Business Ethics Education in Bahrain: Staff Perceptions

Sayel Ramadhan and Jennifer Miranda

Abstract--- Corporate scandals early in the twenty first century have directed to repeated calls for business ethics education. The main purpose of this study is to explore the perceptions of business faculty at universities in Bahrain regarding the importance, coverage, instructing techniques and barriers to business ethics education. A questionnaire survey was used to collect the data. Using descriptive statistics and the nonparametric Kruskal-Wallis test, the results show that business ethics education is important because it "encourages students to learn ethical values" and "develops sense of integrity and honesty on students". In addition, respondents perceive cases as the most important method to teach ethics and they did not perceive any significant barriers to teaching business ethics. Most respondents prefer to integrate ethics in all business courses. Finally, there were no significant differences between gender, age and ethical decision making behavior and gender and instructing techniques. Based on the findings, it is recommended that all colleges of business in Bahrain should include business ethics as a compulsory course for all business majors.

Key words--- Business ethics, Education, Ethical Decision Making, Gender

I. INTRODUCTION

The continued occurrence of corporate ethical misconduct and the various corporate scandals relating to fraud, from the Volkswagen emission scandal in 2015, to the more recent creation of 1.5 million fake accounts by Wells Fargo employees in 2017, were mainly because business decisions were carried out without clear ethical considerations [1]. These events and occurrences have changed the overall impression of organizations and suggest that business ethics should be a key feature in the higher education curricula of potential business leaders [16], [39] and [29]. Business ethics education represents a theme of extensive interest. It includes the effect of ethics courses incorporated into the business educational curriculum and the strategy utilized in these courses. Many argue that there is concern that new graduates entering the work market need an understanding

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of the ethical practices and proficient conduct related with their chosen career due to inadequate delivery in higher instruction [44] and [52]. As such, early in the twenty-first century the Association to Advance Collegiate Schools of Business (AACSB) installed a task force to glance and report on the current fame of ethics education in Business Schools. In 2004, the (AACSB) established that business colleges needed to improve ethics education and, as a certifying organization, has set up general learning destinations for business morals training and has upgraded its morals benchmarks for trade schools and business researchers have supported the significance of giving expanded emphasis to ethical guidelines for their students [48] and [54].

In response to this, top business colleges have endeavored to infuse ethics into the educational programs through workshops, board discourses, and courses. Most business colleges are giving increasingly more consideration to business ethics which are now taught in 90% of them. For example, Harvard University has redeveloped its curriculum to place ethics at the center of its mission. Gentile documents and describes faculty reactions and contributions to the initiative at the Harvard Business School [37] and [38]. Piper describes the context for the ethics education movement in business world and sets the stage for the public discussion of the place of and the methods for teaching ethics in business school setting. He also describes a program to integrate ethics into business education [75]. Moreover, he describes the structure of the Harvard program including guiding beliefs and community outreach. In addition, ethics research centers and various academic journals, including special journals on ethics in business (e.g. Journal of Business Ethics Education) have been established. This study addresses the following questions:

1. Why teaching ethics in business is important?
2. What are the instructing techniques used to convey ethics?
3. What are the barriers that may be encountered when teaching ethics in business?

The main purpose of the study is to examine business faculty perceptions in higher academic institutions in Bahrain regarding the significance and relevance of business ethics education.

As a contribution to previous research, the study emphasizes ethics as separate and distinct material in business curricula, specifies the various topics that should be covered and the integration of the topics into the core courses offering for undergraduate level students. It is envisaged that the findings of the study will increase awareness about business ethics particularly for those institutions where ethics are not viewed as progressively relevant and significant in the teaching process. Moreover, the results should help practitioners in Bahrain to realize the significance of ethics in business education in general. In addition, this study will be beneficial to students in that, instructors will further structure the course in terms of positioning, coverage, delivery and assessment to enable students to become better managers when dealing with real world work place ethical issues [82]. Students also will gain a broad understanding of business ethics concepts and learn how to apply an ethical code of practice within the organization to influence behavior and contribute to firm performance. The paper is organized as follows: the next section presents the literature review, while the third covers the methodology. The fourth portrays the results and discussion and the last concludes the study.

AI. LITERATURE REVIEW

AI.1 The importance of business ethics

Christensen et al. define business ethics as "a form of applied ethics that examines ethical rules and principles within a commercial context; the various moral or ethical problems that can arise in a business setting; and any special duties or obligations that apply to persons who are engaged in commerce" [17]. Business ethics instruction can clarify the significance of human conduct, of what is positive or negative, and the measures of conduct adjusted by associations, and helping students to make an ethical reflection on their activities. Business students ought to understand that ethics is a vital piece of business and is available in each basic leadership. Fisher and Swanson (2008) contend for a broad renewal of the teaching of business students about proper ethical conduct. Business college dignitaries have likewise opined that more emphasis ought to be set on business ethics education and that expanding the awareness of students about moral mindfulness would raise the moral level of business practice [29]. Elder and Paul guarantee that if students figure out how to value and improve their critical thinking capacity, the capability may follow them into their specific profession [26]. The purpose of good and ethical education through critical thinking is to enable students to think independently and transparently, respect the assessments of others, assess their moral thinking, and achieve their very own decisions dependent on their own standards.

Researchers recognize that critical thinking is the genuine impetus moving students toward environmentally accountable behavior. They discovered that ethics courses gave a huge effect on students ethical sensitivity and thinking skills and that ethical conduct can be created from an intensive comprehension of ethical ideas and situations and strengthened by attention to ethical issues [13], [32] and [92]. Making a culture that fortifies the significance of ethical conduct is generally recognized as significant for getting ready business students to comprehend their ethical and moral obligations as future business pioneers to build up an ethical creative ability that empowers them to know about the outcomes of moral dilemmas and to have the ethical courage to settle on right decisions [91], [12] and [17]. In addition, giving business students data about theories and ideas of ethical decision making is broadly recognized to be a basic factor in encouraging them to comprehend the good and ethical obligations that organizations owe to partners [13]. Moreover, Nonis and Swift proposed that a person's values change his or her ethical decision making [66]. Ethical values are a standard to make the decisions on conduct whether that activity is correct or wrong [63]. Whatever individuals do throughout everyday life and at work, in the event that they apply ethical values, the outcomes will be enhancements that benefit the majority of the general population and not just the specific interests of people or gatherings [19] and [21].

AI.2 Integration of business ethics into curriculum

A common discussion is how business ethics education ought to be covered? Should it to be instructed through a separate course or by coordinating business ethics content over the educational programs? Phillips recommended that schools make ethics education a better need and move ethics to "first and foremost" topical significance [71]. Indeed, a few academic fields, for example, business, nursing, paralegal studies, and public policy coordinate ethics into the curriculum [52]. Integration builds up and strengthens the importance of ethics to the different functions found in business associations. Crane recommended that numerous universities and colleges structure their morals courses to fulfill the base guidelines as commanded by accreditation affiliations [16]. Ethics ought to be educated in business colleges as an integrated piece of the educational programs trying to beat the hesitance of faculty to instruct ethics [6], [35] and [82]. Lisman trusts that the overall objective of the reconciliation of ethics inside the educational

curriculum is to help students to figure out how to reflect moral circumstances and settle on better ethical decisions and advance moral development [52]. Gadner trust that when training is incorporated with ethics qualities, the result can be astonishingly positive and very related with the truth of improvement [34].

Many business colleges have concentrated on offering ethics as an independent course either, as an elective or as a compulsory course. However, Gandes and Hayes (1988) reasoned that the best method to encourage business ethics is to coordinate ethics into the majority of the business discipline territories. Defenders of the single course model declare that it gives a clearer center, has a progressively significant effect on students, and builds up a structure for future basic decision making [71]. The dispute for an independent course additionally features the challenges with the integration model: numerous educators would prefer not to show ethics inspired by a paranoid fear of forcing their ethical decisions on students; they may feel that they come up short on the foundation preparation to teach ethics and they might be worried about the time an ethics part will take in an officially pressed educational program [11], [58] and [69]. Similarly, Rogers [76] recommended that morals ought to be incorporated into business courses, yet in addition, suggested that coming to a business college's graduated class would help students in making value decisions through genuine situations. Moreover, Tanner contended that ethics education ought to be coordinated into all required undergraduate business courses. By doing so, any uncertainty with regards to the significance of ethics is moderated [90].

Researchers have recommended that teaching business morals is a type of module or an independent course committed to ethics as an integration of morals into the different disciplines (accounting, finance, management and marketing) typically educated in an institute of business [62], [76] and [41] or as logical framework. Hartman and Werhane reasoned that the AACSB generally does not order that particular ethics courses be required in either undergraduate or graduate business college educational modules [41]. They suggested that by assessing the issues encompassing the educating of ethics and by introducing a dedicated seminar on ethics utilizing a modular methodology, students will be introduced to the best possible material and proposals of accreditation affiliations will be met. Coordinating morals inside educational modules need an increasingly explicit ethical center modules or arrangement of modules so as to accomplish that optimum level that an independent course provides [8]. Nicolson and DeMoss analyzed the dimension of ethics present in the educational programs of the four noteworthy teaches in business training: accounting, finance, management, and marketing [65]. They found that a hole exists between what is being taught in business colleges and what is viewed as important from the angle of getting ready students as far as ethical choice making. So, it is necessary to begin picking up information of moral standards and qualities at an early age and the subject of morals ought to be incorporated into the programs of all business colleges so as to create moral business people.

In summary, the combination of ethics in education through all business disciplines is considered important, as it permits a wide range of ideas and points to be seen under an ethical focal point. On the other hand, an independent course in ethics, rather than the complete combination of ethics into central disciplines is a progressing debate alongside the incorporation of writing on contextual studies into the guidance of ethics [34]. It additionally appears that a portion of the past investigations have clashing outcomes with respect, whether to convey it in an independent course or to keep it integrated in different courses. In this context, Russell reports that in spite of the fact that the importance of incorporating ethics in commerce instruction is for the most part acknowledged the finest strategy of educating ethics--requiring it as a partitioned course,

integrating it into standard business courses or utilizing both approaches--still remains unsettled [76].

Which material to be covered in business ethics? The business ethics education offers an introduction into the concept of values, as well as cultural beliefs and upbringing in all areas of business, from consumer rights to corporate social responsibility. Decisions made by managers may affect thousands of individuals or entire communities. Consumers today expect and demand integrity, honesty and transparency in all levels of their environment. Understanding those expectations is the key to communicating core values and behavior not only to employees, but society in general. Business ethics course is a modern managerial approach to ethical questions in business environment. The course aims to provide students with understanding of the basic concepts and standards of business ethics and corporate social responsibility (CSR), develop skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in organizations. The course is important and it should provide minimum requirements of students' knowledge and skills and determines the contents and methodologies of the course. Review of previous studies, text books on business ethics, course descriptions, and workshops showed many topics covered in business ethics. These topics are included in Table 4 in the results section.

At which level the course should be offered? Chrestinsen et al. investigated the inclusion and coverage of ethics in (50) global MBA programs. They found that the majority of the schools require ethics to be covered in their MBA curriculum [17].

AI.3 Mode of delivery

There are several substitute strategies of experiential learning, such as case-analysis, role-playing, simulations, guest speakers, internships and field visits. Which instructing technique should be used? Shall we use cases or other academic methodology ought to be utilized? The literature underpins alternate points of view in this regard. Chrestinsen et al. found that several schools are teaching ethics using experiential lecturing through excursion and immersion in the department of Management and Legal Studies [17]. Norman states that teaching methodologies include the utilization of the instructional materials, strategies, and different assets accessible to educators that would enable them to meet the instructional needs all students considered and empower them to advance from dependent to an independent student [6]. Instructive strategies, for example, lecture, cases, seminars and practice availabilities may impact adequacy [40] and [76].

Day proposed the utilization of complex case studies as a strategy to enable students to create basic reasoning aptitudes. He found that working in gatherings, with presentations to the class for further addressing, to be compelling in creating critical reasoning abilities [24]. Utilizing a case study as educating technique is the subject work exhibited by Falkenberg and Woiceshyn and furthermore, they suggested expanding the accessibility of case study identifying with business education because such material includes a wealth of moral thinking issues [31]. The utilization of materials explicitly directed to the subject of ethics for example, case study is proposed as a method for teaching both educators and students alike. Victora and Afsaneh (2006) use case studies to create and present in the classroom dependent on a recent development including ethical issues, for example, Martha Stewart's contribution in insider trading. Kim et al. (2006) state that the method of case study examinations is a component of successful instruction over the common approach, for example, content delivery particularly, moving absent from simply intellectual

approaches of educating ethics to one of commonsense application on the ground, such as the Giving Voice to Values Approach [37] and [38].

Movies and videotapes can be utilized in instructing morals to business students. The movies are planned to enable students to relate to clarity and address the issue of good observation - the main stage in dealing with any ethical circumstance. Pilant concurs with the issue of utilizing documentaries or showing films for this reason [74]. Falkenberg and Woiceshyn prescribed expanding the accessibility of contextual analyses identifying with business morals in light of the fact that such material contains plenty of good thinking issues [30]. Smuncy states that guest lectures enhance students' learning [88].

Service learning is an educating learning system that incorporates group service with guidance and reflection to enhance learning experiences, educate social obligation and encourage communities [45]. Hence, a few institutions have actualized service learning or other experiential instruction as a necessary piece of ethics education [43]. Service learning offers various open doors for members to create and keep up intimate connections with others by helping their necessities while building up ethics of consideration [87]. This is the reason the best service-learning encounters need to support students and the network in the improvement of responsibility, in a complementary relationship that enables the two parties to educate and gain from one another [45]. Service-learning additionally provides experiential learning throughout which a student may experience an ethical issue. It is important to know that probably the most useful teachings of service-learning rise in questionable circumstances emerging throughout the improvement of experience.

Finally, intelligent instructional techniques are one that depends vigorously on talk and sharing among members. Under these techniques, students can gain from friends and educators; in the meantime create social aptitudes and rational reasoning. It very well may be sorted out into exchange strategy, discussion, and conceptualizing [56].

AI.4 Barriers to teaching business ethics

Lack of financial resources dedicated to education (i.e., the effect of inadequate financing) can go about as a boundary. This can be confirmed from numerous points of view, including the lack of schools and other facilities; inadequate study halls; deficient, or potentially inadequately trained educators; absence of as well as low quality course books and other learning materials. The attitude of faculty member is significant regarding a few thoughts: the disposition they hold about themselves, about educating, about students, about their establishment, about their control and the academic occupation and about change in common. Educators should take increasingly cautious jobs. McDonough depicts teachers job in this issue as pursues: "It includes giving a strong and testing learning condition, yet in addition encouraging the advancement of the learners" possess inspirational reasoning [60]. Furthermore, instructor's negative behavior towards students and non-steady classroom situations harm students' readiness towards the exercise. When students have not put resources into their learning, they are not as prone to be engaged in [85]. Absence of student commitment impacts their learning as well as the learning of others in the study room. However, Dweck and Leggett [25] and Eggen and Kauchak [27] are of the view that a portion of the negative qualities are progressively noticeable with students who present lower dimensions of possible skill.

2.5. Gender, age, ethical decision making and instructing technique

Corporate scandals in the last decade increased attention towards unethical decision making behavior within organizations. As a result, some studies have examined the relationship between gender and whether or not men and women differ with regard to business ethics. The studies reported conflicting results. Moreover, many studies report gender differences in ethical perceptions of managers and future business leaders (i.e., business students). The studies show that men are more willing than women to behave unethically and women are significantly more likely than men to view certain questionable acts as unethical [9], [23], [57], [86], [49], [58], [95] and [73]. Yet other research found no differences occur when comparing men and women in their ethical perceptions [79] and [89]. Eagly proposed that men and women are in a general sense assorted in great progression and will in general pass on different characteristics to workplaces [26]. Bass et al. and Nguyen et al. noticed that women and men used different styles of a good introduction to taking care of ethical issues, while as women are care arranged and men are justice situated [7] and [65].

The issue is whether ethics education actually makes a difference in the way individuals make ethical decisions in the workplace [8]. Some researchers argue that ethical values (or the lack thereof) have already been shaped prior to entry into higher education. On the other hand some state that the completion of an ethics course does make students more ethically sensitive [74].

Gender and teaching style. Paying attention to gender and teaching styles is important. Gender could be the dominant cause in choosing a teaching method. For instance, men are more vulnerable when women's professional role is evaluated. Results from the Faculty Survey of Student Engagement (FSSE) suggest ways in which men and women teach differently. So beyond understanding how men and women faculty teach differently, it is also essential to examine whether and how gender differences may change the teaching method. Understanding the relationship between gender and teaching style can have implications for practice. Faculty development programs should be aware of results of the study.

Age and ethical decision making. Some of the previous research considers age as a factor and studied its impact on ethical decision making. For example, Freeman agreed that age is an important factor in determining the ability to reason effectively [33]. Chan et al. found that younger Chinese executives were more inclined in illicit activities for profit and younger persons have less ethical decision making tolerance [15]. Moreover, Dawson found that there were gender differences but the gap was narrower among older respondents than younger [22].

Research Hypotheses

Based on the above review, the following hypotheses can be developed.
H1: Gender has a significant effect on ethical decision making.
H2: Older respondents are more ethical decision makers than younger respondents.
H3: Gender has a significant effect on instructing techniques used in business ethics education.

BI. DATA COLLECTION

BI.1 Population and sample

Population of the study consists of all faculty of different academic ranks in colleges of business in all higher academic institutions in Bahrain, both public and private (14 universities)-approximately 200 members. The business colleges in these universities consist of the following departments: Management and marketing, Accounting, Finance, and Economics and Management Information Systems. A sample of (100) faculty members (males and females) was selected at random from all universities in Bahrain. Sixty one questionnaires were received, a response rate of 61%.

BI.2 Research instrument

A three-sections questionnaire was developed to collect the data. The first section includes demographic data; the second includes business ethics education. More specifically, this section includes questions related to the importance of teaching ethics, methods used to deliver material on ethics, and the barriers that may be encountered in teaching business ethics. The questionnaire was sent to three academic colleagues for review and based on their comments, the final draft was developed. Five-point Likert-type scale was used and respondents were asked to check a number: not important=1 of little importance= 2, important= 3, very important= 4, and critically important= 5.This is in addition to interviews with some faculty and deans. Information for the study was gathered by sending the questionnaire through Google forms by forwarding the link to business faculty. Finally, descriptive statistics and the non-parametric Kruskal-Wallis tests were used to analyze the data.

BI.3 Reliability test
Cronbach alpha is used to determine the validity of the responses. More than 70% indicates the reliability of the test and describes the validity of the responses. Table 1 below provides the value for Cronbach alpha which is .805 and reflects high reliability of the measuring instrument. Furthermore, it indicates high level of internal consistency with respect to the specific sample.

Table 1: Reliability statistics

Domain	Cronbach Alpha	Number of Items
a. Importance of business ethics	.789	5
b. Topics coverage	.749	4
c. Barriers to business ethics education	.884	15
Overall	**.807**	

IV. DATA ANALYSIS
IV.1 Demographic data

Table 2 below shows demographic date about the respondents. About 46% are over 45 years old and (55.7%) of the respondents is male Ninety three percent hold Ph.D. degree and (6.6%) hold Master's degree. Most of the respondents (62.3%) have work experience of more than 15 years of teaching. The respondents represent the different departments of business schools in Bahrain, management and marketing, accounting, economics and finance and management information systems and they are from six universities in Bahrain, the University of Bahrain, Ahlia University, Royal University for Women, Gulf University, Applied Science University and AMA University. Bahrain Polytechnic did not complete the questionnaires because they needed prior approval from higher authorities.

Table2: Demographic Data (N=61)

Characteristic	F	%	Cumulative
A. Age			
Below 35 years	10	16.4	16.4
35-45 years	23	37.7	54.1
More than 45 years	28	45.9	100.0
B. Gender			
Male	34	55.7	55.7
Female	27	44.3	100.0
C. Academic qualification			
Ph.D.	57	93.4	93.4
Masters	4	6.6	100.0
Bachelors	0	0	
D. Work experience			
Less than 5	6	9.8	9.8
5-10	6	9.8	19.5
11-15	11	18.0	37.7
More than 15	38	62.3	100.0

IV.2 The importance of business ethics education

Table 3shows that teaching business ethics is important in that "It encourages students to learn ethical values" and to comprehend the good and ethical obligations that organizations owe to partners. Out of 61 respondents, 41 find ethics important with a mean of 4.55 and standard deviation of 0.742. Moreover, "develop sense of integrity and honesty on students" is ranked second highest (mean of 4.49 and standard deviation of 0.809) which enables students to think independently and transparently and respect the assessment of others. In addition, "Improve ethical standards of students" which helps them achieve their own decisions depending on their own standards. Improve ethical decisions also received high rating. Lau (2010) examined ethics education and its relationship with students' ethical awareness and moral reasoning. He found that students with ethics education have both a greater ethical awareness and ability to make more ethical decisions. In general, all items listed in Table 2 are important and the overall mean is 4.43 which is greater than the average of 3. This suggests that business educators would prefer to see the significance of ethics education in a more positive manner. Finally, one respondent added that business ethics help students show-up an ethical behavioral attitude towards others.

Table 3: Importance of business ethics education (N=61)

Why ethics are important?	Minimum	Maximum	Mean	SD	Rank
a. Help students to learn ethical obligations/values	2.00	5.00	4.55	.742	1
b. Improve ethical standards of students	2.00	5.00	4.42	.784	3

c. Improve ethical decisions	1.00	5.00	4.34	.873	5
d. Development of students' critical thinking skills	1.00	5.00	4.36	.876	4
e. Develop sense of integrity and honesty on students	2.00	5.00	4.49	.809	2
Overall mean			**4.43**		

IV.3 Business ethics coverage

Respondents were asked to indicate the degree of importance they attach to each proposed topic and to add any other topics they feel important. Table 4 shows that respondents perceive all topics as important (i.e., overall average 3.613) suggesting a need to cover such topics in business ethics education. The most important topics are "Introduction to business ethics: concepts and theories ", "Code of conduct" and "employer responsibility and employee rights". Other topics are of lower rank but all received above average rating. The topic received the lowest but above average rating is "contract fulfillment" (mean=3.18).

How Ethics should be covered in business curriculum? If ethics is covered, are they addressed in required or optional/elective courses? Business ethics education is not covered properly in universities in Bahrain. Most universities do teach business ethics whether as a separate course or integrated in their business courses. For example, the University of Bahrain, Ahlia University and applied Science University teach it as a compulsory course entitled "Business Ethics" for management students at 400 level. It is taught basically by academicians and the prerequisite for the course is "Management and organization" course.

The majority of respondents (68.9%) suggested integrating ethics with other courses in business programs such as accounting, management, marketing, economics and Finance. Out of this percentage 46% proposed that ethics must be incorporated into "all business courses and the remaining indicated different courses depending on the departments they teach such as financial management, auditing, accounting theory, current issues in accounting and international business. The remaining percentage 31.1% want to offer ethics as a separate course in business programs. Nine respondents commented that ethics is relevant to all business courses and as such it should be integrated in all courses in business mainly the core courses and 400 level courses.

Katz (1990) conducted a survey on member schools of the American Assembly of Collegiate Schools of Business (AACSB). He found that more than one-fifth of the responding colleges with undergraduate business degree programs have a required business ethics course while less than one sixth of those schools with graduate business degree programs have a required business ethics course. About half of the private colleges offer business ethics courses, while about one-third of the public institutions do.

Table 4: Perceived topics of business ethics education(N=61)

Topic	Mean	SD	Rank
1. Introduction to business ethics: concepts and theories	3.836	1.67	1
2. Professional ethics	3.705	1.24	6
3. Common ethical problems within an organization	3.475	1.29	11
4. Ethical decision making	3.738	1.42	5
5. Anti-corruption behavior	3.770	1.20	4
6. Employer responsibility and employee rights	3.787	1.24	3
7. Code of conduct	3.803	1.29	2
8. Business ethics and environmental sustainability	3.573	1.04	8
9. Corporate governance and legal compliance	3.623	1.20	7
10. Corporate social responsibility	3.410	1.33	12
11. Consumer rights	3.514	1.37	10
12. Intellectual property	3.558	1.49	9
13. Contract fulfillment	3.180	1.55	13

Overall average=3.613

Who should teach the material?   About 90% of the respondents proposed that ethics must be taught by both academicians and practitioners. Five respondents (8.2%) suggested academicians only and one (1.6%) suggested practitioners. Some added that ethics should be taught in combination with other topics in a required course. In this regard, Brinkmann et al. (2011) advocate extending the association between business colleges and professionals by having visitor speaker specialists engaged with the study hall to offer their handy view of ethical dilemmas. Moreover, Karns (2005) suggests that the most advantage of practitioner guest lectures is that they address and explicate the practical relevance of what one is instructed at school for life beyond school and include a refreshing variety of instructing style.

IV.4 Methods of bringing ethics to the classroom

Table 5shows the results on teaching methods used to convey the material on business ethics education. It shows that the case study scored the highest mean of 4.39 and standard deviation of 0.778. Out of 61 respondents, 98% perceive that it is important and critically important to use cases and group discussions as a strategy to instruct ethics. Case studies used to illustrate the challenges business regularly face. These real life stories spark classroom discussions about what leaders did right and what they did wrong. Videos ranked second highest (mean of 3.93). Other methods are also important and received scores higher than the average of 3 and the overall average is 3.896. It should be pointed out here that the University of Bahrain use cases and videos as teaching methods. Guest speakers from industry can talk about their own experiences with ethics (a mean of 3.77). Others respondents added group projects, internship, workshops and panel discussion, seminars and internet search.

IV.5 Barriers in teaching business ethics

Table 5 shows the results regarding the barriers in teaching business ethics to students. Faculty indicated that "absence of students' interest" is a barrier that hinders teaching business ethics. It scored the highest rank with a mean of (3.34). The other barriers such as faculty attitude, lack of

financial resources and lack of learning material such as schools and other facilities and inadequately trained educators received below average scores suggesting that these barriers are not considered as deterrents in business ethics education. The overall mean of responses is 2.915 which is below the average of 3.

Table 5: Ethics instructing technique and barriers (N=61)

A. Instructing technique	Not impo.	Of little impo.	Important	Very important	Critically important	Mean	SD	Rank
a. Lecturing	0%	11.5%	29.5%	36.1%	2.3%	3.70	.954	5
b. Videos	0	4.9	32.8	26.2	36.1	3.93	.946	2
c. Cases	0	1.6	11.5	32.8	54.1	4.39	.759	1
d. Guest speakers	0	11.5	23.0	42.6	23.0	3.77	.938	4
e. Service learning	3.3	6.6	21.3	44.3	24.6	3.80	.997	3
B. Barriers								
a. Lack of learning material	8.2%	1.6%	90.2%	0%	0%	2.82	.56	3
b. Lack of financial resources	18.0	18.0	24.6	32.8	6.6	2.92	1.23	2
c. Lack of faculty attitude	22.6	29.0	24.2	16.1	8.1	2.58	1.24	4
d. Absence of students' interest	11.5	11.5	27.9	29.5	19.7	3.34	1.25	1

IV.6 Gender and ethical decision making and ethics instructing method

Hypotheses test

The nonparametric Kruskal-Wallis test was performed to examine if gender has a significant effect on ethical decision making and ethics instructing method. This is a rank-based nonparametric test that can be used to determine if there are statistically significant differences between two or more groups of an independent variable on an ordinal scale. We used a modification of Rush and Newstrom (1975) scale to test the difference between men and women regarding their ethical perceptions when gender is treated as a dichotomous biological variable (male and female). Nine ethical decision situations were used (Table 5).

Hypothesis 1 test:
The null hypothesis tested is **"There are no significant differences in ethical perceptions between men and women".**
The result of the hypothesis test show that there were no significant differences in the mean ranks between males and females in all ethical decisions. There were no significant differences at the .05 level between gender (male or female) and ethical decision making (Table 6). That is, women are not more inclined to act more ethically than men. As such, the null hypothesis cannot be rejected. The results are consistent with some previous studies. For example, Costouros and Al-Kazemi and Zajac did not find significant differences due to gender in all ethical decision making

situations [1] and [19]. In contrast some researchers found that gender does not make a difference in ethical decision making particularly in the perception of how serious an ethical dilemma might be [60], [1] and [48]. An explanation of the result could be that women are more not more risk averse than men. Additionally, both women and men are normally under the same supervision level over their work.

Hypothesis 2 test:
The null hypothesis tested was **"Older respondents are not more ethical decision makers than younger respondents".** The result of the test (Table 6) show that there were no significant differences at .05 level between older and younger respondents and ethical decision making. Therefore, the null hypothesis cannot be rejected. This result is consistent with previous studies. Lucas and Santos did not find any effect of age on ethical decision making [54]. Similarly, Nikoomaram et al. results did not support the idea that age is associated with differences in ethical decision making [66].

Table 6: Gender, age and ethical decision making-Kruskal-Wallis test results (N=61)

Ethical decision situation	Gender and ethical decision making P.≤ 0.05	Age and ethical decisions P. ≤ 0.05
a. Taking extra personal time in business (e.g. long lunches, late arrivals…)	.779	.353
b. Doing personal business on organization time	.684	.886
c. Calling in sick to take a day off	.934	.572
d. Using organizational services for personal use	.915	.379
e. Taking longer time than necessary to do the job	.994	.950
f. Concealing one's error	.614	.097
g. Not reporting others' violations of organization policies and rules	.170	.665
h. Claiming credit for someone else's work	.538	.840
i. Passing blame for errors to others	.641	.888

Hypothesis 3 test:
The null hypothesis tested is **"Gender has no effect on the method used in teaching business ethics".** Table 7 shows that in all teaching methods, lecturing, videos, case study, guest speaker and service learning, the correlation is negative and insignificant at the .05 level. There is a consensus among the respondents about the instructing methods. This indicates that gender (male or female) has no effect on instructing technique. That is, women are not different than men in the

method used in teaching business ethics. Therefore, the null hypothesis that there are no significant differences between males and females in the use of instructing technique cannot be rejected.

Table 7: Pearson correlations-Gender and instructing technique

Gender and instructing method	Pearson correlation	Sig. (2-tailed)
a. Lecturing	-.152	.244
b. Videos	-.081	.535
c. Case study	-.054	.679
d. Guest speakers	-.144	.269
e. Service learning	-.037	.775

VI. SUMMARY AND CONCLUSION

The main purpose of this study is to give an increasingly expansive perspective on business ethics education as perceived by Business Faculty at higher academic institutions in Bahrain. In view of the significance of Ethics in business Education, the educators agreed that teaching ethics is extremely important in that it will help students to learn ethical qualities. Thus, it can be concluded that business ethics is a fundamental requirement for any business school program. Without ethics and trust, there is no foundation for a successful career. The most important topics to be covered are business ethics concepts and theories, professional ethics and code of conduct and many others. The main method used to convey ethics is cases and videos. Most of the respondents agreed to utilize the case study as a teaching technique to convey the material. The utilization of a case study is a suitable method since most students have known about late scandals and can link effortlessly ethical and moral issues in portions of the exhibited contextual analysis. There were no significant barriers to teach business ethics.
Accordingly, business schools have a duty to install ethics values in their students.
One of the aspects of business ethics in education that are not clearly pointed by past research is who must teach ethics in business education. About 90% of the respondents agreed that ethics must be instructed by both academicians and practitioners. Most of the respondents (68.9%) prefer to integrate ethics in other business courses rather than to be offered as a separate course.
Depending on the results, the primary hypothesis identified with ethical decisions stated that gender orientation assumes a significant role in ethical decision making. The results of Kruskal-Wallis test and Pearson correlation of such a contrast indicated that there are no significant differences between men and women regarding ethical decision making and the instructing technique. This is inconsistent with previous studies where the females considered the significance of ethical decision making more than males.
The findings of the study provide an insight to the understanding of the importance of ethics in business education. Based on this understanding, it will be possible to structure the ethics course in terms of positioning, delivery and assessment .

While we have identified values in the findings, there are limitations related to the study. One limitation is that respondents may have answered the questions based on what they think is right rather than how they behave. There may be a tendency to answer in such a way that makes one appear to be more ethical and therefore look better to the researcher. In addition, some sensitive ethical decision making situations were excluded from the survey because respondents may not be truthful in answering them.

VI.1 Directions for future research

The results of the study and previous research are divided regarding how the material on ethics should be covered, who is to teach it and what topics to be included. These are areas worth further investigation. Moreover, as resources are spent on the teaching of business ethics, it is worth examining the effectiveness of investing such significant resources.   Further research could also be conducted on the effect of ethics teaching on the attitudes of business students. What are the evaluation criteria? How students' work will be assessed? Do they work with faculty and get grades? Or all faculty work together to assign a grade and do so in consideration of how students dealt with ethics issues in every course throughout the term.

VI.2 Recommendations

Business schools in Bahrain should make an effort to bring ethics into the curriculum and upgrade the adequacy of current business ethical educational programs. There is a need to give the stage to expand the adequacy of ethics training in a business institution [36], [62], [91] and [77] claim that business schools must be part of the collaborative effort of reestablishing ethics to the commerce world as well as progressing the picture of business experts by integrating ethics into the business educational programs from the starting of the student's commerce career.

Business colleges ought to consider an independent course in ethics as opposed to incorporating ethics into the educational modules of courses (e.g., accounting, marketing, and so forth). There must be an initial or Foundation course of ethics in all business majors which can be the ground work for their improved outcomes.

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