



An Empirical Study of the Influence of Mentors and Organisational Climate on the Ethical Attitudes and Decision-Making of National Female Business Graduates in the United Arab Emirates

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Abstract. The ethical development of business graduates is a critical issue. Yet, little empirical evidence exists on the factors affecting business graduate ethical development and behaviour using an Islamic perspective. This study examines the effects of mentoring support, the perceived standard of ethical conduct of peers, and individual ethical attributes of National female (Emirati) business graduates from the United Arab Emirates. Research has shown that formal and informal mentoring relationships benefit new employees by enabling them to further learn and grow within an organisation. On the other hand, some employees have also shown that these relationships can have a negative impact on a new employee's ethical orientation. The aim of this study is to investigate the ethical orientations of Emirati female business graduates as they move from the relative sanctity of home and university into a new multicultural, westernised business environment. The results suggest that the ethical evaluations and behavioural intentions of Emirati graduates are affected by a multiplicity of sources including professional bodies and both mentors and peers in the workplace. It may be prudent at such a significant time in the UAE's development that educators consider introducing ethical education into tertiary curriculum.

Keywords: ethics, UAE National women, mentors, Islamic and Western culture.

1. Introduction

Reports of unethical behaviour have become increasingly common. High profile corporate collapses, such as WorldCom, Hilt etc. have been characterised by a period of camouflage, restatement of the financial statements and a general disregard for ethics and integrity by management and the professionals involved (Dellaportas *et al.* 2005). According to Dellaportas *et al.* (2005), a study by the Australian National Association of Accountants revealed that 87% of managers surveyed were willing to commit fraud in one or more of the cases presented to them.

These well-publicised scandals have resulted in a demand for improved business ethics and greater corporate responsibility. As a result, business decisions and activities have come under greater scrutiny by many different parties including consumers, employees, investors, government regulators and special-interest groups (Ferrell, Fraedrich, and Ferrell 2005). De George (1989) reported that the focus of ethics discussions has shifted from theological and religious concerns to social responsibility and business ethics (as cited in Lin 1999). The publicity and debate surrounding the dramatic collapse of firms such as Enron, Arthur Andersen, LLP and Barings Bank also highlight the need to integrate ethics education into the business world.

These issues are no less important in the Middle East. Recently, many countries in the Middle East have experienced increased industrialisation and economic growth (Ali 1992) and have become very involved in the global economy (Whiteoak, Crawford, and Mapstone 2006). This globalisation has brought with it a significant number of Western expatriates who have exposed many local “Nationals” (national citizens) in the Middle East to Western business processes and principles (Whiteoak *et al.* 2006).

Since 1958, when massive oil reserves were discovered, the United Arab Emirates (UAE) society has undergone a swift and remarkable transformation. One of the most notable effects has been the change from a traditional society of farmers and fisherman to a modern, and principally industrial and commercial, society (Whiteoak *et al.* 2006). Another shift that has also occurred is an increase in the number of women in the workplace, particularly National women.

In line with studies that examine the effect of mentoring on ethical orientation of professionals in large public accounting firms in both the US (Scandura and Viator 1994) and Australia (Herbohn 2004, McManus and Subramaniam 2009), this study examines the ethical orientations of National female students near graduation from the UAE. Earlier studies were considered from a “Western” cultural environment, whilst another study, conducted by Al-Shaikh (2002), was conducted with existing business managers of mixed cultures and nationalities in the UAE. Al-Shaikh found a significant variation in ethical values and attitudes across the group. He also found a significant difference in the ethical orientation of young managers compared to the older managers, with older managers displaying more ethical behaviour. He believes the younger generation constitutes a source of “new” ethics (Al-Shaikh 2002) where he sees that they are in it “for themselves” as opposed to “for the organisation” or “for the community”.

This article attempts to fill some of the gaps in the literature on ethical values and attitudes by investigating the ethical perceptions of young National (Emirati) women (herewith referred to as National Female Graduates (NFGs)) as they move from the protective and relative sanctity of home and a university espousing traditional Islamic values into this new multicultural, ultramodern, westernised business environment.

The paper is organised as follows. Firstly, a discussion of the background of the UAE and its National female population is put forward. This is followed by a literature review that discusses underlying ethical assumptions with respect to mentors, peers and individual ethical understanding. The third part of the paper discusses the research method and sample descriptive statistics. The results of the statistical analyses are presented, followed by a discussion of results. Concluding comments close the paper.

2. Background

The UAE depends heavily on multicultural expatriate workers because of an acute shortage of manpower (Yousef 2000). The current population stands close to five million—an increase of 74.8% from 1995. Recent statistics show that expatriates comprise 81% of the UAE population (UAE Year Book 2009). Of the 19% Emirati population, 50.7% are male and 49.3% female (UAE Year Book 2009). Given the wide dispersion of nationalities, multiculturalism is a dominant feature of the workforce in the UAE. A single organisation is often composed of many different nationalities, each with their own educational experiences, national cultures and attitudes toward other nationalities. As a result, such a diverse society is a melting pot of values, ethics, and behaviour (Whiteoak *et al.* 2006). Given the dramatic changes that the UAE has undergone in recent years and the influx of Western expatriates, it is likely UAE society is being influenced by individualistic expatriates.

About a quarter of a century ago, there was hardly an educated woman in the UAE (Salloum 2003). However, due to the efforts of the government, over the past 20 years, there has been a rapid increase of women in the UAE higher education system and ultimately the workforce (Whiteoak *et al.* 2006). The percentage of female National workers has more than tripled over the last three decades. Of Nationals, more recent figures show that National females make up approximately 28% of the workforce (UAE Year Book 2009). This figure is substantially higher in the government sector, where 66% of the total government workforce is female, with 30% of those in leadership roles (UAE Year Book 2009).

In general, very little is known about the attitudes toward women in the work place in the Arab world (Whiteoak *et al.* 2006). The traditional view is that women should first and foremost be committed to the family and home (Abdalla 1996, Whiteoak *et al.* 2006). As with many Islamic countries, the UAE is largely a male-dominated society, subsequently, long held beliefs regarding women in the work place may still be held within society. Nevertheless, given the current push in the UAE and other Arab countries to increase the number of females in the work place, this traditional view may become tempered by women becoming involved in the development of the country.

Today, women constitute a vital part of the UAE's development (Salloum 2003). The catalyst for this remarkable evolvement of UAE women has been education. Women are encouraged to become highly educated. Free education is offered at all levels and educated National women are taking on new roles as managers, accountants, IT experts, teachers, and doctors. UAE National women have advanced to such a point that they are now "ready to play a direct role in the decision-making process of the country" (Salloum 2003, p. 101). Hence, examining the effect of this new, multi cultural business environment on the ethical orientations of NFGs is timely and prudent.

3. Literature Review

Broadly speaking, ethics is concerned with right and wrong, good and bad, justice, and related concepts (Mellahi and Wood 2003, Duska and Duska 2003, Hartley 2005, Ferrell *et al.* 2005). Islamic values and norms of moral conduct are the cornerstone of what is held as true, right and good. In both the Islamic and the Arab World, teachings of Islam influence all aspects of life (Al-Shaikh 2003). The majority of Muslims can recite verses from the Holy Koran (Muslim bible) or from the teachings of the Prophet Mohammed which urge people to be honest and practice ethics in every aspect of life and business (Al-Shaikh 2003). There has been a multitude of recent studies on business ethics, however, most of these are based on Western assumptions; there is very little work that has incorporated ethics from an Islamic perspective in an essentially multicultural society.

Hofstede (2000) offers that one way societies differ is how individuals relate to society and the collective will of that society. This is known as the individualism-collectivism dichotomy (Herbohn 2004, Hofstede 2000, Whiteoak *et al.* 2006). In individualistic cultures, people tend to act autonomously, whereas collectivistic cultures place greater emphasis on groups or communities to which one belongs. In collectivistic societies, there is a blurring of lines between work, family and home; there is no definitive part of life that is essentially work or private life. The community lives, works and plays as a group with community relationships taking precedence over work tasks. This is in contrast to individualistic societies, where the opposite is true, with personal goals and professional life taking precedence over community relationships. Collectivists, because of their commitment to work, are likely to seek to be more accommodating and to save face; they also tend to have a stronger commitment to their organisation (Dorfman and Howell 1988, Robertson, Al-Khatib, and Al-Habib 2002). The Arab world is generally viewed as a collectivistic society that de-emphasises the individual (Whiteoak *et al.* 2006, for example see, Abu-Saad 1998, Ali, Taqi, and Krishnan 1997).

Al-Kazemi and Zajac (1999) conducted a study in public organisations in Kuwait and found that employees have a considerable ethical understanding and could identify the moral issues presented in a number of unethical scenarios. Al-

Kazemi and Zajac investigated fourteen interpersonal ethics, illegal and organisational ethics behaviours of 170 Kuwaiti employees. According to Schott (1991), these behaviours reflect respondents' ethical orientation. It was found that respondents had a high ethical orientation with a minimum of 62% of respondents identifying each of the fourteen behaviours as being unethical.

In a study of 41 owner-managers of small businesses, Quinn (1997) found a link between respondents' personal ethical values and their attitudes to ethical problems in business. Respondents who were fairly active members of religious groups expressed an overall higher concern for ethical business, suggesting that business issues are impacted by personal ethical orientation.

According to Low, Ferrell, and Mansfield (2000) there is a mixture of findings with respect to the effect of education, culture, intra organisational experience and organisational climate. They suggest that further research can assist in understanding the role of these factors on ethical decision-making. This study examines the ethical orientations of National female students from an Islamic background, near graduation, from the UAE and includes several organisational and individual related factors including ethical orientation, organisational mentoring support, perceptions of peers' ethical conduct and individual ethical evaluations and behavioural intentions.

An individual's ethical orientation refers to one's personal values in relation to ethical or unethical acts. A person engages their ethical orientation when faced with a situation that requires a decision to act or a choice to make. An individual's moral level or orientation has been suggested to play a significant role in relation to their ethical or unethical behaviour (Quinn 1997). Several factors have been suggested to impact upon a person's ethical or unethical behaviour such as individual attributes of moral level, self-concept, and demographics (Bommer et al. 1987). In addition, an individual's ethical orientation has also been found to affect their resolution to ethical dilemmas (Glover et al. 1997, Al-Kazemi and Zajac 1999).

Based on the above discussion, it is suggested that an individual's ethical orientation impacts upon their ethical evaluations and behavioural intentions. While a number of different methods have been used in previous research to signify individual ethical evaluations and behavioural intentions, in this study ethical evaluations are conceptualised as an NFG's evaluation of the seriousness of an unethical situation and the ethical behaviour of their senior colleagues; whereas, behavioural intentions is considered in terms of the likelihood of calling a professional body for advice and choosing a more ethical decision (Brennan and Kelly 2007). It is therefore hypothesised that:

Hypothesis 1: There is a significant positive relationship between the level of NFGs' personal ethical orientation and NFGs':

- (a) evaluation of the seriousness of an unethical situation;

- (b) evaluation of the ethical behaviour of their senior colleagues;
- (c) ethical behavioural intention in terms of the likelihood of calling the professional bodies for advice; and,
- (d) ethical behavioural intention in terms of choosing a more ethical decision.

According to organisational socialisation research, an employee's adjustment to the organisation is directly affected by the methods of socialisation adopted by an organisation (Anderson-Gough *et al.* 1998, Fogarty and Ravenscroft 2000). At entry, a new employee is generally faced with an unfamiliar organisational context, and will attempt to make sense of that context (Siegel *et al.* 1995). Such employees, in turn, look to individuals in senior positions, and/or to company norms and procedures for guidance on what is acceptable or unacceptable behaviour. Mentoring is a sponsorship system in which a senior staff member takes a personal interest in and performs advisory and guidance functions to develop their charges' careers (Siegel *et al.* 1995). Early organisational research (Kram 1983, Noe 1988, Scandura and Viator 1994) indicates that mentors may provide a career-related mentoring function as well as advising on appropriate social behaviour. Career development mentoring involves activities that guide the new employee on career advancement through the provision of challenging work assignments, coaching, sponsorship, protection, and visibility. A second type of mentoring function is a more passive one whereby a mentor may act as a role model from which the new employee learns appropriate organisational behaviour. By contrast, a social support function involves providing social acceptance, confirmation, and personal friendship. Much of the research on mentoring relationships has focused on documenting the extent to which these different types of mentoring functions are undertaken (Barker, Monks, and Buckley 1999, Scandura and Viator 1994, Viator 2000) and the impact of mentoring on outcomes such as the new employee's intention to leave and organisational commitment (Scandura and Viator 1994, Stallworth 2003).

Mentors can influence a mentee's perceptions of what is ethical and unethical behaviour. By coaching and setting high standards of work mentors can signal the importance of ethical behaviour. In addition, as role models, mentors are able to show how unethical behaviour is not tolerated within the organisation. For example, receiving gifts from clients, lack of clarity in client billing and close personal relationships with clients are some issues that potentially raise ethical conflicts in these types of situations, new employees are likely to benefit from the advice and guidance of their mentor. Based on the discussion above, the second set of hypotheses is as follows:

Hypothesis 2: There is a significant positive relationship between NFGs' perceptions of mentoring support and NFGs':

- (a) evaluation of the seriousness of an unethical situation;
- (b) evaluation of the ethical behaviour of their senior colleagues;
- (c) ethical behavioural intention in terms of the likelihood of calling the professional bodies for advice; and,
- (d) ethical behavioural intention in terms of choosing a more ethical decision.

One of the vital determinants of a firm's individual and corporate ethical culture is the behaviour of peers and supervisors (Lantos 1999). Jones and Kavanagh (1996) highlight two ways in which peers may influence unethical behaviour of their colleagues: through norms and through differential association. Peers are seen to set the standards of behaviour and rules on what is and what is not acceptable behaviour. In an organisation where the organisational culture is not strongly driven by superiors, peers are likely to guide normative behaviour (Schein 1984). Jones and Kavanagh (1996), based on an experimental study involving 138 upper level undergraduate students, found that peer influence was a significant factor affecting the intentions of respondents' ethical behaviour. More recently, Westerman *et al.* (2007) also found that peers act as a significant referent in ethical-decision making dilemmas. Similarly, based on a survey of 191 undergraduate advertising students, Keith, Pettijohn, and Burnett (2003) found that peer ethical behaviour has a strong effect on the ethical behavioural intentions of the respondents. Therefore the third set of hypotheses for this study is as follows:

Hypothesis 3: There is a significant positive relationship between NFGs' perceptions of the standard of ethical conduct of peers and NFGs':

- (a) evaluation of the seriousness of an unethical situation;
- (b) evaluation of the ethical behaviour of their senior colleagues;
- (c) ethical behavioural intention in terms of the likelihood of calling the professional bodies for advice; and,
- (d) ethical behavioural intention in terms of choosing a more ethical decision.

4. Methodology

This study utilised a pre and post survey administered to graduating female business students at a prominent female-only government university in the UAE. The university was established in 1998 by the federal government of the UAE to educate National women. It currently enrolls approximately 5000 National women. According to university administration, it is expected that enrolment will double by 2015.

The business college of the university offers, amongst others, a Bachelor of Business. The curriculum is designed to provide students with a strong general background, as well as the specific skills and knowledge sets required in the modern business world. Students spend much of their first two years of the degree completing general education courses. They also complete several specific business courses, as pre-majors, that introduce them to the basic concepts and skills they will use in their advanced level courses. For example, introduction to business, financial and managerial accounting, introduction to marketing, finance, human resources, and information technology. As can be seen by the early courses, students are quite rounded with respect to all areas of business prior to entering into the more advanced courses. It is the advanced level courses that decide their majors. There are no ethics courses taught through any stage of the students degree.

4.1. The Sample

As mentioned, the study examines students at a female-only campus of a government university in the UAE. All students in the business college are involved in a ten-week fulltime internship with both private and public sector organisations in their final semester of study before graduation. Internships expose students to the business environment at their particular organisation and to aspects of being employed in their chosen field. Students are allocated formal mentors by the organisation at the commencement of the program. Prior to this internship, for the most part, the students have little, if any experience in business. Past experiences may extend to knowing about their family business but never being involved in such. The entire population of graduating business students for two semesters ($n = 33$ and 47 , respectively) were surveyed before and after their internships. Two cohorts were surveyed to increase sample size for statistical robustness. Identical methodology was used for both cohorts. Tests of sampling bias were conducted and no significant differences were found.

The initial survey was conducted at a meeting held for students explaining the purpose of the internships. All students were in attendance at the meeting. Surveys were distributed to the students and they were advised specifically that it was not a test but rather a survey on their personal opinions. This point was

particularly emphasised as these women have a tendency to be particularly group like, social, and share information and offer assistance where needed, and subsequently, can have identical answers. Students were asked not to speak during the completion of the questionnaires.

The follow up survey was administered at a meeting during which students present their internship experiences. The same procedure for administering the survey was followed as for the pre internship survey. Two students were absent and one student had dropped out of the internship program resulting in 30 useable responses for the first cohort. In the second cohort, unfortunately, six students were absent leaving only 41 useable responses. The final analyses therefore, used responses from 71 students.

4.2. The Survey Instruments

Both questionnaires collected information on issues relating to mentoring styles, perceived ethical behaviour, ethical behavioural intentions, and individual attributes. The relevant questions are attached (see Appendix A). The pre internship survey was administered to obtain a “base” score of each of the participant’s ethical orientation prior to entering the internship. Comparisons of the responses were conducted between pre and post internship. The post internship survey had additional questions regarding the ethical orientation of their mentor(s) and organisations in order to determine the impact of mentoring style on ethical orientation. Each part of the questionnaire is discussed in turn followed by discussion of the additional questions relating to mentors and peers.

The first part of the questionnaire included an ethical scenario that examined respondents’ ethical behaviour. The scenario is an adapted version of a Brennan and Kelly (2007) whistle-blowing scenario relating to a disagreement over the proper treatment of a billing system. The same scenario was used in both pre and post internship surveys, however, names and positions were varied. Respondents were asked to answer questions relating to the scenario on a seven point scale in relation to the seriousness of the ethical issue involved (SERISSUE), the likelihood they would make the same decision (USAMEDEC) (Patel 2003), a rating of the Director’s response (DIRESPON) and the likelihood they would call a professional body for advice (PROFESS). For ease of interpretation of the multiple regression results, the responses for the USAMEDEC and DIRESPON variables were reverse coded, so that the lower the score, the more ethical the behaviour.

Respondents’ ethical orientation (EORIENT) was measured using Al-Kazemi and Zajac’s (1999) six item instrument. Respondents were asked to indicate, on a seven point scale, how ethical or unethical they considered six different behaviours; the higher the score, the more ethical the response. The six behaviours appraised were: divulging confidential information; accepting gifts in

exchange for preferential treatment; taking longer than necessary to do a job; concealing one's errors; conducting personal business in the firm's time; and misappropriating firm resources for personal use. Cronbach's alpha for the six items was 0.85, which suggests reliability of the scale. Responses to the six items were summed and the average calculated to form a single measure of ethical orientation (EORIENT) used in further analysis.

The next section of the survey questionnaire assessed NFG's formal and informal mentoring relationships. These questions were included only on the post internship survey. Respondents were asked how many formal and informal mentors they had, the gender of their mentors and how often they had meetings with them (i.e., weekly, monthly, quarterly, or once during the internship). In addition, respondents were asked how often they had formal meetings and informal ad hoc meetings with their mentors and what position each mentor held.

Mentorship style was measured using the instrument developed by Scandura and Viator (1994) and also applied by Barker *et al.* (1999) and Herbohn (2004). Respondents were asked to rate their relationship with their formal mentor on a seven point scale ranging from "1" (strongly disagree) to "7" (strongly agree), for 13 issues including "my mentor takes a personal interest in my career", "I share personal problems with my mentor" and "my mentors help me co-ordinate professional goals". (The instrument used in previous studies had 15 items, these included the items "I socialise with my mentor after work" and "I often go to lunch with my mentor". These two items were not included in the current survey so as to avoid any gender bias. That is, an NFG would not socialise or go to lunch with a male mentor but might if the mentor were female). A principal components analysis of the 13 items yielded three factors with eigenvalues greater than one (4.482, 3.023, and 1.990 respectively). As with the previous studies, the analysis resulted in three factors, and is reported in Table 1. Six items loaded strongly on factor one, the career development factor (CARDVMT). Four items loaded strongly on a second factor, role modelling (ROLMOD), while three items loaded heavily on a third factor, social support (SOCSUP). In the Scandura and Viator (1994) and the Herbohn (2004) studies, items 7 and 8 (Herbohn) as well as items 10 and 13 (Scandura and Viator) loaded on the role modelling factor. However, in this study, item 7 loaded on the social support factor and item 13 loaded on the first factor, career development.

A number of ethical themes were examined in the following section of the questionnaire. Students were asked to respond on a seven point scale ranging from "1" (never and poor standard) to "7" (often and high standard). The ethical themes' section incorporated the questions: "how often have you encountered ethical conflicts in your workplace?"; "how often have you encountered ethical issues in relation to your work with clients?"; "billing hours to clients and behaviour of colleagues"; "how often does your mentor provide advice?"; and "career guidance and information to help you deal with ethical conflicts".

Respondents were then asked to rate the ethical behaviour of their peers in the workplace (PEERS) from a poor to a high ethical standard.

Table 1: Varimax Factor Loadings on the Style of Mentoring Measurement Instrument

Mentoring Item	Factor 1* Career Development	Factor 2 Role Modelling	Factor 3 Social Support
My mentor takes a personal interest in my career	0.644	0.361	0.070
My mentor has placed me in important assignments	0.810	0.343	0.047
My mentor gives me special coaching on the job	0.849	0.097	0.162
My mentor advises me about promotional opportunities	0.849	0.075	0.076
I share personal problems with my mentor	0.122	-0.053	0.891
My mentor helps me co-ordinate professional goals	0.864	0.133	0.286
I try to model my behaviour after my mentor	0.442	0.405	0.623
I admire my mentor's ability to motivate others	0.348	0.772	0.342
I exchange confidences with my mentor	0.279	0.514	0.578
I respect my mentor's knowledge of the accounting profession	0.474	0.745	-0.028
I consider my mentor to be a friend	-0.121	0.634	0.431
I respect my mentor's ability to teach others	0.240	0.797	-0.057
My mentor has devoted special time and consideration to my career	0.726	0.370	0.229
Percentage of total variance in mentoring explained by factor	34.54%	23.35%	15.35%
Cronbach's alpha	0.897	0.717	0.704

* A factor loading cut-off of 0.50 was used as the criterion for an item to be considered significant to a factor.

n = 71

The final section of the questionnaire gathered background information about the NFG. Respondents were asked their age and which business major they were completing. The background characteristics are presented in Table 2.

Table 2: Background Characteristics of Sample

Item	Count	Mean
Age		22
Major:		
Accounting/Finance	47	
Human Resource Management	22	
Marketing	11	

n = 80

An overview of the sample profile in relation to mentoring relationships is provided in Table 3. Note this question is only relevant for the post internship

survey. Most respondents met with their formal and informal mentors on a daily basis, or if not weekly, with 58% of respondents “sometimes” having set meetings with formal mentors, 9.7% never having set meetings with their formal mentors, and 27% “often” having informal ad hoc meetings with their formal mentors.

Table 3: Mentoring Relationships Profile

Item	Formal	Informal
How many mentors do you have?		
0	2 (2.9%)	14 (20.9%)
1	28 (41.8%)	13 (19.4%)
2	23 (34.3%)	7 (10.4%)
3	5 (7.5%)	12 (17.9%)
4	3 (4.5%)	7 (10.4%)
5	1 (1.5%)	9 (13.4%)
6	2 (2.9%)	2(2.9%)
7	1 (1.5%)	3(4.5%)
8	<u>2 (2.9%)</u>	<u>0(0.0%)</u>
Total Mentors	164	169
How many of your mentors are:		
Male	90	104
Female	53	63
<i>Missing gender classification</i>	21	2
How often do you meet with your formal mentor(s):		
Daily	34	22
Weekly	30	19
Monthly	7	0
Do you have formal, set meetings with your mentor(s):		
Often	20	14
Sometimes	36	14
Never	6	24
Do you have informal, ad hoc meetings with you mentor(s):		
Often	16	15
Sometimes	23	18
Never	15	17

n = 71

The descriptive statistics of the sample in regard to the ethical scenario responses is presented in Table 4. All responses were on a seven-point scale ranging from “1” (not serious, highly improbable, and unethical) to “7” (very serious, highly probable, and ethical). Respondents considered the issue in the scenario to be fairly serious (SERISSUE) with 100% of responses above the midpoint of the seven point scale (mean = 6.34 pre and 5.44 post). The average response for “would you make the same decision?” (ethical behavioural

intentions—USAMEDEC) and “would you call a professional body for advice?” (PROFESS) was around the midpoint of the scale (mean = 3.31 and 5.16 pre: 3.28 and 4.89 post, respectively). Most NFGs considered the response of the senior colleague (DIRESPO) to be unethical (mean = 1.64 pre and 2.59 post).

Table 4: Descriptive Statistics of Variables of the Study

	Pre Internship (N = 80)				Post Internship (n = 71)			
	Mean	Min	Max	S.d.	Mean	Min	Max	S.d.
Dependent Variables								
Seriousness of the ethical issue (SERISSUE)	6.34	3	7	0.927	5.44	2	7	1.168
Behaviour of senior colleague (DIRESPO)	1.64	1	7	1.235	2.59	1	6	1.527
Call a professional body (PROFESS)	5.16	1	7	1.739	4.14	2	7	1.624
Ethical behavioural intentions (USAMEDEC)	3.31	1	7	2.220	3.28	1	7	1.766
Independent Variables								
Career development (CARDVMT)					4.83	2.17	7	1.371
Role Modelling (ROLMOD)					4.82	2.00	7	1.093
Social support (SOCSUP)					3.91	1.00	6.67	1.318
Perceptions of ethical conduct of peers (PEERS)					5.23	1	6.67	1.226
Ethical orientation (EORIENT)	2.48	1	6.33	1.117	2.68	1	4.5	1.036

* Neither Mentoring style nor Peers variables applicable for pre internship respondents

5. Results

Initial tests compared the means between the variables for pre and post responses. That is, those variables from the ethical scenario (SERISSUE, DIRESPO, PROFESS and USAMEDEC) and ethical orientation (EORIENT). Table 5 provides the results of these tests.

Two variables showed significant differences between pre and post internship groups. The first variable—“how would you rate the seriousness of the issue?” (Means: pre 6.34 and post 5.44) show that students rated the issue less serious after internship. The second variable, “how you would rate the director response?” (Means: pre 1.64 and post 2.59) also indicated a drop in ethical consideration (this question was reverse coded, the higher the value the more unethical the rating of the director’s response). No other significant differences were found. Additionally, no significant differences were found between pre and post ethical orientation questions.

Table 5: Results of T-Test Between Pre and Post Internship Respondents

Variable		Mean	Mean Difference	Sig. (2-tailed)
Ethical Orientation (EORIENT)	Pre	2.48	-0.195	0.269
	Post	2.68		0.267
Rate seriousness of issue (SERISSUE)	Pre	6.34	0.901	0.000
	Post	5.44		0.000
Probability you make same decision (USAMEDEC)	Pre	3.31	0.031	0.926
	Post	3.28		0.925
Rate audit partner/director response (DIRESPOIN)	Pre	1.64	-0.954	0.000
	Post	2.59		0.000
Probability call accounting profession (PROFESS)	Pre	5.16	0.281	0.330
	Post	4.89		0.330

n = 71

Table 6: Correlation Matrix of Variables of the Study (Post Internship Only)

	SERISSUE	USAMEDEC	PROFESS	DIRESPOIN	CARDVMT	ROLMOD	SOCSUP	PEERS	EORIENT
SERISSUE	1.000								
USAMEDEC	-0.175	1.000							
PROFESS	0.265*	-0.103	1.000						
DIRESPOIN	-0.149*	0.383**	-0.066	1.000					
CARDVMT	0.291*	-0.283*	0.292*	-0.086	1.000				
ROLMOD	0.215	-0.267*	0.226	-0.266*	0.597**	1.000			
SOCSUP	0.137	0.041	0.194	-0.093	0.491**	0.535**	1.000		
PEERS	0.329**	-0.228	0.346**	-0.010	0.412**	0.282*	0.008	1.000	
EORIENT	0.026	-0.152	0.007	0.216	0.076	0.093	0.399**	-0.207	1.000

* Correlation is significant at the 0.05 level (2-tailed)

** Correlation is significant at the 0.01 level (2-tailed)

Where: SERISSUE = seriousness of the issue; DIRESPOIN = audit partner’s response; PROFESS = call a professional body for advice; USAMEDEC = ethical behavioural intentions; CARDVMT = career developing mentoring style; ROLMOD = role modelling; SOCSUP = social support mentoring style; PEERS = ethical behaviour of peers; EORIENT = ethical orientation of NFG

Table 6 presents a matrix of the Spearman’s rank correlation coefficients for the dependent, independent and control variables. There were two significant relationships between the dependent variables—seriousness of the issue (SERISSUE) and call a professional body (PROFESS); and probability of making the same decision (USAMEDEC) and rating of the director’s response (DIRESPOIN). The remaining significant relationships were between independent variables, namely—career developing mentoring style (CARDVMT) with role modelling mentoring style (ROLMOD) and social support mentoring style (SOCSUP) with peers. Although some of the correlations between the independent variables were significant ($p < 0.05$), multicollinearity does not represent a significant threat to the regression analyses conducted, as the

VIF values presented in Table 7 are below the generally accepted critical threshold value of 10.

Each hypothesis was tested by fitting each dependent variable to the following equation:

$$Y = b_1 + b_2\text{CARDVMT} + b_3\text{SOCSUP} + b_4\text{ROLMOD} + b_5\text{PEERS} + b_6\text{EORIENT} + e$$

where:

- Y = seriousness of the issue (SERISSUE); or director response (DIRESPONS); or call a professional body (PROFESS); or probability you would make the same decision (USAMEDEC)
- EORIENT = ethical orientation of NFG
- CARDVMT = career development mentoring style
- SOCSUP = social support mentoring style
- ROLMOD = role modelling
- PEERS = ethical behaviour of peers

Table 7: Regression Analysis Results^a

		SERISSUE	DIRESPON	PROFESS	USAMEDEC	VIF
	Hypothesis	(a)	(b)	(c)	(d)	
Constant		(4.176)***	(0.768)	(2.024)**	(1.953)*	
EORIENT	H1	0.067 (0.430)	0.175 (1.140)	0.037 (0.240)	0.177 (1.12052)	1.605
CARDVMT	H2	0.008 (0.600)	-0.104 (-0.786)	0.171 (1.282)	-0.232* (-1.710)	1.182
SOCSUP	H2	-0.021 (-0.139)	0.077 (0.506)	0.021 (0.137)	0.030 (0.193)	1.583
ROLMOD	H2	0.111 (0.899)	-0.347** (-2.842)	0.017 (0.141)	-0.152 (-1.211)	1.009
PEERS	H3	0.375** (2.745)	0.155 (1.135)	0.298** (2.153)	-0.029 (-0.208)	1.266
Adjusted R²		0.081	0.101	0.065	0.065	
F		2.070*	2.366*	1.945*	1.940	
p value		0.083	0.051	0.099	0.100	

n = 71

^a Each cell presents the standardised regression coefficient followed by the t-value in parenthesis. All t-tests are one-tailed tests of significance in hypothesised direction for independent variables: CARDVMT, SOCSUP, ROLMOD, PEERS, and EORIENT.

* p: < 0.10; ** p: < 0.05; *** p: < 0.01

Where: SERISSUE = seriousness of the issue; DIRESPON = audit partner’s response; PROFESS = call a professional body for advice; USAMEDEC = ethical behavioural intentions; CARDVMT = career developing mentoring style; SOCSUP: = social support mentoring style; ROLMOD = Role Modelling; PEERS = ethical behaviour of peers; EORIENT = ethical orientation of NFG.

Results of the regression analyses are presented in Table 7. Of the equations, three were significant ($p < 0.10$), “how would you rate the seriousness of the issue?”, “how would you rate the director’s response?”, and “would you call a professional body?”. The adjusted R^2 for each of these models equating to 8.1%, 10.1% and 6.5% respectively.

The first set of hypotheses put forth a significant positive relationship between an NFG’s ethical orientation and their evaluation of the seriousness of an unethical situation, the ethical behaviour of their senior colleagues and their ethical behavioural intentions in terms of the likelihood they would call a professional body for advice and the likelihood they would make a more ethical decision. Strong support was shown for Hypothesis 1 (a) and (c), with moderate support shown for Hypothesis 1 (d). An NFG’s ethical orientation was positively related to the seriousness of the unethical situation ($p < 0.01$) and the likelihood they would call a professional body for advice ($p < 0.05$). Ethical orientation was also found to be moderately related to the likelihood they would make the same decision again ($p < 0.10$).

The next three variables in the regression in Table 7 test Hypothesis 2.a), (b), (c) and (d) hypothesised a positive relationship between an NFGs’ perceptions of mentoring support (i.e., career development mentoring style or social support mentoring style) and their evaluation of the set of dependent variables. Two significant relationships were identified: Role modelling mentoring style is significantly and negatively related to the perception of the ethical behaviour of their senior colleague ($p < 0.05$), in short, the mentor as role model, has increased the perception of the directors response as being unethical (this variable was reverse coded, hence the increase). A moderately significant negative relationship ($p < 0.10$) was also identified between career development mentoring style and the respondent’s perception as to whether they would make the same decision, again, an increase in the probability that they would not make the same decision.

Hypothesis 3(a), (b), (c) and (d) postulated a significant positive relationship between an NFGs perceptions of the ethical conduct of their peers and their evaluation of the seriousness of an unethical situation, the ethical behaviour of their senior colleagues and their ethical behavioural intentions in terms of the likelihood they would call a professional body for advice and the likelihood they would make a more ethical decision. Support was shown for Hypotheses 3(a) and (c), with the perceptions of the ethical conduct of peers significantly positively related to the evaluation of the seriousness of the unethical scenario ($p < 0.05$), that is, it was related as more serious. Hypotheses 3(c) was also significant, that is their choice to choose to call someone at a professional body ($p < 0.05$), however, in the opposite direction to that hypothesised, that is, they would be less likely to call a professional body (this variable was reverse coded, a negative value would have indicated they would be more likely to call). No support was shown for Hypothesis 3(b) or (d).

6. Discussion

The first set of tests conducted for the study were to determine if there were differences between the students' pre and post internship responses with respect to (1) rating of the seriousness of the issue, (2) assessing the behaviour of the senior colleague, (3) whether a member of the professional body would be called, and (4) whether the same decision would be made. Strong significant differences were found between the groups with respect to rating the seriousness of the issue as well as their perception of the senior partner's unethical behaviour. With respect to rating the seriousness of the issue it was found that after completing their internship students found the scenario not as serious as they did before they entered the firm. In view of the senior partner's unethical behaviour students viewed it more ethical after they had completed their internship as opposed to what they thought previously. The results of these tests indicate that in those two areas, the business environment has affected the students' views on ethical behaviour, negatively. Hypotheses were put forward to determine the extent of that effect; however, they were hypothesised in a positive direction. Not all relationships were positive, some were negative, particularly those with respect to mentors. This is explained further below.

The second set of hypotheses, put forward a positive relationship between an NFG's perceptions of mentoring support (i.e., career development mentoring style, social support mentoring style or role modelling mentoring style) and their evaluation of the seriousness of an unethical situation, the ethical behaviour of their senior colleagues and their ethical behavioural intentions in terms of the likelihood they would call a professional body for advice and the likelihood they would make a more ethical decision. Mentors can positively influence a protégé's perceptions of what is acceptable ethical behaviour and what is not acceptable behaviour in various ways. First, since a career development function involves coaching and setting high quality standards of work, mentors can impress upon their protégés the importance of ethical behaviour. Mentors can illustrate how poor ethical behaviour will not be tolerated within the firm and how such behaviour would risk jeopardising the firm's reputation as a whole. Further, mentors in their social support role, could foster trust and encourage frank and full discussions of issues that a NFG may feel sensitive or unclear on. There was a significant relationship indicated for role modelling mentoring style affecting the interns' perception of the ethical behaviour of their senior colleague. The results of this test advocate that a student's mentors, in their position as role models, have affected their view on the behaviour of the director. What interns once perceived as somewhat ethical has been altered to be perceived more unethical after the internship. A significant negative relationship was also found between career development and whether the intern would make the same decision. This suggests that the greater the career support mentoring style perceived by an NFG, the less

likely they were to make the same unethical decision as the person in the ethical scenario.

Besides mentors, new professional employees also learn from their peers and may even tend to mimic them (Jones and Kavanagh 1996). This is particularly relevant in the young NFG given their collectivistic nature which has not as yet been “influenced” by individualistic notions of the new multicultural business environment of the UAE. According to Kram and Isabella (1985) peer relationships which involve individuals of similar positions potentially have a similar effect to mentors in terms of providing psychological and work support. The third set of hypotheses put forth a significant positive relationship between an NFGs perceptions of the ethical conduct of their peers and their evaluation of the seriousness of an unethical situation, the ethical behaviour of their senior colleagues and their ethical behavioural intentions in terms of the likelihood they would call a professional body for advice and the likelihood they would make a more ethical decision. Support was shown for both how a student rated the seriousness of the issue and whether they would call a professional body in response to the ethical scenario. Student’s peers in the workplace have a positive influence of how serious the student believes the scenario to be. However, in contrast to expectations, peers also appear to impart their inclination to contact a professional body. This appears to have had a profound effect on impressionable students whereby they would be less inclined to contact a professional body in light of the unethical scenario.

7. Conclusion

The results of the study have found that mentors and peers do have, for the most part, a positive effect on what students believe is right and wrong. It highlights the importance of mentoring styles, individual ethical orientation and the influence of peers on how serious an NFG perceives a situation to be, how ethical they view their superior, whether they would call a professional body for advice and whether they would make the same decision. These findings have important implications for professional bodies, business organisations and university education providers. The results suggest that universities may need to focus more on not only the design of the ethical content of their degree programmes but also the quality and extent of ethics instruction in university business programmes. Professional bodies need to consider their important role in affecting ethical behaviour by providing adequate ethical advice, and organisations must consider the importance of formal mentoring relationships provided for new business employees.

These findings certainly warrant further investigation. Additional insight could be gained by examining the impact of university curricula on the ethical orientation and decision making of new graduates. Future studies could

incorporate other postgraduate students once a database of NFG alumni has been established. Many factors, such as gender, culture, work experience and religion, can affect the ethical orientation of individuals. Analysis of these factors will enable educators to develop a better understanding of business students' ethical attitudes. However, given the results, it is certainly prudent to investigate the potential of incorporating ethics education into business colleges for National women. This would appear to be a relatively easy task, and is widely supported by previous studies that have shown the positive impacts of ethics education on an individual's ethical sensitivity. NFGs are the leaders of the future.

These results should be interpreted with caution. Aside from the usual caveats of survey research, the study was limited due to a relatively small sample size. The use of a single hypothetical scenario may potentially impact the validity of the findings where a multiple scenario approach may have provided more robustness. In addition, the ethical conflict of falsified billing invoices may not be seen as serious in comparison to other situations such as lying to clients or financial theft.

By its very nature, the field of ethics is very controversial and there is no universally accepted approach for resolving ethical issues (Ferrell *et al.* 2005). However, consumer pressure and legislative requirements will continue to keep attention focused on business ethics. In this study, students have the same Islamic culture and come from the same educational background, however, they do come from diverse family backgrounds, as such, the values they hold (whether they be good or bad) are likely to be carried over into professional life (Haswell, Jubb, and Wearing 1999). Different firms also have different value systems, competitive pressures and political concerns, which contribute to the opportunity for misconduct (Ferrell *et al.* 2005). In agreement with Al-Shaikh (2002), and noted earlier, in order to inspire and enhance ethical practices in the UAE, it is important to incorporate ethics into the higher education system to aid in the moral development of future female Emirati business professionals (Davis and Welton 1991, Ferrell *et al.* 2005).

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APPENDIX A

Emirati Female Graduate Mentoring and Ethics Survey

Pre and Post Internship

Pre Internship Section 1: Ethical Scenario

Alia has been an internal auditor for seven years with SoilWorks, an organisation that is a primary contractor for the Silver Beach City Government. Alia recently completed an audit of a subsidiary business unit of SoilWorks that is completing large contracts for the government. The billings of the subsidiary were audited previously and no major problems were detected. During the present audit, Alia discovered, within the subsidiary's billing system, a series of large bogus (inflated or falsified) invoices to customers who had already been paid. Alia reported this finding to the director of internal audit. The director said that he would report it to authorities within the company. After a few days, the director told Alia, "Forget about it." Alia argued that further action should be taken but the director said, "If you like working in this company, you will not pursue this."

Alia is aware that finding another such well-paid job in the current economic climate is going to be difficult. After thinking about this for a few days, Alia decided not to report the matter to the next higher level of management.

Post Internship Section 1: Ethical Scenario

Sara has been an internal auditor for five years with Collins Ltd. Collins Ltd is a partly-owned subsidiary of FirstDrug (FD). FD is a very large UAE-based pharmaceutical company that has seven other subsidiaries globally. Sara recently completed an audit of the subsidiary business unit. The billings of the subsidiary were audited previously and no major problems were detected. During the present audit, Sara discovered, within the subsidiary's billing system, a series of large bogus (inflated or falsified) invoices to customers who had already been paid. Sara reported this finding to the director of internal audit. The director said that he would report it to authorities within the company. After a few days, the director told Sara, "ignore it." Sara argued that further action should be taken but the director said, "If you like working in this company, you will not pursue this."

Sara is aware that finding another such well-paid job in the current economic climate is going to be difficult. After thinking about this for a few days, Sara decided not to report the matter to the next higher level of management.

- a. How would you rate the seriousness of the issue?
- b. If you were responsible for making the decision, what is the probability that you would make the same decision as Alia/Sara]?
- c. How would you rate the Director's response?
- d. If you were responsible for making the decision, what is the probability that you would:
 - Call one of the professional bodies for advice?

Both Pre and Post Internship

Section 2: Ethical Orientation

Please indicate how ethical or unethical you consider the following behaviours?

- a. divulging confidential information
- b. accepting gifts in exchange for better treatment
- c. taking longer than necessary to do a job
- d. concealing one's errors
- e. conducting personal business in the firm's time
- f. misappropriating firm resources for personal use

Post Internship

Section 3: Mentoring Relationships

Please complete the following questions with respect to your situation (formal and informal mentors)

- a. How many mentors do you have?
- b. How many mentors are male? Female?
- c. How often do you meet with your formal mentor/s? weekly, monthly, quarterly, twice a year, once during internship?
- d. Do you have formal, set meetings with your mentor/s? often, sometimes, never.
- e. Do you have informal, ad hoc meetings with your mentor/s?
- f. What position does your mentor/s hold (partner, manager etc.)?

Post Internship

Section 4: Mentorship Style

How would you rate your formal mentor on each of these issues?

1. My mentor takes a personal interest in my career.
2. My mentor has placed me in important assignments.
3. My mentor gives me special coaching on the job.
4. My mentor advises me about promotional opportunities.
5. I share personal problems with my mentor.
6. My mentor helps me co-ordinate professional goals.
7. I try to model by behaviour after my mentor.
8. I admire my mentor's ability to motivate others.
9. I exchange confidences with my mentor.
10. I respect my mentor's knowledge of the accounting profession.
11. I consider my mentor to be a friend.
12. I respect my mentor's ability to teach others.
13. My mentor has devoted special time and consideration to my career.

Post Internship

Section 5: Ethics Themes

- a. How often have you encountered ethical conflicts in your workplace?
- b. How often have you encountered ethical issues in relation to:
 - Your work with clients?
 - Billing hours to clients?
 - Behaviour to colleagues?
- c. How often does your mentor provide:
 - Advice to help you deal with ethical conflicts?
 - Career guidance to help you deal with ethical conflicts?
 - Information to help you deal with ethical conflicts?
- d. How would you rate the ethical behaviour of your peers at your workplace?

Pre and Post Internship

Section 6: Background Information

- a. Your age?
- b. Your major?

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