

EVALUATION OF ETHICAL ORIENTATION AND BUSINESS ETHICS PERCEPTIONS: THE CASE STUDY OF THAILAND

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Abstract

Due to ever-growing alarm at unethical business practices in Thailand, demands for an emphasis to be placed on business ethics have increased dramatically. This study focuses on individuals' differences in terms of their ethical orientation, and how these differences determine business ethics perceptions. One hundred and nineteen college students in Thailand completed an Ethical Position Questionnaire, which was designed to classify respondents into four groups, based on the relativism and idealism dimensions they possessed (Forsyth, 1980). The results show that high relativism and low idealism are related to negative opinions about business ethics. A majority of Thai students are classified as situationists, as they do not rely on moral codes in making ethical judgments, despite their concerns about others' wellbeing. On the other hand, absolutists who adhere to rules and principles, and also cared about others appear to hold strong and positive viewpoints on the importance of business ethics.



Introduction

Since the scandals of Enron in 2001 and WorldCom in 2002 impacted the financial sector, new cases of unethical practices have continued unabated. The latest Volkswagen emission scandal in 2015 is now ranked as one of the seven worst corporate scandals, in which its damage could reach \$87 billion (Kottasova, 2015). High-profile corporate scandals are not limited only to western countries; one notable example is the recent Toshiba accounting scandal in 2015, which not only led to the company incurring an estimated loss of almost \$2 billion, but could also result in them incurring largest fine being set by the Japanese regulators (Fukase, 2015).

Unethical practices in the business world have also raised concerns in the academic world over the past two decades, particularly by pressuring business schools to overhaul the ways that how they educate future business people. In the United States, survey result showed that business students believed that business ethics has worsened, and is likely to be worse in the future (Peterson et al., 1991). Even when the accreditation bodies of business schools require the production of socially responsible business people, these schools have been criticized for their failure to address this issue (Schwartz et al., 1991). Many times in business decision making issues, conflicts occur between the goal of winning and doing the right thing.

In Thailand, business schools in general currently state ethics as one of the necessary qualities they want their students to possess. The academic curriculum is developed by

benchmarking with existing models from the world's top universities, and in compliance with the Commission of Higher Education's Thailand Quality Framework for Higher Education (TQF:HEd). Starting from academic year 2012 onwards, TQF:HEd specifies that all higher education's curricula have to consist of at least 5 learning domains which are ethical and moral development, knowledge, cognitive skills, interpersonal skills and responsibility, and analytical and communication skills (Commission of Higher Education, 2006). Although the existing approach of adding a course on business ethics to the curriculum could satisfy the requirements, the sufficiency and effectiveness of this approach is debatable. Lane et al. (1988), for example, suggest that the impact of just one business ethics course is much weaker than the students' overall experiences in the whole business program.

Even with the emphasis on ethics by both educators and regulators in Thailand, the country's score on ethics particularly directed at corruption levels has not yet improved. For example, Transparency International ranked Thailand 101st in its 2016 Corruption Perceptions Index, a significant slide from its 76th ranking in 2015 (Transparency International, 2017). Consumer deceptions, false advertisements, anticompetitive behaviors, and insider trading are not uncommon features in Thailand. A few recent examples which attracted public attention were the insider trading scandal by top executives from one of Thailand's largest retailers, which resulted in a \$1 million fine being levied on them by the authority (Peel, 2016), and the Rolls-Royce's bribery scandal which involved



Thai Airways, Thailand’s national air carrier (Mahitthirook, 2017).

This unethical behavior in Thailand’s business environment has spurred a demand for studies on individuals’ perceptions towards business ethics. However, based on the researcher’s knowledge, there is little empirical evidence which focuses on college students in Thailand, especially as to how these future business executives and entrepreneurs perceive the value of ethics in conducting business. The purpose of this study is to examine Thai students’ perceptions of the ethical aspects of business practices, conditional on individuals’ differences in terms of their ethical standpoints or approaches. A study that focused on teenagers in Thailand found that their priority was their own personal gain, even if it came about by a corrupt action (Fernquest, 2011). Business schools have to question themselves in terms of the methods they use to teach business ethics. Understanding students’ ethical orientations could also assist teachers in designing suitable curriculum for business ethics classes; for example, an emphasis of teaching business ethics should be placed on personal development rather than the injection of ethical knowledge (Griseri, 2002).

Conceptual background and hypotheses

Individuals vary in their approaches towards moral decisions and behaviors. Some rely on religion to guide their direction, whilst others rely on other means. Under the Ethical Position theory, Forsyth (1980) proposed two dimensions, idealism and relativism, in assessing individuals’ ethical orientation or ideology. These two dimensions are personal moral principles or positions, which can be developed over the person’s lifetime. Both give guidance on judging whether a moral issue is right or wrong. A high idealist is concerned about others’ welfare, so this person will avoid harming others at all costs. As for a relativist, he or she does not hold a strong belief on universal ethical rules. To measure a person’s ethical stance, Schlenker & Forsyth (1977) developed the Ethics Position Questionnaire (EPQ), which classifies people into 4 groups, subjectivists, situationists, exceptionists, and absolutists; based on the two stated dimensions, as presented in table 1.

Table 1 Ethical Positions (Schlenker & Forsyth, 1977)

	High Relativism	Low Relativism
High Idealism	Situationist	Absolutist
Low Idealism	Subjectivist	Exceptionist



An “absolutist” who receives a high score on idealism and a low score on the relativism dimension, will make decisions and behave in a way that not only yield positive outcomes but also have to follow universally accepted moral rules and principles. Oppositely, a “subjectivist” is someone who relies on themselves, by believing in neither achieving the social goals nor following the ethical rules. For subjectivists, each situation is treated independently, and their feelings or emotions influence their decisions and behaviors.

Those who are highly idealistic and relativistic are called situationists. A “situationist” attempts to achieve the benefits offered to the society, but does not hold a firm belief in moral rules. As such, any decision or behavior that violates the rules would be acceptable. Last is an “exceptionist” who follows the rules, but does not judge actions that carry negative consequences as morally wrong.

Since its development, EPQ has been applied to different types of samples in the business world, see studies by Barnett et al. (1998) on marketing students, and Elias (2002) on accounting professionals and students. Students were required to make decisions on hypothetical situations or ethical vignettes; and their responses were also evaluated in accordance with EPQ guidelines.

An ethical position is believed to be culturally bound. So on a broader scale, Forsyth et al. (2008) conducted a meta-analysis of idealism and relativism across countries. Participants from 29 countries, including 98 from Thailand, completed the EPQ. Using a score from 0 to 1, Thais’ idealism was 0.730 (the overall average was 0.728), whilst

relativism was 0.622 (the overall average was 0.586). When classification was conducted by using the median, western countries were usually categorized under “exceptionism”, whilst eastern countries were categorized under “situationism” or “subjectivism”. Thailand was categorized under “subjectivism”, along with Hong Kong, Japan, and China. The classification of countries as being one of four orientations is far from conclusive, as recent studies have results that are inconsistent with the study by Forsyth et al. (2008). For example, in a study by Woodbine et al. (2012), a majority of the Chinese accountants in their survey were classified as exceptionists; whilst a study by Ramasamy & Yeung (2013) revealed that most Chinese managers were absolutists.

Although Thais possess relatively high relativism and low idealism, when compared to people from other countries; individual differences cannot be ignored. One notable example of EPQ application in Thailand was a study by Singhapakdi et al. (2000) on Thai managers’ ethical ideology and ethical intentions. Participants were asked to evaluate four unethical marketing scenarios, and the results showed that high idealistic and low relativistic managers were positively related to ethical intentions. To ensure an effective ethical climate in an organization, the researchers suggest that ethics training has to focus on the concerns of others’ welfare, whilst the establishment and enforcement of codes of ethics have to be strictly implemented.

Compared to business managers, students who have never been exposed to actual business environments perceive the business world differently. Their perceptions are inevitably shaped by



their experiences in the business school, which could have major implications for business ethics teaching. Allmon et al. (1997) studied business students' perceptions of business ethics, by comparing the survey results from the United States, Australia, and Taiwan. The questionnaire consisted of sixteen ethical items, which ranged from opinions on the business world to the respondent's ethical standpoint. Each item is assessed on the dimension of "self" versus "group" interests, as proposed by Shepard and Hartenian (1990). The "theory of amorality" represents the pursuit of self interest, whilst the opposite is called the "theory of moral unity".

This study contributes to the existing literature on business ethics, and attempts to uncover the relationship of idealism and relativism, to students' ethical perceptions regarding business ethics. Business students, although from the same country and the same university, could possess different ideologies (Fatoki, 2017); and ideologies which are widely believed to have an influence on the individual's opinion regarding ethical issues. Earlier studies seem to support the proposal that idealism is directly associated with ethical judgments (Barnett et al., 1998) and oppositely linked to workplace deviance (Henle et al., 2005). The study in Thailand by Singhapakdi et al. (2000), and a more recent study in Malaysia by Ismail (2014), concluded that idealism is positively related to ethical intentions; whilst relativism and ethical intentions have a negative relationship. Based on the previous findings, the first hypothesis of this study proposes that students' perceptions of business ethics are

determined by both idealism and relativism.

The second hypothesis focuses on the EPQ results; specifically, ethical orientations are a determinant of college students' perceptions of business ethics. For example, absolutists are expected to have a stronger view on ethical issues compared to those in other groups, whilst subjectivists are expected to disregard ethical principles and rely on expediency instead (Allmon et al., 2000).

Methodology

The survey was conducted in classrooms of Mahidol University International College, Thailand during November 2016. Respondents were 119 undergraduate senior students, majoring in Business Administration in the international business and marketing classes. Participation was voluntary, but restricted only to those of Thai nationality.

The questionnaire comprised of 2 parts, the business ethics perception and the EPQ. Part 1 consisted of 16 statements, which sought respondents' opinions on ethical aspects of the business world (Allmon et al., 1997). Each statement was based on a seven-point rating scale, where 1 = strongly agree and 7 = strongly disagree. The standard EPQ, on the other hand, was based on a nine-point scale, where 1 = completely disagree and 9 = completely agree. 52% of the respondents were male and 48% were female, whilst other demographics were not examined due to the samples' similarities.



Findings and discussion

Table 2 presents the averages of Thai students' opinions on business ethics, ranked from the lowest to the highest. Overall, these college students did not have a positive attitude towards the business world, since all statements related to the business world received the average rating of less than half of the 7-point scale. The lowest rating recorded was 2.61, which was the belief that business people behaved dishonestly in order to get ahead of others. Students also held the belief that income maximization is more important than

customer satisfaction, as evidenced by its average rating of 2.66.

Although students did not have an overall optimistic view of the current business world, they seemed confident that the companies they planned to work for, would follow ethical rules. They believed that they were expected to expose any co-workers who behaved unethically, with the average rating slightly edging towards agreement. In addition, Thai students were relatively positive in their own integrity, since this statement received the highest rating of 4.77. The implication was that even if or when future supervisors asked them to do something unethical, they would have the choice of refusing it.



Table 2 Average responses by country

	Thailand (SD)	U.S., Australia, Taiwan
Most people in the business world would do something dishonest if it helped them get ahead.	2.61 (1.45)	2.80, 3.01, 2.93
Even if a company says “customer satisfaction” is its major goal, making money is always more important.	2.66 (1.75)	3.81, 3.27, 2.14
Most members of the business world have lied or invested some excuse in order to get a day off from work.	2.97 (1.52)	2.43, 2.58, 3.23
Most members of the business world take credit for someone else’s work if it helped them get ahead.	3.06 (1.35)	2.95, 3.02, 3.14
Most members of the business world have taken care of personal business on company time.	3.14 (1.42)	2.03, 2.24, 3.00
My company will overlook the methods I use to get results as long as I get the job done.	3.45 (1.53)	4.78, 4.49, 3.79
Integrity is more important than achieving results.	3.48 (1.54)	2.90, 3.17, 3.29
I will have to be willing to do anything to succeed in a business career.	3.60 (1.69)	5.40, 4.32, 4.54
Most members of the business world would let a colleague take the blame for a mistake that they made.	3.69 (1.40)	3.64, 3.70, 3.29
In the business world, making profits is more important than ethical behavior.	3.77 (1.88)	5.06, 4.41, 4.11
A dishonest person who gets results will advance faster than an honest person.	3.80 (1.68)	4.42, 4.33, 2.72
I believe my company will expect me to turn in a co-worker who is dishonest with a customer.	3.81 (1.75)	2.62, 2.87, 3.50
I believe my company will expect me to turn in a co-worker who is accepting bribes.	3.82 (1.88)	1.93, 2.31, 3.05
I believe my company will expect me to turn in a co-worker for falsifying his or her expense account.	3.82 (1.92)	2.13, 2.71, 2.76
It is impossible to succeed in business without occasionally doing something dishonest.	4.59 (1.80)	5.12, 4.64, 2.80
If my boss asks me to do something unethical, I really won’t have a choice about doing it or not.	4.77 (1.67)	5.85, 5.41, 5.64

Note: 1 = Strongly agree and 7 = Strongly disagree. Results from U.S., Australia, and Taiwan are from Allmon et al. (1997)

The last column of Table 2 displays the average responses from Allmon et al. (1997) whose samples were 107, 120, and 331 students from the United States, Australia, and Taiwan, respectively. Generally, students from these countries did not have an optimistic attitude towards the business world, which was

similar to Thai college students. A few interesting outcomes in the case of Thailand should be noted. First, only Thais agree that making profits is more essential than ethical considerations, with the average score of 3.77 which is below 4.00. Second, Thais are willing to do anything to achieve business success,



with an average score of 3.60, whilst the other countries' averages are all above 4.00. Third, Thai students gave lower scores to the statement that integrity is more important than the results achieved. Lastly, Thai students do not believe that companies would expect them to report any wrongdoings of others.

Interestingly, both Thailand and Taiwan's responses are different to those of students from the advanced economies of the U.S. and Australia in a few respects. For example, whilst students from the U.S. and Australia disagree with the statement that dishonesty would provide a better outcome, and end results are more important than the process, Thai and Taiwanese students believe the opposite to be true. Nevertheless, cautions should be exercised prior to reaching any conclusions regarding a comparison of the results between Thailand and other countries, since the studies were conducted during different periods of time.

The EPQ's results reveal that Thai college students score highly on both idealism and relativism, compared to the mean and median of other studies. Specifically, idealism and relativism scores from the sample have means [medians] of 68.5 [70] and 61.4 [63], respectively. These are slightly lower than the findings by Forsyth et al. (2008), in a study with 98 Thai participants, in which revealed idealism and relativism means of 73.0 and 62.2, respectively. As a result, of the figures, Thais were generally classified as being subjectivists in the Forsyth et al. (2008) study. A classification of Thai college students according to ethical ideologies is presented in Table 3. The majority of the samples have high relativism, 56% of the respondents are classified as being situationists, 22% as subjectivists, and 12% as exceptionists, whilst the remaining 10% are absolutists.

Table 3 Ethical ideologies of Thai students

	High Relativism	Low Relativism
High Idealism	Situationists 56%	Absolutists 10%
Low Idealism	Subjectivists 22%	Exceptionists 12%

Regression results presented in Table 4 assign Thai students' idealism, relativism, and gender as independent factors. Whilst gender does not significantly affect ethical opinions, idealism and relativism appear to influence certain opinions on business ethics. Specifically, those students with a high degree of relativism tend to agree

that success in business requires some dishonesty, and outcomes are more important than the method used. Interestingly, they also believe that they are expected to report their colleagues' wrongdoings, but only in situations where their colleagues are falsifying their expense accounts. Highly idealistic students, on the other hand, appear to

place a higher value on integrity than they do on the outcome's achievements; and do not believe that dishonesty is necessary to achieve business success. The regression results support the first hypothesis, which is that high idealism is

positively related to ethical opinions, but high relativism shows a negative relationship. This results also align with the Singhapakdi et al. (2000) study on Thai managers and the Ismail (2014) study on Malaysian accountants.

Table 4 Regression results for relativism and idealism

	Relativism	Idealism
My company will overlook the methods I use to get results as long as I get the job done.	-0.032** (2.462)	0.005 (0.324)
Integrity is more important than achieving results.	0.007 (0.594)	-0.055** (3.646)
I believe my company will expect me to turn in a co-worker for falsifying his or her expense account.	-0.042** (2.649)	0.026 (1.333)
It is impossible to succeed in business without occasionally doing something dishonest.	-0.031** (2.107)	0.062** (3.506)

*Note: Significant F with p-value < 0.05 for all presented regressions. Gender variable is not presented. t-Statistics are in the parentheses. Significance at ** p-value < 0.01 and * p-value < 0.05.*

Students with different ethical ideologies have different opinions about business ethics, as presented in Table 5. Subjectivists, given several scenarios, tend to believe that dishonesty is an integral part of business dealings. For example, they believe that companies do not care about the method as much as the consequence, as evidenced by the lowest average score of 3.15. Also since they do not believe in the value of integrity (average score of 4.12), but believe in the higher possibility of success with dishonesty (average score of 3.69), they are willing to behave more unethically than people from other groups (exceptionists' average score is 4.50). Ironically, these subjectivists are more likely to report the unethical behavior of

other colleagues, than people from other groups.

Looking at the many statements made, the absolutists views are largely opposite to those of the subjectivist group. It should be noted that contradictory viewpoints by absolutists and subjectivists were also observed in Allmon et al. (2000). However, in this study, it is generally agreed that integrity is more important than the results, and that they disagree that companies do not care about the methods used in obtaining the results. T-test results confirm that subjectivists and absolutists possess different opinions on certain business ethics issues, as compared to other ideologies.

Table 5 Average responses by ethical ideology

	Situationsists	Subjectivists	Exceptionists	Absolutists
Most people in the business world would do something dishonest if it helped them get ahead.	2.58	2.65	2.71	2.50
Even if a company says “customer satisfaction” is its major goal, making money is always more important.	2.66	2.46	3.07	2.58
Most members of the business world have lied or invented some excuse in order to get a day off from work.	2.90	3.00	3.07	3.25
Most members of the business world take credit for someone else’s work if it helped them get ahead.	3.07	2.96	3.21	3.00
Most members of the business world have taken care of personal business on company time.	3.07	3.62	2.85	2.83
My company will overlook the methods I use to get results as long as I get the job done.	3.40	3.15	3.71	4.00
Integrity is more important than achieving results.	3.27	4.12*	4.00	2.67
I will have to be willing to do anything to succeed in a business career.	3.70	3.00*	4.14	3.67
Most members of the business world would let a colleague take the blame for a mistake that they made.	3.72	3.54	3.57	4.00
In the business world, making profits is more important than ethical behavior.	3.88	3.04*	4.29	4.17
A dishonest person who gets results will advance faster than an honest person.	3.70	3.69	4.50	3.73
I believe my company will expect me to turn in a co-worker who is dishonest with a customer.	3.78	3.42	4.21	4.33
I believe my company will expect me to turn in a co-worker who is accepting bribes.	3.79	3.38	4.29	4.42
I believe my company will expect me to turn in a co-worker for falsifying his or her expense account.	3.78	3.00**	4.43	5.08*
It is impossible to succeed in business without occasionally doing something dishonest.	4.72	4.08	4.00	5.67*
If my boss asks me to do something unethical, I really won’t have a choice about doing it or not.	4.76	4.50	4.71	5.50

Note: 1 = Strongly agree and 7 = Strongly disagree. Significance from t-test at ** p-value < 0.01 and * p-value < 0.05.



Regression results in Table 6 have students’ ethical ideologies as independent dummy variables, where subjectivists are the reference choice. Relative to subjectivists, situationists and absolutists agree that integrity is more important than outcome achievements.

Consistent with results from Table 4, these two groups have a high degree of idealism. Interestingly, both absolutists and exceptionists who have low relativism, hold the same belief about turning in co-workers who forge their expense accounts.

Table 6 Regression results with ethical ideologies

	Situationsists	Exceptionists	Absolutists
Integrity is more important than achieving results.	-0.828 (2.334)*	-0.098 (0.198)	-1.382* (2.635)
I believe my company will expect me to turn in a co-worker for falsifying his or her expense account.	0.605 (1.377)	1.429** (2.324)	1.943** (2.991)

*Note: Subjectivists are reference choice. Significant F with p-value < 0.05 for all presented regressions. Gender variable is not presented. t-Statistics are in the parentheses. Significance at ** p-value < 0.01 and * p-value < 0.05.*

Conclusions

College students in Thailand generally did not have a positive viewpoint about the business world. They perceived business people to be dishonest and result oriented. Business ethics and integrity are secondary, compared to companies’ profits. On a positive note, Thai students still hold a strong faith in their own integrity, and would not be willing to behave unethically under their supervisors’ influence.

According to the EPQ results, more than half of Thai college students are classified as situationists, who are both idealistic and relativistic. The implication is that although a number of Thai students share high concerns about other’s welfare, they may not abide by any specific moral rule. Almost a quarter of the survey respondents were subjectivists who rely on their feelings

and emotions in judging ethical issues. Levels of idealism and relativism were found to be related to certain ethical opinions. Similar to previous findings, low relativism and high idealism appear to directly influence the importance of ethics and integrity. In addition, absolutists tend to place higher valuations on the importance of ethics, whilst subjectivists on the other hand, do not.

The findings suggest that future business leaders possess different ethical ideologies, and do not share the same opinions on business ethics. The teaching of business ethics needs to take these individual differences into consideration, without assuming that all students are identical. First, college students need to understand the relationship between ethical ideology and ethical perceptions. In particular, college students should be trained to be



able to assess both their own and others' ideologies, in order to have a better understanding of different interpretations of the same ethical issues. Second, diverse teaching approaches should be designed in order to meet the needs of students of specific orientations. For example, low idealistic individuals who are less concerned about others should be trained to gather sufficient data on the consequences of a business decision (Henle et al., 2005). In addition, learning about ethical principles may benefit those who rely on existing moral codes more than it benefits relativistic individuals who judge each situation independently. Lastly, one of the challenging tasks of business ethics teachers is how to channel students' ideologies towards high idealism and low relativism, which positively correlates with ethical judgments.

Limitations and future research

There are a few limitations of this study. The sample focused on business students from one university in Thailand; therefore, the student admission criteria of the business school produces a selection bias which could limit a generalization of the findings. Another limitation is that opinions on business ethics were derived from simple

scenarios. Although this simplicity proved to be a benefit during the survey; it does detract from the complexities of ethical issues in the business world, and there is no confirmation that the students' opinions would be translated into actual ethical behavior. Future research should be conducted to address such limitations. A similar survey could be conducted on a larger scale, in order to better represent business students in Thailand or the Thai population. In addition, cross-country studies and comparisons could be employed, since business students from eastern and western countries seem to express different ethical attitudes towards the business world.

Another channel for future research is to study the factors that induce an individual's relativism and idealism orientations. A particularly important pedagogical question is how effective ethics education or training is in influencing ethical perceptions and behaviors of business students who are imbedded with different ethical orientations. A few recent studies have attempted to answer this question, including Aguirre et al. (2017) who suggests that specifically designed ethics teaching methods should be tailored for students from different majors; and Wang & Calvano (2015) who suggest the possibility of introducing a business ethics class in order to foster relativism among students.

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