

Ethical Value Positioning of Management Students of India and Germany

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Abstract This study attempts to compare ‘the ethical value positioning’ of students of Business and Management studies from India and Germany. A complete enumerative survey was conducted for management students using the Ethical Positioning Questionnaire (EPQ) of Forsyth (1980). There were 134 respondents from India and 57 from Germany. The objective was to confer the differences in ethical positioning of students of two economically and culturally diverse nations. By the end of the research, it was constituted that both German and Indian students demonstrate a high degree of Idealism and Relativism and can be qualified as *situationists*. Exploratory analysis of the responses resulted in extraction of four factors (values): Non-Violence, Individualism, Non-Consequential, and Situational value. Within the analysis, Indian students displayed a higher preference for Individualism compared to their German counterparts. This study contributes to the literature in cross-cultural ethical value positioning of young managers. This study also opens a window for future research in the factors such as educational qualification, closed social groupings, and background of the students.

Keywords Ethical positioning · Relativism · Idealism · Non-violence · Individualistic · Non-consequential value · Situationists · India · Germany

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Introduction

Individuals' inclinations for relativism and idealism form moral decisions (Forsyth 1980). Individuals who score high on factors related to idealism tend to invoke rule-based justice and fairness. In essence, this reflects the deontological thinking or duty, because idealists reject the relativist moral code and embrace universal code (Davis et al. 2001). In reality, these two ethical stances interact in predicting the organisational deviance (Henle et al. 2005). It is in this context, EPQ comes handy in measuring ethical positioning of people (Davis et al. 2001). Several scholars, using Forsyth's (1980) EPQ, have studied various aspects of ethical value positioning, more often by drawing data from students of graduate and undergraduates business studies (Barnett et al. 1996; Jennings et al. 1996; Davis et al. 2001), and at times other disciplines.

A few previous studies posited that students of economics lack the qualities of cooperation and altruism as they are taught rationality from self-interested *homo economicus* (Frank et al. 1993) and hence, forcing the simultaneous development of an ego-centric or personal value-centric ethical judgement. The similar trend stands out for students of business education where it has an adverse effect on idealism (Godos-Díez et al. 2015). For instance, accounting students and practitioners scored lower on moral reasoning in comparison with students from other different disciplines and profession (Treviño et al. 2006). The more significant issue was to understand whether business and management students, in general, develop relativist attitude. This study attempts to unravel whether students of management fall into a relativistic segment of moral judgement. The initial study that we carried out for students of Indian Business Schools proved that management students in a developing country like India had shown the higher tendency to be relativists (Murthy and Bhattacharya 2015), but till this stage, the study proposed an only one-sided view of a developing country. A need aroused to extend the study to a comparative framework to juxtapose the results with a developed country. Earlier studies have observed cross-cultural and cross-economic differences in ethical positioning. For example, U.S. students morally condemned employees of an auto repair shop who lied to their customers about the work they performed, but Russian business students were far more lenient in their moral appraisals (Ahmed et al. 2003), which would imply Russian students have far more relativist attitude. Westerners are found to consider copyright violation as morally incorrect, whereas people from Hong Kong felt that it is illegal to do copyright violation but not immoral (Chan et al., 1998). It is morally acceptable to take bribe for business transaction in smoothing out business transaction in Thailand and Haiti, but not so in US context (Kaikati et al. 2000).

Fortunately for us, one of the co-authors was to visit Germany and to spend time with a university, we thought of availing the opportunity for collecting the data from the same university. Coincidentally students in the German university were completing the course in ethics just like students in Indian business school. Previous studies have shown that teaching ethics in business schools become critical because they may affect ethical decision-making abilities of future managers, and moreover, may significantly influence students' ethical positioning (Allmon et al. 2000). Despite such alarming finding, later studies declared inconclusive results on the impact and the coverage of ethics courses in business schools (Nicholson and DeMoss 2009; Macfarlane and Ottewill 2004; Setó-Pamies and Papaoikonomou 2015). Therefore, the present study does not attempt to capture the trends of pre or post introduction of any courses in business and management schools; instead, it

addresses the question of the kind of ethical judgement categories (idealist or relativist) emerging from students of two different socio-economic contexts. One of them being a south Asian economy-India, often treated as a traditional socio-economic structure with an industrialised uprising way of life and other being one of the Europe's large economies with advancement in technology-driven industrialisation. This interesting difference brings in a variety of data and interpretation. Across both the nations, the same tool of data collection was applied to ensure uniformity in data collection. Selection of student sample from Management of Business Administration (MBA) programme was prompted by the fact that they are prospective managers.

In this study, we administered Forsyth's (1980) Ethical positioning questionnaire (EPQ). Forsyth classified individuals depending on their ethical positioning into the following four broad categories: (1) *Situationists*, (2) *Absolutists*, (3) *Subjectivists*, and (4) *Exceptionalists*. Situationists score high on both idealism and relativism meaning their decisions are situation specific. They may switch their sides wherein one may adhere to an ideal ethical position, or choose to customise their ethical beliefs based on circumstances. The second category, Absolutists score high on idealism and low on relativism, because idealists conform to the universal standards of ethics. Quite the opposite to absolutists, Subjectivists score high on relativism and low on idealism, because they apply an individual-specific yardstick to qualify a moral standpoint. The last category, Exceptionalists score low on both idealist and relativist aspects. In other words, this category can also be described as a pragmatic group. Davis et al. (2001) attempted to build critical explanations on the EPQ. Although they introduced a new dimension (i.e. *veracity*) to the already existing dimensions (i.e. idealism and relativism), they did not fundamentally reject the significance of the EPQ of Forsyth (1980). Instead, they concluded that EPQ could be a promising instrument to analyse ethical behaviour.

We used factorial reduction with principal component analysis and varimax rotation to understand various dimensions of the Ethical Positioning of the students. Factors, as generated, were compared to the countries. For this study, the German school selected is EFMD Quality Improvement System (EQUIS) accredited, and the Indian school is currently going through the process of Association to Advance Collegiate Schools of Business (AACSB) accreditation.

Rest of the paper is organised in the following order: a.) Relevant literature on ethical positioning mainly within the domain of the study is reviewed. The outlook of literature recap hovered on the broad debate around idealist and relativist positions. The review also touched upon aspects of *ethics* learning in the business management schools across the world. b.) Next section on [research methodology](#) briefly captured the nature of data, characteristics of subjects of the study and analytical procedures. c.) Later section presents [findings](#) and [conclusion](#) with relevant implications for future study.

Literature Review

In 1980, Forsyth made an exciting claim concerning people's moral judgments. He argued that moral judgements get designed by individuals' preferences for relativism and idealism. This nuanced thinking of how people shape their ability to draw moral judgements in their personal and professional life stimulated series of researchers in this domain. The [literature review](#) has been organised under three sub-themes; [Idealists](#), [Relativists](#), and [Ethics as a subject of study at Business and Management schools](#).

Idealists

Idealists carer for others' well-being (Kish-Gephart et al. 2010). Having positioned themselves as someone who cares for the welfare of others, they strongly object to the actions of those individuals whose actions cause extremely negative consequences even to one individual (Forsyth 1985). It is perhaps because of the deep conviction of the idealists that it is possible to avoid harming individuals even when faced with the most difficult ethical dilemma (Forsyth 1992). Idealists judge unethical actions more critically than others (Barnett et al. 1994). Interesting observations have backed these characteristics that whenever encountered with situations of ethical dilemma, idealists have reacted negatively to the unethical options available to them (Henle et al. 2005). It proves that idealists are deeply concerned about harming others. Interestingly, idealists also believe, to a great extent, that ethical behaviour always results in the good outcome (Stead et al. 1990). Quite similar to the general perception that good intent results in good behaviour, and perceived well-being increases perceived moral intensity (Singhapakdi et al. 1999). This form of a commitment to the welfare of others might lead to positive consequences in a society that would include idealists being able to see a larger picture regarding believing in aspects that matter the most to society and people. In other words, it refers to a tendency of following the society and people-centric approach in moral judgements. Such individuals, even within an organisational structure, despite being bound by shareholder's profit maximisation rules (Setó-Pamies and Papaoikonomou 2015), perceive the importance of ethics and social responsibility in influencing an organisation's long-term gains (Singhapakdi et al. 1996). Idealism has been found to be negatively related to wrongful budgetary practices (Douglas and Wier 2005).

Relativists

Relativists are the one who emphasis on moral principles being situational rather than universal (Kish-Gephart et al. 2010; Stead et al. 1990). Decision making for a relativist is a subjective process (Prinz 2009). Moral values for a relativist differ across the cultures and individuals (Ibid). Now the question is what is that a relativist keeps in view while making ethical value-based decisions? Forsyth (1992) pointed out that relativists consider details of specific circumstances and personal values in preparing their judgement. Therefore, for a relativist, the relevance of universal ethical principle, when making an ethical decision, makes a very little sense. It might even instigate thinking in relativists that causing harm to someone to generate beneficence for other is good (Ibid). Therefore, relativism is positively related to unethical decisions for the reason that relativists can rationalise any wrong choices because they do not adhere to universal ethical norms (Kish-Gephart et al. 2010). The sceptical approach towards universal codes often encourages relativists to disregard universal moral rules when distinguishing between right and wrong. As a result, ethical judgements are formed based on the situation and the people involved in such situations (Henle et al. 2005). It is also plausible that when every ethical dilemma is looked through a relative angle, individuals may design such a reason, which is unavailable to

other people (Ibid).¹ For relativists, researchers have found that they are likely to be very short-sighted, often concerned with the short-term progress of an organisation (Singhapakdi et al. 1996). Idealists reportedly face more role conflict than relativists (Tsai and Shih 2005). According to Karande et al. (2002) idealists are likely to have stronger corporate values than relativists. Cross-culturally, idealists were found to react negatively in a situations when consumers try to take advantage of retailers in countries such as Egypt (Al-Khatib et al. 1995), Romania (Al-Khatib et al. 2004), the U.S. (Vitell et al. 2003), Saudi Arabia (Al-Khatib et al. 2005), Austria (Rawwas 1996) and Japan (Erffmeyer et al. 1999).

Ethics as a Subject of Study at Business and Management Schools

Business Ethics as a core or elective subject is taught in several South or South East Asian MBA institutions (Srinivasan 2011). Across business schools in the world, there has been increased attention to ethics education (Cowton and Cummins 2003). However, a survey of those institutions which were accredited by leading accreditation bodies have shown very little evidence of coverage of ethics and Corporate Social Responsibility (CSR) in the course content (Nicholson and DeMoss 2009) and hence making the coverage of ethics inadequate in the curriculum (Macfarlane and Ottewill 2004). The other important factor of concern is, despite the prevalence of business ethics courses at business schools, there seems to be a long way to go in helping students to internalise lessons of ethics (Cowton and Cummins 2003). A holistic approach is necessary for the form of institutional participation, the curricular level changes, and at the level of learning. These factors together might yield a leverage effect on student's learning ethics (Setó-Pamies and Papaioikonomou 2015). Introduction of course like ethics alone may not yield favourable results in shaping students' ethical positioning.

The implications of taking courses in ethics on students appear to be quite inconclusive. Some studies argue that the students who had taken ethics courses exhibited sophisticated levels of reasoning in moral judgement (Shaub 1995). In fact, even general education, not just the typical ethics courses in business schools, seem to have some implications on ethical decision making (Vitell et al. 2001). It is agreed that taking a course in ethics might change the way we reason out ethical judgements. However, the effect of it appears to be short-lived (Weber 1990). Reasons for such phenomenon can vary including the one such as the effectiveness of teaching and the design of the course. Even students often complain that their expectations in the ethics course may not have been met (Reynolds and Dang 2015).

¹ For example: In the battle between *Ram* and *Ravan* (two characteristics of *Ramayana*, an Indian epic), *Vibhishana* brother of *Ravan* joins *Ram*'s troop by adhering to the *Dharma* (truth), whereas his other brother *Kumbhakarna* remains in *Ravan*'s camp. When *Vibhishana* meets *Kumbhakarna* in the battle field, he tries to reason out as to why he joined the camp of *Ram* by pointing to the fact that he is taking the side of truth by going against his own brother, *Ravan*. In the eyes of *Vibhishana*, *Ram* stands for universal truth of liberation of the oppressed (in the context of liberating *Sita*, wife of *ram* who was kidnapped by *Ravan*). As against universal reasoning, while defining *Vibhishana* as a traitor who stands against his own family, *Kumbhakarna* says his duty and *Dharma* (truth) is to stand by his brother and family. That is what is ethical and righteous. Therefore, just like *Kumbhakarna* any situation can be viewed in a manner that suits the situation and the frame of mind at that point in time. Case of *Kumbhakarna* presented here and his style of reasoning is an example to demonstrate how relativists could reason out their belief.

There has been a broader debate on whether management education is a right form of knowledge and should that knowledge be fed into the minds of youths? One of such criticisms include that management education, in general, imparts knowledge in the domain of 'cost-benefit analysis' to effectuate a pragmatic thinking with a focus on real-time decision-making abilities (Godos-Díez et al. 2015) whereby making students quite self-centric. More often, imparting of nuanced understanding of trade-offs between various options that the corporate will have to practice to benefit a few and cause losses to others may also affect students' ethical positioning. It becomes clear that students of business and management education be low on idealistic parameters than that of their counterparts in non-business schools (Deering 1994). In brief, to an extent, management and business schools have unconstrained their students from moral responsibilities (Fernández-Gago and Martínez-Campillo 2012). Though, the present study does not attempt to capture the effectiveness of ethics teaching in business schools, coincidentally samples from both the countries had completed ethics course as we collected data. Findings of the present study can be interpreted in more than one way like one could argue that going through a course like ethics might have prompted specific kind of results in the study or it can also be argued that studying ethics might have had minimal impact on the responses that we received. That is why authors take a stand that existing studies are quite inconclusive on the impact of ethics education in business schools.

Cultural Differences in Ethical Positioning

Several studies have found that there exists a relationship between culture and ethical behaviour (Hoivik 2007). A meaningful comparison between cultures can be made if they are measured through similar standards of human conduct (Goodenough 1990). That is why a common tool of EPQ is used across both business schools in India and Germany. Although it is observed that industrialised behaviour and attitudes in the globalised business environment have become homogenous irrespective of individual cultures (Kelley et al. 1987), Hoivik (2007) found that cultures may continue to exhibit qualities of differences and tensions of acceptance of certain norms and beliefs. Western management being too focused on individualistic qualities may not well suited to be practised in societies which exhibit collectivistic characteristics such as the one in East Asia (Hofstede and Bond 1988; Hofstede 1983; Yoo et al. 2011). Forsyth et al. (2008) found through their study of 139 samples drawn from 29 different countries that an exceptionist ethics is more prevalent in Western countries, subjectivism and situationism in Eastern countries and absolutism and situationism in Middle Eastern countries. Inglehart and Welzel (2005) have found differences among nations along a traditional/secular-rational value (TSV) dimension and a Survival/Self-expression values (SSV) dimension. Most western nations including Germany have higher Secular/rational values whereas traditional values characterise eastern nations. The people of traditional societies are expected to have high levels of national pride, and respect for authority. They would prefer social conformity rather than individualistic striving and believe in absolute standards of good and evil. They are likely to adopt traditional religious beliefs. Survival/Self Expression values encompass values of trust, tolerance, subjective well-being, political activism, and self-expression that emerge in post-industrial societies. Western nations have high self-expression values than Eastern nations. Idealism is expected to be negatively associated with TSV. Nations with high SSV are likely to display relativism with regards to traditional

moral standards, but they were more committed to emerging social values that values equality, environmentalism, and tolerance. Americans are more likely to take an absolutist or exceptionist position in the business decision (Davis et al. 1998). Americans have however scored lower on the EPQ scales when compared to residents of Australia (Singhapakdi et al. 2001), Thailand (Singhapakdi et al. 1994), Malaysia (Axinn et al. 2004), and Spain (Vitell et al. 2003). Saudi Arabians were more idealistic than those in Kuwait or Oman (Al-Khatib et al. 2005). According to Singhapakdi et al. (1999), marketers from South Africa are more idealistic and less relativistic than American marketers. Attia et al. (1999) indicated that marketers from the Middle East were more idealistic but almost equally relativistic as their American counterparts. Korean and Thai marketers also scored higher on Idealism than Americans. Thai marketers were, however, higher on relativism than both Americans and Koreans (Singhapakdi et al. 1994). Consumer studies have also found differences between countries. Forsyth et al. (2008) through their meta-analysis of 139 samples drawn from 29 different countries concluded that an exceptionist ethic is more common in Western countries whereas subjectivism and situationism are evident in Eastern countries and absolutism and situationism in Middle Eastern countries. Also, the nation's ethical position predicted its relative location on other documented cultural dimensions, such as individualism and avoidance of uncertainty (Hofstede 1983). Cui et al. (2005) using confirmatory factor analysis (CFA) found that though, the two dimensional ethical positioning of Frosyth (1980) may still hold good, its original form does not appropriately capture the psychometric characteristics of consumers' ethical values in Austria, Britain, Brunei, Hong Kong, and the USA. Therefore, they attempted to achieve cross-cultural equivalence with a modified scale by carrying out exploratory factor analysis to drop certain items, which appeared of less relevance in non-American context. It was followed by a multi-group CFA that showed invariance of the modified scale across Austria, Britain and Brunei after exclusion of the USA sample. It is possible because Americans interpret the wordings of the items from traditional EPQ differently than the others. Only 12 out of the 20 items achieved equivalence across different social contexts. However, their study did not include any nation from South Asia, which is a melting bowl of Eastern cultures characterised by Hinduism, Buddhism, Jainism, Sikhism, and Islam religions. In addition, as admitted by the authors, there was sample incomparability in their study regarding the age of respondents for samples, drawn from different countries. Studies have shown the age of individuals may have an impact on Ethical Positioning. Vanmeter et al. (2013), for example, have found that Gen Y'ers are situationists (i.e., high in idealism and high in relativism). However, relativist Gen Y'ers are more tolerant of ethical violations, whereas, Gen Y Idealists are less tolerant of ethical violations. The present study is an attempt to compare the ethical positioning of Generation Y Business Management students of two nations: Germany and India. The current research addresses the questions; what factors, in a comparative framework between respondents from two nations form the differences in ethical value judgement? Can we afford to ignore a cultural difference between different societies to explain the ethical position of people? The study attempted to bridge the gap in literatures by establishing a preliminary understanding about plausible differences in terms of ethical positioning (idealism or relativism) between students of two business schools with different economic settings as developed (Germany) and developing (India). In addition, the study also probed into other factors besides idealism and relativism that can aid defining ethical positioning of young adults belonging to two economically and culturally different nations.

Research Methodology

The 20-item Forsyth's (1980) Ethics Position Questionnaire (EPQ) tool was deployed for data collection. In total, ten items related to 'Idealism' and the other ten items related to 'Relativism' were picked. Idealism and Relativism were measured on a scale of 1 to 10, with '1' suggesting 'least likely' and '10' suggesting 'most likely'. The tool was first administered to a group of 200 first-year MBA students in a reputed institute in India during February 2014. This was done right after their completion of a course in 'Ethics and Corporate Governance'. A Google form was created for the 20 item tool, and then the Google link was shared with students in a group email address. In the penultimate session of the course, scheduled in three batches at the computer laboratory of the institution, the students were asked to connect to the Internet and fill-submit the questionnaire in thirty minutes. Students were told not to reveal their identity in the questionnaire. This was done to ensure that students answer the questions unbiased, instead of providing socially desirable answers. Use of technology such as Google form saved time, and cost by automatically organising the data in a spreadsheet.

In the total student size of 200, 134 responses were valid. In the data of Indian business school, 71% were male and 29% female respondents. Mean age of the respondents was 24 years. Within the MBA course, respondents were going through specialisations in the domains of marketing (37%), finance (29%), Human Resource Management (27%), and operational management (7%). Other interesting facts about the respondents from Indian business school include their previous highest education qualification and their region of origin. Amongst the respondents, 74% were engineers, 22% were general graduates (BA, B.com, BCA, and BSc²), about 2% were doctors, and another 2% had completed one post-graduation already. All 134 students were of Indian origin. However, a few were Non-Residential Indians (NRIs). Out of 134 respondents, there was one student from each of the following countries: Bahrain, Tanzania, the United Kingdom, and Nepal. The rest of the respondents come from various parts of Indian Territory of which 23% were residents of the state of Maharashtra, 14% hailed from the capital of India-Delhi, and the rest from eighteen other federal states of India.

After the initial level of data collection and analysis in India, in November 2014 similar data collection procedure was followed in an EQUIS accredited business school in Germany. Of the 100 students who were administered the questionnaire, we were able to acquire 57 valid responses. Among the 57 respondents, 48 were German nationalists, one respondent was from Belgium, one from China, two were from the Chez Republic, one from Russia, two were from Spain, and one was from Sri Lanka. There were 34 female respondents and 23 male respondents.

Cronbach's alpha, which measures the internal consistency of the questionnaire, were found to be 80% for the Forsyth's EPQ based on the responses of the 134 respondents from India and 57 respondents from Germany. It implies that average value of the reliability coefficients, one would obtain for all possible combinations of items when split into two half-test, is sufficiently high for the questionnaire.

We first used Exploratory Factor Analysis (EFA) (Principal Component Analysis with varimax Kaiser Normalization Technique) to find the significant factors (with Eigenvalue >1) that were generated from the data. EFA is expected to provide information on all factor

² BA: Bachelor of Arts, B.com: Bachelor of Commerce, BCA: Bachelor of Computer Application, and BSc: Bachelor of Science.

loadings including the cross loading (for every item on every factor), while CFA does not give a similar type of information as only one loading per item is estimated. EFA is thus more informative for verifying and comparing a measurement scale in different cultural contexts. EFA is also a precursor for Confirmatory Factor Analysis. We further validated the model using CFA after elimination of items which had low factor loadings or cross-loadings for the factors in the EFA.

Mean of items scores, having factor loadings higher than >0.5 for a factor, were considered as factor scores. The Factors were renamed based on the items which were associated with them (factor loadings >0.5). The factor scores of the students of the two samples from India and Germany were compared using t-test.

Findings and Results

Summary of the Idealism and Relativism Scores of the Indian and German Students

Respondents responded to the 20 items on a scale of 1–10, with ‘1 = least likely’ and ‘10 = most likely’. Mean of the scores on ten items related to idealism was taken as the ‘Idealism’ score. Similarly, mean of the scores on the ten items related to relativism was taken as ‘Relativism score’. Scores of 5.5 and above were considered as high and scores less than 5.5 were considered as low. It was found that vast majority of students irrespective of nationality had scored high on both ‘Idealism and ‘Relativism’ which indicates that most of the students of the two countries were ‘Situationists’ as defined by Forsyth (1980). In an earlier study, Murthy and Bhattacharya (2015) have also found that large majority of Indian MBA students are ‘Situationists’, with ‘Absolutists’ forming the next larger group. The mean score for ‘Idealism’ was marginally higher in students from Germany and score of ‘Relativism’ was higher among Indian students (Table 1). The Chi-square test for testing the existence of a relationship between nationality and values of ‘Idealism’ and ‘Relativism’ yielded a p -value of 0.2438 and 0.4917 for ‘Idealism’ and ‘Relativism’ respectively (at 1 degree of freedom). It implies that preferences for ‘Idealism’ and ‘Relativism’ are independent of nationality.

Redefining Ethical Value Positioning through Exploratory Factor Analysis

We used exploratory factorial analysis to explore further whether different kinds of ethical values can be captured in India and Germany which have a diagonally different culture (Inglehart and Welzel 2005, p.57). Principal Component Analysis with varimax Kaiser Normalization Technique, through Rotated Component Matrix, was used. The Kaiser-Meyer-Olkin (KMO) value was found to be sufficiently high at 0.816, which suggested that sample size was adequate for applying factor analysis. Further, Bartlett’s test of Sphericity was also significant (Table 2), which suggested data are suitable for factorial analysis.

Table 1 Mean scores of students of Germany and India on ‘Idealism’ and ‘Relativism’

Nation	Idealism	Relativism
Germany	6.93	5.64
India	6.8	6.05

Table 2 KMO and Bartlett's test

KMO and Bartlett's test		
Kaiser-Meyer-Olkin measure of sampling		.813
Bartlett's test of sphericity	Approx. chi-square	1252.257
	Df	190
	Sig.	.000

Five components with Eigenvalue >1 were extracted as given in Tables 3 and 4 which explained 59.56% of the variance. In other words, the total common variance explained by the factor structure is 59.56%, variance explained by component 1 is 20.65%, component 2 is 14.74%, component 3 is 9.8%, component 4 is 7.8%, and component 5 is 6.5% in the rotated component matrix.

Based on the factor loadings taken, we considered five factors for our study (see Fig. 1 and Table 4). E8, E10 and E12 are eliminated due to low factor loading as was also found irrelevant in the study of Cui et al. (2005). The first component has been termed as 'Non-violence or *Ahimsa*'. It explains 20.65% of variations and consists of the items EP1, EP2, EP3, EP4, EP5, EP6 and EP8. *Ahimsa* in Sanskrit implies not causing any harm or injury to anyone. It is one of the cardinal virtues and an essential tenet of 3 major religions of East: Jainism, Hinduism and Buddhism (Phillips et al. 2008). It is inspired by the premise that to hurt another

Table 3 Total variance explained by the five factors with Eigen value >1

Component	Initial Eigenvalues			Extraction sums of squared loadings			Rotation sums of squared loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.668	23.342	23.342	4.668	23.342	23.342	4.131	20.656	20.656
2	3.453	17.264	40.606	3.453	17.264	40.606	2.949	14.744	35.399
3	1.385	6.923	47.529	1.385	6.923	47.529	1.966	9.830	45.229
4	1.288	6.440	53.969	1.288	6.440	53.969	1.563	7.813	53.042
5	1.120	5.598	59.568	1.120	5.598	59.568	1.305	6.525	59.568
6	.923	4.617	64.185						
7	.826	4.128	68.312						
8	.796	3.980	72.292						
9	.748	3.741	76.033						
10	.663	3.317	79.350						
11	.644	3.219	82.569						
12	.556	2.781	85.350						
13	.525	2.627	87.978						
14	.446	2.231	90.209						
15	.413	2.066	92.275						
16	.375	1.874	94.149						
17	.370	1.848	95.997						
18	.310	1.550	97.547						
19	.266	1.329	98.876						
20	.225	1.124	100.000						

Extraction Method: Principal Component Analysis

Table 4 Rotated component matrix

Variables	Component				
	1	2	3	4	5
EP1 [People should make certain that their actions never intentionally harm others even to a small degree]	0.795	0.051	-0.029	0.040	-0.032
EP2 [Risks to others should never be tolerated, irrespective of how small the risks might be]	0.689	-0.053	-0.057	0.188	0.306
EP3 [The existence of potential harm to others is always wrong, irrespective of the benefits to be gained]	0.683	-0.021	-0.052	0.333	0.086
EP4 [One should never psychologically or physically harm another person]	0.815	0.057	0.063	-0.078	-0.042
EP5 [One should not perform an action which might in any way threaten the dignity and welfare of another individual]	0.818	0.176	-0.048	0.024	-0.145
EP6 [If an action could harm an innocent other, then it should not be done.]	0.807	0.046	0.118	0.045	-0.057
EP7 [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]	0.077	0.102	-0.040	0.673	0.265
EP8 [The dignity and welfare of people should be the most important concern in any society]	0.637	0.058	0.118	0.250	-0.258
EP9 [It is never necessary to sacrifice the welfare of others]	0.190	0.052	-0.012	0.652	0.041
EP10 [Moral actions are those which closely match ideals of the most "perfect" action]	0.136	0.087	0.303	0.461	-0.256
EP11 [There are no ethical principles that are so important that they should be part of any code of ethics]	-0.204	0.098	0.151	0.231	0.708
EP12 [What is ethical varies from one situation and society to another]	0.077	0.407	0.311	-0.305	0.367
EP13 [Moral standards should be seen as being individualistic; what one person considers to be moral may be judged to be immoral by another person]	0.108	0.697	0.078	-0.155	0.295
EP14 [Different types of moralities cannot be compared as to "rightness"]	0.117	0.532	0.102	0.054	0.386
EP15 [Questions of what is ethical for everyone can never be resolved since what is moral or immoral is up to the individual]	-0.052	0.770	0.040	0.034	0.132
EP16 [Moral standards are simply personal rules which indicate how a person should behave, and are not to be applied in making judgments of others]	0.094	0.721	0.138	0.120	-0.211
EP17 [Ethical considerations in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes]	-0.016	0.750	0.216	0.205	-0.096
EP18 [Rigidly codifying an ethical position that prevents certain types of actions could stand in the way of better human relations and adjustment]	0.147	0.433	0.400	0.145	-0.073
EP19 [No rule concerning lying can be formulated; whether a lie is permissible or not totally depends on the situation]	-0.048	0.147	0.882	-0.009	0.098
EP20 [Whether a lie is judged to be moral or immoral depends upon the circumstances surrounding the action]	0.018	0.232	0.832	0.007	0.118

The bold entries represent the component on which the items given in the first column have maximum loading

being is to hurt oneself. It is thus the personal practice of being harmless to self and others under every condition.

The second component is 'individualism', which explains 14.75% of variations. It represents a set of values depicted by EP13, EP15, EP16 and EP17. This set of values indicates the impetus given to personal value as against 'universal moral values'. Hence it indicates morality

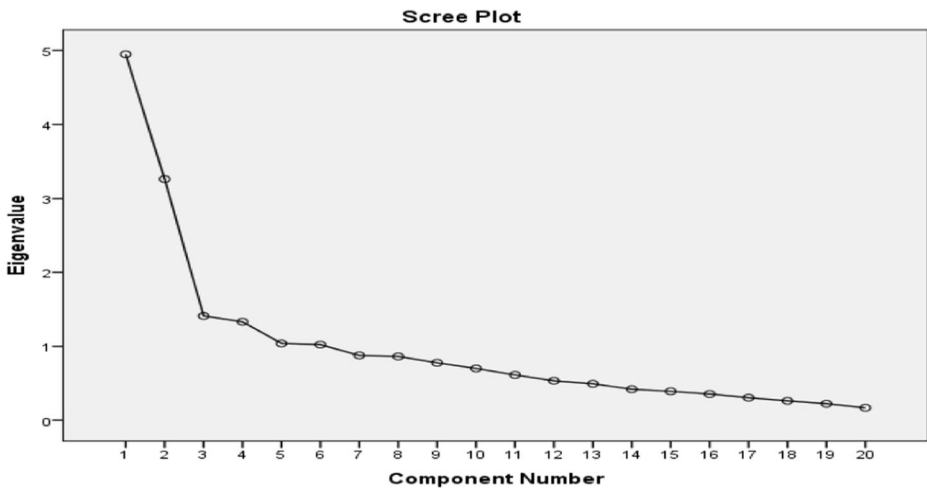


Fig. 1 Scree plot showing the components generated

of being individually relative. Individualists promote the exercise of one's goals, desires and value, independence, and self-reliance.

The third component is 'situational values' which explains 9.83% of variations. It includes EP19, EP20, which is the extent to which individuals are flexible in adopting or rejecting universal moral values based on situations. Thus it would imply moral values are contingent to situations.

The fourth component is 'non- consequentialist or deontological approach' to ethics and includes E7 and E9, which explains 7.813% of the variation. According to non-consequentialist approach, the rightness or wrongness of an act and system of rules does not depend on goodness or badness of the consequence. It is a contradiction to the consequentialist approach which believes right action maximises the good. According to non-consequentialist or deontological approach, some choices cannot be justified by their effects—that no matter how morally right their consequences are (Alexander and Moore 2007). Similarly, some choices which are morally correct need to be taken though they may not result in substantial good. Not sacrificing the welfare of others can be one of such values, which is morally appropriate irrespective of consequences. The fifth factor was associated with the only one item and explained only 6.52% of the variance. Therefore, it was not considered. All other Factors generated are presented in Fig. 1.

The model was further validated by using Confirmatory Factor Analysis. The resultant model has Chi-square value (χ^2) of 147.86 with degrees of freedom of freedom (df) 84 and $\chi^2/df = 1.76$. The GFI is 0.913, CFI is 0.936 (all greater than accepted value of 0.9) and RMSEA of 0.063. The factor loadings of all items are higher than 0.5, except the item EP7 whose factor loading is 0.41. The squared multiple correlation coefficients ranged between 0.169 (for EP7) to 0.92 (for EP20). The model diagrammatically represented in Fig. 2.

The correlation coefficient between the four factors derived from the Ethical Positioning questionnaire is given in Table 5. Moderately high positive correlation was found between individualism and situationism ($\rho=0.464$, p -value <0.01). They are two faces of the same coin, i.e. relativism, whereas individualism implies morality is individually relative, situationist means morality is contingent to the situation. A moderate correlation was also found between non-violence and non-consequentialist approach to morality ($\rho=0.463$, p -value <0.01) both of which are dimensions of idealism.

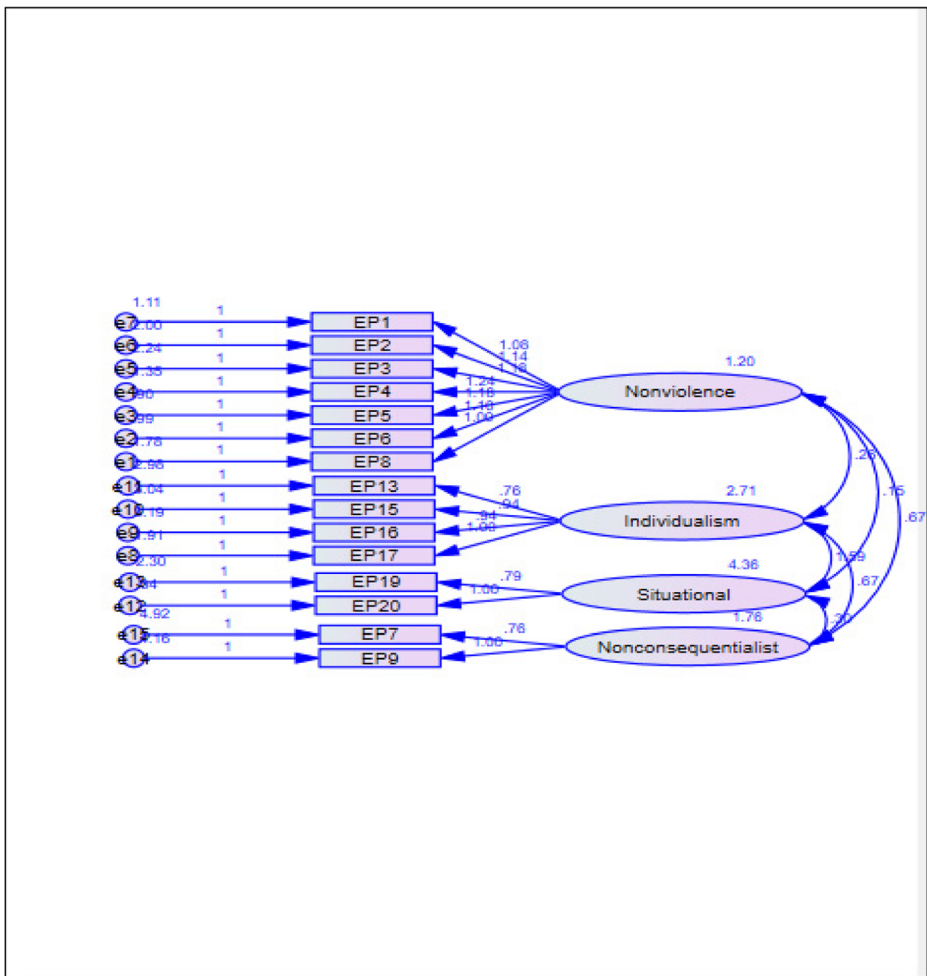


Fig. 2 The CFA of the new ethical positioning model

Comparison of Values of Students from India and Germany

To test whether there are significant differences between the Indian and German students concerning the factors of Non-violence, Individualism, Situational, and Non-Consequential values, we have used two tail t-tests. The test results show impetus given by Indian students to

Table 5 Correlation coefficient between five sets of values extracted from the EPQ

	Pair of variables	Correlation coefficient
Nonviolence	<-> Individualism	.143
Nonviolence	<-> Situational	.067
Nonviolence	<-> Non-consequentialist	.463
Individualism	<-> Situational	.464
Individualism	<-> Non-consequentialist	.307
Situational	<-> Non-consequentialist	.107

individualistic values is significantly higher than German students (significant at 1% level of significance) (Table 6).

Discussion

In general, the students irrespective of nationality were found to be sensitive to the value of non-violence, i.e. not harming or hurting others. The unique contribution of this research is that unlike Forsyth, whose most studies were based on the two distinct values of Idealism and Relativism, we have realised four set of ethical values positioning namely Non-Violence, Individualism, Situationists, and Non-Consequentialist values. Relativism is inclinational towards ethical leniency. It can thus, be partitioned into two sets of values: the first one is the individualistic values which give impetus to individual relativism, and another one is being situationist, in which morality is contingent on situations. Davis et al. (2001) had also concluded that relativism is far more complex and heterogeneous to be combined into a single scale. Another distinct value that has emerged is the non-consequentialist approach to morality, which implies adhering to universal values without taking into consideration of good or evil consequences. It is thus confirming to moral conviction. Philosopher Immanuel Kant, famously condemned a lie told even with the best of intentions, whereas Jeremy Bentham favoured the telling of lies if they benefited the mass of people. Thus, Immanuel Kant depicted a non-consequentialist approach.

A significantly high positive correlation was found between 'individualistic values', and 'situational values'. Moderately positive correlation was found between 'non-consequential' and 'non-violence'. Based on the findings, we put forth that Both German and Indian students have sought to consider both ideal and personal values in ethical judgement, and thereby positioning themselves as *situationists*, as per Forsyth's scale. In this manner, this study broadly falls in line with earlier studies (Kelley et al. 1987) by complimenting that there is a certain degree of homogeneity in ethical value positioning of two diagonally opposite socio-economic settings, India and Germany. Indian society, which is considered collective (Hofstede 1983) has surprisingly demonstrated higher preferences for individualistic values

Table 6 Comparison of ethical values of students from Germany and India

Measure	Non-violence		Individualistic		Situational		Non-consequential	
	Germany	India	Germany	India	Germany	India	Germany	India
Mean	7.688	7.38	5.3508	6.2034	6.1228	6.265	5.1315	5.25
Variance	0.9945	2.107	3.4662	2.5594	3.6811	4.394	3.5404	3.706
Observations	57	134	57	134	57	134	57	134
Hypothesized mean difference	0		0		0		0	
P(T <=t) two-tail	0.0942*		0.0033**		0.6496		0.6934	
t Critical two-tail	1.9858		1.9858		1.9808		1.9821	

**Significant at the 0.05 level (2-tailed)

*Significant at the 0.10 level (2-tailed)

(individual relativism) in ethical judgements, which may be due to the higher traditional/secular-rational values.

One thing becomes evident that situationist nature of thinking among young managers from two different socio-economic conditions makes it a compelling case to argue that management education or the existing socio-economic paradigms may not influence the overall ethical judgemental orientation. However, in general, developed socio-economic conditions may marginally cause a change of attitude towards becoming benevolence. Neubaum et al. (2009) seem to wonder why managers make seemingly wrong choices. One may cohere a seemingly answer: more of young managers, as shown in the present study, apply personal values, which are often situational and far from the universal rules in ethical judgement. This partly answers such confusions as to why managers make judgements that may not be qualified in the light of broader ethical norms.

Conclusion

The crucial point is that the parameters, which qualify as ethical or unethical, depend on the chosen values against which we measure the decisions of the managers. It is also worth contemplating, like Godos-Díez et al. (2015) argued, that concepts and ideas emphasised at business schools may have severe implications for people developing personal value-based reasoning than adhering to universal values to form an ethical judgement. Some scholars have called for more robust ethical training in business schools (Lau 2010) to drop the possibility of personal value dominating the universal value in the process of decision-making in an organisational context. This study evidently demonstrates that in the current scenario, irrespective of space context, the young managers will foray more leeway on 'personal values' in the matters of 'ethical values'.

This study also demonstrates that students from both Germany and India have shown a higher preference for idealistic and relativistic ethical judgement and thus qualified themselves to be *situationists*. This becomes doubly important for organisations because relativism and idealism interact to predict organisational deviation (Henle et al. 2005). Often people with a greater emphasis on personal values participate in changing the course of organisation's action than those low with relativistic ideology (Ibid).

The present study has limitations in the form of heterogeneity of samples despite several comparable characteristics between the populations of two countries. In cross-country studies, such challenges do exist. The common elements across samples from both the countries are (a) Both the groups are completing their post-graduation education in business and management, (b) Most of them are in the age group of the mid-20s, (c) They speak in English, and (d) both the groups had completed Ethics course as part of their studies. Despite these similarities, we concede that there were heterogeneous characteristics in the form of different mother tongues, different folk cultures, and different religious backgrounds of informants. These factors undoubtedly have had implications on their responses to the questions administered in the form of EPQ. Future studies can keep these limitations in view in cross-cultural studies.

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