing and Preble (1985) proposed that social Darwinism combines Charles Darwin's theories with Adam Smith's concept of the "invisible hand," describing it as an immoral philosophy that argues there is no place for ethics in a business world governed by natural laws (Bageac et al., 2011: 393). According to this view, individuals should pursue their interests in the free market without any constraints; thus, progress is a crucial factor in social Darwinism (Rodriguez et.al., 210).

According to Miesing and Preble (1985), Machiavellianism views business as an organism governed by its natural laws, where efficiency is deemed more important than virtue in achieving success (Rodriguez et al., 2021: 210). From the perspective of individuals, machiavellianism involves manipulating others for one's own goals. This business philosophy, which rejects idealism, focuses not on the alignment of actions with categories but on effectively achieving the desired objective (Christie and Geis, as cited in Bageac et al., 2011: 393). Consequently, like social Darwinism, Machiavellianism is also considered an immoral philosophy because the ends often justify the means used (Rodriguez et al., 2021: 210). The fundamental principle of Machiavellianism is summarized by Geis and Moon (1981) as "any means necessary to achieve the goal is permissible" (Sezici and Kara, 2016: 150).

According to moral objectivism, an individual's sole moral obligation is to ensure their welfare. Miesing and Preble (1985) argue that moral objectivism is similar to Machiavellianism in its focus on personal interests, but unlike Machiavellianism, it does not view ethics as contradictory to the real world. In moral objectivism, the focus is on the ability to reason within the existing reality. The only approach deemed both factually accurate and ethically acceptable is one that is rationally executed. Furthermore, individuals' success and the achievement of personal goals depend on the existence of universally applicable moral rules and adherence to these rules by all individuals (Bageac et al., 2011: 395).

Ethical relativism argues that there is no consistency in moral beliefs because ethical principles vary between individuals, leading to the absence of absolute or universal moral standards. The concept of rightness is dependent on individual or cultural beliefs; therefore, an action considered correct in one country might be deemed wrong in another (McDonald, 2009: 449). Proponents of this view maintain that the moral norms of the society in which an action is performed determine whether it is right or wrong (Velasquez et.al., 1992). According to Ethical Relativism, moral beliefs lack consistency because moral principles vary among individuals, and thus there are no absolute or universal moral standards (McDonald, 2009: 449).

In addition to these business ethics philosophies, Barry's (1979) universalism is also evaluated within the realm of business ethics. According to this ethical philosophy, all actions must be judged by the same rules, regardless of the outcomes. Opposed to ethical relativism, universalism posits that moral values, principles, and rules are universal and equally applicable everywhere, at all times, and to everyone (Miesing and Preble, 1985: 469).

### ***2.3. Research on Business Ethics Perceptions Among Students***

Studies examining students' perceptions of business ethics, using the Attitude Towards Business Ethics Questionnaire (ATBEQ), generally focus on comparing students from different cultural backgrounds. For instance, an initial study

by Preble and Reichel (1988) investigated business undergraduate students in the U.S. and Israel, referred to as future managers. This study revealed significant differences in business ethics attitudes between students in these two countries while also identifying numerous similarities. Subsequent researchers (Small, 1992; Moore and Radloff, 1996; Sims and Gegez, 2004; Bageac et al., 2011) expanded upon this work by comparing business ethics attitudes among students from various countries (South Africa, Australia, Turkey, France, and Romania), finding both notable differences and some similarities.

Sims and Gegez's (2004) study, in particular, highlighted differences between students in the U.S., Israel, Australia, South Africa, and Turkey. For example, Turkish students were more likely to agree with statements such as "A successful person does not need to worry about ethical issues," "Ethical issues do not concern the business world," and "The business world has its own rules" compared to their American and Australian counterparts. The authors interpreted this as a reflection of the lesser emphasis on ethics in Turkey's business environment (Sims and Gegez, 2004: 262). In Turkey, studies involving students have focused on exploring the relationship between various factors, such as gender, age, and field of study, and business ethics attitudes. Yıldırım and Uğuz's (2012) study with undergraduate students revealed that perceptions of business ethics differed between male and female students and also identified significant differences in ethics perceptions between public administration and business administration students. Aksaraylı and Cevher (2014) examined the relationship between business ethics perceptions and factors such as gender, age, internship status, enrollment in business ethics courses, and scholarship status among 94 students from banking, insurance, and business management programs. Their findings indicated that business ethics perceptions varied significantly by gender, but no significant differences were observed across other factors. Yazıcı and Simksaran (2012) aimed to determine whether there were differences in business ethics perceptions between students and employees with some work experience. Their analysis revealed that attitudes towards business ethics differed between students and employees, with attitudes strengthening as work experience increased.

#### ***2.4. Research on Attitudes Towards Business Ethics: Philosophical Perspectives***

While research on attitudes toward business ethics generally assesses these attitudes in broad terms, only a few studies delve into specific philosophical categories. For example, Bageac et al. (2011) conducted a study with business students in Romania and France. This cross-cultural comparison revealed that Romanian students exhibited more favorable attitudes towards Machiavellianism compared to their French counterparts. Conversely, French students showed a stronger inclination towards social Darwinism and moral objectivism. Price and Van der Walt (2013) examined business students in South Africa, finding that students showed a higher inclination towards adaptive and outcome-oriented (utilitarian) ethical philosophies rather than internal, ego-centered (teleological) philosophies. Clark et al. (2020) investigated Vietnamese business students' attitudes toward business ethics based on philosophical categories. Their findings indicated that students ranked their inclinations as follows: moral objectivism, ethical relativism, social Darwinism, legalism, and finally, Machiavellianism. Recent research on business ethics attitudes has shown diverse findings. Berényi and Deutsch (2021) conducted a study with Hungarian business students and found that Machiavellianism emerged as the most prominent business philosophy among them. Additionally, the Machiavellianism scores were significantly higher compared to students from other countries. Constantin et al. (2023) investigated medical students and doctors in Romania and found that the values guiding their business decisions were predominantly aligned with Moral Objectivism, indicating that their decisions are based on objective moral standards and rational actions. Rodríguez et al. (2024) revealed that accounting students with

less work experience exhibited more relaxed attitudes towards business ethics and a higher tendency towards Machiavellian attitudes. Similarly, Sezici and Kara (2016) evaluated business ethics perceptions through philosophical categories in their study involving 40 managers and 149 employees in the private sector. This research identified differences in attitudes toward business ethics, noting variations in inclinations toward Machiavellianism, Social Darwinism, and Moral Objectivism among managers and employees. These studies highlight the complexity and diversity of business ethics attitudes across different philosophical perspectives and cultural contexts.

### 3. Method

#### 3.1. Aim and Hypotheses of the Study

This study aims to determine whether associate degree students' ethical attitudes in the workplace differ based on ethical philosophies, work experience, department, and gender. Based on this, the research questions have been formulated as follows: Is there a significant difference in business ethics attitudes among students based on gender? Is there a significant difference in business ethics attitudes among students based on the department? Is there a significant difference in business ethics attitudes among students based on work experience? In this context, the hypotheses created to address the research questions are as follows:

H<sub>1</sub>: There is a significant difference between gender and attitudes towards business ethics.

H<sub>2</sub>: There is a significant difference between departments and attitudes towards business ethics.

H<sub>3</sub>: There is a significant difference between work experience and attitudes towards business ethics.

In addition to the research questions, the study also aims to examine students' attitudes toward machiavellianism, social darwinism, ethical relativism, moral objectivism, and legalism.

The data collection process for the research was carried out between March and May 2022. Before data collection, ethical approval was obtained from the Mersin University Social and Human Sciences Ethics Committee, with decision number 54, dated February 9, 2022.

#### 3.2. Sample and Data Collection

The study aims to determine whether associate degree students' attitudes toward business ethics differ based on gender, department, and work experience. To this end, the sample was selected using the "convenience sampling" method. Data were collected from students in the administrative and tourism programs at Mersin University Anamur Vocational School through a questionnaire. Out of 320 distributed questionnaires, 296 were included in the analysis after excluding those with missing, incorrect, or duplicate responses.

The questionnaire designed for data collection consists of two sections. The first section includes five questions regarding the students' demographic information, such as age, gender, class, department, and work experience. The second section utilizes the "Attitudes Toward Business Ethics Questionnaire" (ATBEQ), developed by Preble and Reichel (1988) and validated by Erturhan and Filizöz (2011), to measure attitudes towards business ethics. The ATBEQ scale is a well-known and frequently used measure in various studies (Preble and Reichel, 1988; Small, 1992; Moore and Radloff, 1996; Sims and Gegez, 2004).

Initially, Stevens (1979) defined nine business philosophies by relating them to Kohlberg's (1976) stages of moral development. Subsequently, Neumann and Reichel (1987) developed the ATBEQ scale based on this work to assess people's adherence to these business philosophies (Bageac et al., 2011). Bageac et al. (2011) later matched

items on this scale to five of the nine business philosophies (machievellianism, moral objectivism, ethical relativism, social darwinism, and legalism). The scale consists of 30 items, with questions rated on a 5-point Likert scale from 1 (strongly disagree) to 5 (strongly agree).

The reliability of the scale was tested by calculating Cronbach's alpha coefficient. The Cronbach's alpha coefficient of the scale is 0.77, indicating that the measurement tool (i.e., the questionnaire) is reliable. Due to the scale's reliability being calculated at over 70%, statistical analyses were continued.

#### 4. FINDINGS

The findings of the study were analyzed using SPSS 22.00 software. Nonparametric tests were used to test the hypotheses. The results were evaluated at a 95% confidence interval and a 5% significance level.

##### 4.1. Demographic Characteristics

Descriptive statistics for the demographic characteristics of the participants are shown in Table 2. Among the students who completed the survey, 53.4% are female and 46.6% are male. Of the students from both programs, 94.26% are aged between 18 and 24 years, while 5.41% are aged between 25 and 31 years. Additionally, 58.8% of the students are from the tourism programs, and 41.2% are from the administrative programs. Furthermore, 72% of the respondents have no prior work experience, while 28% have previous work experience.

**Table 2: Findings Related to Demographic Characteristics**

Variable	Group	Number (f)	Percentage (%)
Gender	Male	138	46.6
	Female	158	53.4
Age	18-24	279	94.3
	25-31	16	5.4
	38+	1	.3
Department	Tourism Programs	174	58.8
	Administrative Programs	122	41.2
Work Experience	Have work experience	213	72.0
	No work experience	83	28.0

##### 4.2. Factor Analysis

The 30 items of the ATBEQ scale, developed by Neumann and Reichel (1987) and classified into five work philosophies by Bageac et al. (2011), are as follows: machievellianism (1, 2, 6, 7, 9, 19, 20, 21, 22, 23, 24, 25), moral objectivism (3, 26, 27, 28, 29, 30), social darwinism (11, 12, 13, 14, 15, 16, 17, 18), ethical relativism (5, 8, 10), and legalism (4). In this study, exploratory factor analysis (EFA) was conducted to identify common features among the variables in the survey and classify them into factors.



Before performing the factor analysis, Principal Component Analysis (PCA) was conducted to understand the dataset, check for multicollinearity problems, and determine the suitability for dimensionality reduction. The determinant of the correlation matrix was calculated as 0.001. This value being close to 0 indicates linear dependency among the independent variables (survey items) and suggests that dimensionality reduction is feasible. To test the adequacy of the sample size for factor analysis, the Kaiser-Meyer-Olkin (KMO) test was conducted. Additionally, to assess the suitability of the data for factor analysis, Bartlett's test, also known as the sphericity test, was performed.

**Table 3: KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.771
Bartlett's Test of Sphericity	Approx. Chi-Square	2059.659
	df	435
	Sig.	0.000

According to the analysis shown in Table 3, the Kaiser-Meyer-Olkin (KMO) value was calculated to be 0.77. A KMO value greater than 0.5 is considered sufficient (Hair et al., 1998). Since the KMO sample adequacy value is  $0.775 > 0.50$ , it was determined that the dataset size is adequate for factor analysis. Additionally, Bartlett's test was calculated with a p-value of 0.00, indicating a high correlation among variables (multicollinearity), which is another indication that the data is suitable for factor analysis.

After conducting the factor analysis using the Maximum Likelihood Estimation method, it was observed that some variables had factor loadings below 0.3. While some researchers suggest that the minimum threshold for factor loadings should be 0.50, values of 0.40 and 0.30 are also acceptable (Büyüköztürk, 2006). After removing items with low loadings from the scale, the analysis was repeated with the remaining 22 items. As a result, the scale items were grouped into two factors. These two factors accounted for 33.937% of the variance related to the scale. The details of the two factors and the analysis results are presented in Table 4.

**Table 4: ATBEQ Explanatory Factor Analysis Results**

<b>Items</b>	<b>Factor 1</b>	<b>Factor2</b>
	<i>Business Ethics Based on Interest</i>	<i>Business Ethics Based on Behavior</i>
<b>Item 27</b>	0.664	
<b>Item 15</b>	0.643	
<b>Item 9</b>	0.606	
<b>Item 14</b>	0.597	
<b>Item 7</b>	0.560	
<b>Item 21</b>	0.557	
<b>Item 28</b>	0.556	
<b>Item 13</b>	0.495	
<b>Item 16</b>	0.482	
<b>Item 10</b>	0.470	
<b>Item 29</b>	0.451	
<b>Item 1</b>	0.369	
<b>Item 24</b>		0.662
<b>Item 12</b>		0.574
<b>Item 25</b>		0.542
<b>Item 3</b>		0.431
<b>Item 26</b>		0.430
<b>Item 5</b>		0.420
<b>Item 4</b>		0.405
<b>Item 23</b>		0.392
<b>Item 2</b>		0.379
<b>Item 17</b>		0.363
Cronbach Alfa	0.831	0.718
Eigenvalue	4.464	3.002
Explained Variance%	20.289	20.289
Cumulative Explained Variance%	13.647	33.937

The analysis revealed that items reflecting the five core ethical philosophies were scattered under two factors. Upon examining the items, it was observed that the first factor primarily included items oriented towards achieving material outcomes (e.g., "The only moral aspect of work is making money; as an employee, I bring office supplies home. It doesn't harm anyone."). In contrast, the second factor consisted of items aimed at representing ethical behavior (e.g., "Every employee, knowingly or unknowingly, acts by ethical rules; if you act according to the law, you do nothing morally wrong.").

Consequently, these factors were labeled as "self-interest-based business ethics" and "behavior-based business ethics." The items associated with the first factor, termed "self-interest-based business ethics," are as follows: 1, 7, 9, 21 (machiavellianism); 27, 28, 29 (moral objectivism); 13, 14, 15, 16 (social darwinism); and 10 (ethical relativism). The items related to the second factor, termed "behavior-based business ethics," are 2, 23, 24, 25 (machiavellianism); 3, 26 (moral objectivism); 12, 17 (social darwinism); 5 (ethical relativism); and 4 (legalism). A reliability analysis was conducted for both factors. The Cronbach's alpha was calculated to be 0.831 for the first factor and 0.718 for the second factor, indicating that both factors are reliable.

#### 4.2. Hypotheses Tests

The Kolmogorov-Smirnov test was conducted to determine whether the data follows a normal distribution. The two factors' results from the factor analysis indicated that the Kolmogorov-Smirnov test values were less than 0.05, indicating that the data did not follow a normal distribution. Consequently, the Mann-Whitney U test, a nonparametric test for comparing two independent groups, was employed to test the hypotheses.

##### 4.2.1. Relationship Between Gender and Ethical Attitudes

According to the analysis results, since the  $p\text{-value}=0.026 < \alpha=0.05$ , it was found that there is a difference in the median values of the work ethics variable based on interest between genders. However, the  $p\text{-value}=0.317 > \alpha=0.05$ , indicates that the work ethics variable based on morality does not differ by gender. Therefore, the hypothesis "H<sub>1</sub>: There are differences in work ethics attitudes between genders" is rejected. However, when examining the sub-dimensions, as shown in Table 5, the Mann-Whitney U test results indicated that the median scores for work ethics based on interest were higher in men than women. This suggests that men consider the concept of work ethics more from the perspective of interest. In terms of behavior-based ethics, it can be said that there is no statistically significant difference in the median scores between men and women.

**Table 5: Business Ethics Attitude By Gender**

	Gender	N	Rank Mean	U	z	p
<b>Business ethics based on interest</b>	Male	138	160.38			
	Female	158	138.12	9262.5	-2.232	0.026
	Total	296				
<b>Business ethics based on behavior</b>	Male	138	143.17			
	Female	158	153.16	10166.5	-1.001	0.317
	Total	296				

##### 4.2.2. Relationship Between Department and Ethical Attitudes

According to the analysis results presented in Table 6, the  $p\text{-value}=0.010 < \alpha=0.05$ . This indicates that the work ethics variable based on interest differs across departments. Furthermore, the  $p\text{-value}=0.046 < \alpha=0.05$  for behavior-based work ethics also indicates a difference across departments. Based on these results, the hypothesis "H<sub>2</sub>: There are differences in work ethics attitudes between departments" is accepted. Both departments have different median scores

for work ethics based on interest and behavior. The tourism program department has a higher median score for interest-based work ethics, whereas the administrative program department has a higher median score for behavior-based work ethics.

**Table 6: Business Ethics Attitude By Department**

	Department	N	Rank Mean	U	z	p
<b>Business ethics based on interest</b>	Administrative	174	137.82	8756.0	-2.563	0.010
	Program					
	Tourism	122	163.73			
	Program					
	Total	296				
<b>Business ethics based on behavior</b>	Administrative	174	156.82	9166.0	-1.998	0.046
	Program					
	Tourism	122	136.63			
	Program					
	Total	296				

#### 4.2.3. Relationship Between Work Experience and Ethical Attitudes

According to the analysis results presented in Table 7, no difference was found between the work experience variable and interest-based work ethics attitudes ( $p\text{-value}=0.132 > \alpha=0.05$ ). Similarly, no difference was found between the work experience variable and behavior-based work ethics attitudes ( $p\text{-value}=0.939 > \alpha=0.05$ ). Based on these results, the hypothesis "H<sub>3</sub>: There are differences in work ethics attitudes based on work experience" is rejected. However, when examining the sub-dimensions, it was found that students with and without work experience have different median scores for interest-based and behavior-based work ethics. According to this, students without work experience exhibit more interest-based work ethic attitudes. No significant difference was found between those with and without work experience in terms of behavior-based work ethic attitudes.

**Table 7: Business Ethics Attitude By Work Experience**

	Experience	N	Rank Mean	U	z	p
<b>Business ethics based on interest</b>	Have work experience	213	143.82	7843.5	-1.506	0.132
	No work experience	83	160.50			
	Total	296				
<b>Business ethics based on behavior</b>	Have work experience	213	148.26	8788.5	-0.077	0.939
	No work experience	83	149.11			
	Total	296				

When the analysis results are generally evaluated, it is observed that the attitudes of associate degree students towards work ethics do not differ in terms of gender and work experience. However, when sub-dimensions are considered, it is revealed that male students have a higher attitude towards interest-based work ethics compared to female students. Furthermore, students who have never worked before exhibit more interest-based work ethic attitudes. The attitudes of administrative program students and tourism program students differ in both interest-based and behavior-based work ethics.

## **CONCLUSION and DISCUSSION**

Understanding the significance of the concept of ethics, a crucial component of professional life, for students is essential for reinforcing ethical behavior. Therefore, necessary solutions can be developed to prevent potential problems in professional life in the future. From this perspective, the current study was designed to analyze whether associate degree students' attitudes toward work ethics differ based on gender, the department they are enrolled in, and work experience.

According to the analysis results, students' attitudes toward work ethics do not show a significant difference based on gender. This finding is similar to studies that did not find a significant difference between gender and attitudes toward work ethics (Pham, et al., 2015; Rodriguez et al., 2021). However, when examining the sub-dimensions, it was found that male students have higher interest-based work ethic attitudes compared to female students. This result is consistent with the study by Aksaraylı and Cevher (2014), which found that female students have more positive ethical perceptions compared to male students. Various studies in the literature support this finding. For example, Begeac et al. (2011) determined that women exhibit less Machiavellianism and have more positive attitudes toward moral objectivism compared to men. Clark et al. (2020) found that male Vietnamese business students have higher Machiavellianism tendencies compared to female students. Tormo-Carbo et al. (2016) reported in their study conducted in Spain that female students have a more positive attitude towards work ethics. Similarly, Rizvi et al. (2012) observed that female business students in Pakistan have more positive ethical attitudes compared to their male counterparts. Universalist approaches suggest that women are more inclined to adopt universal moral principles, thus maintaining higher standards in business ethics. Conversely, ethical relativism, which posits that men's ethical decisions may vary based on context and situation, can lead to more opportunistic and interest-driven business ethics attitudes among men (Michealson et al., 2013). These results align with theories of gender roles and socialization processes. Gilligan's (1982) theory of moral development suggests that women are more likely to employ care ethics and relational thinking in their moral decisions, while men tend to focus more on justice ethics and rule-based thinking. This indicates that women exhibit greater empathy and consideration for others in their ethical behavior. Additionally, universalism and relativism theories are compatible with these findings. Women often adopt a more universalist approach, embracing universal moral principles applicable to all people (Dalton, and Ortegren, 2011), which explains their higher standards in business ethics. Men, however, may lean towards ethical relativism, believing that ethical decisions depend on the context and situation (Forsyth, 1980). This can result in more opportunistic and interest-driven attitudes towards business ethics among men.

Other studies highlighting gender differences in ethics support these findings. Miesing and Preble (1985) and Ruegger and King (1992) suggested that women hold higher ethical values than men. Gill (2009) found that female students are more likely to exhibit ethical behavior compared to male students (Seema and Khan, 2020:91). Nguyen

et al. (2013) noted that female students in Vietnam display higher levels of ethical maturity and less tolerance for unethical behavior. Despite cultural differences, it is generally believed that men are more competitive and adopt a more opportunistic approach to achieve their goals, leading to more interest-driven business ethics attitudes compared to women (Maccoby and Jacklin, 1974). Women, on the other hand, are more conscientious about adhering to laws (Smith and Rogers, 2000). Additionally, they are more inclined to act for the benefit of the group due to stronger protective instincts (Eagly and Crowley, 1986). Consequently, female students exhibit lower interest-driven business ethics attitudes compared to their male counterparts.

Another variable analyzed in this study is the work experience of students. The analysis results revealed that there is no significant difference in students' attitudes towards work ethics based on whether they have work experience. This finding is similar to the results of the study conducted by Aksaraylı and Cevher (2014) with associate degree students. The researchers found no significant difference in the attitudes towards work ethics based on the internship status of students in their study, which included Banking and Insurance and Business Administration associate degree students. Considering that university students' work experiences are generally internships or short-term temporary jobs (such as waiting tables or courier services), it can be said that this brief experience in the workforce is insufficient to form an attitude towards work ethics. Indeed, Yazıcı and Sınıksaran (2012) found differences in attitudes towards work ethics between students and those who have been working at a workplace for a certain period, and that attitudes towards work ethics strengthen as work experience increases. Similarly, Sezici and Kara (2016) indicated that employees' attitudes towards work ethics improve positively as their tenure in the same organization increases. Cengiz et al. (2012) suggested that younger employees with shorter work experience in Istanbul's finance sector have more positive ethical attitudes.

In the present study, when the analysis results are examined considering sub-dimensions, it was found that students who have never worked before exhibit more interest-based work ethics attitudes. Similarly, Miesing and Preble (1985) revealed that students with little or no work experience have higher Machiavellian tendencies compared to those with work experience. The results of this study also suggest that the reason attitudes towards work ethics become more positive as work duration increases is that employees gradually adapt to or become accustomed to the regulations and rules in the workplace. Inexperienced students, who have no idea about the working life, base their thoughts on ethical behavior and actions in the workplace on assumptions and predictions. However, once a student starts working, their attitudes towards work ethics gradually shape as they observe the ethical environment, general functioning, and rules in the workplace, leading them to move away from interest-based work ethics attitudes. This situation can also be explained through social learning theory and organizational socialization processes. Bandura's (1977) social learning theory posits that individuals learn by observing the behaviors of those around them. In this context, it can be said that students who gain work experience develop their ethical attitudes by observing the ethical behaviors of other employees in the workplace. Van Stekelenburg and others (2023) found that interns who observe unethical behaviors by senior managers in their work environments are negatively influenced by their ethical attitudes. This illustrates the impact of social learning theory on work ethics. If students and new employees observe unethical behaviors in their workplaces, this can negatively affect their ethical attitudes, or the opposite might also be true. Organizational socialization is the process by which new members learn and adapt to the organization's culture, norms, and values (Van Maanen and Schein, 1977). This process plays a critical role in shaping individuals' attitudes

toward work ethics. Socialization processes in the workplace enable new employees to learn the organization's ethical standards and exhibit behaviors that align with these standards. Bauer and others (2011) demonstrated that new employees adapt to workplace norms and values during the organizational socialization process, shaping their attitudes toward work ethics. If an organization places great importance on ethical values and behaviors, new employees will also adapt to these values and develop similar ethical attitudes.

In terms of the department variable, students' attitudes towards work ethics vary. There is a significant difference in the work ethic attitudes between students in Administrative programs (which include Office Management, Business Administration, Marketing, and Public Relations) and those in Tourism programs (which include Tourism Travel, Tourism Hotel Management, and Culinary Arts). A study by Yıldırım and Uğuz (2012) revealed significant differences in the perception of work ethics between Public Administration and Business Administration students. This finding suggests that business students' more positive perception of work ethics is influenced by the courses they take related to social responsibility and ethics. Similarly, differences in work ethic attitudes were found between Tourism program students and Administrative program students. For instance, students in Tourism programs such as Tourism Travel, Hotel Management, and Culinary Arts typically take courses focused on professional ethics, which are thought to be decisive in shaping their perceptions of work ethics. In this context, an increase in students' knowledge levels about ethics can lead to changes in their perceptions, attitudes, and behaviors regarding work ethics.

Research in the literature examines how educational programs in different disciplines affect students' perceptions of business ethics and reveals various findings on this topic. For instance, it has been observed that ethics courses in management-oriented programs, such as business administration, have a positive impact on students' perceptions of business ethics (Gull et al., 2018; Premeaux and Mondy, 1993). The intensity and content of ethics education in these programs are noted to increase students' ethical values and sensitivity to ethical practices in the business world. On the other hand, educational programs targeting different professions also play a significant role in shaping perceptions of business ethics. For example, ethics education in health professions or technical disciplines like engineering has been observed to contribute to students making ethical decisions in their professional practices and being more sensitive to professional ethics standards (Rest and Narvaez, 1994; Bebeau et al., 1995). In conclusion, the content of educational programs is a critical factor in shaping students' perceptions of business ethics. Therefore, understanding the effects of ethics education in different disciplines provides an important perspective for educational institutions to shape their programs to focus more on ethical values.

Finally, the study also examined the business ethics attitudes of associate degree students based on major business ethics philosophies. Previous studies have determined participants' inclinations towards a particular business philosophy by averaging the items that constitute each business ethics philosophy. Only in Gözüm's (2016) study was an explanatory factor analysis performed, which found that the ATBEQ scale was grouped under nine different dimensions. In this study, unlike other studies, it was found that participants' attitudes toward business ethics did not show a sharp distinction based on business philosophies. For example, Bageac et al.'s (2011) study found that business students in Romania and France exhibited different tendencies in machiavellianism, social darwinism, and moral objectivism. Similarly, Sezici and Kara (2016) found differences in machiavellianism, social darwinism, and moral objectivity in the business ethics attitudes of private sector managers and employees. Price and Van der Walt's

(2013) study found that students were more inclined towards compliance and outcome-based (utilitarian) philosophies rather than intrinsic, ego-based (teleological) business ethics philosophies. In the present study, the analyses revealed that students' attitudes toward business ethics were grouped under two factors, named "interest-based business ethics" and "behavior-based business ethics." This can be seen as a reflection of the division of ethical values into teleological (goal-oriented) and instrumental (means-oriented) perspectives.

Accordingly, profit-based business ethics behavior is grounded in teleological values, while behavior-based business ethics is based on instrumental values. In other words, the desired outcome, which is profit, and the means to achieve this outcome, namely behaviors, are categorized under two distinct factors. Additionally, the analysis results indicate that associate degree students are more inclined towards egoism-based business ethics philosophies. This finding is consistent with recent studies by Berényi and Deutsch (2021), Constantin et al. (2023), and Rodríguez et al. (2024). However, it diverges from the results of Price and Van der Walt (2013). Research has shown that business ethics tendencies can vary significantly from country to country. As highlighted by Sims and Gegez (2004), one of the most significant determinants of ethical behavior is cultural factors. In this context, it is observed that attitudes towards business ethics are shaped by local cultural values, norms, and business practices. For example, Bageac et al. (2011) identified marked differences in the business ethics philosophies of business students in Romania and France. Similarly, Sezici and Kara (2016) demonstrated significant variations in business ethics attitudes among private sector managers and employees in Turkey, influenced by cultural and business practice contexts.

According to the findings of the current study, students' attitudes towards business ethics are generally shaped by profit-oriented outcomes and behaviors. The tendency to prioritize personal interests over rules in ethical matters may be attributed to insufficient work experience and inadequate scope of ethics education in schools. Literature supports these findings. For instance, a meta-analysis by Kidwell et al. (2010) examined the role of work experience in ethical decision-making processes and found that individuals with more work experience generally make more ethical decisions and contribute to the development of corporate ethical culture. This highlights the positive impact of work experience on ethical attitudes. Furthermore, the business ethics scale developed by Reidenbach and Robin (1990) underscores the importance of ethics education. Insufficient emphasis on ethical issues in education or inadequate scope of business ethics education programs may lead students to prioritize personal interests in ethical decisions. This situation underscores the need for educational institutions to strengthen ethics education programs and promote ethical practices in the business world. Sims and Gegez (2004) emphasized that cultural factors have a significant impact on perceptions of business ethics. Different cultural values and norms play a crucial role in shaping individuals' ethical decisions and practices in the business world.

In this context, understanding the impact of cultural contexts on perceptions of business ethics is crucial for enhancing the effectiveness of future ethics education programs. Additionally, the study by Price and Van der Walt (2013) indicates that students' ethical tendencies are generally directed toward utilitarian (profit-oriented) perspectives. However, Deloitte's (2023) research on Generation Z suggests that this generation is more individualistic and ambitious compared to previous generations. According to the study, this generation values personal ambition and competition more in the workplace and is driven by a desire for personal success. They also tend to prioritize their own goals over collective objectives.



In conclusion, further research is needed to understand and develop the impacts on business ethics attitudes. Specifically, a deeper examination of how work experience, educational programs, and cultural factors influence perceptions of business ethics could contribute to more effective shaping of future educational and corporate policies. Existing literature highlights the positive effects of work experience on business ethics attitudes. For instance, Kidwell et al. (2010) found that individuals with more work experience tend to make more ethical decisions and contribute to strengthening corporate ethical culture. In this context, the effects of work experience on ethics education represent an important area of research. Studies on the impact of educational programs on perceptions of business ethics are also significant. Reidenbach and Robin (1990) emphasized the role of ethics education in the ethical decision-making processes of business students. Increasing the emphasis on ethical issues in education and equipping students with ethical decision-making skills could contribute to the development of a more ethical culture in the business world. Ethics education can be supported through interactive and practical methods, such as case studies, role-playing activities, and discussions on ethical dilemmas, which can enhance participants' ethical decision-making abilities (Jennings, 2006). Furthermore, successful and ethical role models should be presented in educational programs to enhance the impact of social learning theory. Students or new employees can learn ethical behaviors by observing these role models. Real-life examples and success stories of these role models can be shared (Trevino et al., 2004). Additionally, the impact of cultural factors on perceptions of business ethics should be examined. Sims and Gegez (2004) have demonstrated how different cultural values shape individuals' ethical decisions. Understanding how business ethics norms and practices vary across cultures can aid in developing ethical standards in the global business world. Overall, conducting more in-depth research on business ethics, promoting ethical practices in the business world, and strengthening corporate ethical culture are essential. Future studies are expected to examine in more detail the effects of work experience, educational programs, and cultural factors on business ethics attitudes.

This study distinguishes itself from other research by examining attitudes towards business ethics based primarily on different ethical philosophies. The variations in business ethics attitudes and behaviors according to various variables warrant more in-depth investigation. For instance, adapting the ATBEQ scale within different cultural contexts could provide a clearer understanding of how business ethics attitudes change across cultures. Additionally, further research is needed on ethical philosophies. It is essential to explore how different ethical philosophies are shaped and their impacts on business practices with a broader sample. Such studies could offer a more comprehensive and nuanced understanding of business ethics.

A primary limitation of the current research is that it was conducted exclusively with students. Conducting similar research with various employee groups across different sectors is crucial to uncover how ethical philosophies vary in sectoral and professional contexts. This approach would enable a better understanding of the differences in business ethics philosophies among diverse groups and could facilitate more specific recommendations for improving ethical practices in the business world.

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Authors' contribution rates to the study are equal.

## CONFLICT OF INTEREST DECLARATION

There is no conflict of interest with any institution or person within the scope of the study.

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