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**FACTORS IN THE ACQUISITION OF AN ETHICAL TRAINING**

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Abstract

**Purpose:** Society in general demands ethical behaviour in the business world. The research aim of the paper is to analyse whether higher education institutions of business contribute to ethical decision making in students through a specific training approach based on practical methodologies that take into account students’ personal characteristics, which may affect ethical decision making. The acquisition of knowledge should be more effective when it is based on personal characteristics.

**Design/methodology/approach:** Case method, discussion and self-learning methodology were used, and at the end of the term, the students were evaluated and asked to complete a 48-closed-question questionnaire. A linear regression model is performed to analyse to what extent the results are associated to the variables proposed.

**Findings:** The results show that knowledge is an explanatory variable, but personal characteristics such as gender or empathy reinforce the learning. Gender difference affects the ethical decisions made and empathy, showing that training based on emotions is effective. Besides, the results show that students integrate family influence in their training process.

**Research limitations/implications:** In this paper, we have selected empathy, gender and instruction. We have taken into account the incidence of age and family education. In addition, other contextual factors can have an incidence on training and the model could be improved.

**Practical implications:** The results show that it is necessary to take into account the students’ personal characteristics and select an appropriate training methodology to teach ethics and obtain success.

**Originality/value:** The teaching of business ethics in business faculties is not an easy subject. It is necessary to select the approach of ethic and an effective methodology to achieve the learning objective. This learning methodology must take into account students' characteristics to be effective. The business students are future managers and entrepreneurs who will make decisions in which ethical questions must be considered, hence the need for training in this respect.

**Keywords:** Gender, ethical competencies, personal characteristics, university, business ethic

## 1. Introduction

In recent years, major financial scandals have led society at large to call for greater accountability and ethical behaviour by companies (Burns, 2012; Avram et al., 2018; Schidt and Cracau, 2018).

Society in general demands greater responsibility and ethical behaviour from companies (Brønn and Vidaver-Cohen, 2009; Burns, 2012). This behaviour is essential for the consideration of a business as good (Luthar and Karri, 2005). This makes employers value ethical training in their employees. This situation has highlighted the need for universities to reinforce ethical training in their business-related courses (Brunton and Eweje, 2010; Galvão et al., 2019).

The widespread awareness of the need to incorporate ethical considerations into university curriculums to enable students to address and resolve ethical issues and problems is not new (Byerly et al., 2002). The difficulty, however, lies in how these ethical aspects can be integrated effectively into the teaching programme (Luthar and Karri, 2005). Mixed results have been obtained in practice (Burns, 2012); in many cases, ethical issues are addressed in a cross-cutting way (Leggett et al., 2004) and the

programmes created have only minimal impact on students' perceptions and their behaviour in this regard (Waples et al., 2009).

In this paper, it is proposed that the acquisition of ethical training can be favoured when it is based on the characteristics of the students and the training is given taking into account these characteristics. Previously, it is necessary to select a moral approach in the training that will be carried out. In the research, we adopt an idealistic moral that considers the concern for the welfare of others (Forsyth, 2004). The idea that this approach defends is that it is always possible to avoid harm to others. This selection responds to the fact that the most widely accepted theory in the field of Corporate Social Responsibility in business is the theory of stakeholders that suggest the company has to balance the demands of its different interest groups, sometimes in conflict. In addition, we propose the resolution of real complex problems, as opposed to the simple models that have generally been posed based on vignettes or specific questions about limited cases (O'Leary and Steward, 2013).

The aim of the research is to broaden and strengthen studies that analyse the factors affecting students' ethical decision making, in order to highlight the elements that must be developed or trained to reach ethical decisions. In this analysis, we study if the ethical decisions of the students are affected by the activities carried out and personal characteristics. A practical approach is adopted in the ethical instruction. A series of practices is proposed to develop the ethical training in a business studies context – case method, seminars and the realisation of a personal business project explaining the commitments with the stakeholders – and analyse their impact on the results to check their effectiveness (Brenner et al., 2012). The eminently practical methodology adopted enables the training to be based on personal characteristics. We research whether

personal characteristics such as empathy, gender, family education or age reinforce ethical awareness and decision making and analyse their effects on the results obtained.

In summary, the aim of this study is to verify if the training in business ethics, taking into account personal characteristics such as empathy and gender, leads students to make correct ethical decisions.

To achieve these goals, the rest of this paper is organised as follows. In the second part, we review the literature in this field. The study hypotheses are presented in section three. The research methodology is discussed in the fourth section. In the fifth section, we analyse the results obtained, and the paper concludes by summarising the main findings obtained and acknowledging the limitations of the present study.

## 2. Literature review

The time spent in ethical instruction in business degrees is limited, which makes necessary the selection of the theoretical approach and methodology to reach the ethical training objectives. Our study reinforces the theoretical approach that should be used in ethical education to influence the ethical decision-making process. There is little justification for the moral approach taken in the instruction of business ethics. The adoption of an idealist moral philosophy against a subjectivist morality (Forsyth, 1992) responds to the fact that the idealistic approach is based on the concern for the welfare of others and the theory of the stakeholders (Tang and Tang, 2017) – the most widely adopted in business (Jamali, 2008) – which refers to the commitments that the company acquires to satisfy the demands of its groups of interest (Freeman and Reed, 1983).

Firstly, ethical training can be considered a determining factor in ethical decision making (Teixeira et al., 2018). The underlying approach is that future ethical behaviour can be influenced through training (Waples et al., 2009). Besides, the instruction, decisions and behaviour of individuals depend on their ethical perceptions, attitudes and

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3 judgments (Bardi and Schwartz, 2003). Therefore, we propose that personal  
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5 characteristics could have an incidence on ethical decisions and, in that sense, should be  
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7 considered in training, as they could reinforce ethical instruction (Cagle and Baucus,  
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9 2006).

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12 The ethical concept, explained in a practical way, could be learnt more efficiently  
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14 when it is based on personal characteristics such as empathy (Davis, 1980), gender  
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16 (Borkowski and Ugras, 1992) and family education (Erikson, 1987). These aspects  
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18 should be considered in ethics training. Most studies that analyse ethical instruction do  
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20 not take into account the personal aspects of the students in the approach and methods  
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22 used to impart this training. In this sense, our work is a contribution to literature in the  
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24 way in which it can affect taking into account these characteristics in the instruction in  
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26 business ethics aimed at making ethical decisions. Other variables could have an  
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28 incidence in ethical training, but we consider those more related to emotional aspects.  
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34 Numerous studies have examined how business ethics and behaviour are affected by  
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36 personal socio-demographic factors such as gender, age and cultural background  
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38 (O'Fallon and Butterfield, 2005; Waples et al., 2009). Gender has been studied as a  
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40 factor that can affect ethical decisions (Wang and Calvano, 2015). It is being suggested  
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42 that women's ethical concerns may be more focused on issues of care and  
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44 responsibility, whereas men base their ethical decisions on the grounds of justice  
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46 (Gilligan, 1982). Women, moreover, tend to present a more ethical response to moral  
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48 dilemmas and specific cases (Borkowski and Ugras, 1998). Nowadays, a high  
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50 percentage of students are women, and this aspect has to be taken into account in  
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52 training. The aim is to analyse whether practical training, with a proactive approach,  
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54 improves decision making focused on responsibility, in a way more relevant to women.  
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Besides, empathy could be a necessary ingredient in the development of ethical behaviour (Mencl and May, 2009), because this area of human nature allows us to understand and sympathise with the actions and needs of other persons (Johnson et al., 1983), and plays an important role in helping behaviour (Mencl and May, 2009). Empathy could be affected by the education received and cultural context (Wang and Juslin, 2012) as well as by other aspects such as gender (Wang and Calvano, 2015). Training in business ethics should be based on emotions as they affect the decision-making process, although this aspect has not been studied in depth among the literature.

Many aspects of culture have been analysed, and particular attention has been paid to culture in general (Brunton and Eweje, 2010) and religion (Ibrahim et al., 2008), but the influence of family education has hardly been considered in previous studies related to higher education. In the context of our research – students of the same nationality and the existence of a single majority religion – we propose that the cultural background differences between students could be related to family education (Kaifi et al., 2014; Twenge et al., 2010). The potentially decisive importance of this factor (Brenner et al., 2012; Minguez, 2014) leads us to take it into account in the study.

### **3. Factors that influence ethical decision making**

#### ***Ethical instruction***

Universities have been proportionating knowledge and competences. Higher education institutions have the duty to foster ethical, responsible and sustainable behaviour in students (Galvão et al., 2019). Institutions have introduced changes in business education to encourage responsible management, through the integration the sustainability values in higher education, specifically in management education degrees (Cole and Snider, 2019; Setó-Paines and Papaiconomou, 2016). This education encourages the students to recognise core values and ethical considerations and their

positive social impact. Ethical education is expected to offer moral provision to future professionals and leaders in all sectors to make correct ethical decisions (Mulà et al, 2017).

University teachers should prepare students to make decisions in the future and make them aware of the possible ethical consequences of these decisions (Mujtaba et al., 2009; Cole and Snider, 2019). Ethics and morality, therefore, encourage or discourage forms of conduct and the choices made, and the aim of education is to facilitate the growth of understanding such that beliefs are transformed into knowledge (Cavico and Mujtaba, 2009).

Ethical questions should be integrated into business courses, instead of being treated as a separate subject, if a genuine impact is to be made on students' ethics (Etzioni, 2002; Mitroff and Swanson, 2004). However, students prefer stand-alone ethics content to integrated teaching across the curriculum (Graham, 2012) and the results are more efficient (Tweedie et al, 2013).

Ethical learning could be addressed through active (practical) or passive (theoretical) methodologies. Active learning strategies (case discussions, experimental methods such as role-playing, readings, lectures, self-reflections and recognition of moral heroes) have a positive impact on ethical decision making in trainee accountants (O'Leary and Stewart, 2013; Loeb, 2015). However, practical ethical learning is usually focused on illegal or extreme behaviour (Cameron and O'Leary, 2015) explaining wrongdoing but not using a proactive approach and it is tested through very simple methods, vignettes or limited questions (O'Leary and Stewart, 2013). It is necessary to adopt an instructional approach for developing the skills, knowledge and commitment to implement values-based leadership. The impact of developing ethical confidence



related to embedding an action-oriented ethics framework is encouraging (Christensen et al., 2016).

Ethical training helps to identify ethical dilemmas (Chaplais et al., 2016), but it depends on whether the training is based on legal or/and moral scenarios. When moral-only scenarios are used, the teaching of ethics does not improve the moral attitudes of the students (Cameron and O'Leary, 2015), so it is necessary to apply methodologies that increase actions more consistent with the ethical personal principles beyond strict code of conduct (Chaplais et al., 2016). Legal scenarios support the students' ethical judgment but do not improve the ethical sensibility. Ethical sensibility lets them reach better ethical judgments than the legal framework (Martinov-Bennieand and Mladenovic, 2015). This is relevant in the decision-making process. Besides, it should be taken into account that interaction with the work environment improves ethical judgment processes (Saat et al., 2012).

The most important objective for accounting ethics instruction is to develop the confidence to make ethical choices (Arce and Gentile, 2015) and incorporate ethical values in core business. In this sense, instruction should be conducted in a practical and positive way. Students should consider generating ethical decisions in relation to the main areas of business and with stakeholders (Chen and Tang, 2006; Cagle and Baucus, 2006). The students have to learn to establish corporate values in companies and analyse their incidence on ethical behaviour when making decisions (Viezzzer, 2006). Nowadays, these aspects are part of the core business (Senge, 1998; Paintal and Bhullar, 2017), and therefore future business leaders must take them into account in the day-to-day affairs of the organisation and in its strategic plan (Damali, 2006).

There are studies that show a positive relationship between training based on moral dilemmas and illegal or unethical behaviour and on student's moral reasoning

(Christensen et al., 2016; Bampton and Cowton, 2013). We propose that training based on proactive practices will have a positive incidence on ethical decision making. In short, the practical instruction received should lead to future decision making that takes into account the ethical dimension of situations that arise. In this respect, the following hypothesis is proposed:

*H1: Practical ethical instruction has a positive impact on ethical decision making by university business students.*

### ***Empathy***

Values can be defined as rankings or priorities that people establish with respect to their norms and beliefs. Deeply held values drive behaviour (Cavico and Mujtaba, 2009) and are not only linked to beliefs and knowledge, but are also related to empathy, as an emotional reaction (Davis 1980, 1983). Ethical sensitivity, ultimately, is derived from a person's values and beliefs (Elango et al., 2010).

For the purposes of this study, the definition of empathy includes certain affective components (Zahn-Waxler and Radke-Yarrow, 1990), which are discussed below. In the broadest sense, empathy refers to the reactions of one individual to the observed experiences of another (Gold and Rogers, 1995). It includes non-verbal communication, feelings and emotions (Katz, 1963).

In an ethical context, empathy may be related to prosocial behaviour when this is beneficial to others (Lindsey et al., 2007: 471). Empathy helps us to recognise ethical issues and to adopt ethical standpoints (Mencl and May, 2009).

In the context of business ethics, empathy could be considered a fundamental variable for understanding how business relationships develop (Bagozzi, 2006), facilitating decision making and impacting the ethical aspects that entail (Mencl and May, 2009).

Training in business ethics may alter students' preconceptions regarding companies and provoke a change in their personal values and attitudes (Balotsky and Steingard, 2006). Accordingly, we propose that the teaching received can significantly influence students, as their attitudes and beliefs may evolve during their university education (Cohen et al., 2001). In this context, two hypotheses are proposed:

*H2: The university business students' degree of empathy has a positive influence on ethical decision making.*

*H3: Instruction in ethical questions has a positive influence on the university business students' degree of empathy.*

### **Gender**

Numerous studies have argued that there are differences between men and women in terms of perception and attitudes towards ethics and those women are more ethically sensitive than men (Burns, 2012). These differences in social and ethical behavior are due to different processes of socialisation in men and women (Gilligan, 1982) and different communication and social skills (Kabongo et al., 2013).

This fact may have an influence on ethical decision making (Teixeira et al., 2018). This idea is supported by the impression that women are more likely to make ethical decisions because they are more supportive, empathetic and socially sensitive (Toussaint and Webb, 2005; Wang and Calvano, 2015). Some labelled "feminine" behaviours – in the sense that they are more common among women – such as empowerment, participation, connection, intimacy, egalitarianism, inclusion and consensus are considered more effective and ethical ways of leading organisations (Maier, 1997) and should be observed in the instruction. The gender variable should be considered in the analysis of the ethical orientation of students and its impact on their behaviour (Betz et al., 1989; Haski-Leventhal et al., 2017).

According to some studies, female students exhibit greater sensitivity to ethical issues (Fitzpatrick, 2013; Arli et al., 2014; Fatoki, 2016). On the other hand, while some empirical studies indicate higher moral reasoning among female accounting students, others find no statistical difference (Bampton and Cowton, 2013) or the correlation weak (Kish-Gephart et al., 2010). The heterogeneity between studies is significant and could indicate the potential of other factors impacting the results (Christensen et al., 2016). In this sense, there are also studies that show that women's ethical behaviour depends on context and particular situations (Hopkins and Bilimoria, 2004), more than applying general principles or guidelines (Gupta et al., 2011). In addition, although women are more likely to act ethically, when they receive ethical instruction, they respond less ethically to business situations, while men are more reactive to instruction; but these results are connected to the instructional approach (Wang and Calvano, 2015). Therefore, women's characteristics, the context and the ethical objectives should be taken into account in instruction to achieve ethical decision making.

In consequence, we propose the following hypothesis:

H4: Being female has a positive impact on ethical decision making by university business students.

#### **4. Research methodology**

##### **4.1. *Sample and procedure***

For the purposes of this study, we focused on the degree subject 'Entrepreneurship', which is taught in the fourth year of the business studies courses. In the academic year 2016/17, a total of 180 students enrolled in the subject. The main aim of this paper is to analyse the factors that influence the making of ethical decisions in higher education. These factors are assumed to include the ethical training provided and the parameters of empathy, gender, age and family education (these data were obtained by means of a

questionnaire). Finally, the ethical decisions were assessed with reference to the ethical content of the business project presented by the students.

Ethics instruction is incorporated into the course subject such that students learn to apply it in a practical way (Mitroff and Swanson, 2004), because active, meaningful and experience-based learning is considered to be the most effective approach (Desjardins and Diedrich, 2003). Accordingly, in teaching this subject, a set of ethical concepts are transmitted and worked with by application of the case-study method, by inviting entrepreneurs (guest speakers) to recount their experiences and by the students' developing a business project including an ethical dimension. Teaching this subject (Entrepreneurship) by means of case studies and lectures seems to improve students' ethical decision making (Cagle and Baucus, 2006). In this project, the students must propose and develop a business idea, including various plans (a business plan, a financial plan, a product plan, a marketing plan, etc.), thus developing the ethical dimension jointly with the other facets of business activity.

In the course of these classes, the students discuss and decide upon practical cases that invite a care-orientation approach of ethic against a justice orientation (Gilligan, 1982) and must justify their decisions. The same approach is adopted by guest speakers in explaining their business activities (Cagle and Baucus, 2006). From the knowledge and concepts that are developed, the students must then include the ethical dimension into their business proposal. The aim of this process is to raise students' awareness of their responsibilities towards society, seeking to create a proactive attitude that is solidly based on ethical and moral principles.

To obtain the necessary data for this study, the students were asked to complete a questionnaire, which was first tested on a small sample group of students. This preliminary review allowed us to avoid errors of interpretation in some areas, by

including a glossary defining certain concepts addressed in the questionnaire and by incorporating the suggestions received. After these changes were made, the survey was returned to the same students for a final validation of its suitability. The questionnaire was composed of 48 closed questions, to be answered on a 5-point Likert scale (ranging from 1: strongly disagree to 5: strongly agree) or answered according to a binary dichotomous scoring system (0/1), reflecting the absence or presence of each item. This method was adopted in order to reduce the degree of subjectivity (Jones et al., 1998). Of the 180 students enrolled in the course, a valid sample was obtained from 151 (83%) who answered the survey and took the subject examination.

#### 4.2. *The dependent and independent variables*

The dependent variable in our model, *evaluation*, is defined by the final grade obtained by the student in the part of the Entrepreneurship subject that evaluates ethical decisions. To determine the acquisition of ethical knowledge, we believe it preferable to take an objective measure, such as the final grade obtained in the evaluation of ethical decisions in a business context (Desplaces et al., 2007).

As for independent variables, which are measures based on the answers to the questionnaire provided by the students, we first analysed the students' assessment of the instruction received. Secondly, we considered various factors associated with personal characteristics and the student's immediate environment, namely empathy and gender.

The variable *instruction* identifies the importance assigned by university business students to the inclusion of ethical questions and issues of social responsibility in their academic programmes. A common measure of the training received is the scale proposed by Byerly et al. (2002). The perceived usefulness and value of the instruction received is considered a proxy of this instruction.

The variable *empathy* is defined as the ability to understand and sympathise with the actions and needs of others (Gold and Rogers, 1995). In this respect, we took as a reference the construct used by Davis (1980, 1983). The variable *gender* was measured in terms of the distinction between male and female subjects (Wang and Calvano, 2015).

Although the variables *instruction* and *empathy* have been tested and validated in previous research, we test them using the coefficient alpha values. The results obtained show that the constructs derived from the items described present a high degree of internal consistency with reference to Cronbach's alpha (*instruction*  $\alpha = 0.896$ ; *empathy*  $\alpha = 0.851$ ).

In addition, *family education* and *age* were introduced as control variables. *Family education* was measured through the educational level of the student's parents (Brenner et al., 2012; Kaifi et al., 2014; Lau and Haug, 2011; Twenge et al., 2010), taking values from 0 to 3 according to the type of studies of their parents (without studies, primary, secondary, university). *Age* has an impact on people's ethical behaviour and is recognised to be a critical factor in this field (Yamamura and Stedham, 2011).

The measures of the dependent and independent variables are shown in Table 1.

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#### 4.3. *Empirical models*

The statistical analysis conducted in this study includes the use of a linear regression model to analyse the relationship between the evaluation (the final grade obtained in the evaluation of the ethical issues included in a business project) and the factors referred to in the previous section.

First, we consider only the training variable to see to what extent it determines the learning outcomes in ethics. Subsequently, we also consider the personal aspects of each student and compare whether the model is more explanatory.

$$\text{Evaluation} = \beta_1 \text{Instruction}$$

$$\text{Evaluation} = \beta_1 \text{Instruction} + \beta_2 \text{Empathy} + \beta_3 \text{Gender} + \beta_4 \text{Family Education} + \beta_5 \text{Age}$$

The model was checked empirically by linear regression, estimated by OLS.

**5. Results**

The descriptive statistics (Table 2) show that the students obtained high final grades (mean value 7.20 over a maximum final mark of 10 points), reflecting a satisfactory level of ethical knowledge applied.

With respect to instruction perception, there is a high degree of agreement among the students in our sample on the usefulness of the instruction received, reflecting their interest in receiving classes on ethics (mean value 3.80).

Third, in terms of empathy, the results show that most of the students present an average degree of empathy (mean value 2.92).

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Fourth, with respect to gender, the data for the sample show that more than 50% of the respondents are female, which is in line with the average proportion at our university, where there are significantly more women than men. Fifth, it can be seen that the level of family education is high (mean value 2.4).

Finally, most students are aged around 23 years (mean value 0.76), which is the usual age of fourth-year degree students (the year in which the Entrepreneurship subject is taught).

Table 3 shows the correlations between the different variables.

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Ethics instruction is significantly and positively related to all of the variables in the model except empathy, which leads us to reject hypothesis 3.

The table shows there is a positive and significant relationship between family education and instruction. This factor also presents a positive and significant association for gender, with female students being more closely related with family influence.

Significant relations were observed between gender and the variables family education, instruction and empathy. This association was positive and significant with instruction, indicating that when the latter is applied it is more highly valued and more useful to female than to male students. Similarly, empathy was found to be positively and significantly associated with gender. Table 4 shows the results obtained from the proposed regression model.

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As can be seen in Table 4, the evaluation, expressed as the final grade obtained after the instruction period, is influenced positively by ethical instruction and personal characteristics such as empathy and gender. Accordingly, hypotheses H1, H2 and H4 are accepted. There is an incidence of instruction on the final evaluation but, if only this variable is considered, the model is not very explanatory. However, when we take into account empathy, gender, family education and age, the model explains better the reality. These variables have an incidence on the evaluation.

The results show that family education is not a significant variable with respect to the final grade obtained, and therefore is not a determinant factor in ethical decision making. Finally, age was not found to be a significant variable, possibly because the ages of the students in the sample were very similar and so this factor had little discriminatory power.

## 6. Discussions

The results show that specific instruction in ethics integrated into a specific course subject has a positive and significant impact on the final grade obtained. The fact to select a moral approach (Forsyth, 2004), taking into account the stakeholder theory that proposes the satisfaction of the demands of groups of interest (Freeman and Reed, 1983), is efficient (Tweedie et al., 2013). We have found that ethics training based on a positive, proactive and care-orientation approach (Gillian, 1982) and real situations (O'Leary and Stewart, 2013) is related to ethical decision making, and this is reflected in the grade obtained (Mitroff and Swanson, 2004). Most research has focused on illegal practices or extreme behaviours (Cameron and O'Leary, 2015), but our results show that a positive orientation of instruction applied to concrete realities and based on the personal characteristics of the students obtains positive and, possibly, more enduring results over time (Christensen et al., 2018). The teaching method adopted – taking into account ethical sensibility (Chaplais et al. 2016), facing concrete realities through case studies, the experiences of guest speakers, and its application in a particular context such as the inclusion of ethical aspects in the business idea presented (Cagle and Baucus, 2006) – effectively enables students to acquire the knowledge expected of them and to apply it correctly to a particular case. Ethical competencies to make ethical decisions are acquired. The skills acquired are valued positively in terms of their applicability in future business decisions (Lau and Haug, 2011; Brenner et al., 2012).

The students' empathy was a determinant factor to explain the final grade obtained. Empathy, thus, constitutes an important variable in understanding business relationships, by introducing the ethical dimension into the core business (Senge, 1998), as reflected by the key importance of this factor in students' obtaining a good grade in ethics. Empathy is a determinant element in ethical decision making (Mencl and May, 2009). Empathy relates to prosocial behaviour measured through ethical decision

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3 making that considers the benefit of others (Lindsey et al., 2007). Empathy helps to  
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5 adopt ethical standpoints in decision making (Mencl and May, 2009).  
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8       However, the relationship between instruction and empathy is not statistically  
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10 significant (Table 3); indicating perhaps that both aspects, training and emotions, add up  
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12 or are taken into account in decision making. Although it could be thought that training  
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14 should be based only on empathy, the results show that it is necessary to adopt diverse  
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16 instruction methodologies that contemplate ethical reasoning, objective facts, real-world  
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18 examples and take into account emotions. The personality of students is already well  
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20 defined and not all of them are empathetic, so different educational approaches are  
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22 required. Accordingly, to provoke a change in their personal values and attitudes  
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24 (Balotsky and Steingard, 2006), it is necessary to adopt different methodologies,  
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26 depending on the students' characteristics. The approach of the classes has been positive  
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28 and proactive (Christensen et al, 2016), as is necessary to promote open-mindedness in  
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30 students, since in real life they have to face conflicts that they should resolve through  
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32 ethical decision making. They must have solid ethical principles and theses could be last  
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34 longer if they are based on positive cases. In this sense, ethics training can support and  
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36 provide security in the decisions made and, in turn, derive support from the student's  
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38 sensibility or attitudes to provide guidance regarding other ethical issues (Cohen et al.,  
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40 2001).  
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46       With respect to gender, female is related to ethical decisions. Students make ethical  
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48 decisions and select the objectives of their companies according to their personal  
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50 preferences. This led female students to focus on social relationships and on interactions  
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52 with different stakeholders, and these are areas in which women present greater  
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54 capabilities (Toussaint and Webb, 2005; Wang and Calvano, 2015), which would  
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56 explain the results obtained. Empathy, too, is positively associated with gender, with  
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women showing greater sensitivity towards others as well as ethical issues (Fitzpatrick, 2013), which is in line with the findings of previous research (Gilligan, 1982), indicating a greater sensitivity among women to the problems of others (Gilligan, 1982). This is manifested as a higher degree of solidarity and empathy (Toussaint and Webb, 2005). The results lead us to think that it is necessary to adopt different educational methods in order to achieve an adequate instruction that avoids a gender gap, since all students must have an ethical perspective in the decision-making process.

With respect to family education, this control variable was not significantly associated with the score obtained in the model proposed, possibly due to the significant relationship observed between instruction and family influence. This finding is very revealing, indicating that ethics training is supported by the family education, thus ensuring their applicability over time (Els, 2009). Finally, with respect to age, instruction has greater impact on younger students, who are perhaps more open to new learning in the field of moral issues, or have a less sceptical outlook than older students.

## 7. Conclusions

In this study, we examined the ethical instruction provided to undergraduate students in a university's business studies faculty, applying positive, proactive and care-orientation approach to complex realities. This study contributes to the knowledge that an approach based on practical training enables students to make ethical decisions and it is a contribution to the philosophical approach to business ethics, showing that training based on an idealistic ethical approach and relying on the stakeholder theory gives business students a solid foundation on which to build their thoughts.

Among personal characteristics, empathy was found to be positively and significantly associated with the knowledge acquired. Our results show that students' values and sensibilities lead them to adopt a proactive position towards ethical problems

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3 in the world of business. These results make us consider that it is important in ethics  
4 training to take into account students' empathy, to make the ethical instruction more  
5 effective and longer lasting. We, therefore, conclude that relying on empathy is not  
6 enough as the reality is very complex. It is necessary to introduce different approaches  
7 in ethical training in order to ensure that the instruction achieves its objectives.  
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11 The factors that influence the knowledge acquired or that are associated with ethical  
12 decision making are related to the emotional aspect of the subjects' behaviour, but not  
13 solely, as there are other factors. In view of the results obtained, we conclude that  
14 empathy can facilitate understanding of certain situations and lead the student to keep  
15 an open mind about potential solutions to conflictive issues without forgetting that  
16 knowledge and objective reasoning are also necessary. As a practical contribution, we  
17 found that instruction should not be focused on negative or extreme cases. In this sense,  
18 the search and application of other approaches is a future area of research.  
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33 Finally, the results show that being female is a factor that impacts ethical decision  
34 making. An ethical approach that is oriented towards care, which considers and tries to  
35 meet the needs and demands of the agents involved, is related to behaviours that are  
36 considered feminine. This study contributes to knowledge about the most appropriate  
37 ways of providing ethical instruction to women. Females show greater moral reasoning  
38 than their male counterparts, obtaining better results. With a view to extend it to all  
39 students, we must integrate ethical reasoning into their decisions, for which purpose, it  
40 is necessary to incorporate different teaching methodologies adapted to less sensitive  
41 personalities, constituting another area of future research.  
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54 Among other limitations of this study, we have highlighted several factors that  
55 affect the knowledge acquired, but the model does not explain the entire reality. The  
56 results are useful, but it would be necessary to determine other variables that may affect  
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the final results obtained. Secondly, instruction is valued through the students' perception of what they are identified by, which can condition their responses. Thirdly, the knowledge acquired was assessed at the end of the period of instruction, when the results obtained were presumably most favourable. Further study is necessary to determine whether this improvement is long lasting, as some authors believe otherwise.

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TABLES

Table 1: Measures of dependent and independent variables

Dependent variable		
EVALUATION	Final mark between 1 and 10	
Independent variables		
Instruction	1-5 Likert Type Scale	
Empathy	1-5 Likert Type Scale	
Gender	Male	1
	Female	0
Family Education	High Education	3
	Secondary Education	2
	Primary Education	1
	Without Studies	0
Age	21-23 years old	1
	24- or more	0

Table 2: Descriptive statistics

Descriptive Statistics for the initial model				
	Minimum	Maximum	Mean	SD
EVALUATION	4	10	7.20	1.36
Instruction	1	5	3,8	0,5
Descriptive Statistics for the complete model				
	Minimum	Maximum	Mean	SD
EVALUATION	4	10	7.20	1.36
Instruction	1	5	3.80	0.50
Empathy	2	4.63	2.92	0.30
Gender			0.66	0.15
Family Education			2.4	1.17
Age			0.76	0.42

Table 3: Correlation matrix

	Evaluation	Instruction	Empathy	Gender	Family Education	Age
Evaluation	1					
Instruction	.215(**)	1				
Empathy	.157(**)	-.008	1			
Gender	.368(**)	.523(**)	.029(**)	1		
Family Education	.019	.262(**)	.054	.213(**)	1	
Age	.056	.190(*)	-.086	.138	-.069	1

Note: \* Correlation is significant at the 0.05 level; \*\* Correlation is significant at the 0.01 level

**Table 4: Regression model**

	Coefficients $\beta$	Coefficients $\beta$
<i>Instruction</i>	2.684 (0.08*)	1.662 (0.099*)
<i>Empathy</i>		2.370 (0.019**)
<i>Gender</i>		2.392 (0.018**)
<i>Family Education</i>		-0.985 (0.326)
<i>Age</i>		0.064 (.949)
<i>F</i>	7.204**	4.289***
<i>R<sup>2</sup></i>	0.046	0.238

Note: \* Correlation is significant at the 0.1 level; \*\* Correlation is significant at the 0.05 level; \*\*\* Correlation is significant at the 0.01 level

Dependent Variable: Evaluation (final mark)

## ANNEX: Questionnaire

1. Age.
2. Assess the influence exerted on you by the following factors with respect to incorporating aspects of social responsibility in your company (family education).
3. Express your level of agreement or disagreement with the following items.

		Totally agree			Totally disagree	
		1	2	3	4	5
D1	I am quite strongly affected by events	1	2	3	4	5
D2	I am easily moved when I witness emotional situations	1	2	3	4	5
D3	When I watch a sad film, I empathise with the characters and feel compassion for them	1	2	3	4	5
D4	I would describe myself as a compassionate person	1	2	3	4	5
D5	Occasionally I am not very sympathetic to my friends when they are sad	1	2	3	4	5
D6	Sometimes I do not feel sorry for others when they have problems	1	2	3	4	5
D7	The misfortunes of other people do not usually affect me very much	1	2	3	4	5
D8	When I see someone being treated unfairly, I don't usually feel sorry for them	1	2	3	4	5
D9	When a friend tells me about his good fortune, I feel really happy for him	1	2	3	4	5
D10	When someone is taken advantage of, I feel I want to protect them	1	2	3	4	5
D11	I care a lot about my friends	1	2	3	4	5
D12	I often worry about the feelings of people less fortunate than myself	1	2	3	4	5
D13	For me, it is very important to help people with problems	1	2	3	4	5

## 4. Instruction

		Totally agree			Totally disagree	
		1	2	3	4	5
G1	An understanding of ethical issues will help me in my future work	1	2	3	4	5
G2	An understanding of ethical issues will help me in decision making in the future	1	2	3	4	5
G3	An understanding of ethical issues will help me in resolving employee/employer conflicts	1	2	3	4	5
G4	All business studies students should take a course in business ethics	1	2	3	4	5
G5	Even if it isn't essential, I think all the students in this faculty should be able to take an ethics course	1	2	3	4	5
G6	My sensibility toward ethical issues in business has increased as a result of the classes received	1	2	3	4	5
G7	The ethical guidelines and suggestions received are important in this course	1	2	3	4	5
G8	An understanding of ethical issues will help me do my job better in the future	1	2	3	4	5

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G9	I have different expectations about my future professional situation after the ethics classes received	1	2	3	4	5
G10	The knowledge gained in the ethics classes is valuable to me	1	2	3	4	5

Education + Training