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The Impact of the National Culture Dimension and Corruption on Students' Moral Competencies – Research Results

Rather fail with honor than succeed by fraud.
Sophocles

To see what is right and not to do it is want of courage.
Confucius

1. Introduction

Recent ethical scandals in many corporations have brought to the fore the issue of ethics in the business world. Many have attributed the unethical conduct at Enron, WorldCom, Tyco, Adelphia, and Arthur Anderson to pure greed. The educational system in general and business education in particular have been criticized for failing to deter and even for encouraging recent executive misconduct through their limited emphasis on student ethical development [Sims & Felton 2006]. Critics suggest that ethical values are best instilled in early training and that unless students learn to value and apply ethical behavior during their preparatory stage, they cannot be expected to do so in the field. Critics further contend that if current trends continue, incidences of ethical misconduct in business practice along with negative public perception will

continue to increase [Swanson 2004]. To promote more ethical reasoning within the field of business, business education programs must better develop students' abilities to confront moral and ethical dilemmas with knowledge, sensitivity and conviction [Schmidt C.D. et al., 2009].

Ghoshal [2005] provides one of the most discussed critiques of business school education. His primary thesis is that today's business education, with its foundations in agency theory and economic liberalism, contributed significantly to the recent stream of unethical business practices [see: Neubaum D.O. et al., 2009]. Mitroff [2004] offers a particularly scathing assessment, saying business school faculty are "guilty of having provided an environment where the Enrons and the Andersens of the world could take root and flourish ... we delude ourselves seriously if we think we played no part whatsoever" [Mitroff I.I., 2004, p. 185]. Kochan [2002, p. 139] went so far as to say these scandals are the result of corporations' overemphasis on "maximizing shareholder value without regard for the effects of their actions on other stakeholders".

Despite the questions raised about the role of business schools in ethical conduct of former students, there is a strong prevailing view that exposure of individuals to good ethical practices will have positive influence on ethical behavior. Jaffe and Tsimmerman [2005] explained that the ethical attitudes of current business students indicate the future moral climate of business. The attitudes students have now translate into behaviors they will have in the business world. Today's college students will be the next generation of business employees, owners, managers, and regulators. Reiss and Mitra [1998, p. 1581] explained, "In order to study the attitudes and behaviors of future organizational leaders one can look to current university business students." So, the future of business ethics depends on the attitudes of the current students.

The critics of the educational system in general and business education in particular for their failure to inculcate in students the standards of good conduct from the one side and the responsibility of business education for the ethical state of the business world from the other side have inspired us to ask the question "What is the impact of national culture and corruption level perception on students' moral competencies?" This paper presents the findings of the impact of national culture dimensions and corruption perception on students' moral competencies from Indonesia, Poland, and USA.

1. Theoretical Background

2.1 Ethics and business students

Today's university students will be tomorrow's business managers. As such, they will profoundly impact the day-to-day practice of business and the development of its governing principles. Recognition of this truth by scholars may explain, in part, the proliferation of research regarding the ethical development

of university students in general, and business students in particular, over the past 15-20 years [Sauers D.A. et al., 2005]. For example, an analysis conducted in 1998 by Borkowski and Urgas [1998] focused on factors influencing the level of ethical attitudes, based on 56 published empirical studies in this area, indicated two significant individual features that have an impact on ethical attitudes of students. Specifically these were: gender (as females exhibited a higher ethical standard than males) and age (as older students exhibited a higher ethical standard than younger ones). The results of this research do not indicate a significant relationship between academic students' profiles (business or non-business) and their ethical attitudes [Borkowski S.C. & Ugras Y.J., 1998; Tse A.C.B. & Au A.K.M., 1997]. Moreover, some recent scientific reports [Lopez Y.P. et al., 2005] show higher tolerance for unethical behaviors by students beginning their undergraduate business degree compared to those who completed their degree. In other empirical studies conducted by Neubaum et al. [2009], the hypothesis that business students held more relativistic and less idealistic attitudes than non-business students was not empirically supported. These results are consistent with previous research [Borkowski S.C. & Ugras Y.J., 1998; Tse A.C.B. & Au A.K.M., 1997]. The hypothesis that business students had stronger profit motivation than non-business students found partial support. One difference that was found is that non-business students were more interested in the environmental and social performance of firms as a criterion for assessing potential employers. This difference in approach to making career choices ("voting by feet" as a declared way of conduct) was not reflected in beliefs and views on appropriate business conduct.

The researchers did not find any supporting evidence for the hypotheses on differences in moral philosophies and profit motivation between business and non-business freshmen students.

Other studies that have empirically examined business ethics and ethical judgment among both students and professionals have focused on factors such as the environment [Peterson D. et al. 2001; Wimbush J.C. et al., 1997]; education, vocation, and career stage [Abbey A. et al., 2009] and gender [Abbey A. et al., 2009; Whipple T.W. & Swords D.F., 1992]. Of these variables, perhaps, interest in gender as an antecedent variable has received the most attention. Some studies on gender and ethics support the notion that females are generally more ethical than males [Abbey A. et al., 2009]. Other studies found no such difference [Jones S.K. & Hildebeital K.M., 1995; David J.M. et al, 1994].

1.2 National culture and ethics

At present, there are at least six models of national cultures that continue to be widely cited and utilized in the organizational research literature. These include models proposed by Kluckhohn and Strodtbeck, Hofstede, Hall, Trompenaars,

Schwartz, and House and his GLOBE associates. Each model highlights different aspects of societal beliefs, norms, and/or values and, as such, convergence across the models has been seen as being very limited. However, the Dutch management researcher Hofstede [1991; 1994; 1997; 2001], perhaps the most well-known and oft cited researcher in the field of national culture, advanced the most widely used model of cultural differences in the organizations literature. His model was derived from a study of employees from various countries working for major multinational corporations and was based on the assumption that different cultures can be distinguished based on differences in what they value. Hofstede argues that it is possible to gain considerable insight into organized behavior across cultures based on these value dimensions. Initially, Hofstede asserted that cultures could be distinguished along four dimensions, but later added a fifth dimension based on his research with Michael Bond. Those dimensions are: power distance (beliefs about the appropriate distribution of power in society), individualism vs. collectivism (relative importance of individual vs. group interests), masculinity vs. femininity (assertiveness vs. passivity, material possessions vs. quality of life), uncertainty avoidance (degree of uncertainty that can be tolerated and its impact on rule making), and long- vs. short-term orientation (outlook on work, life, and relationships) [Bhagat R.S. & Steers R.M., 2009].

The effects of culture upon the ethical decision-making process has been another area of research that has become popular with ethics researchers, especially during the last decade. In general, the empirical findings of these researchers have identified some differences in the ethical orientations of the cultures examined [e.g., Armstrong R.W., 1996; Okleshen M. & Hoyt R., 1996; Swinyard W.R. et al., 1990; Whipple T.W. & Swords D.F., 1992]. In addition, some of these researchers [e.g., Whipple T.W. & Swords D.F., 1992] have used their research findings to suggest that one culture may be “more ethical” than the other.

The increasing globalization of business has inspired a number of cross-cultural studies that have examined the ethical beliefs and decision making of business students in different cultures. Some studies have found meaningful cultural effects. Brody, Coulter, and Mihalek [1998] found significant differences between the ethical perceptions of U.S. and Japanese accounting students to whistle-blowing. Since the subjects had yet to receive any formal workplace training, the authors concluded that the observed differences in ethical perceptions were due to cultural differences. Other studies, however, do not support the view that culture influences ethical beliefs and decision making. For example, Preble and Reichel (1988), in their study of Israeli and U.S. management students' attitudes towards business ethics, found both groups held relatively high moral standards.

Attention has also been given to cross-cultural aspects of ethical standards. Theorists have long suggested that countries with different cultures and values

have different perceptions as to what constitutes ethical or unethical behavior [Ferrell O. & Gresham L., 1985; Hunt S. & Vitell S., 1986; Bartels R., 1967]. Cohen et al. [1992] point out the close relationship between ethics and culture by stating, "There is evidence that ethical diversity is related to cultural diversity."

Referring to Hofstede's [2001] work, Walker and Jeurissen [2003] propose that, from the evidence of national culture differences among managers, it can be inferred that there will be national cultural differences among management students. Axinn, Blair, Heorhiadi and Thach [2005] and Christies, Kwon, Stoeberl and Bauhar [2003] note the role that cultural factors play in shaping ethical beliefs and attitudes of students. Corroborating Hofstede's [1991] research, Ballantine [2000] reported effect of culture on perception of moral identity of marketing students from Malaysia and New Zealand. Zhang, Straub, and Kusyk [2007] report differences between Canadian and French students' work and life values. Ahmed, Chung, and Eichenseher [2003] note differences in perceptions of ethicality between business students from China, Egypt, Finland, Korea, Russia, and the USA students. There are also some comparisons between students from Russia [Ludlum M.P. & Moskaloinov S., 2005], and China [Ludlum M.P. et al., 2005] Malaysia and New Zealand [Ballantine P., 2000] or South Africa and Cyprus [Thomas A. et al., 2008].

Supporting the link between national culture and ethics, Husted [1999] reported a relationship between levels of societal corruption and power distance, uncertainty avoidance and masculinity, while Getz and Volkema [2001] found a link between levels of corruption, power distance, and uncertainty avoidance. Similar results were gained in the research presented by Husted [1999], showing (1) "power distance" [Hofstede G., 1997] has a positive impact on the level of corruption, and (2) the extent to which the quest for material success dominates over a concern for the quality of life ("masculinity-femininity" – Hofstede G., 1997) positively and significantly impacts the level of corruption. Also Robertson and Watson argue that the extent to which members of a culture feel threatened by uncertainty or unknown situations positively and significantly impact on the level of corruption [see: Lambsdorff J.G., 2007].

2.3. Moral Intelligence

For almost the whole twentieth century intelligence has been associated with IQ tests, which were focused on the measurement of memory, reasoning ability and analytical capacity. The work of psychologists such as H. Gardner [1999], R. Sternberg and D. Goleman seem to confirm the view that, apart from IQ there are also the cognitive processes which determine it, and that there are different intellectual abilities, which can not be limited to general intelligence. The most radical position on the unusual types of intelligence was presented by Gardner [1999] in his theory of multiple intelligences [see: Maccoby M., 2004].

It is to him we owe the creation of a list of eight different kinds of intelligence, such as kinetic intelligence, intra-and interpersonal, or natural intelligence. This list is constantly replenished with “new types” of intelligence such as spiritual, existential, or moral intelligence.

The concept of moral intelligence used by C. Wigglesworth [2006] was popularized by D. Lennick and F. Kiel in 2005 in their book *Moral Intelligence: Enhancing Business Performance and Leadership Success*. The authors consider moral intelligence to be “the mental capacity to determine how universal human principles should be applied to our values, goals and actions” [Lennick D. & Kiel F., 2005, p. xxxiii]. They note there is a link between the observance of moral principles by managers in managing businesses and their achieving financial success. Moral intelligence is new to the playing field. Just as emotional intelligence and cognitive intelligence are different from one another, moral intelligence is another distinct intelligence. Moral intelligence is our mental capacity to determine how universal human principles – like those embodied by the “golden rule” – should be applied to our personal values, goals and actions [Lennick D. & Kiel F., 2005, p. 7]. Hence, moral competency is understood as the capacity to act in accord with moral principles.

Lennick and Kiel [2005] define moral principles as values that cut across all cultural boundaries. They argue that people overwhelmingly prefer to follow leaders who exhibit integrity, integrity being a universal human (extant across time and cultures) moral principle. Other moral principles they claim, and attempt to measure in their Moral Competency Index (MCI) are responsibility, compassion, and forgiveness [Martin D.E. & Austin B., 2008]. Each of those key moral principles is linked to moral competencies.

Two questions emerge from the above discussion: Are there any universal moral principles, valid worldwide, spanning religions and beliefs? Are the principles indicated by Lennick and Kiel (integrity, responsibility, compassion and forgiveness) of such a type?

Immanuel Kant [1785] formulated a universal principle which he named the categorical imperative: “Act only on that maxim through which you can at the same time will that it should become a universal law”. Similar statements occur in many religions [Baker R., 1996]:

- Brahmanism: “This is the sum of duty: Do naught unto others which would cause you pain if done to you” (Mahabharata, 5, 1517);
- Buddhism: “Hurt not others in ways that you yourself would find hurtful” (Udana Varga, 5, 18);
- Confucianism: “Is there one maxim which ought to be acted upon throughout one’s whole life? Surely it is the maxim of loving kindness: Do not unto others what you would not have them do unto you” (Analects, 15, 23);
- Taoism: “Regard your neighbor’s gain as your own gain, and your neighbor’s

- loss as your own loss” (T'ai Shang Kan Ying P'ien);
- Zoroastrianism: “That nature alone is good, which refrains from doing unto another whatsoever is not good for itself” (Dadistan I-dinik, 94, 5);
 - Judaism: “What is hateful to you, do not to your fellowman. That is the entire Law; all the rest is commentary” (Talmud, Shabbat, 31 a);
 - Islam: “No one of you is a believer until he desires for his brother that which he desires for himself” (Sunnah).

Those ideas, as well as the Christian golden rule: “All things whatsoever ye would that man should do to you, do ye even so to them” (Bible, Mathew, 17:12), suggesting how we should treat others, would certainly include being honest and acting with integrity [Baker R., 1996]. There is also further research [Kriger M.P. & Hanson B.J., 1999; Jackson K.T., 1999] that has developed a set of universal values drawn from the world’s major religions (Sikhism, Buddhism, Judaism, Christianity, Hinduism, Islam, Baha’ism, Confucianism, & Jainism) as the basis for making employees and organizations sound. Those values include: equality, honesty, compassion, avoiding harm, respect, peace, justice, forgiveness, service, duty, trustworthiness, being a good citizen, peace, and gratitude.

Kim Cameron [2003], who perceives principles as virtues, based on the positive psychology literature, indicates the positive influence of some of them (including those mentioned by Lennick D. & Kiel F., 2005) on individuals and organizations, such as:

- integrity has been associated with higher levels of self-esteem, intimacy, self-regard, and positive affect [Harter S., 2002], as well as with productive interpersonal relationships, teamwork, effective decision making, participation, and positive climate in organizations [Harter S., 2002; Gergen K.J., 1999; Lerner H.G., 1993];
- forgiveness is associated with broader and richer social relationships, higher satisfaction, stronger feelings of empowerment, less physical illness, faster recovery from disease and injury, and less depression and anxiety [McCullough M.E., 2000; Hope D., 1987; Fitzgibbons R.P., 1986; Enright R.D., 1994];
- and compassionate persons demonstrate higher levels of helping behavior, moral reasoning, connectedness, and stronger interpersonal relationships, as well as less depression, reduced moodiness, and less mental illness [Bateman T.S. & Organ D.W., 1983; Cassell E.J., 2002; Blum L., 1980; Solomon R.C., 1998].

Moreover, Seligman, & Csikszentmihalyi [2000] reported that virtues such as courage, hope or optimism, faith, honesty or integrity, forgiveness, and compassion all have been found to be inoculation agents against psychological distress, addiction, and dysfunctional behavior.

Despite the preponderance of such general overviews of moral principles, there are also many works and investigations on particular ones. For instance,

the phenomena of integrity, morality, and ethics are commonly understood to provide standards of “correct” behavior [Erhard W.H. et al., 2005]. Most of us have an innate sense that what is pointed to by these three elements is of fundamental importance in human affairs. As is the case with the physical laws of nature (such as gravity), integrity as we have distinguished and defined it operates as it does regardless of whether one likes it or not. Colby and Damon [1992] as well as Damon [1996] defined the moral exemplar as an individual with a sense of moral integrity and a 2002 study by Olson proved that moral integrity is positively associated with well-being and negatively associated with anxiety. This provides preliminary support for the theoretical proposal that moral integrity is experienced as a subjective sense of wholeness and balance.

Moral intelligence consists in the ability to apply methodically universal moral principles to human ethical standards, goals, and relationships [Lennick D. & Kiel F., 2005]. One of the factors that support this very definition is that morality is a priori, meaning individuals are inclined since birth to act with integrity, responsibility, compassion, and forgiveness. It is understood, and expected, that such a tendency does not mean that morality is a constant, time-independent phenomenon. The MCI attempts to measure the dynamic nature (it aims to measure if actions and beliefs are aligned) of one’s moral intelligence. Accordingly, the purpose of the MCI is to help people identify attributes within a moral framework that can be developed in future. Thus, the research conducted by Lennick and Kiel purports to offer a tool that can be used by an individual to measure her or his current moral alignment and determine which fields have to be improved in order to become better aligned to their own moral compass, whereas previous research attempted to better understand the precedent factors to ethical decision-making or to model decision-making processes within an ethical context.

Therefore, based on the following assumptions:

- the modern financial crisis has except of economic dimensions also more deeper moral dimension;
- business university courses are perceived as an effective means of improving the moral standards of students, but on the other hand the current examples of corruption in the business area are expressed that they will not give the desired results;
- an individual’s ethics evolve over time, ethics can be taught, and educational programs that integrate the study of ethical theory with its practical application can be highly effective;
- hence, university business education should develop the moral competencies of business students;
- there is a close relationship between the ethical standards of business students and national culture.

The research question motivating our empirical study was:

What are the impacts of national culture and the perception of corruption on students' moral competencies?

We tested the following hypotheses:

H1 The higher the value of the CPI (Corruption Perception Index) coefficient of a country (the less corrupt the country), the higher level of MCI (Moral Competency Index) of the students.

H2 The higher the level of cultural femininity (MAS) of a national culture, the higher level of MCI of the students.

H3 The higher the power distance (PDI) of a national culture, the lower level of MCI of the students.

H4 The higher the level of individualism (IDV) of a national culture, the higher level of MCI of the students.

H5 The higher the level of uncertainty avoidance (UAI), the lower the level of MCI of the students.

2. Methodology

3.1 Data and research sample

Data necessary for the research process purposes were collected from three sources:

First, the framework of cultural dimensions set forth by Hofstede [1980] was chosen as it offers measurable cultural criteria (quantified values for cultures). This is the reason the choice of one among several classification and typologies of cultures that occurred in last decades. The authors of this paper have sourced the data for calculation (as presented later in the paper) from the official Geert Hofstede on-line research resource (www.geert-hofstede.com). The data includes four national culture dimensions (PDI – Power distance Index; IDV – Individualism; MAS – Masculinity; UAI – Uncertainty Avoidance Index) calculated for each of the analyzed and compared country.

Second, data on the corruption level in particular country were collected from the results for CPI Index - Corruption Perception Index which is published by Transparency International. The collected data were sourced from the 2009 Global Corruption Report. The CPI ranks countries in terms of the degree to which corruption is perceived to exist among public officials and politicians. It is a composite index making use of survey of business people and assessment by country analysts. Those published results are also presented in the further stages of the research process description.

Third, data on the level of the moral competence of students in each particular country was acquired from online research using tools such as a survey questionnaire. The research instrument was translated into the national languages of students who participated in the research process. This questionnaire was distributed through the SurveyMonkey application.

The research group was comprised of students from three countries—Poland, Indonesia, and the United States—who were in classes on ethics or related subjects. Careful, purposeful sampling allowed the selection of especially useful study units, minimizing the risk of studying people who did not align with predetermined selection criteria. The degree of sample response was 100%. Specifically, 122 valid questionnaires were received, which were used for further analysis.

Table 2. Number of respondents by country

Country	Number of respondents	Percentage
Indonesia (IDN)	46	37,7
Poland (POL)	50	41,0
United States (USA)	26	21,3
TOTAL	122	100

Source: author's study

3.1. Description of the instrument

Moral Competency Inventory Measurement Instrument

Lennick's and Kiel's contention is that leadership potential is highly correlated with moral intelligence. The MCI sets out to measure ten competencies within a moral framework. The competencies are:

- Competence I acting consistently with principles, values and, beliefs;
- Competence II telling the truth;
- Competence III standing up for what is right;
- Competence IV keeping promises;
- Competence V taking responsibility for personal choices
- Competence VI admitting mistakes and failures
- Competence VII embracing responsibility for serving others
- Competence VIII actively caring about others
- Competence IX ability to let go of one's own mistakes
- Competence X ability to let go of others' mistakes.

A five-point Likert-like scale (1=Never, 2=Infrequently, 3=Sometimes, 4=In most situations, and 5=In all situations) was used for the entire forty-question tool. Additive scores of 90 to 100 were considered very high, 80 to 89 high, 60 to 79 moderate, 40 to 59 low, and 20 to 39 very low. The score indicates one's

actions with respect to his/her beliefs and is defined as an “alignment score” [Lennick D. & Kiel F., 2005]. A lower score in a specific competency was taken as being indicative of a factor that needs improvement.

3. Research results

To measure the level of the students’ moral competence, a tool in the form of a questionnaire consisting of 40 questions was used. Each question was subjectively evaluated by respondents on the Likert scale from 1 to 5.

Before examining the data, it is necessary to determine its accuracy and reliability. In order to verify the reliability of measurement, the Cronbach alpha coefficient should be used, which will determine the reliability of the scales used in devising the questionnaire. In the case of the present study the Cronbach alpha index was 0.987 for the whole tool, which is an extremely high degree of reliability (Table 3). It can therefore be said that the data are over 98 percent reliable.

Table 3. Measurement of scale reliability

Cronbach's alpha	Number of position (questions)
0.987	40

Source: Author's own figures

The next stage was based on calculating the overall result by summing the points obtained from each question and dividing them by 2. The result is interpreted as shown in table 4.

Table 4. Interpretation of MCI study results

SCORE	INTERPRETATION
20-39	very low
40-59	low
60-79	medium
80-89	high
90-100	very high

Source: Lennick & Kiel (2005).

Given this grading scale, the average level at which the students achieved results was examined in each country. As shown in Table 6, the results are very similar. No country fell within the low ranges of 20-39 points or 40-59 points. An interpretation of the data is that the level of moral competence of students in Indonesia and Poland is in a medium range, while the U.S. students’ level is a tad higher.

Table 5. Interpretation of MCI study results by country

Country	MCI	Interpretation
IDN	78,5	medium
POL	79,9	medium
USA	80,3	high
TOTAL	122	100

Source: Author's own figures

The average level of competence for students in each of the countries is depicted in Table 5. As we can see, the majority of MCI for all countries reported a high level, as up to 74.6% of respondents fell into this group. Interestingly, the highest percentage of students with very low MCI was located in Indonesia (2.2%), while most students with high MCI come from Poland (84%). The United States was the only country in which there were no students from low-level MCI. As the value of MCI at various levels is different in each of the countries studied, the chi-square test was used to investigate the relation between these variables¹; this allowed for the rejection of the null hypothesis regarding the independence of variables, and the adoption of an alternative hypothesis, according to which there is a statistically significant relationship between the student's country of residence and the level of moral competence.

Table 6. MCI study results for students by country

		Country			TOTAL
		IDN	POL	USA	
MCI	very low	2.2%	2.0%	0.0%	1.6%
	Low	8.7%	6.0%	7.7%	7.4%
	medium	19.6%	8.0%	26.9%	16.4%
	High	6.6%	84.0%	65.4%	74.6%
TOTAL		100.0%	100.0%	100.0%	100.0%

Source: Author's own figures

The next step was to calculate the result for each of the ten competences and to give them descriptive statistics (classic and positional measures). The index of competence was calculated by summing the values of the four questions (according to Table 7), and then dividing the result by 2.

¹ The chi-square value was 133.437, df = 82, asymptotic significance = 0.000. The test was performed based on single observations, rather than the aggregate data in Table 6.

Table 7. MCI study results for all ten competences

Competence	IDN	POL	USA	Question no.
I	8.2	8.4	8.3	1, 11, 21, 31
II	7.9	8.8	8.6	2, 12, 22, 32
III	7.2	7.4	7.5	3, 13, 32, 33
IV	8.3	8.8	8.4	4, 14, 24, 34
V	8.0	8.3	8.2	5, 15, 25, 35
VI	8.6	8.0	8.2	6, 16, 26, 36
VI	7.7	7.1	7.8	7, 17, 27, 37
VIII	7.8	7.4	8.2	8, 18, 28, 38
IX	7.8	7.9	7.9	9, 19, 29, 39
X	7.1	7.8	7.1	10, 20, 30, 40
MEAN	7.86	7.99	8.02	

Figures in bold indicate the highest values for a particular competence. Shaded cells indicate identical values for a particular competence. Hatch cells indicate the highest MCI result for a particular country.

Source: Author's own figures

Competence levels as analysed in all groups (countries) reached very similar levels. The same levels of MCI were observed in the United States and Poland to the competence of IX (7.9), and in Indonesia and the United States to the competence of X (7.1). However, various values of standard deviation for these competence show diversity among the respondents' answers. The value of competence I in all countries exceeded 8, and the standard deviation from the mean MCI was also similar. Interestingly, the median and dominant values for Poland and the U.S. were the same, amounting to 8.5. Values for MCI II competence in the three treatment groups were rather diverse. It should be noted that for the United States and Poland, the highest level of averages in the case of MCI II competencies was achieved (8.6 and 8.8 respectively). For Indonesia, this competence was VI (8.6), with a relatively small gap between the value of the minimum and maximum response (4.0) and a standard deviation of 1.07, which may testify to the rather large unanimity of the respondents. Students from the United States showed the highest level of unanimity to competence X (the standard deviation equal to 1.0); in the case of Poland, these were competences I and V (standard deviation from the average was 1.02). It is worth noting that competence IV, which showed a very similar level of MCI in all countries (8.3 in Indonesia, 8.4 in the United States, 8.8 in Poland) was the one, beside competence II, with the highest mean value for MCI Polish students. In none of the other countries were there two competences with the same maximum values.

Table 8. Descriptive statistics for each moral competency

	Competence I			Competence II			Competence III			Competence IV			Competence V		
	IDN	POL	USA	IDN	POL	USA	IDN	POL	USA	IDN	POL	USA	IDN	POL	USA
minimum	5.50	4.00	3.50	4.00	5.00	5.50	4.50	3.50	4.50	4.00	5.00	3.50	4	5.00	
maximum	9.50	9.50	9.50	9.50	9.50	10.0	9.00	9.00	10.0	9.50	9.50	9.50	9.00	9,5	9.50
mean (MCI)	8.10	8.44	8.33	7.86	8.79	8.63	7.18	7.35	7.48	8.25	8.79	8.42	8.04	8,34	8.21
standard deviation	1.16	1.02	1.28	1.29	1.13	1.21	1.15	1.39	1.46	1.11	1.13	1.58	1.24	1,02	1.31
variance	1.50	1.05	1.64	1.65	1.27	1.47	1.32	1.93	2.13	4.00	5.00	3.50	1,53	1.04	1.70
median	8.00	8.50	8.50	8.00	9.50	9.00	7.50	8.00	7.00	9.50	9.50	9.50	8,25	8.50	8.50
dominant	8.00	8.50	8.50	8.00	9.50	9.00	7.50	8.00	6.50	8.25	8.79	8.42	9,0	8.50	8.0*

	Kompetenca VI			Competence VII			Competence VIII			Kompetenca IX			Kompetenca X		
	IDN	POL	USA	IDN	POL	USA	IDN	POL	USA	IDN	POL	USA	IDN	POL	USA
minimum	5.50	4.00	4.50	3.00	3.00	4.00	3.50	2.50	4.50	4.00	4.00	3.50	2.00	3.00	4.00
maximum	9.50	9.00	9.50	9.50	10.0	9.50	9.00	9.00	9.50	9.00	9.00	9.00	9.00	8.50	8.50
mean (MCI)	8.64	7.95	8.23	7.73	7.10	7.83	7.76	7.43	8.21	7.76	7.89	7.87	7.07	7.81	7.13
standard deviation	1.07	1.05	1.40	1.49	1.31	1.25	1.23	1.26	1.28	1.33	1.04	1.25	1.53	1.39	1.00
variance	1.15	1.10	1.96	2.22	1.72	1.56	1.51	1.58	1.64	1.76	1.07	1.55	2.34	1.94	0.99
median	9.00	8.00	8.75	8.50	7.00	8.00	8.00	7.50	8.50	8.00	8.00	8.25	7.00	8.50	7.00
dominant	9.50	8.00	9.50	8.50	7.00	8.00	8.50	8.50	9.00	8.50	8.00	8.50	7.50	8.50	7.00

* - There are many modes, of which the smallest one was chosen.

Source: Author's own figures

The results obtained for each of the competencies provide the basis for determining the results for each of the major moral principles according to the method shown in Table 9.

Table 9. Matrix of competences and moral principles

Moral Principle	Competence included			
		IDN	POL	USA
INTEGRITY	I, II, III, IV	31.5	33.4	33.0
RESPONSIBILITY	V, VI, VII	24.4	23.4	24.4
COMPASSION	VIII	7.8	7.4	8.2
FORGIVENESS	IX, X	14.8	15.7	15.0

Source: Author's own figures

To compare the results of the specific moral principles in the three countries, it was necessary to create four metavariables, each of which is the arithmetic mean of all the powers making up a given moral principle. As the number of these competencies in the various moral principles varied (one for empathy, two for forgiveness, three for responsibility, four for honesty), it seemed sensible to harmonize the results.

Table 10. Matrix of competences and metavariables for moral principles

Moral Principle			
	IDN	POL	USA
INTEGRITY	7.9	8.4	8.2
RESPONSIBILITY	8.1	7.9	8.1
COMPASSION	7.8	7.4	8.2
FORGIVENESS	7.4	7.9	7.5
Average level	7.8	7.9	8.0

Figures in bold indicate the highest result for a particular moral principle. Shaded cells indicate identical values for a particular moral principle.

Source: Author's own figures

The analysis of the individual moral principles in the three study groups allows us to draw some conclusions. First, the average level of all moral principles in the three countries are close to each other: the lowest value obtained in Indonesia, but this value differs from the highest, which was obtained in the United States, by only about 0.02 (Table 10). The result for Poland falls between these two values (7.9). Moreover, the values for the principle of moral responsibility are the same for Indonesia and the United States (8.1) and higher than the Polish result (7.9).

Interestingly, the lowest differentiation of an answer to this moral principle was in Poland (standard deviation was 0.99, a low value in comparison to 1.2 for Indonesia and 1.16 for the United States). Nevertheless, the highest

differentiation of an answer was reported for empathy, which should not surprise anyone, because this principle consisted of only one component.

The standard deviation values for this principle were similar in all countries, although the interval between answers in Poland was the highest (6.5), which mirrors the unanimity among Polish students. In the case of honesty, the highest score was achieved in Poland (8.4), and Poland reported a low interval between the lowest and the highest value (4.6). In Indonesia and the United States these coefficients were also low (4.4 and 5.0 respectively).

The last variable analysed is forgiveness; its lowest value was noted in Indonesia (7.4), a little higher in the United States (7.5). Despite a high score for Poland (7.9), in comparison to other countries, it is the US which reported the lowest differentiation between results (0.94), which stands for the highest unanimity among respondents.

Table 11. Descriptive statistics for each moral principle by country

	INTEGRITY			RESPONSIBILITY			COMPASSION			FORGIVENESS		
	IDN	POL	USA	IDN	POL	USA	IDN	POL	USA	IDN	POL	USA
minimum	4.50	4.40	4.30	4.00	3.70	4.50	3.50	2.50	4.50	3.00	3.50	3.80
maximum	8.90	9.00	9.30	9.20	9.00	9.00	9.00	9.00	9.50	8.80	8.80	8.30
range	4.40	4.60	5.00	5.20	5.30	4.50	5.50	6.50	5.00	5.80	5.30	4.50
mean	7.88	8.37	8.23	8.14	7.78	8.08	7.76	7.43	8.21	7.44	7.89	7.53
standard deviation	1.06	1.04	1.19	1.20	0.99	1.10	1.23	1.26	1.28	1.38	1.18	0.94
variance	1.12	1.07	1.42	1.43	0.97	1.33	1.51	1.58	1.40	1.90	1.39	0.88
median	8.10	8.85	8.80	8.50	7.80	8.60	8.00	7.50	8.50	8.00	8.30	7.80
dominant	8.40	8.90	9.00	9.00	7.80	9.00	8.50	8.50	9.00	8.30	8.30	7.80

Source: Author's own figures

To conclude from the above results, the relatively best scores for MCI and individual moral principles were achieved among students in the United States, although Polish and Indonesian students were not significantly far behind them (table 12).

Table 12. Mean MCI results and average level of metavariabes by country

	IDN	POL	USA
mean MCI	7.86	7.99	8.02
Average level of moral principles	7.80	7.90	8.00

Source: Author's own figures

Hypotheses

Statistical tests were run for the hypothesis given below, which examined the dependency between variables. The correlation coefficient was checked for each pair. To calculate this coefficient, the formula for Pearson's R was used, because the variables analyzed were of a quantitative character.

H1 The higher the value of the CPI coefficient of a country (the less corrupt the country), the higher the level of students' MCI.

Table 13. Relationship between CPI and student's MCI

		MCI			TOTAL
		78.5 (IDN)	79.9 (POL)	80.7 (USA)	
CPI - corruption	2.8 (IDN)	46	0	0	46
		100.0%	0.0%	0.0%	37.7%
	5.0 (POL)	0	50	0	50
		0.0%	100.0%	0.0%	41.0%
	7,5 (USA)	0	0	26	26
		0.0%	0.0%	100.0%	21.3%
TOTAL		46	50	26	122
		100.0%	100.0%	100.0%	100.0%

Source: Author's own figures

According to the data in table 14, these assumptions were confirmed. The chi-square test showed that the zero hypothesis can be rejected and the alternative hypothesis can be accepted, which states that the less corrupt a country, the higher the level² of its students' (all its inhabitants'?) competencies. The level of students' moral competencies decreases linearly with an increase in the level of corruption in the country. This is confirmed by Pearson's R coefficient, which shows the perfect correlation of the variables $(R=+1)$ ³. The highest level of

² The chi-square value was 133.437; df=82, asymptotic significance $\alpha=0.000$. The test was run on the basis of single observations and not the summary data from table 13. The value of the chi-square test run on the data from table 13 was 244.00; df=4, asymptotic significance $\alpha=0.000$, which confirms the hypothesis of the influence of CPI on the level of students' moral competencies.

³ The "+" sign stands for the positive linear dependence, because the level of students' competencies MCI rises with the rise of the corruption coefficient CPI (the higher the CPI value, the lower the corruption).

corruption can be observed in Indonesia (2.8) as well as the lowest coefficient of students' moral competencies (78.5), in comparison to the other countries examined.

H2 The higher the level of cultural femininity, the higher the level of the students' moral competencies.

Table 14. Relationship between MAS and student's MCI

		MCI			TOTAL
		78.5 (IDN)	79.9 (POL)	80.7 (USA)	
MAS Femininity	42 (IDN)	46	0	0	46
		100.0%	0.0%	0.0%	37.7%
	62 (POL, USA)	0	50	26	76
		0.0%	100.0%	100.0%	62.3%
TOTAL		46	46	50	26
		100.0%	100.0%	100.0%	100.0%

Source: Author's own figures

As presented in table 14, the higher the femininity level, the higher the coefficient of students' moral competencies. In Indonesia, the femininity coefficient is relatively low (42), whereas in Poland and in the United States it is higher (62). Among the countries examined, India reported the lowest value of students' moral competencies (78.5), which proves the stated hypothesis regarding the relation between the examined variable, which confirms Pearson's R coefficient as 0.867, and describes a high dependence between the femininity of the national culture and its moral competencies ($\alpha = 0.000$).

H3 The higher the power distance of national culture, the lower the level of students' moral competencies.

Table 15. Relationship between PDI and students' MCI

		MCI			TOTAL
		78.5 (IDN)	79.9 (POL)	80.7 (USA)	
PDI power distance	40 (USA)	0	0	26	26
		0.0%	0.0%	100.0%	21.3%
	52 (POL)	0	50	0	50
		0.0%	100.0%	0.0%	41.0%
	78 (IDN)	46	0	0	46
		100.0%	0.0%	0.0%	37.7%
TOTAL		46	50	26	122
		100.0%	100.0%	100.0%	100.0%

Source: Author's own figures

The hypothesis stating that the higher the power distance of national culture, the lower the level of students' moral competencies, has been established. The correlation Pearson's R coefficient, which is -0,975 with the significance level $\alpha = 0.000$, confirmed the dependency between the variables analysed. The level of moral competencies falls with the rise of the national culture's power distance, which can be perfectly seen in the examples of the United States and Indonesia (table 15). In the first of these countries, the power distance is low (40), with a high MCI coefficient. On the contrary, in Indonesia the power distance is almost 2 times higher than in the United States (78), with a lower moral competency level (78.5) than in the US. The mediate coefficients for Poland perfectly confirm this hypothesis.

H4 The higher the level of individualism in the national culture, the higher the level of students' moral competencies.

Table 16. Relationship between IDV and student's MCI

		MCI			TOTAL
		78.5 (IDN)	79.9 (POL)	80.7 (USA)	
IDV individualism	14 (IDN)	46	0	0	46
		100.0%	0.0%	0.0%	37.7%
	58 (POL)	0	50	0	50
		0.0%	100.0%	0.0%	41.0%
	91 (USA)	0	0	26	26
		0.0%	0.0%	100.0%	21.3%
TOTAL		46	50	26	122
		100.0%	100.0%	100.0%	100.0%

Source: Author's own figures

In this case the assumption was that there is a positive linear influence of the level of individualism of a national culture with the level of students' moral competencies. This hypothesis has also been confirmed, as demonstrated in table 16. In the United States, the level of individualism is high (the highest among the countries examined), reaching 91. There, the level of students' moral competencies was also the highest (80,7). The examples of Indonesia and Poland, where these coefficients are lower, confirm the existence of a correlation between the variables analysed. The Pearson R coefficient is close to zero ($R=0.996$, significance level $\alpha = 0.000$), which stands for a high influence of individualism on the moral competencies level.

H5 The higher the level of uncertainty avoidance, the lower the level of students' moral competencies.

Table 17. Relationship between UAI and student's MCI

		MCI			TOTAL
		78.5 (IDN)	79.9 (POL)	80.7 (USA)	
UAI uncertainty avoidance	46 (USA)	0	0	26	26
		0.0%	0.0%	100.0%	21.3%
	48 (IND)	46	0	0	46
		100.0%	0.0%	0.0%	37.7%
	76 (PL)	0	50	0	50
		0.0%	100.0%	0.0%	41.0%
TOTAL	46	50	26	122	
		100.0%	100.0%	100.0%	100.0%

Source: Author's own figures

The assumption was made that there is a positive dependency between the level of uncertainty avoidance of the national culture and the level of students' moral competencies. Unfortunately, this hypothesis did not prove correct (table 17). The coefficient of the Pearson R correlation was 0.130 ($\alpha = 0.152$), which means an almost total lack of linear dependence between the variables examined. So, it cannot be said that the higher the level of uncertainty avoidance, the lower the level of moral competencies. The highest level of uncertainty avoidance was observed among students from Poland (76, which was 30 points higher than in the United States), whereas their MCI was relatively high (higher than in Indonesia). In Indonesia the level of uncertainty avoidance was close to the American level (48 for Indonesia and 46 for the US), while the MCI coefficient for Indonesia was the lowest among the countries examined. It can be said that national affiliation, and the uncertainty avoidance linked to it, determines the level of moral competencies, but it is not a linear dependence (determining factors).

Limitations of this research

The authors are fully aware that the research study was not free from numerous restrictions that could significantly affect the results:

First, one of the major hindrances was a relatively sparse representation of the research sample, as the study was conducted among students from just one university of each country. Hence, it seems crucial to conduct similar surveys at other universities in Indonesia, Poland and USA (divided into technical and economic universities as well as management faculties at the universities of humanities) in order to confirm the general studies outcomes.

Second, there are some factors that were not taken into account in the research process such as differences in the curricular content of the business ethics topic as it might well change in some of its details in subsequent years.

Third, the influence of the instructor's communication skills on students' understanding of the subject of business ethics was ignored.

Fourth, no data were gathered about the students' work experience. However, this aspect, in addition to business education, may influence on students' moral attitudes.

Conclusion

The empirical results support H1, including that "the higher the value of the CPI coefficient of the country (the less corrupted country), the higher level of student's MCI". The relatively best scores of MCI and individual moral principles were achieved among students in the United States, and it is the US which reported the lowest differentiation between results (0,94), which stands for the highest unanimity among respondents. However, the average level of all moral principles held by students in the three countries are close to each other.

In agreement with H2,H3,H4 the study results show that the higher the femininity level of a national culture, the higher the coefficient of students' moral competencies and that the level of moral competencies declines with a rise of a level of power distance in a national culture, which can be perfectly seen in the examples of the United States and Indonesia. In the first of these countries, power distance is low with a high MCI coefficient. Conversely, in Indonesia power distance is almost twice as high as in the United States with a lower moral competencies level. There is also a positive linear level of influence of individualism of a national culture and the level of students' moral competencies. Contrary to earlier findings and H5, it was not confirmed that the higher the level of uncertainty avoidance, the lower the level of students' MCI.

The results of these studies highlight important questions concerning changing moral competence in the process of education within particular countries and the way in which national culture dimensions are manifested in learning situations.

Education is an important factor in the likelihood of an employee becoming involved in schemes of unethical decisions. Where one might think that the more highly educated someone is the less likely they are to commit fraud, quite the opposite proves to be true, at least for the amount stolen in the schemes. People with an undergraduate education tend to steal more than twice as much as perpetrators with a high school education. A person with a graduate level education is likely to steal more than twice the amount in a fraud scheme as someone with only an undergraduate degree [Wankel Ch., 2010, pp. 58-59]. Future studies therefore should include the level of moral competence of students in secondary and tertiary education as well as doctoral candidates, so it might be possible to reply to the question: "In what way are the moral competences changing during the educational process of a pupil/ student/ PhD candidate?"

Charles Wankel reports that, concerning education in moral competencies, it is more important to understand the impact on student moral competencies than it is to understand that students are exposed to lectures and readings on them. The notion should not be that some students are unteachable as far as their ethical orientation or lack thereof, but rather that some instructors in some business schools fail their students in not teaching business ethics in a transformative way [Wankel Ch., 2010, pp. 61-62] and not develop skills to deliver culturally sensitive and adaptive instruction. The table below illustrates how national culture dimensions are manifested in learning situation.

Table 18. The culture dimensions in learning situations

Cultural dimensions	How this dimension is manifested in learning situations	
Power Distance	More equality	More authority
	Teachers treated as equals to be engaged and even challenged Students take responsibility for learning activities Dialogue and discussion are critical learning activities	Teachers treated as unchallenged authorities Teachers are solely responsible for what happens in instruction The teacher is the primary communicator
Individualism and Collectivism	More individualistic	More collectivist
	Expectation that students speak up Expression of student's point of view is valuable component of learning Hard work is motivated by individual gain	Student speak up is limited situations Students expect to reflect their instructor's point of view Hard work is motivated by the greater good
Nurture and Challenge	More nurturing	More challenging
	Collaboration is cultivated Failure is a growth opportunity Seek good relationship and security	Competition is cultivated Failure is a highly discouraged Seek challenges and recognition

Source: Parrish and Linder-VanBerschot (2010)

Fundamentally, knowledge, competences, and attitudes are all manifestations of culture. Teaching and learning are not only embedded in culture, they are cultural transmission in action – the means to culture [przypis z tego co Tabela]. So, when we teach we are teaching culture. We seek to remember this when we teach business ethics.

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Abstract

Today's university students will be tomorrow's business managers. Recognition of this truth by scholars may explain the proliferation of research regarding ethical behavior of university students in general, and business students in particular, over the past 15-20 years. Many scholars see the genesis of the crisis of the business world's ethical values in applied methods for developing students' moral competence during their university education.

Criticism of business education as well as its significance and responsibility for the ethical climate of the business world inspired the authors to define the following research question: "What is the impact of national culture and the perception of corruption on students' moral competencies?" In this paper was presented research results for Indonesia, Poland, and the United States about the influence of national culture dimensions and corruption perception on students' moral competences.

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