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Article

Business School Professors' Perception of Ethics in Education in Europe

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Abstract: This qualitative study aims to investigate business school professors' perception of ethics in business education, and their possible role in achieving ethical awareness in these schools. Data were collected through semi-structured interviews with 59 professors from four business schools, each from a different European country. The results show that participants define ethics along four dimensions, and express two divergent forms of implementing it. These differ by the country in which the business school is located. The findings shed light on the issues of ethics and sustainability in business education, and the importance of preparing students to become responsible leaders. For that purpose, we develop recommendations to foster ethics and sustainability in education in business schools in order to develop more socially responsible citizens.

Keywords: ethics in business education; sustainability education; students' development; business school; integrity

1. Introduction

In recent years, socioeconomic factors, such as the continuous evolution of technological factors and the massification and internationalisation of higher education, have resulted in major changes within the higher education sector. They have presented multiple challenges for universities, who have found ways to offer not only more education, but also better quality education, while meeting the needs of a diverse and constantly changing society [1,2]. For most countries it is difficult to expand the number (and size) of universities and increase participation in higher education while ensuring the highest standards and quality [3]. The quality of education is based, not only on the dissemination and production of new and important knowledge and innovations, but also on the implementation of economic, social and cultural developments [4]. To that end, the Bologna Process was launched by the Bologna Declaration in 1999 and, during the intervening years, the European Higher Education Area (EHEA) has progressively adopted a series of reforms and highlighted the need to improve the quality of education and encourage the development of educational curricula that promote ethical values essential for the cultural and personal development of individuals within society [5]. This cannot be done without a clear commitment to ethical and moral values. Training students how to be responsible citizens and make equitable and sustainable choices requires the commitment of academic staff to teach them good habits, good judgment, and how to become socially responsible [6]. This is even more relevant in the context of business schools as they represent the cradle where the business leaders of the future will gain their formal education. Indeed, some studies have shown a positive relationship between teaching ethics in university and sustainable business practices among global companies [7]. The phenomenon of globalization has thrown up multiple contradictions inasmuch as it can produce reasons for distancing from and, for drawing closer to, the topic of ethics [8]. Increased economic globalization and competitiveness requires more cooperation

and transparency, while simultaneously encouraging a cavalier attitude to ethical behaviour and acting for the protection of the particular benefit to the detriment of the collective interest [9].

Enterprises are embedded in a cultural context with specific moral standards that define what is forbidden, permitted, encouraged or mandatory, and which are shared by society or a group of equals. But, in the global business environment, not all individuals make moral decisions [10]. Thus, a potential practical approach to influencing moral decisions is through, including ethics education. This is where the relationship between morality and ethics arises and, in this sense, it is important that business schools are run on ethical principles. Future leaders need to know how to adapt to different cultural contexts in which different moral norms exist. Ethics may help in the requisite interpretation and adaptation [10,11].

Consequently, ethics has become an essential element especially in business schools, and has led many of them to begin to reflect on ways to teach essential values in order to create future business leaders who act sustainably and responsibly [7], in accordance with ethical and moral principles. Educating in regard to morality means teaching the rules, codes of conduct and how to avoid potentially harmful actions for society [12,13], thus providing ethics education has to do with good actions and good practices.

Despite the efforts made by different universities to improve educational quality and promote a sustainability education geared towards the ethical and social considerations essential for business leadership [14], little is known about the role of the teacher, their perception and awareness of business ethics and how these relate to sustainability. The majority of sustainability research has focused on investigating how environmental sustainability is taught in the university, or on ways of educating students about prototypical sustainability issues, such as responsible consumption. Sustainability education is not only concerned with the welfare of the environment, but also with the well-being of the society, culture and the economy. It is about educating students on how companies can compete while respecting ethical values. Its main objective is to reorient education and learning so that students have the opportunity to acquire knowledge, skills, values and attitudes with which they can contribute to sustainable practices in the future. Sustainability education makes it possible for students to learn the possible negative impacts a business might have and helps them make ethical and moral business decisions.

Given the central role of professors in promoting ethics in education, and the cultural embeddedness of morals and ethical standards, the current study focuses on these aspects and explores them in a comparative way. Our motivation here is that a comparative study can help in understanding whether the ways of perceiving ethics depend, not only on the university's internal context, but also on the cultural context (as affirmed, for example, by Hofstede [15,16]). We have found no such comparative studies using a qualitative methodology in the literature. Specifically, we examine professors' perceptions regarding ethics in business education in four different European countries. The aim of our analysis is to better understand what ethics in education means for business professors, and what might be done to develop it in different international environments.

Following a review of the literature on ethics education and sustainability education [4,17] (or, as some authors term it, "education for sustainability (EfS)" [17]), as an education that is intended to develop an understanding of ethics and values, which in turn needs to be included in business schools [18,19], we propose two research questions. Next, we present the methodology used, including information on the sample and the procedure employed for data collection and analysis. The Findings section identifies the topics that emerged from the data analysis, and the article ends with a discussion of the theoretical and practical implications of the study.

2. Literature Review

This section introduces the concept of *ethics in education* in order to differentiate it from *ethics education* as a discipline. We analyse the literature on ethics in education in business schools (henceforth, *ethics in business education*) and the important role that professors play in the education of future business leaders. Afterwards, to contribute towards filling the perceived gap in the literature, we introduce the research questions that guide the present study.

2.1. Ethics in Business Education and Its Relationship to Sustainability Education

Ethics (or moral philosophy) is a discipline that has to do with principles and moral reasoning [20] regarding what is good or bad, right or wrong. The function of ethics education (as a discipline) is to explain adequate ethical behaviour (acts and decisions) through rules that are in accordance with social and/or psychological laws, that is, rules for ethical decision-making [21]. Ethical attitudes begin to develop in the home, then through interpersonal relationships, and are influenced by the behavioural norms of a society and the surrounding context [22]. Any improper, or even deviant, behaviour by other community members may affect the individual attitudes learned and have an impact on the social and business context. Therefore, despite the fact that students have certain ingrained behaviours from their earlier education, it is possible to train them at university to behave ethically, and to resist the influence of others who behave unethically at work [23].

Higher education has a key function in providing students with the means to achieve their degree, and at the same time to create influential citizens capable of valuing and respecting their society and the environment.

For business schools, the task of creating respectful managers and employees able to work for the development of society and the environment has been identified as a key aspect of business education. The incorporation of ethics in education has commonly been carried out through specific courses (normally called business ethics) and it is considered important in business schools in order to promote a responsible and sustainable ethics education [24]. However, the integration of ethics in education (ethics education) throughout all business disciplines is considered even more valuable, as it allows a broad spectrum of concepts and topics to be viewed under an ethical lens [25]. Ethics in business education can explain the importance of human behaviour, of what is good or bad, and the standards of behaviour adapted by organizations, helping students (future leaders) to make a moral reflection on their actions [26]. The reconciliation between reason and morality, so that individuals and organizations are responsible for their actions and committed to society, both in the present and the future, underlines the relationship between ethics and sustainability [14,18]. Thus, teaching ethics in business schools involves forming organizational leaders who understand the need to take honest, responsible, and sustainable actions and for the generation of value as a management approach without prejudice to different stakeholders [14,26].

Ethics in education begins with teaching values, with what is good and bad, with the impact of any irresponsible behaviour as students on their subsequent careers. In this way, it is possible to convey to students the importance of being reflective professionals capable, as a routine aspect in the exercise of the profession, of analysing and criticizing their actions. Here, as the student learns to detect the ethical dimensions of business situations and a habit of constructive analysis, the ability to empathize with stakeholders is fostered and a relationship with sustainability arises.

Ethics in education embraces the main objective of increasing students' ability to make ethical and responsible decisions and thus contribute to sustainable development [4]. The literature claims that sustainable development requires individuals to have an ethical conscience and highlights the importance of including topics of ethics, corporate social responsibility and sustainability especially in business schools [4,27]. Integrating these principles within the curricula allow students to develop a set of key competencies that can guide them in their future decisions as managers or employees. Authors, such as Leal Filho et al. [28] cited by Straková, and Cimermanová [29], point out that an education towards sustainability should integrate theory and practice, and engage people in activities that make them reflect about ethics so that they are encouraged to think critically.

According to Straková, and Cimermanová [29], this implies the need to develop individuals with "creative problem-solving skills, scientific and social literacy, and a commitment to engage in responsible individual and cooperative actions", to improve their personal and emotional skills and to act in a sustainable way [30]. These emotional skills include the ability to interact and listen to others, to assess, commit and review their behaviours, and to act ethically. In order to achieve these skills, people need to be trained to recognize and solve common ethical problems in certain professions [4].

Teaching business students to take into account the interest of various stakeholders, and about ethical values such as integrity and honesty, may help them to act responsibly and with integrity in the future. In organizations, behaving with integrity means not deliberately harming customers, employees or even competitors, through deception or misrepresentation.

Integrity and honesty are related. They represent the glue that holds business relationships together and allows everything to be more effective and efficient. Lying about a product, cheating or stealing for the achievement of business objectives, are actions usually associated with dishonest behaviour. Integrating ethics in business must be a lifetime commitment for universities and needs not only business leaders with an ethical vision, but also educators capable of balancing individual economic objectives with the social responsibility that our society requires. Through a sustainability education it is possible to help students develop moral reasoning, and prepare them for their future roles in the business environment [9]. In these moments of crisis of ethical values within corporations and within educational institutions, it is important to intervene and involve students. Encourage them to explore the environment, and the ways of working, and learn important life lessons while applying the theory to practice.

Furthermore, the literature has shown how the moral values of a profession are learned and internalized for the first time in the course of higher education [31,32]. However, there is little evidence that business schools are implementing ethics in education focused on highlighting the importance of high standards of professional conduct.

Although the importance of including this training has emerged in recent years, business schools have been accused of being “irrelevant to business” [33]. The globalization and the massification of universities have made problems greater, sparking an identity crisis [34]. Business schools have been accused of being more interested in the number of enrolments than in the quality of their students [34]; of not sufficiently preparing them for management practice [35]; and of failing to teach the importance of ethical and professional standards for a sustainable environment. In fact, some authors suggest that business schools are implicitly conveying to their students the message that unethical behaviour is acceptable. This might be corroborated by the prevalence of academic dishonesty among these students [34]. Authors, such as McCabe et al. [36,37], have stated that the incidence of cheating was higher in business students than in those who studied other subjects, such as Law or Science. Similarly Nonis et al. [38] pointed out that the probability of acting dishonestly in the workplace was more closely linked to those people who were involved in unethical practices at school. Carpenter, et al. [39], suggested that when students engaged in academic dishonesty in college, there was a greater chance that they might behave in an unethical way in their professional practice. These authors show how a comprehensive education in ethics is imperative in enhancing students’ critical thinking skills and in enabling them to grasp the impact that their attitude while in university can have on the exercise of business activities.

Organizations at the global level need to take a major step along the road towards sustainability. However, without the collaboration of the universities in effectively training professionals and future decision makers, it may not be achieved. The widely-reported cases of bad business practices suggest that organizations are more focused on obtaining profits than acting responsibly. Therefore, business schools should reflect on their current task and train future managers in responsible management practice.

2.2. The Role of the Teacher in the Education of Future Leaders with Ethical Consciences

In this context, professors hold a unique position. Through their role, they can heighten their students’ abilities, give clear instructions, and educate not only on issues related to the subject, but also on any matters that have a close relationship and are linked with the professional development of the students, thereby becoming “Moral educators” [6].

As agents of effective change, they can generate commitments and civic leaders, preparing students for future sustainable decision-making [32]. According to Giacalone and Thompson [40], the primary responsibility to assist and encourage students to become ethically sensitive falls, of course, first and foremost on professors, since they are in charge of “preparing a new generation of business

professionals". Professors must improve their students' understanding of the ethical component, help them to achieve their goal in both their professional and personal lives.

Being educators of future business leaders, it is important to investigate what professors think about the topic of ethics in business schools, and to understand what is important for them to do in order to better prepare future managers and leaders. The literature is clear that the willingness of professors to include ethics in education can be altered by factors, such as the lack of qualification or training to teach in this area [41], the lack of time, or work overload, that make it impossible to incorporate materials on moral or ethical issues into their courses [9], or even the lack of interest or the perceived low value in teaching ethics. The latter situation, according to Adkins et al. [42], arises when teachers perceive that ethical or unethical behaviour depends on the values developed through life, through culture or family, and is separate from the university education. The authors add that, although faculty members may experience these doubts, they should assume responsibilities and provide their students with the necessary means to learn the possible ethical problems of their behaviour. It would be useful for them to know how to educate their students about the possible ethical situations they may face in the workplace and the repercussions for society.

Our literature review did not find any empirical studies that analysed in depth the perception of business school professors about developing ethics in business education. Therefore, there are potential benefits to research in this area; further study would give us some idea of how professors of business schools, not only understand, but also how they approach ethics and responsible management by exploring their perceptions in a broad sense. Little research has been done on the role that professors can have in ethics and sustainability education and their perception. Those who have researched this topic have focused mainly on countries, such as the United States and other Anglo-Saxon countries [9], or have studied the perception of students [43,44] or deans [4]. Furthermore, those who have studied professors' perceptions, have used quantitative methodologies [42] that have not allowed for an in-depth understanding of the topic. Consequently, this study focused on the following two research questions:

RQ1: What are professors' perceptions about what ethics in business education is and includes?

RQ2: What could be done to develop ethics in business education?

We wished to carry out a cross-cultural comparison to see to what extent national culture explains the perception about the importance of teaching ethics. According to the literature, when students are educated about ethics, ethics is more likely to be properly managed, and global business practices achieve better results [45]. Globalization has meant that organizations have to face increasing challenges to adapt effectively to different cultures and understanding that some cultures have strong ethical principles is essential. According to Hofstede [15], the most individualistic cultures, unlike the collectivists, have "strong moral connotations." Thus, in collectivist cultures, individuals display fewer ethical behaviours because they try to do what is best for the organization; leaders in organizations demand greater emotional dependence of members, and essential values are not emphasized. However, in more individualistic societies, organizations assume broad responsibility for their employees and try to inculcate moral values [46].

3. Materials and Methods

3.1. Research Design

The present study uses a qualitative research approach to answer our research questions, this methodology is considered the most appropriate when exploring an unknown research topic, for the development of a theory, or to add a new perspective to a subject already investigated [4,30]. The objective of the present study was not to test predetermined hypotheses and produce generalized results, as would be typical of quantitative methodologies, but rather to gain a deeper understanding of the phenomenon. An important advantage of the method chosen is that it allows us to hear professors' perspectives and "to capture the voice and way they make meaning of their experience" [47] thus, gathering rich information,

thick description and thick meaning [48,49], about what is being observed. To date, professors' own perspectives about ethics in business education have largely been overlooked. Since, more than ever, they play a key role in developing students' knowledge and increasing their competency and skills [50], in-depth research under these tenets is of paramount importance. Despite the advantages of this methodology in terms of its relevance to the research questions posed, there were several disadvantages. In particular, it required intensive and prolonged work, such as translating from the original language to English and transcribing all the interviews, categorizing, codifying and recodify texts until an agreement was reached among the authors [33,36]. Results from qualitative methodologies also aid in highlighting the findings in the specific context where they were extracted, but cannot be extrapolated to a whole population.

Notwithstanding this, interviews allow us to better understand the role that professor play in the training of future ethically- and sustainably-aware entrepreneurs and to see what is common among different countries and economies and the critical differences emerging from the way in which sustainability issues are presented and addressed. Most of the existing studies in this area have used a quantitative methodology or have explored students' perceptions, rather than professors'. In addition, exploring how professors transfer sustainability education to their students in business schools is essential in order to be in a position to analyse possible corrective educational policies.

3.2. Sample

The population of the research was composed of business school professors in four countries, Ireland, Italy, Spain and Sweden. The study focused on professors, because their voice on ethics subject and sustainability is heard less frequently, while the opinions of students and other stakeholders have been extensively explored. While academics may have shared their views regarding sustainability and ethics in the form of a survey, this qualitative study allows a broader understanding of perceptions. These four countries were chosen because, as stated previously, they have different cultures. Comparing different countries according to the Hofstede dimensions [15,51] of national cultural values, could help to understand the existing connection between cultural context and ethical perception. He developed four dimensions that characterize different cultures around the world and which are applicable to a wide range of studies in social sciences. Specifically, he shows how power distance, uncertainty avoidance, masculinity and individualism help explain the beliefs and values shared among the members of a community. The European cultural context is not homogenous, and some of the cultural dimensions, being value-oriented, may be related to a country's capacity to engage with ethics and sustainability [52]. In the same way, they might influence personal perceptions of ethical values and behaviours [53] and sustainability [54–56]. Accordingly, countries with a greater level of power distance and uncertainty avoidance and masculinity may have a lower social and institutional capacity to progress toward ethics and sustainability [57]; high levels of individualism appear to be associated with lower rates of unethical behaviour and more ethical commitment. The countries selected for this study have significantly different scores in the four underlying cultural dimensions (see Table 1). Specifically, Spain and Italy have very high scores (over 50%) in the dimensions of power distance and uncertainty avoidance and masculinity. Spain is the country with the lowest percentage in individualism (the other 3 countries score more than 70% in this dimension). On the other hand, Sweden and Ireland are in low positions in power distance and uncertainty avoidance (less than 35%), while Sweden scores a mere 5% with respect to masculinity. A study by Ringov and Zollo [58], highlights how low levels of uncertainty avoidance and masculinity are particularly related to the propensity to guide the members of this society towards responsible and ethical attitudes; collectivistic societies, on the contrary, are less inclined towards an ethical orientation.

Table 1. Hofstede's Country Comparison.

	Ireland	Italy	Spain	Sweden
Power Distance	28	48	57	31
Individualism	70	76	51	71
Masculinity	68	70	86	5
Uncertainty Avoidance	35	75	48	29

Thus, Sweden was chosen is because it is the country in Europe with the lowest score in uncertainty avoidance and masculinity while, at the same time, it has developed a law on the inclusion of sustainability issues in its universities. This may imply a strong commitment to ethical issues. On the contrary, Spain is one of the countries in Europe with the highest levels in those two dimensions. Ireland and Italy are countries whose Hofstede dimensions lie somewhere between Sweden and Spain. Ireland is similar to Sweden in uncertainty avoidance and power distance, but scores higher than Sweden on masculinity, which may mean that, despite having an interest in themes of ethics and sustainability; it does not have sufficient capacity to seriously address toward these issues. Italy is a country whose uncertainty avoidance and power distance are similar to those of Spain, but which has high levels of individualism and may consequently have a greater ethical conscience than Spain. The significant range from Spain, through the intermediary levels of Ireland and Italy, to Sweden that we find across each of Hofstede's dimensions, allows us a more thorough examination of behaviours and perceptions and how these are subject to cultural differences.

Purposive sampling was used to identify and choose cases rich in information. This let us analyse the differences between the participants and gather key information. In addition, selected participants were invited to identify other information-rich teachers who could participate in the study (snowball technique). As qualitative research, there were no defined rules to determine the number of participants so sampling was continued until the point of data saturation, where the authors were sure that no new information could be obtained [59]; thus, when the comments continued being the same and new data replicated that already collected, the interview was stopped, considering that the study had enough data to illustrate the phenomenon [60]. As pointed out by Creswell [61] for qualitative research studies, the range of participants between 5 and 25 individuals, who share similar experiences, is often considered adequate. Kazley et al. [62] suggested that saturation can be counterproductive in cases where the new does not expand or extend the information to the general investigation. In light of the above, we assume that the sample size in the present study is adequate for the design and purpose. Data saturation was achieved with 17 professors in Ireland, 10 in Italy, 11 in Sweden, and 21 in Spain.

The interviews were organized in advance with the professors to ensure convenience in their participation. To obtain rich and diverse information, participants were selected according to age and years of education. The inclusion criteria were that (at the time of the interview) they worked in a business school and had a minimum of 4 years of experience in the university. Both men and women needed to be represented and reluctance to participate was an exclusion criterion.

Within these categories, the teachers were selected randomly. In Spain the sample was 57% female and 42% male, in Italy it 50% male and female, in Ireland it 42% male and 58% female, in Sweden 30% male and 70% female. The average number of years of teaching in our sample was approximately 11 years in Spain, 13 years in Ireland, 12 years in Sweden and 12 years in Italy. Our final sample had an average participant age of 44 years in Spain and Ireland, 42 in Italy and 43 in Sweden (Table 2). In order to protect the identities of the participants and guarantee their confidentiality and anonymity, we decided to use a code for each participant as this is one of the key principles of qualitative research [63].

Table 2. Interviewees' profile.

Profile Elements	Country			
	Spain	Italy	Ireland	Sweden
Female	57%	50%	58%	70%
Male	42%	50%	42%	30%
Average number of years of teaching	11	12	13	12
Average age	44	42	44	43
Min-Max	[33, 61]	[34, 55]	[32, 62]	[34, 60]
Standard deviation	7.17	6.06	7.38	7.09

3.3. Data Collection

Each interview lasted between 45 and 90 minutes. The interview guide addressed the topics posed by the two research questions, namely, professors' perception about what ethics in business schools entails, and the possible initiatives they could undertake to develop ethics in the context of business education. Before carrying out the fieldwork, the researchers tested the interview. Following the qualitative research procedures of Corbin and Strauss [59], the script of the interviews was adjusted during the research process, thus reformulations were introduced to improve the understanding of the subjects interviewed. The questions were reordered so that the interviews were more fluid, and questions were added to include the questions that had been raised in previous interviews. One researcher conducted all the interviews and moved to the university where the interviewees worked. With the respondents' permission, the interviews were recorded with the help of a digital recorder and successively transcribed.

3.4. Data Analysis

The qualitative data collected through the semi-structured interviews were organized and prepared for analysis. Transcripts were analysed and reviewed to search for affirmations and relationships between data categories [64] and to establish themes and thus transform the data into findings [61]. For data analysis, the Nvivo 11 software was used due to its ability to combine the interpretation and codification of the text, the relations of categories and subjects, and the search and retrieval of coded units, thus increasing the transparency of the analytical process [65]. The information found at the beginning was compared with the information found successively to discover new topics or improve the understanding of the previous ones. Ultimately, the procedure led to the identification of different patterns among professors in different countries. Content analysis is a useful research method to make replicable and valid inferences from the data to its context, for the purpose of providing new insights, more knowledge about the facts and a practical guide for action [66], the objective being to achieve a condensed and comprehensive description of the phenomenon. The most important steps in our content analysis were the creation of codes and the establishment of categories and definitions (Table 3). In open coding, concepts and text fragments were tagged, and defined. A defined code allows one to identify the main thought behind each piece of text. Both categories and codes were assigned a name and definition—the definition of the categories, unlike the definition of the codes, taking into account not only a key thought, but all the codes included and their definitions thus generating a complete map.

This map was validated by three different researchers until a final agreement was reached. To understand the phenomenon under study in a more comprehensive way, the initial configuration was slightly modified by the adjustments derived from the intensity of the coding and the possible variants or the appearance of nuances of meaning [67].

Finally, emerging codes were articulated in such a way to provide an organized and rigorous structure within the conceptual framework of the established research theory [68]. The research questions were used as the guiding framework for the first stage of the data analysis, from there more codes emerged, and different sub-codes were identified.

4. Results

This section presents the results of the analysis of the interviews. It is structured according to the two research questions posed in the study. Table 3 summarizes the dimensions emerging from the analysis of the data (which are then described in each corresponding subsection below), alongside the indication of their coding total intensity (column “all”) broken down by country.

Table 3. Dimensions identified in the exploration of professors’ perception of what ethics is and what they could do to develop it in the context of business education.

Countries	IRL	SW	IT	SP	All
1. What are ethics in business education?					
1.1. Morality: Bad and good	15	8	8	16	48
1.2. Code of conduct, rules and values	13	7	7	14	43
1.3. Integrity and honesty	16	9	9	14	48
1.4. Sustainability	5	9	2	0	14
2. What could be done to develop ethics in business education?					
2.1 Teach ethics and integrity and give examples	14	9	8	4	35
2.2. Not my role	0	0	0	13	13

4.1. Research Question 1: What Are Professors’ Perceptions about What Ethics in Business Education Is and Includes?

The analysis of RQ1 revealed that the concept that professors had about ethics was not a simple one. Instead, their ideas ranged across four dimensions that make up the conceptual map of what they consider to be key elements of ethics in the context of business education, namely: Morality, good or bad (sub-code 1.1.); Codes of conduct and rules (sub-code 1.2.); Integrity and honesty (sub-code 1.3.); Sustainability (sub-code 1.4.). Some similarities and differences among professors from different countries in their manner of perceiving and understanding ethics in business education were observed, we will address each of these in turn.

Importantly, three of them were of similar strength across countries, but the fourth dimension was specific to just one cultural context (that of Sweden). However, Hofstede’s cultural dimensions emerge and influence the perception of how to develop these ethical consciences. As will be discussed later, the regulation and awareness of the need to guide in order to strengthen ethics depend, as confirmed by the literature, upon the culture of a given society.

In the following sections, we discuss these dimensions, which are summarized in Table 3.

4.1.1. Morality, Good or Bad

As can be seen in Table 3 (sub-code 1.1. Morality, bad and good), the professors perceive ethics in business education as a moral education regarding Good and Bad. It concerns educating students in regard to what is morally good and morally bad; more than half of the professors in the four countries said that it has to do with teaching what *is* right, and what *is not* right. For example, one respondent said:

(IRL 01): “Ethics in business education has to do with morality, teaching what is good and what should not be done, what can or cannot be done”.

Participants stated that it responds to the need to maintain and uphold ethical principles within the organization, to carry out ethical and moral actions, to and assess whether those actions can be harmful to others. Ethics in education guides the decision that future managers will take and teaches them how to discern right from wrong, good from bad, and the appropriate from the inappropriate. It also implies a commitment to do what is right, appropriate, and good for people. Thus, ethics and morality are be related, since morality says what to do and what not to do when my interest is to maintain the coexistence, and ethics explains why you should follow the dictates of morality.

4.1.2. Code of Conduct, Rules and Values

The second generalized aspect among the professors was to consider ethics in business education as not only governed by principles of morality, but also by a respect for rules, code of conduct and values. (see Table 3, sub-code 1.2.: Code of conduct, rules and values). A number of professors consider that it involves teaching codes of conduct, rules and values. Educating about ethics means understanding that there are values and that these values are included in codes of conduct that guide all people regardless of the status they hold within the organization. Students should learn that every organization must have codes of conduct respected by all members. One participant said:

(SP 01): “We have to teach them that the codes are insufficient if they only focus on ensuring that everyone respects the rules.”

And some added that it is important to (IT 01) “educate professionals to know not only which codes of ethics and conduct to apply but also how to apply them in practice, to give them knowledge of how it is done”.

In general, professors believe that educating about the importance of professional codes of conduct is essential. However, this should be taught as complementary to the teaching of values and indeed values specify what society expects companies to take into account when making decisions. They need to convey to students that the rules cannot be applied mechanically, they need to be shown how to develop a practical judgment so that, when applying the rules, they take into account the values. According to professors, ethics in business education has to relate standards, values and practices and, as another professor said:

(SW 01): “Makes, that not only ethical dilemmas are included but also concrete situations and ways of approaching them, relating people, environment and norms”.

4.1.3. Integrity and Honesty

As shown in Table 3 (sub-code 1.3.), according to most professors, ethics in business education should not be skewed towards the fields of peoples’ rights, the observance of rules and morality, but should also address behaviour, expectations, honesty and integrity. This includes teaching students’ social skills, how to listen to others, and how to respect their integrity.

The interviewees affirm that teaching ethics in business addresses issues of corporate responsibility for decisions and actions taken by organizations from the grassroots level to the macro level, in a sincere and honest manner; decision-making must combine reason and emotion, self-interest and caring for others. One participant said:

(IT 05): “Educate about ethics is to educate about integrity which in turn means, essentially honesty”. Another (IRL 06) affirmed: “[T]o teach that to be successful in business it is not enough to earn money but it is important to be honest”.

Teaching this means making students understand that tomorrow they will be required to improve the standards of truthfulness, integrity, and honesty in their businesses in order to achieve business development. It also means understanding that their commercial actions may violate the social values of transparency and cause economic losses of unimaginable dimensions. Companies have become increasingly competitive and, to achieve profits, sometimes act dishonestly. Thus, professors argue that teaching ethics in business education can help students grasp that they have to compete honestly, since future unethical business behaviours hurt productivity, living standards, and therefore integrity. It is imperative to encourage students to perceive the ethical problems of their actions by comparing their unethical behaviour in academia with their unethical behaviours in the business world. In this sense, one professor provided a comparison of academic integrity and business integrity and said:

(IRL 13): “Teaching ethics in business is like teaching integrity in the classroom. For example, they cannot appropriate the knowledge of other people, and that tomorrow nor can they can violate the copyright of other companies. They cannot steal the business ideas of others”.

Regarding these first three dimensions, as far as we can see there is a widespread understanding of what ethics in business education means. The majority of professor in the four countries relate ethic

with morality, the codes of conduct and the integrity and honesty. The findings regarding Spain and Italy seem to contradict the previous research carried out by Hofstede, who considered that countries with a high level of power distance and uncertainty avoidance and masculinity and low individualism are less likely to assume ethical commitments.

However, we should emphasize that the first research question focuses on business school professors' understanding (not on acts) of ethics in business education, thus their knowledge about ethics seems to derive from the fact that they taught in business school and thus are familiar with the topic. Nevertheless, we need also to understand if what they think is congruent with what they think could be done.

4.1.4. Sustainability

When comparing the cases in the four countries, it is evident that a different dimension emerged in Sweden as opposed to the other countries. Specifically, as shown in Table 3 (sub-code 1.4) most of the participants reported that ethics in business education has to do with sustainability education. Respondents perceive that sustainability education is teaching students skills and abilities that will be necessary for tomorrow, the aim being to give them different stimuli so that they can develop critical thought processes and problem-solving strategies. Teachers relate this to the importance of business sustainability, since one needs to emphasize not simply the importance of creating values and generating competitive advantages, but also respecting the rights of others and treating the environment in a sustainable manner. The results are consistent with Hofstede and other literature [69] according to which countries with high individualism, low uncertainty avoidance and low masculinity (Sweden is the only country that meets this three dimensions) are more concerned with ethical issues and also demonstrate more capacity to promote sustainability and responsibility to protect the interests of stakeholders. Specifically, these dimensions underscore the need to harmonize individual interests with the broader demands of society highlighting the facet of sustainability [70].

(SW 07): "I believe that ethics in business means teaching about the environmental and social responsibility, that is, tomorrow they have some challenges and they have to balance the economic and social impacts of their companies. But the sustainability of business is viable only if you start teaching at the university in an environment of trust . . . is to teach students skills and values through real action and show that these real actions benefit society and the environment".

Swedish professors stress the importance of teaching students to reflect and develop an ethical culture that contributes to educating responsible citizens. One participant said:

(SW 08): "Ethics in business education is about sustainability environment etc., and it is obligatory to teach it from the school, teach that when they become employees, they should respect standards of ethics and commitments with the society".

Moreover, in Ireland, some teachers (5 in all) spoke of ethics in business as teaching sustainability but they were not the majority as in Sweden. In that way, a participant commented as to why students should be taught about sustainability:

(IRL 04): "Ethics in business education means explaining to students that unethical commercial behaviours damages productivity and society. Nowadays there is a major concern on sustainability and this must be taught so that our practices do not affect society and the environment where society lives".

According to participants in the study, the work carried out by professors is of paramount importance for the development of students and society, and this "goes beyond that of simple instruction of program themes, it is instruction about a world in which Sustainable Development becomes a reality for all students" (SW 09). Students must know how to responsibly manage the companies of tomorrow. On the one hand, future entrepreneurs have the prime economic responsibility for generating profits, but they also have the responsibility to act as responsible citizens in a complex and continuously evolving environment.

(SW 03): "It is for your future, you have to teach ethics and sustainability go hand in hand. It is teaching how to dialogue with stakeholders, and be responsible, how to generate long-term sustainable

wealth, act with honesty and integrity and, not to cheat because they will deceive not only others but also themselves”.

Thus, ethics education about can open students’ minds by teaching them the importance of being honest in society and of becoming business leaders who are capable of making ethical and sustainable decisions.

In summary, many participants in Sweden, and a few in Ireland, perceived ethics in business education as an education that produces citizens with ethical principles and provides a solid basis for informed decision-making and a means of achieving sustainable development. Respondents believed that ethics in education contribute to the creation of sustainability awareness in students minds and influence their present and future actions and reflections.

4.2. Research Question 2: What Could Be Done to Develop Ethics in Business Education?

The second research question RQ2 (code 2. Table 3) was: “What might be done to develop ethics in business education?”. Here, the participants expressed their opinions on what they consider necessary to help the students to develop these skills. Two sub-codes emerged: Sub-codes 2.1 (Teach ethics and give examples) and 2.2 (Not my role), coinciding with the professors who thought it was part of their remit and those who did not. On this topic, the differences between countries may be surprising.

4.2.1. Teach Ethics and Integrity and Give Examples

In Table 3, we can see that the first sub-code (2.1.) that emerged in the interviews was “Teach ethics and integrity and give examples”. In Sweden, Ireland and Italy, professors stated that there is a specific course on Business Ethics in their universities, but they also add that they provide additional emphasis within their own classes. Thus, they include a module or a class on careful teaching of ethics and responsibility in the university.

Teachers, especially in Sweden (9 teachers out of 10), consider it necessary to teach students present and future needs of their own and society, incorporating issues of ethics and integrity and sustainability in the modules. They emphasize the importance of teaching students how to solve the ethical problems they face in their courses so that they learn the failures directly from the practice. They also explain what has to be done to develop the students, allowing them to build their personal knowledge, without appropriating the knowledge of others. They stress personal and professional development, that is preparing their students for the future and in how to resolve potential conflicts and problems in their lives. They believe that students need models of integrity and for that, they must be exposed to multiple ethical-professional problems and also academic problems, developing habits within the classroom so that they can see the problems from a closer perspective and better understand the meaning of their actions. On this point one participant said:

(SW 05): “I make them realize how they have to act ethically. I tell them that, instead of reproducing knowledge they need to create new knowledge to guarantee that what they produce does not come from someone else. Teaching that the company must act honestly and not copy the ideas of other companies helps them learn to evaluate the information to know where it comes from”.

In Ireland, half of the teachers find ways to connect academic integrity with ethical concerns that could arise in professional practice. One participant described briefly how he discusses ethics in business at his university. He explained that education about ethics includes relate topics of academic integrity with business misconduct to “show students that they can’t cheat in the university and cheat in the business world”. The perception of the professor is that students need to understand the relationship between academic dishonesty and business dishonesty. This perception was expressed through the following citation:

(IRL 16): “I provide an integral education, so in the module I indicate that they cannot act in an unethical way in the university. I tell them to refer and quote because what they copy today in business schools can be copied tomorrow in the companies. I give them examples of cheating, of plagiarism, and construction of the original knowledge, useful with a more integral approach”.

Teachers state that it is important to emphasize these issues, because professional ethics in economics does not merely mean being a good student and knowing the subject, education should be “as broadly based as possible” (SW 02). It is important to talk with students about honesty issues that arise in assignments or exams, establishing relationships between the institution’s honour code and business ethics codes, bad behaviour in the company and bad behaviour at the university.

(IT 01): “If you copy an exam what will you do when you have to direct the financial data of a company. Will you copy it, too? . . . I have to show you this”.

Therefore, they believe that, to avoid these issues, you have to educate from the university. The teachers said that they work with teams, where questions of responsibility and reliability in the group may arise, as well as the balance in the distribution of tasks, and mutual respect and consideration among team members. These issues that are often born in the university in team activities are a stimulus to understanding how students should or should not act tomorrow. If teachers want to counteract attitudes like these, they need to make students understand how their actions can harm different parties and can have negative consequences for themselves and for others.

Another interviewee said:

(SW 09): “I always try to instil that values are important for us and for society, I tell them that their jobs have to be correct and they cannot violate the rights of others because this will affect their professional future”.

Teachers emphasize the importance of training people to reason and know how to think for themselves, and to respect the rules, values and attitudes, without harming the rights of others. According to these professors, the teaching of ethics in business begins at the university and implies developing an ethical and sustainable project that makes students aware of the need for standards and attitudes that favour coexistence and allow the development not only of individuals but also of society.

It seems to be disconcerting that professors in Italy underline the importance to teach ethics and integrity, by giving examples to students, nevertheless this can be explained by the fact that Italy, has a high level of uncertainty avoidance, but low level of power distance (which highlight the ability to approach ethical issues), and is an individualistic country which make it more similar to Ireland and Sweden in term guiding their members towards ethical standards.

4.2.2. Not My Role

In RQ2, the sub-code 2.2 (Not my role) that was extracted from the interviews of teachers in Spain revealed different conceptions about how ethics in business could be taught in the university. Teachers in Spain stated that in order to raise awareness among students about ethics in business and sustainability issues, there must be a specific course on this subject. Teachers know of the existence of a subject that deals with issues of corporate social responsibility and responsible citizenship. They believe that it is there where it is necessary to delve into key concepts in the field of social responsibility, sustainable development, Human Rights and their connection with economic activity. Almost half of the participants recognized the importance of teaching ethics, but considered that it is not their role to educate students within their subject about ethics, since they believe it is part of a specific and different course.

There was a certain resistance on the part of some professors to teaching issues of ethics and values in their class as these are considered issues that do not have to be explained in the university. These professors believe they depend on the social environment and the context where one lives. In this sense, they affirmed that education on ethics and sustainable development cannot be treated by each professor inside the classroom or in the university, since the students have to learn their specific field of study. That is to say, they believe the students of tomorrow have to know how to work in a company, they consider that concentrating on teaching how to act or not to act, what is good or not good is not the teacher’s job.

One participant affirmed (SP 11) “My function is to teach my subject, not to form values. That’s what their parents are concerned with, or the sociology subjects”.

Others believed that it is a waste of time focusing on these issues rather than devoting time and effort to other activities, such as subject teaching or research. According to the professors, these two issues are the most important in higher education, since this is what determines the position occupied by universities within the national rankings. In this sense, several teachers stressed the need for professors to publish and teach what was established in the curriculum, noting that the current educational system prioritizes having good internationally recognized publications and imparting the established canon, without really being concerned whether or not the student also learns values.

Therefore, in Spain a lack of consistency between the professors' perceptions about what ethics in business education is (and what it includes) and what they think could be done is identified. However, in this sense, the results about what their role is are congruent with Hofstede.

5. Discussion and Conclusions

The findings allowed us to carry out an in-depth analysis of the teachers' perceptions of ethics in business education and to know what interventions they consider necessary to be able to promote the development of ethical values in the university and achieve a sustainability education. In order to answer our research questions, a qualitative methodology was used. There were two main reasons for choosing this technique. First, after a detailed review of the literature, no studies were found that analysed in-depth the perceptions of teachers about ethics in education—previous research used surveys and other methodologies of a quantitative nature. Secondly, although teachers have a fundamental role within higher educational institutions in that they can influence student behaviours and be agents of change [71], previous studies have focused more on analysing the perceptions of students on this topic, and in Europe a broad cross-cultural comparison based on Hofstede's dimension has not been carried out so far.

We note that professors' concepts reveal three categories that are quite similar across all four countries and one category that is different. The professors consider that ethics in business education teaches people to fight against the double standards in organizations that allow them to speak and to behave differently. It is an education that teaches students to be future leaders who act with integrity and according to moral principles, respecting prevailing codes of conduct. Analyzing the data according to Hofstede's cultural dimension of power distance, uncertainty avoidance, masculinity, and individualism we can argue that some of these dimensions emerged from the data. More specifically, it can be observed that differences and similarities exist for each dimension. First of all, regarding the similarities, as can be noted by these results there is a generalized knowledge in the four countries about what ethics in business education means and its association with morality, the codes of conduct and the integrity. Despite these results, that would appear to indicate that the findings contradict previous research carried out by Hofstede. Namely he found that countries with a high level of power distance, uncertainty avoidance and masculinity may have a lower social and institutional capacity to get involved in ethics and sustainability issues. It is important to highlight that this has some theoretical explanation. The similarity between the four countries, (including Spain and Italy), are related to beliefs and perceptions and not actions. Schepers [72] (based on Hofstede's) observe, that cultures with high levels of uncertainty avoidance (Italy and Spain) also may know what ethics mean and develop ethic reasoning but not act accordingly. Indeed, differences between Spanish professors' responses and the other three countries, are related to possible actions and could be determined by the fact that when these cultures have low individualism are less interested in establishing specific rules. This would explain why in Spain, a country which, according to Hofstede [15], has a high level of uncertainty avoidance and at the same time is considered collectivist (unlike in Italy), the professors have knowledge of ethics (like Italy, Sweden and Ireland) but less interest in guide their members toward the appropriate and ethical action (different from Italy Sweden and Ireland). Differences between Spain and Italy can be due to the fact that Italy has a high level of uncertainty avoidance but low level of power distance (which highlight the ability to approach ethical

issues) and is an individualistic country which makes it more similar to Ireland and Sweden in terms of guiding their members towards ethical standards.

These results contribute to the literature and also provide confirmation of the findings reported by Zhang, Liang and Sun [73] and by Smith and Hume [43], according to which countries with collectivist cultures are relatively less likely to follow or transmit ethical norms and social values such as honesty and integrity, while cultures with strong individualism seem more committed to bring this debate to the society and to train their citizens. Individualist cultures are more inclined to take corrective measures and create future leaders with strong values of justice, responsibility and respect for human rights and social development [73]. This is why Spanish professors' have a different perception with respect to Italy, Sweden and Ireland.

We found another difference among countries. Many professors, especially in Sweden, believe that ethics in business education also has to do with sustainability. That is, an education that nurtures ethical principles and aims to produce the maximum good for the greatest number of people, which can promote the establishment of standards of conduct, respect and social responsibility to achieve a globalized balanced society. That said, we could argue that teachers' perceptions of ethics in business education as an education that fosters sustainability are very much related to the fact that Sweden is among the first European countries concerned with sustainability. In 1996, Sweden passed a law requiring public institutions, such as universities, to contribute to the sustainable development of society [74] (Swedish Environmental Protection Agency). Since the year 2001, all universities in Sweden have to write annual sustainability reports explaining how they have raised awareness among their population of this issue. The universities require their teachers to emphasize the possible effects of business activity for society, to offer continuous knowledge on how human beings and society must manage different environmental problems, thus raising awareness about sustainability policies and ethical practices [75]. So, for teachers in Sweden, ethics in business education is an education that prepares students for the future to become responsible citizens in their practical behaviours. However, the results also showed that in Spain teachers believe that they can do little in this regard since the fundamental values such as honesty, integrity, respect and responsibility are embedded within a society where one is raised and believe that it is not necessary to insist on ethics beyond that specific course.

The fact that only in Sweden there is talk of ethics in business education as sustainability education shows how, even though many universities have made efforts for an education towards sustainable development, this has not been fully implemented in all universities and/or disciplines. This is why it is essential that universities commit themselves to develop ethical awareness and achieve social commitment.

In this context, as affirmed by Lozano et al. [76] university professors have an essential function, to ensure that ethical and sustainability education is the "Golden Thread" throughout the university system and to educate students to respond to the needs of the present without compromising the capacity of future generations and to strengthen the responsibility for sustainable development within universities.

Students continuously learning and emphasizing ethical issues, integrity and sustainability can generate important changes in the ways of valuing the environment. In countries like Spain, it would be necessary to train teachers on the importance of ethics for the development of values among the students and to make them understand that their contribution can be relevant in the creation of future leaders with an understanding of ethics. In an increasingly globalized world where companies move in a complex environment, and especially for faculties of business administrations that create future entrepreneurs and business managers, teachers can be agents of change and promote ethics. Teachers can help students understand the realities of the world and respect them by participating in the realization of a fairer and more equitable world. A broader collaboration that nurtures the participation of all faculty members could identify ways to support the ethical development of students and achieve sustainability education.

Therefore, in this paper we focused on the concept of ethics in business education. The findings show that the concept is not unitary and the differences can be alienated throughout four dimensions: Morality (good or bad), codes of conduct and rules, integrity and honesty and sustainability. After carrying out a comparative the study with professors from four different countries, we found that these differences about the concept are not only due to individual characteristics, but also to cultural contexts. To illuminate this finding the study was focused in four countries classified in different levels according to Hofstede's dimensions (at the extremes and in an intermediary level).

6. Recommendations

Although an increasing number of studies have stressed the importance of educating towards ethics and sustainability issues, we have observed that most universities tend to respond slowly to this social need. In this sense, teachers are not concerned with creating future leaders with an ethical conscience that implies being sustainable, but rather they focus on teaching the curriculum. Sustainability and ethics are thus still not part of their agenda. Nevertheless, either through public policy or social pressure, some universities (essentially in countries with stronger social commitment) have started to adopt and weave sustainability issues into their curricula.

It is evident that universities need to re-evaluate the role that professors play in higher education beyond teaching specific contents. Additionally, attempts must be made to find methods to uniformly implement ethics in business education across the board in business schools. Our findings support the thesis that sustainability should not be left to one specific discipline, but must be fostered and encouraged within each module with the aim of developing future leaders in sustainability. Ideally, universities should enhance the role of teachers in different cultures and create common sources of action. Thus, educating teachers and training them with the aim of implementing new paradigms should be the first step in this journey. Thanks to their role, they could ensure that the ethics and sustainable values of present and future generations will be enhanced.

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