



# Business Ethics Education and Business Students' Cognitive Moral Development in Institutions of Higher Learning In Tanzania

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## Abstract

*Private Institutions of higher learning in Tanzania, especially the faith-based institutions, have taken business ethics as a mandatory subject for business students. However, little is known about the impact of this effort. For this reason, the current study aims at investigating the impact of business ethics education on business students' cognitive moral development. The study employed religiosity as moderating variable in the conceptual framework. Business students for the study were grouped into treatment and non-treatment. The null hypotheses tested were: Business ethics education does not improve business students' cognitive moral development; and religiosity does not mediate such influence. The results from the tests revealed that business ethics education has significant effect on business students' moral development and religiosity explained much of the variability of the development. The present study recommends for future research to study on the relationship between business students' cognitive moral development and their ethical behaviour improvement.*

**Key words:** Business Ethics, Business Ethics Education, Cognitive Moral Development

The present study attempts to measure the outcomes of business ethics education as manifested in the improvement of business students' cognitive moral development as proposed by Rossouw (2002). Rossouw suggests the use of cognitive moral development which is operationalised by ethical reasoning, ethical decision-making, and ethical perception. Cognitive moral development is borrowed from Kohlberg's (1984) theory of moral development. It includes elements of ethical reasoning, ethical perception, and ethical decision-making (Ritter, 2006; Waples, Antes, Murphy, Connelly, & Mumford, 2009).

Considering unethical practices facing many organizations, it has become essential for institutions of higher learning to focus on business ethics education with the aim of improving business students' cognitive moral development. Desplaces, Melchar, Beauvais, and Bosco (2007) describe cognitive moral development as that ability to recognise ethical issues in business and form courses of action in response to such issues. Rest (1994) calls business ethics education as the strongest correlate and predictor of cognitive moral development.

Business ethics education aims at helping and preparing future business and financial managers with the ability to handle ethical dilemmas that occur frequently in businesses. As such, the efficacy of business ethics education towards cognitive moral development cannot be underestimated. Considering unethical practices facing many organizations, especially those in developing countries, it has become essential for institutions of higher learning to focus on business ethics training.

Thus, increasing academic interest in business ethics education has been partly brought about by unprecedented corporate scandals and partly by other forms of non-compliance to the fundamental principles of professional ethics in the corporate workplace by individuals (Micewsky & Troy, 2006; Smyth, Davis, & Kroncke, 2009; Jorge & Peña, 2014). The non-compliance with fundamental principles of professional ethics is purported to have led to the global financial crisis in 2007/2008 (Crotty, 2009). Furthermore, the fall of some large companies such as Enron, Tyco, WorldCom, Global Crossing, Qwest, and Health South (Desplaces, Melchar, Beauvais, & Bosco, 2007; Adkins & Radtke, 2004) was attributed to a lack of adherence to professional corporate ethics.

The unethical practices have also been of heightened concern within the higher education circles (Nwizu, 2018). For example, increasing cases of examination misconduct, sale and purchase of grades, manipulation of grades by officers in the record units, grade-for-sex (sex-for-grade), leakage of examination questions, plagiarism including the publication of the results of students' research work without acknowledging such students, promotion, and appointment of lectures/staff, are clear indicators that business ethics education in institutions of higher learning for improving students' cognitive moral development is paramount (Enudu, 2018). These business students are future business executives, accountants, and employees of various business corporations.

Studies have confirmed the link between students' dishonesty during university education and at workplace (Simkin & McLeod, 2009; Rujoiu & Rujoiu, 2014). This apparent link has sent a signal to

universities to prepare future ethical leaders through business ethics education (Jeje, 2017). At a continually increasing rate, there are calls for the introduction of the subject into business curricula in universities for the preparation of future champions of good corporate governance. For example, according to Jorge and Pena (2014), Spain has a growing concern over the current economic crisis, unsustainable growth, and financial scandals and hence sees the need of increasing ethics education in organisational management curricula in institutions of higher learning.

As was stated earlier, the efforts to teach business ethics in institutions of higher learning are evident in various parts of the world. Various regions have gradually but surely developed business ethics as a field of study, training and research. Most universities and institutes of professional management training have incorporated the teaching of business ethics. However, empirical literature on the efficacy of business ethics education and students' cognitive moral development is lacking (Mawa & Adams, 2012).

Tanzania is not exceptional in this regard. Various institutions of higher learning led by private institutions of higher learning have taken business ethics education as a mandatory subject. Although business ethics is a growing interest in many universities in Tanzania, literature on business ethics as field of teaching is limited. The study done by Mawa and Adams (2015) indicated that there were five universities that had traditional programs linked to business ethics. These universities included the Open University of Tanzania, the University of Dar es Salaam, Mzumbe University, Tumaini University, and the St. Augustine University of Tanzania. By 2016, Tanzania had thirty-three universities, twelve public and twenty-one private institutions of higher learning (Tanzanian Commission for Universities, TCU, 2016). Among the private institutions of higher learning, are five Catholic institutions of higher learning of which four were established by the Tanzania Episcopal Conference. They include St. Augustine University of Tanzania, the Ruaha Catholic University, Mwenge Catholic University, and the Catholic University of Health and Allied Sciences. The St. Joseph University in Tanzania was established by the daughters of Mary Immaculate Sisters from India. Catholic universities have a role of enhancing social justice through preparing future managers and employees with integrity who render good leadership in both public and private sectors. Despite of these efforts, little is known about the their impact on business students' cognitive moral development.

### **Statement of the Problem**

In the literature review, we find a growing stream of academic sources in Europe, America, and Asia that delve on the impact of business ethics education on business students' cognitive moral development. The studies in those regions show that business ethics education contributes on students' moral judgement (Calvano and Wang, 2015); increases business students' perception of ethical issues (Alonso-Almeida, Navarrete, and Rodriguez-Pomeda, 2015). Other empirical studies indicated increase on students' abilities to handle ethical problems in a work environment (May, Luth, and Schwoerer, 2014); and improves business students' ethical awareness (Lau's, 2010).

Empirical studies such as Warren, Gaspar, and Laufer, (2014); Ritter (2006); Rossouw (2002); and Eweje and Brunton (2010) went further by concluding that business ethics education impacts students' ethical behaviour. In addition, Hooker (2003); Jones, Cannilla, and Slepian (2015); and Akrivou and Bradbury-Hang (2015) point out that ethics courses have a number of features that are likely to impact behaviour. These studies employed tools such as Defining Issues Test (DIT) and Attitude Towards Business Ethics Questionnaire (ATBEQ).

Although Kohlberg's theory assumes that the essence of morality is found in cognitive reasoning, the ability to reason does not guarantee someone to act morally (DTuebbe, Ellertson, and Dudleye, 2019). Therefore, we cannot assume with certainty that improvement in ethical reasoning, ethical perception, and ethical decision-making leads to the improvement in ethical behaviour because evidence from participants' self-reports is not a strong evidence of participants' actual behaviour. Assessing ethical behaviour requires a different approach, namely ethnographic approach. In this regard, the literature reviewed has methodological and theoretical problems. The current study used Defining Issues Test and Attitude Towards Business Ethics Questionnaire to assess cognitive moral development of business students not their ethical behaviour.

In the theoretical review of the current study, Kohlberg's theory was taken as the main theory of the study. However, Kohlberg's study comprised of boys aged between 10 and 16 years old (Kohlberg, 1984). The boys in the sample were too young to be used in testing their cognitive development and the cases presented to them were too complicated for the young adults. Kohlberg's theory is also gender biased because the stages of moral development are only concerned with males. The current study used young adults from institutions of higher learning both male and female students.

Apart from the methodological and theoretical problems indicated above, most of the empirical literature on the efficacy of business ethics education and students' cognitive moral development is based on Europe, America, and Asia. The empirical literature on the same is lacking in Africa South of Sahara, with exception of South Africa (Mawa & Adams, 2012). Mawa and Adams also report that although there exists in East Africa some general literature on ethical issues of business, business ethics has received little attention as an area of research in institutions of higher learning in the region. However, some institutions of higher learning have business ethics in their business curricula. These institutions of higher learning include the Catholic University of Eastern Africa and Strathmore University in Kenya; St Augustine University of Tanzania, Mwenge Catholic Universality, Ruaha Catholic University, University of Iringa, Mbeya University College, and Jordan University College all in Tanzania. Despite the fact that in Tanzania there are institutions of higher learning that gave an indication of being involved in business ethics teaching, there is still limited empirical evidence on the impact of business ethics education on business students in these institutions. This situation offers a contextual problem that needs to be addressed in the Tanzanian Context.

## Objectives of the study

The general objective of this study was to determine whether business ethics education improves business students' cognitive moral development. Furthermore, the study determined the mediating role of religiosity of business students under the study. To achieve the main objective, the study had the following specific objectives:

1. To determine whether business ethics education improves business students' ethical perception, ethical reasoning, and ethical decision-making in the selected private institutions of higher learning in Tanzania
2. To determine whether religiosity mediates the influence of business ethics education on students' cognitive moral development

## Hypotheses of the Study

The present study was guided by the following two null hypotheses:

H<sub>0</sub>1: Business ethics instruction does not improve students' cognitive moral development.

H<sub>0</sub>2: Religiosity does not mediate the impact of business ethics instruction on students' cognitive moral development influence.

## Theoretical Framework

The present study was anchored on the Cognitive Moral Development theory. This theory was advanced by Lawrence Kohlberg based on Piaget's work on moral development in children. Kohlberg's theory claims that ethics education determines learners' ability to respond to ethical issues in business.

The theory has been used in examining the levels of moral reasoning of business students after taking business ethics course (Jones, Massey, & Thorne, 2003). Other studies used the theory for the evaluation of business ethics training (Gahir, 2007; Prehn et al., 2015) and assessment of a relationship between moral cognitive development and the level of education (Nather, 2013). The theory is therefore important for the current study.

The present study has applied Kohlberg's theory in order to determine the effectiveness of business ethics education on learners' cognitive moral development. The theory is useful for this study because of its assumption that individuals after attending an ethics education will respond to ethical issues in business through a cognitive moral process based on the levels of moral development. The duty of the present study was to confirm this assumption through empirical study. In addition, the theory represents a logical approach to business ethics and incorporates normative theories represented in each of the six stages of cognitive moral development.

Cognitive moral development is the ability to recognise ethical issues in business and form courses of action in response to such issues (Desplaces, Melchar, Beauvais, and Bosco, 2007). Through the application of Kohlberg's theory of cognitive development, other theories such as normative and stakeholder theories are

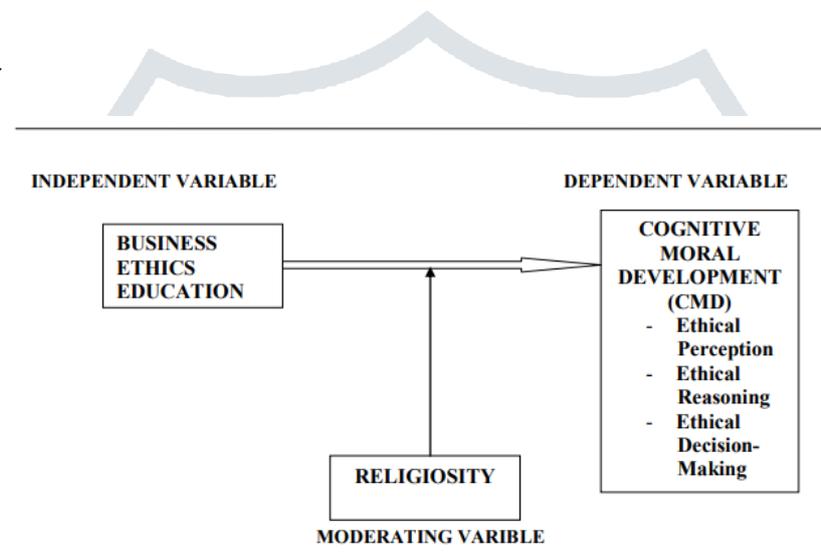
implied in the cognitive development of the learners. The cognitive development is also influenced by religiosity of business students.

## Conceptual Framework

The proposed conceptual framework of the present study, is built on the work by Kohlberg (1984); Ritter (2006); Waples et al., (2009); Rossouw (2002); and Eweje and Brunton (2010). Waples et al. lists ethical reasoning, ethical perception, and ethical decision-making as the outcomes of business ethics education. Ritter, Eweje and Brunton call this list as elements of cognitive moral development. The following figure presents a proposed model of Business Students' cognitive moral development improvement after business ethics education in institutions of higher learning.

**Figure 1**

### Conceptual Framework



**Adapted from Kohlberg (1984); Izzo (2000); Ritter (2006); Waples et al., (2009); Rossouw (2002); and Eweje and Brunton (2010)**

The conceptual framework in figure 1.1 demonstrates the relationships among the independent, moderating, and dependent variables. The independent variable is the business ethics education. It can be operationalised through its content and approach (study design or delivery method) of the education. The independent variable (business ethics education) is measured by its results, that is, improved ethical perception, ethical reasoning, and ethical decision-making of those who receive business ethics education.

This work adopted religiosity as a moderating variable of the conceptual framework because it qualifies the link between independent and dependent variables. Religiosity was tested to find out its role in improving students' moral development.

## Literature Review

This study reviewed both theoretical and empirical literature on the relationship between business ethics education and students' cognitive moral development. The theoretical review focused on theories underpinning this relationship and ethical theories that formed the content design of the study. The empirical

review screened results from the past studies on the impact of business ethics education on students' cognitive moral development in institutions of higher learning.

## Theoretical Review

The cognitive moral development theory advanced by Lawrence Kohlberg based on ideas of teleology and deontology and building on Piaget's theories of child development was used in the current study. It is one of the most widely known models of moral reasoning and the most cited theory in contemporary behaviour sciences (Nather, 2013; Trevino, 1992). Kohlberg's model of moral development continues to influence theory, research, teaching, and practice in business ethics today (DeTiene, Ellertson, Ingerson, & Dudley, 2019).

The theory stipulates that, individuals mature morally along their stages of moral development (Izzo, 2000). Individuals can logically analyse situations of moral consequences through the application of moral concepts. Furthermore, they can interact in role playing opportunities available in the environment impacted by life experience and personal characteristics. Adopting ideas of teleology and deontology and building on Piaget's theories of child development, Kohlberg argued that morality is found in stages of cognitive development that are universal and can empirically be observable (DeTienne et al., 2019). However, Vygotsky's theory on moral development places a central focus on social interaction as a medium in which children develop especially with people who are more skilled in the intellectual technologies of assisting children in learning (Veraska & Veraska, 2018).

Kohlberg (1969) believed that individuals go through a cognitive moral process based on the levels of moral development in three levels each containing identifiable two stages. The first is called the pre-conventional (stages 1 and 2) in which a child is simply told what is right and what is wrong, and it obeys just to avoid punishment. The second is called conventional (stages 3 and 4) in which a young man and woman will try to live according to the expectations of family, friends, and the surrounding society. Findings from cognitive moral development research verify that most working adults are at this level (AACSB International, 2004). The third is the post-convention (stages 5 and 6). In this level an adult individual starts to be critical about the conventional standards brought by families, religion, peers and culture. At this stage an adult starts creating his/her own principles and standards of living. According to Kohlberg (1969), individuals' moral reasoning begins at stage one and develops progressively to stage two, and then stage three, four, five, and six in order. In rare cases a person can progress to stage five and six because Kohlberg's progress does not mean maturation.

Authors such as Jones, Massey, and Thorne (2003) utilised the theory in examining the levels of moral reasoning abilities of business students and professionals after taking business ethics course. Their examination revealed that the course improved the level of reasoning of students under the study. Similarly, Wells and Schminke (2001) and Weber (2007) recommend the use of cognitive moral development theory in case study. They claim that the approach improves students' cognitive moral development.

Kohlberg's theory remains to be one of the most widely known models of moral reasoning and the most cited theory in contemporary behaviour sciences. Kohlberg's model of moral development continues to influence theory, research, teaching, and practice in business ethics today. The theory has been employed in the current study because of its transformational role from business ethics education to cognitive moral development. It shows the transformation of business students' cognitive moral development after business ethics education. As Trevino (1986) puts it, the theory is limited to cognition moral development.

## **Empirical Review**

This empirical review aims at screening results from the past studies on the impact of business ethics education on students' cognitive moral development. More specifically, the section reviewed past studies on business ethics education and students ethical reasoning, perception, and decision making.

Several empirical studies have been carried out on business ethics education and business students' cognitive moral development. The results of the studies showed that the education improves business students' cognitive moral development which is measured via ethical reasoning, ethical perception, and ethical decision-making. These studies include but not limited to Lau, 2010; Canarutto, Smith, K.T. & Smith, L.M., 2010; Murphy, 2011; Stachowicz-Stanusch, 2011; Valentine & Bateman, 2011; Queensberry, Phillips, Woodbourne & Yang, 2012; Jazani and Ayoobzadeh, 2012; Saat, Porter, & Woodbine, 2012; May, Luth, & Schwoerer, 2014; Cameron & O'Leary, Reynolds, & Dang, 2015; Akrivou, & Bradbury-Hang, 2015; Singh & Stuckelberger, 2017; Ike & Onyia, 2018; Ahmed, Chung, & Eichenseher, 2003; Atakan, Bumaz, & Topcu, 2008; Symth et al., 2009; Eweje & Brunton, 2010; Khalizani et al., 2011; Uyar & Gungormus, 2013; Lumsden & Fatoki, 2013; Jorge & Peña, 2014; Nguyen & Phan, 2015.

A comprehensive study was done by Lau (2009) who used two separate samples of business undergraduate students. Participants were not chosen at random. The control group consisted of students enrolled in a required organizational behaviour class and who had not taken an ethics class. The treatment group consisted of students enrolled in a required ethics class. A total of 708 students participated in the study.

Both the control and treatment groups completed a questionnaire consisting of four major parts. The treatment group completed the questionnaires after taking the required ethics course, while the control group did it prior to taking the course. The first part of the questionnaire is about the general idea of ethics, and two questions relating to their motivation to learn are also included. The second part includes the Attitudes Towards Business Ethics Questionnaire (ATBEQ). The third includes a series of vignettes. The last part is the demographic profile of the students, including their age, gender, education, place of birth, and religion.

A comparison of the t-test results of the mean values of the two groups indicated significant differences for the 30 Attitudes Towards Business Ethics Questionnaire items at  $p < 0.05$ . The results showed that ethics education significantly improved students overall ethical orientation and seemed to give them a

higher ethical awareness. The study indicated also that students who completed the course of business ethics scored higher on ethical stance on a range of ethical issues in business than those who had not completed the course.

A further study was done by Cloninger and Selvarajan (2010). The study showed similar results as it indicated that business ethics courses were successful and students demonstrated better ethical judgements after the course. The same results were arrived at by Nguyen et al (2008) who stressed in their study's conclusion that a business ethics course must be designed and developed properly in order to bear the desired results. Bloodgood, Turnley, and Mudwick (2008) found that business ethics education has the potential in making people less likely unethical because of its various forms of training and interventions which increase moral reasoning for some individuals.

Waples et al. (2009) did a meta-analytic investigation of business ethics education of 25 previously conducted business ethics education programs. Their overall results indicated that business ethics education programs lead to minimal improvement of business students' cognitive moral development as measured by ethical perception, ethical awareness, and ethical behaviour scores. This view was also pointed out earlier by Glenn (1992) who insisted on the instrumentation involved in business ethics education.

The concern for the improvement of business students' cognitive moral development after business ethics education is upheld also by Deplaces et al. (2007). Their study was anchored on the impact of business education on moral judgement competence of business students. The results of their empirical study indicated the need for further examination of the connections among academic structures, ethical pedagogy, and students' cognitive moral development.

A similar study on business ethics education was done later by May, Luth, and Schwoerer (2014). The study used a quasi-experimental pre-test-post-test research design. Their findings revealed that business ethics education improves business students' abilities to handle ethical problems at work (moral efficacy), boosts the relative importance of business ethics in their work lives (moral meaningfulness), and encourages them to be more ready to raise ethical issues at work (moral courage).

The three variables namely, moral efficacy, moral meaningfulness, and moral courage as used by Luth et al., (2014), summarise what Waples et al. (2009) call the goals or criteria types of business ethics education. These goals include ethical awareness, ethical perception, ethical decision-making, ethical reasoning, and ethical behaviour. Other authors like Lau (2010) call these goals as constructs.

The empirical studies that examined business ethics education and students' ethical decision-making have shown the significance of business ethics education as it enables business students to anticipate and deal with business ethics issues and dilemmas as decisions with an ethical component are everyday occurrence requiring people to identify issues and make quick decisions.

## **Influence of Religiosity on Students' Cognitive Moral Development**

Many private institutions of higher learning in Tanzania are affiliated with religious institutions. These universities have the influence of a religious mission to education that can be expected also to increase the likelihood that they will require ethics in their business education core curricula. In fact, many catholic institutions of higher learning have ethics as a mandatory unit.

Religion has a significant role in shaping human ethical attitudes (Amould, Prince, & Zikhan, 2004). Through the application of the Golden Rule and the Ten Commandments, religion is clearly a primary force in shaping societal ethics. It provides the most basic building block for an individual's cognitive moral world (Kum-Lung & Tech-Chai, 2010). Kum-Lung and Tech-Chai argument is supported by their study whose results indicated that there was a positive correlation between intra-personal religiosity and attitudes towards business ethics.

Kum-Lung and Tech-Chai (2010) study is in agreement with the previous study done by Album and Peterson (2006); Conroy and Emerson (2004) which showed that religiosity had a significant influence on business ethics attitudes. More importantly, a study done by Comegys (2010) provided evidence that those students attending the selected private and faith-based institutions of higher learning showed more ethical attitudes towards business ethics than those who were from non-faith affiliated institutions. Hence, religiosity can be assumed to be one of the variables that can influence students' cognitive moral development

Kohlberg (1981, p. 345) argues that religion helps to answer the why be moral question which is related to the existential question why live. Though not a necessary condition, Kohlberg (1981, p. 345) maintains the "union with God" experience found in religion may provide a suitable opportunity to find the answer to these and other existential questions. Further, this experience may provide a motivation to incorporate universal ethical principles and, hence, aid in progression to Stage 6 of Kohlberg's stages of moral development.

Among the demographic characteristics of the current study, religiosity has shown to have scant empirical studies. It is an area which needs more exploration. The current study aims among other things, to investigate if religiosity has impact on students' cognitive moral development. It is one of new parameters in the study of business ethics that need attention.

### **Methodology**

The present study employed a quasi-experimental research design: the non-equivalent post-test only design involving a treatment group of business students who have done a business ethics course and a non-treatment group of business students who have not yet done a course of business ethics in order to determine whether business ethics education improves students' cognitive moral development or not. Quasi-experimental design: the non-equivalent post-test only design is normally used to compare treatment and non-treatment groups in research (Reichardt, 2009). It is one of the mostly used designs in educational research (2018). It is similar to experimental study; however, it lacks the key ingredient including

manipulation of variables and random assignment of the participants into the two groups (Walser, 2014). At times, it is impractical and unethical to randomly assign participants to treatment conditions (Goldstein & Renault, 2004; Kirk, 2009; Creswell, 2012).

Quasi-experimental designs are common in the studies of business ethics. May et al. (2014) employed a quasi-experimental design in order to explore whether a course on ethical decision-making in business could positively influence students' confidence in their abilities to handle ethical problems at workplace, boost their relative importance of ethics in their work lives, and encourage them to be more courageous in raising ethical problems at work place. The current study employed the design to measure the dependent variables in the two groups applying inferential statistical tests in order to determine the significant of the mean difference between the two groups. In Izzo's (2000) study, the treatment and control group pairs were compared by calculating the significance of the difference in their respective mean post-test scores on the dependent variables.

The study also used a quantitative research design whereby cognitive moral development was used in the study as a non-observable construct measured by scores of responses on ethical reasoning, ethical perception, and ethical decision-making. The respondents' scores from the distributed questionnaires of Defining Issues Test (DIT) and Attitudes Towards Business Ethics Questionnaire (ATBEQ) in a 5-Point Likert-type Scale were combined and assigned to each element of cognitive moral development. Higher scores were associated with advances or improvement of business students' cognitive moral development. According to Baruch and Holton (2008), the majority of empirical studies conducted within managerial and behavioural sciences use questionnaire as the data collection tool because it provides insight into individual perception and attitudes.

A 5-Point Likert-type Scale approach was applied also by some previous researchers such as Rodriguez (2017) who, on a five-point Likert scale, structured the 30-items from the Attitude Towards Business Ethics Questionnaire (ATBEQ) in way that associated a high score with high morals and ethical values, and low scores with a relaxed view on morals and ethical values. Izzo (2000) also combined scores from 5-point Likert-type scale and the total scores on the Defining Issues Test (DIT) were ranged from zero to 95, where higher scores were associated with higher levels of cognitive moral development. The present study also categorised the scores according to age, gender, work experience, and individual's religiosity with the aim of determining the extent to which these demographic characteristics (moderating variables) influence business students' cognitive moral development.

The unit of the present study was business students from institutions of higher learning. These institutions of higher learning are private faith-based institutions. The growth of business ethics as a field of study in Tanzania was pioneered by private faith-based universities which took the lead in introducing business ethics into business curricula (Rossouw, 2011; Mawa & Adams, 2012). There are eight faith-based institutions of higher learning in Tanzania. The population of the present study was from 1230 business students from four selected private faith-based institutions of higher learning in Tanzania, namely, Mwenge

Catholic University-Moshi, Ruaha Catholic University-Iringa, Catholic University College of Mbeya, and University of Iringa. The above mentioned institutions of higher learning are private institutions of higher learning which are the pioneers of teaching business ethics in Tanzania (Mawa & Adams, 2012).

The study selected only four institutions of higher learning in Tanzania because the focus of the study is the study of business students. Most of private institutions of higher learning in Tanzania belong or affiliated to the Catholic Church.

A sample is part of the target population that has been selected to represent the total accessible population (Oso and Onen, 2011). The present study used a purposeful sampling in order to categorise the sample into treatment and non-treatment groups. The questionnaires were distributed to business students who were willing to participate in the study.

Samples were calculated from the target population from each of selected private institutions of higher learning in Tanzania using the Yamane (1967) formula. Questionnaires were distributed according to the sample calculated for each institution as shown below. The sample size was determined by using Yamane (1967) sample size determination formula. According to Yamane, for a 95% confidence level and  $p = 0.05$ , size of the sample should be:

$$n = \frac{N}{1 + N(e)^2}$$

$n$  = the desired sample size;  $N$  = the study population;  $e$  = Confidence level (0.05)

$N=1230$ ;  $e = 0.05$ . A sample size for each institution was calculated using Yamane formula as follows:

$$\text{MWECAU sample size } n = \frac{331}{1 + 331(0.05)^2} = 180$$

$$\text{RUCU sample size } n = \frac{304}{1 + 304(0.05)^2} = 172$$

$$\text{UoI sample size } n = \frac{436}{1 + 436(0.05)^2} = 208$$

$$\text{CUCOM sample size } n = \frac{159}{1 + 159(0.05)^2} = 114$$

$$\text{Total sample size} \quad \underline{\underline{670}}$$

## Empirical Findings and Discussions

The target population for this study was all students from the four selected private institutions of higher learning in Tanzania majoring in business studies. The four selected private institutions of higher learning in Tanzania included MWECAU, RUCU, UoI, and COCUM. There were 1230 business students from the selected private institutions of higher learning at the time of data collection.

From the 180 responses of business students of MWECAU only 140 responses were qualified and were used for the study. RUCU had 100 qualified responses from 172 questionnaires. UoI had 148 qualified responses from 204. From 114 responses from COCUM only 84 was qualified for the study. Therefore, there were 472 in total of qualified responses making 236 responses for treatment and 236 non-treatment groups.

The calculated sample size of the treatment group for each institution was used for the non-treatment group. According to Louangrath (2018), for purposes of comparison a researcher may use calculated treatment sample size also for non-treatment group provided that the control group is classified as non-treatment. A summary of qualified responses is provided in the following table.

**Table 1.1**

*Sample Frame of Qualified Responses*

INSTITUTION	Distributed questionnaires	Returned and Qualified	TREATMENT	NON-TREATMENT
MWECAU	180	140	70	70
RUCU	172	100	50	50
UoI	204	148	74	74
CUCOM	114	84	42	42
TOTAL	670	472	236	236

**Business Ethics Education and Business Students' Ethical Perception**

Ethical perception is one of the three elements of cognitive moral development the current study employed to measure business students' awareness and attitudes towards business ethics issues as were presented in various scenarios from the Defining Issues Test questions and Attitude Towards Business Ethics Questionnaire. According to Hogan's theory, ethical attitude is a bipolar dimension of moral judgement whose one end is the ethics responsibility stressing on laws which promote the general welfare of society and the other end is the ethics conscience that emphasizes individuals to go beyond human legislation (Tsujimoto & Nardi, 1978). Defining Issues Test and Attitude Towards Business Ethics Questionnaire tools were used in assessing the ethical perception of business students after business ethics education.

The null hypothesis ( $H_0$ ) tested for ethical perception was that business ethics education does not improve business students' ethical perception. The t-Test: Paired Two Sample for Means was employed to test the hypothesis by comparing the mean scores of those who did business ethics and those who did not as was done earlier for ethical reasoning.

The null hypothesis ( $H_0$ ) is rejected if the test statistic (t) is either:

**$t \geq$  critical two-tail value (1.959962787)**

**or**

**$t \leq$  - critical two-tail value (-1.959962787).**

The results of the tests are provided in the following table.

**Table 1.2*****Ethical Perception: t-Test: Paired Two Sample for Means***

	EP- TREATMENT	EP-NON-TREATMENT
Mean	30.16949153	22.59745763
Variance	34.37966102	23.81599351
Observations	236	236
Pearson Correlation	-0.270343901	
Hypothesized Mean Difference	0	
df	235	
t Stat	13.55288263	
P(T<=t) one-tail	1.32053E-31	
t Critical one-tail	1.651363544	
P(T<=t) two-tail	2.64105E-31	
t Critical two-tail	1.970110062	

The t-Test: Paired Two Sample for Means results showed  **$t \geq$  critical two-tail value (1.959962787)**. The results showed also that the p-value two-tail (**2.64105E-31**) was far smaller than the **0.05** level which was set for the alpha. Following the above test results, the null hypothesis ( $H_0$ ) that business ethics education does not improve business students' ethical perception was rejected in favour of the alternative hypothesis that business ethics education improves business students' ethical perception.

**Business Ethics Education and Business Students' Ethical Reasoning**

This section presents the results of data analysis on the impact of business ethics education on business students' ethical reasoning which is one of the elements of cognitive moral development. Waples et al. (2009) ranks ethical reasoning as the first element of cognitive moral development. The scores for ethical reasoning were subjected to the t-Test: Paired Two-Sample for Means. The null hypothesis was that business ethics education does not improve business students' ethical reasoning.

Guar and Guar (2009) identifies two rules for a rejection of the hypothesized mean difference. The first rule is that the hypothesis is rejected if the test statistic ( $t$ ) is greater or equal to the critical two tail value. We reject the null hypothesis ( $H_0$ ) if the test statistic ( $t$ ) is either:

**$t \geq$  critical two-tail value (1.959962787)**

**or**

**$t \leq -$  critical two-tail value (-1.959962787).**

The second is that, the p-value obtained is less than or equal to the specified alpha value which can be 0.01 or 0.05 depending on the decision of the researcher according to the prevailing circumstances.

This study used the t-Test: Paired Two-Sample for Means found in Microsoft Office Excel's Data Analysis tool to test for the null hypotheses. As was stated earlier, the first null hypothesis ( $H_0$ ) tested in the current study was: Business ethics education does not improve business students' ethical reasoning, that is,

there is no difference in mean scores for ethical reasoning between treatment and non-treatment groups. 0.05 was used as the threshold for a p-value. The results of the test for ethical reasoning are shown in the following table.

**Table 1.3**

***Ethical Reasoning: t-Test: Paired Two Sample for Means***

	ER-TREATMENT	ER-NON-TREATMENT
Mean	29.29661017	24.61016949
Variance	35.53717995	35.80483231
Observations	236	236
Pearson Correlation	0.301610462	
Hypothesized Mean Difference	0	
df	235	
t Stat	10.19945405	
P(T<=t) one-tail	9.22729E-21	
t Critical one-tail	1.651363544	
P(T<=t) two-tail	1.84546E-20	
t Critical two-tail	1.970110062	

The outcome of the test was:  $t \geq$  **critical two-tail value (1.970110062)**. The t-Test: Paired Two Sample for Means outcome showed that the test statistic **t (10.20)** was greater than the critical two-tail value (**1.97**). The t-Test: Paired Two Sample for Means results showed also that the p-value two-tail was miniscule (**9.22729E-21**), and far smaller than the **p= 0.05**. The difference in the mean scores between the treatment and the non-treatment groups was also significant (differed by 5). Therefore, the null hypothesis ( $H_0$ ) that business ethics education does not improve business students' ethical reasoning was rejected in favour of the alternative hypothesis that business ethics education improves learners' ethical reasoning. These results meant that business ethics education can empower learners with ability to compare, weigh and evaluate ethical matters applying theories, and concepts when challenged with an ethical dilemma.

**Business Ethics Education and Business Students' Ethical Decision-making**

The decision-making construct was brought by Jones (1991) borrowing from the Four-Stages Process of Moral Development from Rest (1986) (Neo-Kohlbergian) namely, the recognition of moral issues, making moral judgements, establishing intent, and engaging moral behaviour. Oddo (1997) believed that if business students learn to apply ethical decision-making strategies in a school setting, they will be more likely to use these strategies when they get into business situations. The ability to apply such ethical decision-making strategies requires some form of ethical education, in this case business ethics education.

This study investigated whether business ethics education improves among others, business students' ethical decision-making ability. Ethical decision-making was taken as one of the essential elements of cognitive moral development. It was measured through quantitative methods called Defining Issues Test and Attitude Towards Business Ethics Questionnaire. The Defining Issues Test scenario questions assumed that

business students studied philosophical theories such as normative theories (deontological, utilitarian, and virtue theories) and stakeholder theory underlying ethical decision-making in a required business ethics class set-up.

The samples as was stated earlier were grouped into two categories, those who had taken business ethics course and those who did not. In order to determine whether business ethics education improves business students' ethical decision-making, the study compared the mean scores of the two categories (treatment and non-treatment groups) and determined the significance of their mean score's differences. The t-Test: Paired Two Sample for Means was employed to test the hypothesis that business ethics education does not improve students' ethical decision-making, that is, there is no difference between the two-sample means. We reject the null hypothesis ( $H_0$ ) if the test statistic ( $t$ ) is either:

$t \geq$  critical two-tail value (1.959962787)

or

$t \leq$  - critical two-tail value (-1.959962787).

The results of the tests are provided in the following table.

**Table 1.4**

***Ethical Decision-Making: t-Test: Paired Two Sample for Means***

	EDM-TREATMENT	EDM-NON-TREATMENT
Mean	29.02118644	25.33050847
Variance	41.60380454	51.82221421
Observations	236	236
Pearson Correlation	0.290912306	
Hypothesized Mean Difference	0	
df	235	
t Stat	6.957359528	
P(T<=t) one-tail	1.70926E-11	
t Critical one-tail	1.651363544	
P(T<=t) two-tail	3.41851E-11	
t Critical two-tail	1.970110062	

The t-Test: Paired Two Sample for Means results indicated that  $t \geq$  critical two-tail value (1.970110062) was smaller than the t Statistics was 6.9557 The results showed also that the p-value two-tail (3.41851E-11) was smaller than the 0.05 level which was set for the alpha. Therefore, the test result led to the rejection of the null hypothesis ( $H_0$ ) that business ethics education does not improve business students' ethical decision-making in favour of the alternative hypothesis that business ethics education improves business students' ethical decision-making ability.

The tests for all the elements of cognitive moral development revealed that business ethics education seemed to improve business students' cognitive moral development in the selected private institutions of higher learning in Tanzania. These results reveal the significance of business ethics education in institutions of higher learning. The results are summarised in the following table.

**Table 1.5**

*Summary of the Impact of Business Ethics Education on Learners' CMD*

CMD	TREATMENT GROUP MEAN SCORES	NON-TREATMENT GROUP MEAN SCORES	t Stat	t Critical two tail	P(T<=t) two-tail	HYPOTHESIS STATUS
ER	29	24	10.20	1.97	1.84546E-20	REJECTED
EP	30	22	6.95	1.97	2.64105E-31	REJECTED
EDM	29	25	6.95	1.97	3.41851E-11	REJECTED

Selected p-value is 5%

Wells and Schminke (2001) and Weber (2007) suggest that the improvement of business students' cognitive moral development after business ethics education depends on the approaches of business ethics education involving inductive learning and discussions based around business scenarios. Therefore, higher scores in Defining Issues Test scenario-based questions and ATBEQ imply that business ethics education in the selected private institutions of higher learning might have involved discussions and business scenarios approach. The overall mean scores of students who undertook business ethics were higher than those who did not take business ethics.

**The Influence of Religiosity on Students' CMD**

As was stated earlier, religion is purported to have a significant role in shaping human ethical attitudes (Amould, Prince, & Zikhan, 2004). It is accepted as a tool that shapes societal ethics and provides the basic building blocks for an individual's cognitive moral development (Kum-Lung & Tech-Chai, 2010). The present study attempted to assess the impact of religiosity in students' cognitive moral development using a Multivariate GLM Test.

**Table 1.6*****The Multivariate GLM Test Results for Religiosity***

<b>Multivariate Tests<sup>a</sup></b>						
Effect		Value	F	Hypothesis df	Error df	Sig.
Intercept	Pillai's Trace	.873	529.432 <sup>b</sup>	3.000	231.000	.000
	Wilks' Lambda	.127	529.432 <sup>b</sup>	3.000	231.000	.000
	Hotelling's Trace	6.876	529.432 <sup>b</sup>	3.000	231.000	.000
	Roy's Largest Root	6.876	529.432 <sup>b</sup>	3.000	231.000	.000
RELIGIOUSITY	Pillai's Trace	.107	4.354	6.000	464.000	.000
	Wilks' Lambda	.893	4.463 <sup>b</sup>	6.000	462.000	.000
	Hotelling's Trace	.119	4.571	6.000	460.000	.000
	Roy's Largest Root	.119	9.195 <sup>c</sup>	3.000	232.000	.000

a. Design: Intercept + RELIGIOUSITY

b. Exact statistic

c. The statistic is an upper bound on F that yields a lower bound on the significance level.

The table above showed the F-value for Wilks' Lambda to be 0.893, with a probability value of 0.000 which really means  $p < 0.0005$ . The p value is less than 0.05; therefore we can conclude that there is a statistically significant effect of religiosity on students' cognitive moral development. The null hypothesis ( $H_0$ ) that religiosity does not influence students' cognitive moral development is rejected in favour of an alternative hypothesis that religiosity does influence learners' cognitive moral development.

### **Discussion of the Findings**

This section discusses the results of the empirical analysis and findings on the association between business ethics education and business students' cognitive moral development improvement. The section discusses also the impact of age, gender, religiosity and work experience on the cognitive moral development improvement. The discussion of the results and findings are presented in the light of the reviewed theoretical and empirical literature. The null hypothesis which stated that business ethics education does not improve business students' ethical reasoning, ethical perception, and ethical decision-making, was tested.

The results of this study demonstrated the potential value of business ethics education in improving business students' cognitive moral development (ethical reasoning, ethical perception, and ethical decision-making). Therefore, the null hypothesis that business ethics education does not improve business students' ethical reasoning, ethical perception, and ethical decision-making was rejected in favour of the alternative hypothesis that business ethics education improves business students' ethical reasoning, ethical perception, and ethical decision-making.

Waples et al. (2009) ranks ethical reasoning as the first element of cognitive moral development. The present study revealed that business ethics education improves business students' ethical reasoning. According to Kohlberg's cognitive model of moral development, an individual ethical reasoning develops progressively through the six stages discussed earlier in this work. The results of the study concur with Kohlberg's theory of moral development because Kohlberg acknowledges the importance of ethics education

in the development of ethical reasoning. However, the theory leaves a gap between ethical reasoning and ethical behaviour.

According to Boatright and Staveren (2007), ethical behaviour is fundamental because it focuses on the good person with virtues understood as characteristics of the good person who uses good means and good processes to achieve a good end. Therefore, the present study enriches Kohlberg's theory with other theories to make it more practical in real moral life. Business management requires good persons with virtues that help management to persuade good processes in order to achieve good ends.

The above result concurred also with some of the studies done previously on business ethics education and the improvement of students' ethical reasoning. For instance, the meta-analytic study by Waples et al. (2009) revealed that business ethics education improved students' ethical reasoning. The current study attempted to replicate what Waples et al had done in their meta-analytic study on the investigation of business ethics education especially on the characteristics of participants (moderating variable for this study) and goals of the study which in the present study are the elements of cognitive moral development (dependent variables). The end result is the same that business ethics education improves students' ethical reasoning.

Lau (2010) also did a quasi-experimental study examining the improvement of students' ethical reasoning after a business ethics course. The results revealed that those students who did business ethics had higher scores than those who did not. Therefore, the results led to a conclusion that business ethics education improves students' ethical reasoning. Ethical reasoning is embedded with normative ethical thinking whether in the direction of consequences (utilitarian), means (deontology), or what an individual is supposed to be (virtue ethics). Therefore, business ethics education can empower learners with ability to compare weigh and evaluate ethical matters applying theories, and concepts when challenged with an ethical dilemma.

The current study also concurred with the study done by Ritter (2006). The study also tested the effect of ethics training on moral reasoning of learners. Students were categorised into experimental (treatment group) and non-experimental (control group). The results revealed that, proper implementation of ethics program business schools' curriculum has positive effect on students' ethical reasoning. However, the study insisted on proper integration of business ethics into business curriculum.

Other empirical studies that this study confirmed included the empirical studies by Desplaces et al. (2007). Desplaces et al find the significance of faculty and students discussion of ethics in business courses in improving the moral competence of students. The study does not show how business ethics education improves students' ethical reasoning.

A similar study was done by Izzo (2000) who used also a quasi-experimental design to assess the efficacy of ethics education on salespersons' cognitive moral development. The DIT scenario questions were used. The subjects of the study were not students (learners) but real estate salespeople. The study included those who had a compulsory training in ethics related subjects including subjects on consumer protection as a

treatment group in the state of California and the state of Florida real estate salespeople without ethics education as a control group. An Independent-Samples t-Test was carried out. The results of the study indicated that the value of compulsory ethics education in the state of California as an intervention to improve ethical reasoning of real estate practitioners is highly questionable. The results suggest that business ethics education may work better for students in institutions of higher learning than for those already in work places.

Ethical perception/awareness was another element of cognitive moral development this study tested. Perception is about attitude and mindset. Business ethics education aims at changing learners' ethical mindset. The findings of this study revealed that business ethics education improves students' ethical perception. The above results are in agreement with the Kohlberg's theory that an individual ethical perception changes to a higher level of moral development after ethics education. For this reason, one of the responsibilities of institutions of higher learning is to provide learners with the ability to recognise ethical issues in their practice, to define norms, principles and values related to situations, to identify alternative choices and to decide on the most appropriate course of action (Eweje & Brunton, 2010).

Several studies have been carried out previously to determine if business ethics education improves business students' ethical perception. Empirical studies done by Cameron and O'Leary (2015); Nguyen et al. (2015); Jones et al. (2015); and Khalizani et al. (2011) revealed that business ethics education significantly improved the ethical perception of learners. Other empirical studies with similar results include Klugman and Stump (2006); Caliyurt (2007); Lau (2010); Canarutto, Smith, K.T. and Smith, L.M. (2010); Murphy (2011); Stachowicz-Stanusch (2011); Valentine and Bateman (2011); Queensberry, Phillips, Woodbourne and Yang (2012); Jazani and Ayoobzadeh (2012); Saat, Porter, and Woodbine (2012); Cameron and O'Leary, Reynolds, and Dang (2015); Akrivou, and Bradbury-Hang (2015); Singh and Stuckelberger (2017). Thus, their empirical studies indicated that business ethics education contributes towards increasing students' ethical perception, promoting students' ethical attitude and ability which help them to handle complex ethical issues.

Ethical attitude is one of the Hogan's five dimensions of moral development. Ethical attitude combines ethical responsibility towards established laws and ethical conscience towards laws beyond the established human legislation. Increased ethical attitude/perception of business students implied an increase in the awareness in established business laws and those laws beyond the established human legislation such as virtue ethics.

The improvement in ethical perception entails also the improvement of the learners' opinions when confronted with a scenario that involves an ethical situation. The perception of the importance of an ethical situation is important for ethical decision-making which forms the essential part of the day to day duty of an ethical business manager. This study also investigated whether business ethics education improves business students' ethical decision-making ability. The decision-making construct was brought by Jones (1991) borrowing from the Four-Stages Process of Moral Development from Rest (1986) (Neo-Kohlbergian)

namely, the recognition of moral issues, making moral judgements, establishing intent, and engaging moral behaviour. The present study tested the efficacy of business ethics education in improving business students' ethical decision-making. The findings revealed that business ethics education improves business students' ethical decision-making ability.

The results are in line with the previous study done by O'Leary (2008) who admitted to one class of 155 students, five ethical scenarios on which to make an ethical decision. All students were then subjected to three different methods of ethics education. Several weeks later, the class was again given the original five ethical scenarios and asked to re-complete. In all five instances, the mean responses showed improvement in ethical decision-making after the business ethics education. Other studies were done by Warren et al. (2014); Ritter (2006); Rossouw (2002); and Eweje and Brunton (2010). The empirical results revealed that business ethics education improved learners' ethical decision-making.

Another study was done by Desplaces et al. (2007) on moral judgement competence of business students after faculty members and business students engaged into discussion of business ethics during business courses. Desplaces et al. define moral judgement competence as the ability to make decisions that are moral. The results of their study indicated that students' moral judgement competence (decision-making) improved after such interaction between the staff and students on business ethics. Kohlberg's theory also advocates for the improvement of ethical decision-making in a holistic model which includes the role of ethical reasoning (DeTienne et al., 2019).

Religiosity is normally accepted as a tool that shapes societal ethics and provides the basic building blocks for an individual's cognitive moral development (Kum-Lung & Tech-Chai, 2010). The null hypothesis tested was that religiosity does not mediate the influence of business ethics education on students' cognitive moral development. The current study revealed that religiosity influences business students' cognitive moral development. Therefore, the null hypothesis was rejected in favour of an alternative hypothesis that religiosity mediates the influence of business ethics education on business students' cognitive moral development.

Study findings on religiosity led to the conclusion that religiosity has influence on students' cognitive moral development. As was stated earlier, Kohlberg (1981) argues that religion helps to answer the why be moral question. This question provides a motivation to incorporate the universal ethical principles and, hence, aid in progression to stage 6.

The above test results support previous empirical studies such as Kum-Lung and Tech-Chai (2010) whose study results indicated that there was a positive correlation between intra-personal religiosity and attitudes towards business ethics. Kum-Lung and Tech-Chai investigated the influence of religiosity and other demographic characteristics on attitude towards business ethics among undergraduate business students of a private university in Malaysia.

Kum-Lung and Tech-Chai (2010) study is in agreement with the previous study done by Album and Peterson (2006); Conroy and Emerson (2004) which showed that religiosity had a significant influence on business ethics attitudes. More importantly, a study done by Comegys (2010) provided evidence that those students attending faith-based institutions of higher learning showed ethical attitudes towards business ethics than those who were from non-faith affiliated institutions. However, Lau (2010) examined the relationship between ethics education and students' ethical reasoning and moral awareness according to various demographic characteristics including religiosity. The results illustrated statistically no significant differences in ethical awareness and ethical reasoning according to religiosity.

Most of the business students under the current study belonged to the faith-based institutions of higher learning. This fact might have influenced their independence in declaring their affiliation or non-affiliation to a particular religion. This might have lead to non-proportional number of students between those who were affiliated-practising a religion and those who were not affiliated and affiliated-not practising a certain religion.

The overall findings of this study imply that business ethics education has significant impact on increasing outcomes related to ethical reasoning, ethical perception, and ethical decision-making among business students. The impact business ethics education varied according to the religiosity of the business student under the current study.

### **Implications of the Study for Theory, Policy, and Practice**

Having presented the study empirical findings and conclusions in the previous sections, the following paragraphs derived the theoretical, policy, and practical implications of the study for academia and industry. The implications of the study are important for the future development of business ethics. They are also important for the business industry and academia.

The current study confirmed that business ethics education improves students' cognitive moral development of business students and that religiosity of business students seemed to be good moderating variable of the effectiveness of the education in improving business students' cognitive moral development. The study has advanced the Kohlberg's theory of moral development by introducing a demographic characteristic into the model. It has also advanced the theoretical understanding of business ethics as a discipline that represents a phenomenon relevant to almost all fields of business.

The findings of this study offer the potential to discover new theoretical openings in the business ethics research area. DeTienne et al. (2019) find a major weakness in the business literature of lacking a theoretical grounding. The study is an impetus for further studies on the subject in Tanzania and Sub-Saharan Africa where the area of business ethics is not much explored.

The selected private institutions of higher learning were selected as a setting because of their historical initiatives of teaching ethics. Business students were taken as the target population because of their

future significance in the business industry. Business ethics course is conceived as a strategy for business sustainable development (Ike & Onyia, 2018).

During business ethics education, the selected private institutions of higher learning and in a special way, business schools must encourage business students to develop deep understanding of the ethical challenges surrounding corporate responsibility and corporate governance. Business schools should provide business students with tools for recognising and responding to ethical issues both personally and organisationally and therefore analyse both positive and negative examples of everyday conduct in business. Therefore, courses of business ethics should be designed with simulated business working environment in order to bring the actual business world to learners.

In Tanzania, faith-based institutions of higher learning are leading in teaching ethics (Mawa and Adams, 2015). However, there is limited literature on how business ethics education has influenced business students' ethical perception, ethical reasoning, and ethical decision-making. Therefore, this study provides additional insights and contributes to the existing pool of knowledge on the influence of business ethics education on business students. The study purports to be the first to systematically determine the influence of business ethics education on business students' cognitive moral development in institutions of higher learning in Tanzania.

At practical level, the study contributes to the business industry which recently has been facing scandals due to lack of cognitive moral competence and the decline of ethical standards among business and financial executives. This study is an initiative to some extent of closing the gap that exists between higher education and business world by extending the business chain supply from the business world to institutions of higher learning in order to fulfil the world expectation of ethical financial executives. Current business students are the tomorrow managers in the business world. It is important to assess the impact of business ethics education they get today to determine the future of the financial market and business industry.

Authors in business ethics agree that it is time now to go back to universities and embark on business ethics training future business executives (Barry, Philomena, and Dellaportas, 2007; Hoffman and Moore, 1982; Ritter, 2006) as the business ethics remains an under developed area in business courses (Ferrell & Ferrell, 2012). As was hinted earlier in this work, the report of the BBI in Nairobi-Kenya also advocated for the introduction of ethics education not only in institutions of higher learning but throughout the learning process from nursery to university levels (BBI, 2019) as a strategy for the fight against corruption.

It is expected that the recommendations from the study will be of value for policy making by the higher education regulatory bodies such as the Tanzania Commission for Universities (TCU). The recommendations also provide knowledge resource to the management and faculty members of business studies by inspiring them to contemplate their current approaches and commitment to business ethics education and to explore methods to strengthen this vital part of the curriculum. Business ethics is vital because it is not like any other disciplines taught in institutions of higher learning. It is about teaching ethics and values.

The researcher hopes that the study will inspire the participants (business students). The study is hoped to offer a challenge to business students to be more ethical and prepare themselves to be future ethical leaders as expected by the labour market and the public at large. Participants may be aware of the need of business ethics for understanding complex ethical issues that they will likely face in their future careers (Ferrell & Ferrell, 2012).

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