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Attitudes Toward Business Ethics in Different Contexts: a Cross-Cultural Comparison between professionals in Jordan and UK

Haloub, R., Samawi, J., Refai, D. and Beddewela, E.

Abstract

Understanding the attitude and perception of business professionals towards ethics, in an era of dynamic globalisation is important for investors to make strategic decisions. We explore this manifestation of business ethics across cultures in terms of ethical perceptions, moral philosophies and ethical judgments, by focusing upon the attitudes of professionals towards ethics, in two culturally and institutionally different countries: Jordan and the UK. We base our theorisation on Hofstede's Theory of International Cultures, selected business philosophies and incorporate individual and situational factors influencing ethical perception to develop our hypotheses, which were then tested by applying ATBEQ and EPQ. Our findings show significant differences in between in professionals' views to Social Darwinism and ethical relativism in Jordan and UK. This difference was detected in based on variations between Muslims in UK and Jordan in their views to business ethics. Collectively our study shows that but the culture and societal factors have the higher effect when compared to religion. Moreover, weighing the views toward Ethical Relativism by using of Attitudes Toward Business Ethics Questionnaire (ATBEQ) and Ethics Position Questionnaire (EPQ) is inconsistent in the current research, which can be an opportunity to develop a new measures for attitude toward business ethics.

Key words; ATBEQ, Business Ethics, Cross Cultural Ethics, EPQ, Jordan, UK

Introduction

The accelerated global expansion of international firms in the modern economy has created visible challenges in the integration of ethical business practices across different cultural contexts (Bageac et al., 2011; Sims and Gegez, 2004). As illustrated by Jackson (2001) culture can explain the “differences in judgments of ethically and consequently ethical attitudes or professed behaviour of individuals”. The convergence of diverse business practices across different cultural contexts as a result of globalisation could further catalyse conflicts of ethical judgements. We can surmise that global business would inevitably encounter ethical conflicts (Phau and Kea, 2007; Cardy and Servarajan, 2006) when they attempt to integrate business ethics into a broader global framework within an accelerating economic globalisation model (Freeman et al., 2010; Bageac et al., 2011). Another influencing factor on global businesses is based upon people’s expectations that these businesses will promote ethical behaviour globally despite the existence of different societal and culture standards across countries (Ahmed et al., 2003; Sims and Gegez, 2004; Bageac et al., 2011). However, the latest reported unethical practices by local and international firms have not only drawn increased attention to global business ethics, but have also highlighted the shortcomings of ethical behaviours of global corporations (Rashid and Ibrahim, 2008).

Understanding ‘how’ business professionals perceive ethics in this era of dynamic globalisation is much needed. While cross cultural comparative research in the area of business ethics have gained much attention in recent times (Rajasekar and Simpson, 2014; Bageac et al., 2011; Singh et al., 2011; Srinivasan, 2012; Rashid and Ibrahim, 2008; Ahmed et al., 2003; Jackson, 2001, Singhapakdi et al., 1994; Neumann and Reichel, 1987; Preble and Riechel, 1988; Small, 1992 and Moore and Radloff, 1996), the aims of these research studies differ in terms of perception, attitude, and ethical decision making processes in different individual and societal contexts.

This paper aims to explore the manifestation of business ethics across cultures in terms of ethical perceptions, moral philosophies and ethical judgments, by focusing upon the attitudes of professionals towards ethics in two culturally and institutionally different countries: Jordan and the UK. Given the unique societal and individual differences inherent to these two countries, examining differences in professionals’ attitudes and how they arrive at business decisions would provide unique insights into the paradoxical nature of ethical (and moral)

reasoning undertaken by them. This is linked to professionals' attitude toward business philosophies including, Machiavellianism, Moral Objectivism, Social Darwinism (by ATBEQ), Relativism and Idealism (by EPQ), and Ethical Relativism and Legalism (using items developed by Bageac et al., (2011)).

In order to achieve the aim of the paper, two existing methodological tools have been adopted. Firstly, Attitudes Toward Business Ethics Questionnaire (ATBEQ) developed by Neumann and Reichel (1987), based on earlier work by Stevens (1979), is utilised to collect data from two sub-sets of professionals from the two countries. ATBEQ has been applied for over two decades, and has been successful in providing deeper understanding of *what* people consider to be a complex phenomenon; e.g . by Preble and Riechel (1988) to compare students' attitude toward business ethics in US and Israel, by Small (1992) to explore the attitude toward business ethics by Australian students, by Moore and Radloff (1996) to measure attitude toward business ethics by South African students, by Sims and Gegez (2004) to compare the previous results from US, Israel, Western Australia, and South Africa to a new sample from Turkey, by Bageac et al. (2011) to compare management students' attitude toward business ethics in France and Romania, and by Rajasekar and Simpson (2014) to conduct a Gender-Based Comparison between Oman and India. The uniqueness of this research, however, lies not only in its application of ATBEQ across two culturally and institutionally dissimilar countries, but also in its crucial application in a senior management context, as suggested by Bageac et al. (2011), thereby exploring the influence of ethical attitudes on business decision-making.

The second tool that we utilise is the Ethics Position Questionnaire (EPQ) that is developed by Forsyth (1980) to measure individual differences in moral thoughts and philosophies. EPQ is found to be "a promising tool" in measuring the individual differences in the ethical decision-making process (Davis et al., 2001). It includes 20 items, 10 for each of the idealism and relativism scales. EPQ has been used by many authors such as; MacNab et al. (2011), Redfern and Crawford (2004), Elias (2002), Davis et al. (2001), Al-Khatib et al. (1997), Barnett et al. (1994) and Forsyth and Berger (1982). Davis et al. (2001) indicates that there is an evidence of high internal consistency with reliability coefficients in Forsyth's original factors. Moreover, it has been noticed that the absence of any correlation between relativism and idealism supports Forsyth's (1980) claim that items in EPQ address two different issues.

We apply these two tools to two culturally and economically diverse country contexts. Jordan is facing inevitable change in its business environment due to its stability across the turbulent Middle East environment, thus, making it an appropriate place for foreign direct investments and international business in the region (UNCTAD, 2013). The UK's businesses have been identified as not improving their ethical standards in research conducted by the Institute of Business Ethics (IBE) pertaining to the attitude of the British public to business ethics over 10 years since 2003 (IBE, 2013), with about 40% of the British public believing that businesses are behaving 'unethically' (IBE, 2013).

We also see fundamental differences between the cultural typologies of these two countries (Hofstede 1980, 1983, 1984, 2001). For example; the UK represents a more masculine and individualistic society than Arab countries¹, the UK also shows lesser score for uncertainty evidence indicating that its people are less emotional and with higher acceptance of personal risk. We argue that these fundamental cultural differences between these two countries would provide better results in our application of ATBEQ and EPQ, and whether there are differences in professional views toward business ethics.

We expect our study to contribute to business ethics and cross-cultural literature in the following ways: First, this research is the only empirical research in relation to professionals' attitudes toward ethics that considers cultural differences with regards to moral philosophies and other aspects of ethical decision making between Jordan and UK. Second, this study is the first such study, based on authors' knowledge, to apply ATBEQ and EPQ in an Arab country. Third, the study applies two methodological tools (ATBEQ and EPQ) in the same comparative research to evaluate the relationship between business ethics philosophies in different contexts, which we believe provides better evaluation of both tools for future research. Fourth, the current research is one of few research studies that test hypotheses using GLM, paired sample t test and pairwise comparisons to achieve the aim and objectives, this differentiates it from most previous research studies that analyse results at the item level. Finally, our practice-based recommendations we believe would enable professionals to minimize conflict within international firms in different countries. In summary, our findings contribute towards further understanding of how differences in national culture and institutional environments, manifested through deontological and teleological norms,

¹ Arab countries are: Egypt, Lebanon, Libya, Kuwait, Iraq, Saudi Arabia and United Arab Emirates

influence attitudes toward business ethics and eventual decision-making in developed and developing contexts.

The rest of the article is organised as follows; we first examine the importance of business ethics, followed by a critique of key business ethical philosophies. The effect of culture and globalisation is examined afterwards and the study propositions developed forthwith. At the end of this article, we present the discussion and the interpretation of data collected and a conclusion that includes the limitations and directions for future research.

Theoretical background and hypotheses

A review of business ethics

The topic of business ethics has been widely researched yet remains as yet a most misunderstood area of business. Ethics has been expressed as the philosophy of human conduct (Ferrell et al., 2013) which determines the moral “right and wrong” and ethics of “good and bad” (Bageac et al., 2011). In a simple definition, business ethics is the “moral principles and standards that guide behaviour in the world of business” (Ferrell et al., 2013, P. 7). Business ethics deals with the level of acceptability of business practices. For example, Crane and Matten (2007, p. 5) provided a comprehensive definition of business ethics as a “study of business situations, activities and decisions where issues of right and wrong are addressed”. In effect, the ethical argument for businesses, negates the unethical or inappropriate actions of multinational corporations in different cultural contexts as illegitimate, leading to a rejection of same by society and, consequently, results in jeopardising the sustainability and survival of the firm (Waddock et al., 2002).

Moral and business philosophies

Steven (1979) previously identified business philosophies based on how people make decisions. Generally, people involve the balance of various technical, sociological, psychological, economic and theological values when making decisions (Miesing and Preble, 1985). Each individual ranks these values differently in relation to a philosophy which, explicitly or implicitly, determines the overall value or worth of a particular decision. However, since corporations do not operate in a perfectly efficient market, which simultaneously ignores all of society's interests, we need to understand and crucially examine ‘how’ business philosophies impact upon business acts or decisions (Miesing and Preble,

1985 p. 466). Table (I), adapted from Miesing and Preble (1985), categories these business acts by examining the motives of the decision maker.

Table (1): Business values based on motives – adapted from Miesing and Preble (1985)

	Non-consequential (Means)	Consequential (Ends)
	<i>Darwinian/Objectivism</i>	<i>Machiavellianism</i>
Self (Egoism)	<ul style="list-style-type: none"> • Self-interest • Survival of the fittest 	<ul style="list-style-type: none"> • Expediency • Ends justify the means
	<i>Relativism</i>	<i>Universality</i>
Society (Utilitarian)	<ul style="list-style-type: none"> • Depends on time and place • Convention 	<ul style="list-style-type: none"> • Categorical imperative • 'Golden Rule'

The selected business philosophies in the current research are; Machiavellianism (MV), Objectivism (OBJ), Social Darwinism (SD), Ethical Relativism (ER) and Idealism (I). The first philosophy is Machiavellianism (MV), and it is seen as a pragmatic, emotionally-detached philosophy, which confines moral actions to those that are necessary to achieve results. In this sense, Machiavellians favour precedence over virtue in order to succeed (Miesing and Preble, 1985). Despite not breaking the rules, organisations adopting this philosophy can bend rules as the end (i.e. winning) justifies the means. Therefore, MV is often criticised for being opportunistic by its opposers, while those who favour it defend it for being realistic. Machiavellians oppose idealism as they reject traditional moral standards; Christie and Geis (1970) contended that Machiavellians believe in what they do, rather than do what they believe in. The second philosophy is Objectivism (OBJ) which is guided by 'rational self-interest'; Ayn Rand's OBJ supports an ideology leading to economic growth, profit and efficiency through rational decisions. Here, moral behaviour involves faithfulness to the 'real world', without involving feelings in ethical judgements. Objectivists view the achievement of one's own wellbeing as a moral obligation. Yet, to achieve this wellbeing, one must follow a moral code that is valid for everyone. Therefore, OBJ does not view the real world to be at odds with ethics (Miesing and Preble, 1985) as it considers rational action that conforms to reality as the only ethical approach. Profit is driven by reason and rational decisions, and is viewed as the main stimulus of economic activity. Yet, sharing the values of 'rational self-interest' and well-being of the public allows free market assumptions to take place. In this regard, Weber (1958) rejected viewing capitalism as an entirely profit-maximising behaviour, particularly in that it exists in many cultures with different values

towards economic growth. In fact, any business that does not maximize its profits would be viewed as essentially disruptive (Friedman, 1970). The third philosophy is Social Darwinism (SD). It is the predominant philosophy in business ethics (Neumann and Reichel, 1987). Developed by Herbert Spencer, this philosophy stemmed from the combination of Charles Darwin's theory of evolution and natural selection and Adam Smith's "invisible hand" (Miesing and Preble, 1985). SD is considered a utilitarian philosophy, that views individuals' pursuit of their selfish own interests in a competitive world as the means to promote social welfare in an unwitting and effective manner. Like MV, SD is also regarded as an amoral philosophy, which does not see morality as coinciding with a business world, where natural laws prevail (Miesing and Preble, 1985). These natural laws are concerned with progress and continuous evolution, where free market mechanisms allow for natural selection in the business world, without room for human intervention. This selection is made on the basis of the strongest and fittest to survive, while weaker businesses are eliminated, thus, allowing for improvement of the market. In this regard, SD can be criticised as civilisations are now more apt to help the weaker ones. Furthermore, there are no guarantees that the strongest and fittest are more likely to survive than the unethical and ruthless. The fourth philosophy is Ethical Relativism (ER), which focuses on the wellbeing and serving of the society, rather than focusing on the individual. Ethical behaviour in this philosophy is not detached from emotions and feelings, where attitudes and behaviours sanctioned by social norms become essential. Ethical Relativists "reject the possibility of formulating or relying on universal moral rules when drawing conclusions about moral question" (Forsyth, 1980, p. 175). Thus, Relativism opposes Rand's philosophy as it views ethical practice in the social convention with the norms at a certain time and place. Therefore, ethical practices vary under different circumstances as conformance with culture is deemed necessary. In relativism, individuals are free to be held accountable for the results of their actions (Fletcher, 1967); and despite that these actions vary under different circumstances, no rules or social sanctions are imposed. On the other hand, Universalism supports universal rules that govern practices regardless of the consequences. Therefore, Universalism opposes ER as it views moral values to be equally valid at all times and places. Pichler and DeGeorge (1979, p. 29) describes Universalism as requiring "all others to act as we do only if we are also prepared to be treated in the same way under like circumstances". In this regard, Universalism agrees with Confucian ethics which views that the same pre-determined rules should apply to interdependent parties. The fifth philosophy is Idealism (I), which views ethical behaviour in the extent to which individuals "assume that desirable consequences can, with the 'right'

action, always be obtained” (Forsyth, 1980, p. 176). Forsyth (1992) contended that idealists abide to moral principles to guide their ethical judgements.

Cultural typology and business ethics

The relationship between culture and ethics can be interpreted to explain many phenomena in different cultural contexts. While universal cultural factors do not require questioning such as fairness, honesty and appropriateness of behaviour, the ethical attitudes and decisions of individuals *are* affected by differences in their beliefs. This could create hidden borders for multinational corporations across new markets overseas.

Hofstede (1987, p. 1) defines culture as an “invisible and unconscious” behaviour of the people or society to become “mentally programmed” (Hofstede, 1986, p. 302). Ralston et al. (1993) defines culture as: “A group’s ‘collective being,’ which is both static and dynamic in nature, and may be studied by looking at the dimensions of the ‘collective being’ at a point in time as well as over time” (p. 250). Vitell et al. (1993) support the application of Hofstede’s typology in business ethics research and more specifically in the area of ethical decision making. They focus on four dimensions; individualism/collectivism, power distance, uncertainty avoidance and masculinity/femininity dimensions.

The first dimension is Individualism Index (IDV), and it is defined as an individual’s life and values that affect his/her own judgements in a specific society. In contrast, collectivism is denoted as an individual’s actions within a group of people, organisation or society (Christie et al., 2003; Smith and Hume, 2005). Individualist cultures, like the UK, are those who care primarily about their own interests and usually make decisions based on concepts of universal principles of what is right and wrong. On the other hand, the collectivist cultures like Arab countries belong to in-group to protect the members and expect loyalty to the group. The second dimension is the Power Distance Index (PDI) endorsed by Mulder (1977) who identify it as being related to societal dealings with power relationships through the values of supervisors and subordinates. Smith and Hume (2005) define PDI as an “inequality measure” or the extent to which the less powerful members of institutions accept and expect power to be distributed unequally. The power distance is lower in the UK when compared to Arab countries and, as indicated by Hofstede (1983), Jordan is, thus, more likely to accept inequality in power and authority. The third dimension is Uncertainty Avoidance (UA), which was endorsed initially by Cyert and March (1964) as an ecological dimension that can

be used in cross-cultural psychology. UA is the tolerance for “feeling uncomfortable” by societies, in situations of ambiguity and uncertainty or the degree to which a typical person in a given society feels anxious about uncertain or unstructured events in the future (Scholtens and Dam, 2007) and unpredictable (Hofstede, 1983). In the UK, the Uncertainty Avoidance is lower than that in Arab countries, which indicates that the UK society is more tolerant, risk taking and less emotional, unlike, Arab countries which tend to be more emotional, intolerant and security-seeking. The last dimension is masculinity/femininity, and was identified by Hofstede (2001, p. 297) as a construct which “stands for a society in which social gender roles are clearly distinct: Men are supposed to be assertive, tough, and focused on material success; women are supposed to be more modest, tender, and concerned with the quality of life”. UK seems to have masculine culture when compared to Arab countries, which indicates that UK values material success and assertiveness, whereas Arabs are more concerned about the qualities such as interpersonal relationships and concern for the weak.

Other than obvious differences in cultural dimensions, denoting differences across national cultures in general in the Arab country and the UK, the business environments in Arab countries are also governed by Islamic religious views (Abbassi et al.,1989; Saeed, et al., 2001). As substantiated by Marta et al. (2004, p. 55) “Islam is the major source of the written laws and most of the legal environment surrounding business transactions” in the Middle East. However, counter arguments by Rice (1999), emphasise the divergence between moral filtering of business decisions (potentially influenced by strong Islamic religious beliefs) and the actual decisions undertaken by individuals to ensure sustainability of their businesses, due to the volatile (or unjust) political systems present within the Middle Eastern region. Thus, focusing on a country within the Middle Eastern region provides a unique insight into the paradoxical nature of ethical (and moral) reasoning undertaken by professionals, pressured to operate within volatile institutional conditions.

Literature variables and hypotheses development

In order to achieve the overall aim of the research, the independent variables of the current research were identified based on two contexts; individual, and situational and societal factors.

Individual context (personal characteristics) and ethical perception

As defined by Furrer et al (2010) the individuals' personal characteristics, in addition to the institutional and cultural factors, affect ethical values. Gender, religious beliefs (Ralston et al., 1997) and religion practice are important at the individual level (Schwartz and Huismans, 1995). Despite that all religions around the world promote the same ethical values at individual level (Schwartz and Huismans, 1995; Ibrahim et al., 2008), previous literature identified variations in between different religions. It can be argued that the influence of culture on the various contexts can endorse and encourage the variations between people's views. The business philosophies are taken from human reason and experiences excluding the role of faith, whereas, religious views of ethics are drawn revelation from "the sense of God's presence" (Siddiqui, 1997). For example, in Christianity, Bible Verse Corinthians (15:33) said "Do not be deceived: Bad company [friendship] ruins good morals". This will affect the Christian community, particularly that the Churches have also inspired many practices at the managerial level to become socially responsible companies. Moreover, Islam enforces people by watching what they are doing as God "Allah" is watching. In Quran (96:14) "Does he not know that Allah sees?" and prophet of Islam, Mohammed, *peace be upon him*, said "I was sent to complete the best of morals." In Judaism, the moral values are related tightly to the followers of Abraham, as "Righteousness was asleep until it was awakened by Abraham" (Midrash Tehillim, Psalms 110). According to Schwartz and Huismans (1995) the Judeo-Christian religions show no significant difference in terms of ethical behaviour, so later in the methodology, the Judaism, Catholicism, Protestantism, and Orthodoxy will be merged together. This will also simplify the analysis.

From another point of view, gender is highlighted as one of the personal characteristics that affect the views of business ethics. For example, Ruegger and King (1992) indicate a significant relationship between ethics and gender highlighting that females' perceptions are more ethical than males in ethical business conducts. This is in line with results of Peterson et al. (2001) and Phau and Kea (2007); the latter research also indicates that females show superior values of ethics in Hong Kong, Australia and Singapore. Moreover, Bageac et al. (2011) illustrate that females attribute higher to Moral Objectivism and less to Machiavellianism. Our research will compare the views toward business ethics in Jordan and UK primarily based on gender and religion.

Situational context and ethical perception

In relation to the individual contexts and its effect on the ethical perception, individuals can change depending on the different situations, such as hierarchical levels within firms and years of experience (Harris, 1990). Moreover, Hunt et al. (1989) found a significant difference between ethical perception of managers and the respondents' position and area of functional responsibility. The managerial position and practical experience were added to the current comparative research between Jordan and UK, due to its importance for international businesses.

Societal context (the country's own environment) and ethical perception

Societal differences can influence individual preferences toward business ethics. For example the level of economic development, Gross National Product (GNP), technological development, education and wealth are important factors in explaining the differences between societies. Inglehart and Baker (2000) indicate that countries with higher GNP are more likely to follow the altruistic values when compared to low GNP per capita countries, which show more self-interest values. This will affect and shape the acceptance of unethical justification of certain acts or behaviours. According to the World Bank, the GNP in Jordan and UK are illustrated in Table II.

Table II: GNP in Jordan and UK (Source: World Bank)

Societal indicators	Jordan	UK
GNP (\$)	\$33.68 billion (10^9)	\$2.678 trillion (10^{12})

The political ideology is another critical indicator in societal context. Jordan and UK are both constitutional monarchies. However, Jordan is located in a politically turbulent region; between Iraq, Syria, Palestine, Israel, Lebanon and Saudi Arabia. The political and religious conflicts between different parties will have definite effects on Jordan. From another point of view, the UK is detached from neighbouring countries, but it is part of European Union. These societal factors can interfere with the people's views of ethics.

Based on the above literature and variables, the main hypothesis is:

H₁: There are significant differences in the ethical attitudes and respondents' views toward moral and business philosophies among business practitioners in Jordan and the UK.

This research will explore these differences in relation to: religion, religion practice, managerial title and job experience.

In relation to religion and religion practice, the proposed hypotheses are:

H₂: There are significant differences in the ethical attitudes and respondents' views toward moral and business philosophies in relation to religion in Jordan and the UK.

H₃: There are significant differences in the ethical attitudes and respondents' views toward moral and business philosophies in relation to religion practice in Jordan and the UK.

In relation to gender the proposed hypothesis is:

H₄: There are significant differences in the ethical attitudes and respondents' views toward moral and business philosophies in relation to gender in Jordan and the UK.

In relation to Job title and practical experience, the proposed hypotheses are:

H₅: There are significant differences in the ethical attitudes and respondents' views toward moral and business philosophies in relation to job titles in Jordan and the UK.

H₆: There are significant differences in the ethical attitudes and respondents' views toward moral and business philosophies in relation to practical experience in Jordan and the UK.

Methodology

Respondents, research instruments and items

This exploratory research includes a population census, which describes the differences between the UK and Jordan, to assess professionals' attitude toward business ethics and level of adherence to business philosophies using two tools: ATBEQ and EPQ. The data was collected in Jordan and the UK. The sample includes managers and workers who are individuals working in local or multinational firms in their native countries (UK and Jordan) and involved in decision making process. Although ATBEQ has been used extensively with

Business students from different cultures, as explained earlier, we argue that business managers (Cavanaugh and Fritzsche, 1985) can provide valid conclusions as students might answer questions of business ethics on an ad hoc basis (Christie et al., 2003; Fritzsche and Becker, 1982).

The respondents were briefed about the aim and objectives of the research. Some of the survey questionnaires were distributed to the participants by the researchers in the UK and Jordan. In some cases, respondents were contacted by letters and packets with a survey cover letter guaranteeing anonymity of individuals and firms. 485 questionnaires were distributed in Jordan and 283 questionnaires were distributed in the UK. Valid response rates were 114 respondent (23.5%) and 53 respondents (18.7%) in Jordan and the UK, respectively. The total responses were 167 (21.7%). The questionnaire in both countries is divided into two parts: the first part is related to the demographic factors like gender, age, religion, religion practice, job title, ethnicity, practical experience and the firms in which respondents are working. The second part is the Likert scale, which is composed of 30 items measured on six-point Likert scales ranging from 1 (totally disagree) to 6 (totally agree).

Previous researches considered to use 5-point Likert scale for ATBEQ (Neumann and Reichel, 1987; Preble and Reichel, 1988; Bageac et al., 2011) and 9-point Likert scale in EPQ. When using the odd number of options in the Likert scale then the centre option is often used as a proxy for “neutral or no opinion” which is poorly reflected as an answer. We used the even-numbered scale as it provides, at least, a slight preference, which consequently leads to more valid results. This is another contribution of the current research and it can be investigated in future research. The descriptive statistics of the samples from Jordan and the UK are shown in Table II. As shown in Appendix 1; ATBEQ consists of 30 items and EPQ consists of 20 items. The questionnaire in Jordan was translated to Arabic and then it was sent to 15 Arabs in Jordan for pilot testing. These respondents gave comments on three questions in the questionnaire; question 15 “While shopping at the supermarket, it is appropriate to switch price tags or packages” because managers or workers will not do this in Jordan, and question 17 “I view sick days as vacation days that I deserve” as in Jordan the sick leave has a different process when compared to the UK, and question number 44 in EPQ was not clear to respondents in Jordan when translated to Arabic. Accordingly, these questions were removed to decrease confusion by the respondents. Both ATBEQ and EPQ are used to measure Ethical Relativism in the questionnaire (Questions: 5, 8 and 10 in

ATBEQ and 41-50 in EPQ). The two measurements are not merged in the analysis and are kept the same. Using the Principal Component Analysis (PCA), as extraction Method, and Varimax Rotated Component Matrix was found to delete question 47 “Ethical consideration in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes”, but this could be an opportunity to investigate the two tools in the current research.

Table II: Descriptive statistics of the sample in the current research

Socio-demographic characteristics	Jordan Number (%)	UK Number (%)
Gender		
Male	69 (60.5)	29 (54.7)
Female	45 (39.5)	24 (45.3)
Age		
21 – 23	9 (7.9)	9 (17)
24 – 30	9 (7.9)	13 (24.5)
31 – 39	41 (36)	13 (24.5)
40 – 50	48 (42.1)	13 (24.5)
>50	7 (6.1)	5 (9.4)
Practical Experience		
No Experience	14 (12.3)	7 (13.2)
1-3 years	18 (15.8)	7 (13.2)
4-6 years	24 (21.1)	12 (22.6)
7-9 years	24 (21.1)	7 (13.2)
>10	34 (29.8)	20 (37.7)
Religion		
Catholic	13 (11.4)	11 (20.8)
Protestant	3 (2.6)	7 (13.2)
Orthodox	5 (4.4)	1 (1.9)
Muslim	93 (81.6)	13 (24.5)
Judaism	0	0
None	0	3 (5.7)
others	0	18 (34)
Job Title		
Director	26 (22.8)	11 (20.8)
Manager	45 (39.5)	13 (24.5)
Representative	19 (16.7)	3 (5.7)
Customer care	20 (17.5)	4 (7.5)
others	4 (3.5)	22 (41.5)
Ethnicity		
White	3 (2.6)	39 (73.9)
Mixed / multiple ethnic group	5 (4.4)	2 (3.8)
Asian	0	9 (17)
Black	0	1 (1.9)
Arab	106 (93)	2 (3.8)
Working in Firm		
Local firm	93 (81.6)	42 (79.2)
International firm	21 (18.4)	11 (20.8)
Practicing religion		
Practicing (daily practicing)	42 (36.8)	7 (13.2)
Occasionally practicing (once or twice / week)	28 (24.6)	7 (13.2)
Non-practicing	25 (22)	39 (73.5)

Analysis

Unlike previous research studies, this research utilises confirmatory factor analyses (CFA) which aims to identify the cross-culturally equivalent items in the ATBEQ and EPQ to measure the business philosophies that were mentioned in literature. In the analysis, we assess the differences between Jordan and the UK using a series of paired t tests in the ranking of business philosophies. General liner model (GLM) or multiple analysis of variance (MANOVA) is conducted in which business philosophies are entered as dependent variables and demographics are entered as independent variables. Previous studies use the exploratory data analysis techniques, which include simple t tests, means and standard deviations of each item (Preble and Reichel, 1988; Small, 1992; Radloff, 1996; Sims and Gegez, 2004; Phau and Kea, 2007). However, the tests that are used in the analysis have been used by Bageac et al. (2011) and Sims and Gegez (2004). For the purpose of facilitating the GLM analysis, the following demographic variables have been re-classified or re-grouped, a) Job title becomes managerial and non-managerial, and b) Religion becomes Christian, Muslim and others.

Results

Validity of the items

We first ran CFA to evaluate whether the data fit a hypothesized measurement model. We standardized scores for the three business philosophy scales to test the hypotheses. The model fit was found to be acceptable as the CMIN/DF was found to be 3.738 which is within the acceptable or close fit (2-5) as shown in Table III.

Table III: Model fit using CFA

	CMIN/DF	GFI	TLI	CFI
Default model	3.738	0.614	0.751	0.780
Acceptable Or close fit	2-5	1	1	1

We also ran reliability test for 47 items (Table IV), the Cronbach's Alpha was found to be 0.972, which indicates a very high reliability in our survey (Cronbach's alpha > 0.7).

Table IV: Reliability test

Case Processing Summary			
		N	%
Cases	Valid	167	100.0
	Excluded ^a	0	.0
	Total	167	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics	
Cronbach's Alpha	N of Items
.972	47

Variations between countries in relation to hypotheses

In order to test the main hypothesis of the current research, we ran independent sample *t* test among the dependent variables, and found that there are differences between practitioners in Jordan (JOR) and the UK. The results show that Jordanian practitioners see Ethical Relativism and Social Darwinism to be the less important in ATBEQ, when compared to practitioners in the UK. This is clearly shown in the ranking in Table V (significance at $p < .001$ level). It seems the two countries share the same importance of Moral Objectivism and Machiavellianism in ATBEQ, and Idealism and Relativism in EPQ, as independent sample *t* test shows no significant difference. This will support the (H_1), as it has found two significant differences in the respondents' attitude toward business ethics and their views toward moral and business philosophies among business practitioners in Jordan and the UK. For further investigation of hypothesis one, hypotheses 2–6 could clarify the results in Table (V).

Table V: Independent sample *t* test among the dependent variables

	ATBEQ								EPQ				Ranking of the business philosophies
	MV		ER/ATBEQ		OBJ		SD		I		ER/EPQ		
	Mean	Std. Dev.	Mean	Std. Dev.	Mean	Std. Dev.	Mean	Std. Dev.	Mean	Std. Dev.	Mean	Std. Dev.	
JOR	2.98	1.37	2.46	1.38	3.83	1.69	2.11	1.21	3.15	1.11	3.99	1.53	SD<ER<(MV<OBJ)
													(I<ER)
UK	3.03	0.48	3.5	0.59	4.08	0.56	3.06	0.55	3.34	0.34	3.74	0.53	(MV)<SD<ER<(OBJ)
													(I<ER)
Sig. (2-tailed)*	0.704		.000**		0.151		.000**		0.096		0.114		

*Equal variances not assumed

** Sig. <0.001

GLM was conducted to test hypotheses 2–6 in Table (VI). In hypothesis 4, the results show for gender (Pillai's Trace = 0.883, $F = 17.724$, $p < 0.000000$), that males in Jordan show lower attitude toward MV (for example) when compared to UK (Mean Difference (JOR–UK) = -0.969, $p < 0.000000$). The differences in gender between UK and Jordan seem to be clear in the table, except females in both countries have the same attitude toward ER and SD in ATBEQ, and males and females in ER that was tested by EPQ.

Table (VI): GLM and pairwise comparison (JOR and UK)

	ATBEQ				EPQ		Pillai's Trace (F value)	Wilks Lambda (F value)	
	MV	ER	OBJ	SD	I	ER			
Pairwise Comparisons – Mean Difference[^] (JOR–UK)									
Gender									
Male	-0.969***	-1.915***	-1.362***	-1.716***	-0.794**	-0.453	0.883*** (17.724)	0.296*** (18.705)	
Female	1.274***	0.215	1.381***	0.146	0.709**	1.307			
Religion									
Christian	-0.540	-0.817	-0.608	-0.734	-0.885	-1.092	0.301*** (9.574)	0.699*** (9.574)	
Muslim	0.042	-1.231**	-0.296	-1.136**	-0.204	0.502			
Practicing religion									
Practicing daily	-1.126*	-1.552*	-1.606*	-1.366**	-1.460***	-1.530**	0.593*** (27.036)	0.407*** (27.036)	
Practicing occasionally	-0.440	-1.772*	-0.745*	-1.629**	-0.398	0.244			
Non-practicing	0.569	-1.137*	0.474	-1.074**	0.683**	1.691***			
Experience									
No Experience	-1.210**	-1.451**	-1.519**	-1.265**	-1.997***	-2.554***	0.580*** (29.816)	0.420*** (29.816)	
1-3 years	-1.756***	-2.438***	-2.493***	-2.190***	-1.369***	-0.955			
4-6 years	-0.612	-1.939***	-1.049**	-1.736***	-0.461	0.139			
7-9 years	0.696	-0.684	0.673	-0.659	0.655	1.462***			
>10	1.240***	0.354	1.428***	0.272	0.808***	1.323***			
Job title									
Mangers	-0.794**	-1.645***	-1.216**	-1.432***	-0.718**	-0.488	0.307*** (9.868)	0.693*** (9.868)	
Non-Managers	1.167***	-0.011	1.303***	-0.091	0.698**	1.416***			

[^]Marginal means' differences, * $p < 0.001$, ** $p < 0.00001$, *** $p < 0.000000$.

In hypothesis 2 about the religion, there is a significant difference between Muslims and Christians in the UK and Jordan in their views toward business philosophies (Pillai's Trace = 0.301, $F = 9.574$, $p < 0.000000$). Similarly, it has been noticed that Muslims are different in the UK and Jordan in their views toward ER and SD. For example, the biggest Mean Difference was found in SD (JOR–UK = -1.136, $p < 0.00001$).

In hypothesis 3 regarding practicing religion, there is a significant difference between people practicing religion in Jordan and the UK in their views toward business philosophies (Pillai's Trace = 0.593, $F = 27.036$, $p < 0.000000$). Again the biggest differences were found in their views toward ER and SD in the three parts of practicing religion ($p < 0.001$ and $p < 0.00001$, respectively).

For the situational hypotheses, the job titles in hypothesis 5, the results show that there is a significant difference between managers and non-managers in the UK and Jordan (Pillai's Trace = 0.307, $F = 9.868$, $p < 0.000000$). When comparing the ER and SD (as both philosophies were significantly different in hypothesis one), it can be noticed that managers in Jordan show lower attitude toward ER and SD ($p < 0.000000$). Moreover, for hypothesis 6, years of experience show significant differences between the UK and Jordan (Pillai's Trace = 0.580, $F = 29.816$, $p < 0.000000$), however, it can be noticed that the longer the years of experience in Jordan the closer the results are to the British views of business ethics. Table (VII) provides a summary of findings and hypotheses testing to be explained in the discussion.

Table (VII): Summary of findings and hypotheses testing

Tools	Countries	Religion	Religion practice	Gender	Title	Experience
Hypotheses	1	2	3	4	5	6
ATBEQ	MV		Supported*	Supported*	Supported*	Supported*
	ER	Supported*	Supported*	Supported*	Supported*	Supported*
	OBJ		Supported*	Supported*	Supported*	Supported*
	SD	Supported*	Supported*	Supported*	Supported*	Supported*
EPQ	I		Supported*	Supported*	Supported*	Supported*
	ER		Supported*		Supported*	Supported*

* $p < 0.000000$

Discussion

In this research, we set out to explore the manifestation of business ethics across cultures in terms of ethical perceptions, moral philosophies and ethical judgments, by focusing upon the attitudes of professionals towards ethics in two culturally and institutionally different countries: Jordan and the UK. Six hypotheses were formulated and tested. The first hypothesis was to examine the differences in ethical attitudes and respondents' views toward moral and business philosophies among business practitioners in Jordan and the UK. Table V found that Jordanians value OBJ and MV more than SD and ER, unlike UK's respondents who value OBJ, but MV is the least valued philosophy. The significant differences between both countries are found in ER/ATBEQ and SD (Sig. <0.001). Regarding ER/ATBEQ, it is found that the UK professionals are more adaptive to change when compared to Jordan professionals (mean = 3.5 and 2.46 respectively). This can be explained in relation to the cultural issues between societies and, in particular, uncertainty avoidance (Scholtens and Dam, 2007). According to Hofstede (1983), the UK professionals are more risk takers, and are more tolerant and less emotional when compared to Arab countries. The change in professionals' views of business ethics depends on various situations in different contexts.

Regarding SD, the results show the biggest difference between Jordan and the UK (2.11 and 3.06 respectively), and this is related to the capitalism and the differences in the economic situation in both societies. The competition in the UK is higher than the competition in Jordan, and this will have a definite effect on the professional's views to SD items in the questionnaire.

Yet, despite profit being the reason behind their rationale for decisions, both the UK and Jordan professionals have a positive attitude toward the well-being of their societies, this is evident as OBJ reached the highest mean in both countries (see Table V), when compared to other philosophies. This also explains similar mean values between both countries in MV which indicates that neither the UK nor Jordan professionals follow the ruthless behaviour toward their societies in pursue of profits for their firms (Miesing and Preble, 1985).

In the EPQ, the comparative results were insignificant, which indicate that both countries have the same views of I and ER/EPQ. This could be investigated in future research by examining the items in ATBEQ and EPQ tools and evaluating these items. As mentioned in

the methodology, we did not merge both tests to examine the differences between tools and between countries.

Next we look deeper into the comparative results between Jordan and the UK, and more specifically on Table (VI), examining the individual (personal characteristics) and situational contexts in relation to H 2-6 examining religion, religion practice, gender, Job title and practical experience. With regards to H2, religion is found to be one of the factors that differentiate the views toward ethics between Jordan and the UK (Pillai's Trace =0.301, F value = 9.574, $p < 0.000000$). The significant differences are found in Muslims' views in Jordan and the UK toward ER and SD (-1.231 and -1.136 respectively, $p < 0.001$). This can be explained in relation to the cultural and social influence on people living in different societies. Thus, the difference between Muslims in Jordan and Muslims in the UK is where the latter are part of a more adaptive culture to different societal contexts that affects their **behaviour** towards ER and SD (Inglehart and Baker, 2000). This indicates, according to literature, that religion is one of the driving forces in ethics (Schwartz and Huisman, 1995; Ibrahim et al., 2008), but the culture and societal factors have the higher effect.

Yet, it is interesting to notice that there are no significant differences between the ER and SD of Christians in the UK and Christians in Jordan, but the mean in Jordan is less than that in UK (-0.817 and -0.738 respectively). In order to explain this similarity, it is worth highlighting that Christians in Jordan are a minority (6%) (BBC, 2011) and they live in a Muslim dominated society. Most Christians in Jordan are also frequent travellers and have many relatives overseas, which might influence their westernisation attitude toward business ethics to become more flexible and tolerant. This could possibly explain the similarities between Christians in Jordan and those in the UK.

However, Christians in Jordan and the UK show similar attitude toward the rest of the philosophies, i.e. with no significant differences.

With regards to religion practice investigated under H3, results show a significant difference between people in Jordan and the UK in ER and SD ($p < 0.001$, $p < 0.00001$ respectively). However, these results should be interpreted with caution as the option of "others and none" in the questionnaire with regards to religion represents 0% in Jordan (see Table II), and accordingly, non-practicing results can be misleading in this case.

As for gender, examining H4 showed a significant difference between Jordan and the UK (Pillai's Trace = 0.883; F value = 17.724), but it can be noticed that most of the values in males are negative whereas, in females all values are positive in Table (VI). Females in Jordan are more MV, OBJ and I when compared to females in the UK, whereas, males in Jordan are less MV, ER, OBJ, SD and I when compared to males in the UK. The differences in attitude toward business ethics are discussed by Peterson et al. (2001) and explained by Hofstede and Hofstede (2005) who interpreted females to be more focused on OBJ as they value collectivism, which is relevant to group protection, when compared to males who could be more focused on MV as they may favour individualism and favour an opportunistic approach to achieve competitive objectives.

Next, we discuss situational context examined under H5-6. Here, professionals can be divided in their views based on the managerial position and years of experience (Hunt et al., 1989; Harris, 1990). The managerial position is an employment title (or label) in which managers are more involved in the decision making process, but the level of experience is a stage of career development. The significant differences are found between countries in their views to business ethics as mentioned earlier. It is worth mentioning that the increase in the years of experience in Jordan make people value business philosophies ($p < 0.000000$) such as MV, OBJ, I and ER/EPQ. This indicates that people change their views based on the situation with time, and this supports the results of previous research studies (e.g. Hunt et al., 1989; Harris, 1990). Results show that the gap between the UK and Jordan is reduced as the years of experience increase until they reach non-significant value on 7-9 years category in the questionnaire. But more experienced people in Jordan (>10) show a significant increase when compared to UK professionals. From another point of view, managers' views are also found to be different from non-managers' views in both countries. For example, managers in the UK value business philosophies in general when compared to managers in Jordan. Both results can be justified by stating that, in the UK, professionals have a clear code of ethics to follow, which could reduce the variations in values philosophies over a period of time.

Conclusion and Future Research

This research is not only a comparative research between professionals' attitude in two previously unexplored countries: Jordan and the UK, but it is important in that it defines the extent of this 'gap in attitudes' towards business ethics. This understanding can have a significant impact on international investment decisions to Jordan. Moreover, ATBEQ is a

well-known instrument that was used and tested earlier for business students and future managers (Preble and Reichel, 1988; Moore and Radloff, 1996; Small 1992), however; this research finds that ATBEQ can be successfully used for professionals as well. Thus, our research addresses the call for research by Bageac et al (2011) about involving professionals and managers with experience to gauge differences in ethical attitudes. Furthermore, this is the first research that applies both tools (ATBEQ and EPQ) in an Arab country.

The first hypothesis summarizes the difference of business ethics views between Jordan and the UK. The UK professionals are more adaptive to change, and they are reconsidered to be more risk takers when compared to Jordanian professionals according to Hofstede (1983), which justifies the difference between them in ER/ATBEQ. Also, societal effect, such as GNP and capitalism can explain the high value of SD in the UK when compared to Jordan. It can be concluded that despite the effect of individual personal characteristics such as religion and gender, and the situational factors, such as years of experience and managerial position, the cultural variables and social contexts are the most important factors to consider in explaining the variations between countries. The individual and situational factors can be very useful to compare different segments of people within the country, it provides more validity in the current research, and explains the differences clearer.

It can be noticed that the two tools (ATBEQ and EPQ) do not agree on attitude toward ER except for two independent variables in individual characteristics; religion (more specifically non-practicing) and gender (female). Further tests are needed in future research to evaluate the use of these two tools in measuring the attitude towards business ethics, and it seems there is a need to develop both tools further in future studies.

The main limitation of the current research is in the number of respondents used in both countries. While the number was equally comparable, and the reliability of the results was very high, a much larger sample would have further validated the results. Future researchers can consider the questionnaire in the appendix to test items in different contexts for professionals. Further research can also be conducted in relation to various global sectors, such as services, pharmaceuticals, and Fast Moving Consumer Goods (FMCG).

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Appendix 1: ATBEQ and EPQ

ATBEQ (Stevens , 1979; Neumann and Reichel, 1987)	1	The only moral of business is making money	Machiavellianism
	2	A person who is doing well in business does not have to worry about moral problems	Machiavellianism
	3	Every business person acts according to moral principles, whether he/she is aware of it or not	Moral Objectivism
	4	Act according to the law, and you cannot go wrong morally	Legalism
	5	Ethics in business is basically an adjustment between expectations and the way people behave	Ethical Relativism
	6	Business decisions involve a realistic economic attitude and not a moral philosophy	Machiavellianism
	7	Moral values are irrelevant to the business world	Machiavellianism
	8	The lack of public confidence in the ethics of business people is not justified	Ethical Relativism
	9	“Business ethics” is a concept for public relations only	Machiavellianism
	10	The business world today is not different from what it used to be in the past. There is nothing new under the sun	Ethical Relativism
	11	Competitiveness and profitability are independent values (exist on their own)	Social Darwinism
	12	Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws	Social Darwinism
	13	As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage	Social Darwinism
	14	While shopping at the supermarket, it is appropriate to switch price tags or packages*	Social Darwinism
	15	As an employee, I take office supplies home; it does not hurt anyone	Social Darwinism
	16	I view sick days as vacation days that I deserve*	Social Darwinism
	17	Employee wages should be determined according to the laws of supply and demand	Social Darwinism
	18	The main interest of shareholders is maximum return on their investment	Social Darwinism
	19	George X says of himself, “I work long, hard hours and do a good job, but it seems to me that other people are progressing faster. But I know my efforts will pay off in the end.” Yes, George works hard, but he’s not realistic	Machiavellianism
	20	For every decision in business the only question I ask is, “Will it be profitable?” If yes – I will act accordingly; if not, it is irrelevant and a waste of time	Machiavellianism
	21	In my grocery store every week I raise the price of a certain product and mark it “on sale.” There is nothing wrong with doing this	Machiavellianism
	22	A business person cannot afford to get hung up on ideals	Machiavellianism
	23	If you want a specific goal, you have got to take the necessary means to achieve it	Machiavellianism
	24	The business world has its own rules	Machiavellianism
	25	A good business person is a successful business person	Machiavellianism
	26	I would rather have truth and personal responsibility than unconditional love and belongingness	Machiavellianism
	27	True morality is first and foremost self-interested	Moral Objectivism
	28	Self-sacrifice is immoral	Moral Objectivism
	29	You can judge a person according to his work and his dedication	Moral Objectivism
	30	You should not consume more than you produce	Moral Objectivism

EPQ (Forsyth, 1980)	31	A person should make certain that their actions never intentionally harm another even to a small degree	Idealism
	32	Risks to another should never be tolerated, irrespective of how small the risks might be	Idealism
	33	The existence of potential harm to other is always wrong, irrespective of the benefits to be gained	Idealism
	34	One should never psychologically or physically harm another person	Idealism
	35	One should not perform an action which might in anyway threaten the dignity and welfare of another individual	Idealism
	36	If an action could harm an innocent other, then it should not be done	Idealism
	37	Deciding whether or not to perform an act by balancing the positive consequences of the act against the negative consequences of the act is immoral	Idealism
	38	The dignity and welfare of people should be the most important concern in any society	Idealism
	39	It is never necessary to sacrifice the welfare of others	Idealism
	40	Moral actions are those which closely match ideals of the most "perfect" action	Idealism
	41	There are no ethical principles that are so important that they should be a part of any code of ethics	Relativism
	42	What is ethical varies from one situation to another and from one society to another	Relativism
	43	Moral standards should be seen as being individualistic, what one person consider to be moral may be judged to be immoral by another person	Relativism
	44	Different types of moralities can't be compared as to "rightness"★	Relativism
	45	Questions of what is ethics for everyone can never be resolved since what is moral or immoral is up to the individual	Relativism
	46	Moral standards are simply personal rules which indicate how a person should behave, and are not to be applied in making judgements of others	Relativism
	47	Ethical consideration in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes	Relativism
	48	Rigidly codifying an ethical position that perverts certain types of actions could stand in the way of better human relations and adjustment.	Relativism
	49	No rule concerning lying can be formulated; whether a lie is permissible or not permissible totally depends on the situation	Relativism
	50	Whether a lie is judged to be moral or immoral depends on the circumstances surrounding the action.	Relativism

★Questions that have been removed after the pilot translated questionnaire that was distributed in Jordan.