

## ORIGINAL ARTICLE

Business Ethics  
THE ENVIRONMENT & RESPONSIBILITY

WILEY

# The ethos of business students

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**Abstract**

Business schools are the “nurseries” of the corporate world. This article offers an empirical analysis of the business student ethos on the basis of research conducted at three Dutch universities. A theoretical framework in the tradition of virtue ethics and dubbed “moral ethology” is used to identify the values business schools convey to their students. The central research question is: *What types of ethos do Dutch business students have?* Forty-three undergraduate students participated in Q-methodological research, a mixed qualitative–quantitative small-sample method. Five different types of ethos were generated: *Do-Good Managers*, *Market Managers*, *Searching Managers*, *Balancing Managers*, and *Radical Market Managers*. Some general characteristics that apply to all the types of ethos were identified, such as the search for efficiency. It is argued that business schools should pay much more attention to the values that are endorsed in both life and business and should help students to address situations in which values are neglected.

## 1 | INTRODUCTION

Since 1913, when the first Dutch business school was established, business schools have grown ever more prominent. Today, they form the largest departments at most Dutch universities, in terms of student numbers (Dutch Inspectorate of Education, 2017). Although business schools emerged in response to a specific demand from the economy—large Dutch corporations such as Philips and Shell were growing rapidly and required suitably educated managers—they are now an established part of academia.

Both business education and business research in the Netherlands are publicly funded, which is typical for most university-based business schools in North Western Europe. Their task is to teach students how the world of business works and to prepare them for an active role in it, for example, as managers of companies. Business schools are thus the “nurseries” of the corporate world. However, as the influence of business on our day-to-day lives can hardly be overestimated, business schools are also important societal institutions that bear great social responsibility. In fact, the problem-solving

ability and moral precepts of business school graduates are a major influence on how the economy runs. Their teachers, therefore, influence the goals that corporations set and the means that graduates deploy to achieve them. Positioned at the intersection of academia and the economy, it is reasonable to expect business schools also to help their students reflect on the role of business and markets in society and understand and navigate the moral dilemmas their work will entail (Colby et al., 2011). Of course, business schools are not the only institutions to influence our economy—in fact, many managers are graduates from quite different programs—but their influence is relatively large. The financial crisis of 2007 has strengthened the call to make business schools more socially aware and instill in students a sense of civility (Colby et al., 2011; Locke, 2011; Muff et al., 2013).

This raises the question of which general business ethos students actually subscribe to. What do they think it means to do business well, including what it means for society as a whole? And, when do they consider themselves good managers? In this article, the image that students have of the “good manager” is examined. The central research question is: *What types of ethos do Dutch business students have?* What do undergraduate students *themselves* say

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about their study program, its values, the attitude it typically stimulates, and the kind of jobs it prepares for? Explorative research—using Q-methodology—was conducted at three universities in the Netherlands to answer this question. The notion of ethos allows for both an empirical investigation of the current state of business students' ethos and the development of normative arguments to identify shortcomings and potential solutions. In doing so, this research contributes to the ongoing debate on the challenges of teaching ethics to business students.

In the debate on business schools, there is much attention for the history of business schools and how it was influenced by changing ideas on business and the economy at large (Van Baalen & Karsten, 2010; Khurana, 2007; Locke, 1989; Spender, 2016). This debate reveals that business schools have changed their orientation quite dramatically in the second half of the 20th century from institutions that functioned as “identity workplaces”—to use a concept of Petriglieri and Petriglieri (2010)—where students were accustomed to a social and moral ethos, into institutions as we know them today, with an ethos which mainly values customer satisfaction and shareholder value. This change from a social ethos into a market ethos, is also visible in text books and the main theories used in business study programs (Ceulemans et al., 2015; Van der Kolk, 2019). Fortunately, there is also research to better understand how to enrich textbooks and develop new theories that better fit the social and moral duties of business students. Gentile (2010), Karssing (2018) and Van Baardewijk (2020) for instance offer methods for moral deliberation in the context of business. In addition, there is much scholarly attention for the corporate social responsibility as a field to better prepare students for social issues in their future work (Jamali & Samara, 2020). Here, we contribute to all these lines of research and aim to help to re-establish value-driven business education. We do so on both an empirical and a conceptual level: we identify which types of ethos are currently dominant in Dutch business schools using Q-methodology and make nuances in dominant scholarly perceptions (Goshal, 2005; Hühn, 2008, 2014) of these types of ethos. In addition, we offer an “ethological” reflection on the widely used notion of ethos, for instance, by Khurana (2007).

## 2 | LITERATURE REVIEW

If business studies addresses topics such as business ethics and corporate social responsibility, this is usually done in a separate course. In 2011 in the United States, about half of the MBA programs offered ethics as an obligatory course (Wright & Bennett, 2011). Research further shows that within business schools, the departments of management and marketing (compared with finance, economics) are more likely to integrate the elements of ethics education in programs (Evans et al., 2006). Furthermore, the ethics courses seldom form an integral part of the curriculum of business studies. Although empirical research supports the importance of ethics education in business schools (Tormo-Carbó et al., 2016),

its actual impact in fostering moral awareness among students has been questioned in research too (Gentile, 2017). One explanation might be that students and teachers do not take ethics courses seriously enough, regarding them as merely mandatory components. In such cases, business schools risk teaching surface or “façade ethics” (Sims & Brinkman, 2003) in which students do not receive training in identifying values and moral dilemmas, but instead learn theory in a global way.

Within the debate on the challenges of teaching ethics to business students, there is research on the models and educational practices to increase moral awareness (Gentile, 2010, 2017; Painter-Morland et al., 2016). Another line of research focusses on the dominant theories and epistemologies within the standard business theories and the possibilities for raising moral awareness within and beside them (Hühn, 2008, 2014; Van der Kolk, 2019). There is also a global institutional development to identify differences and strengths of business schools and therewith advice students, for instance EFMD's European Quality Improvement System (EQUIS) and the Association of MBAs (AMBA) (Peters et al., 2019). These accreditation organizations mostly deal with the full study quality and focus to a much lesser degree on the role of ethical themes in study programs, although they provide potential leads to nudge business schools to increase attention for ethics. What we know less about, however, is empirical research on the moral orientation of business students in general that helps to make inventory of which topics need most attention (Schleef, 2006). This article sets out to find the mentalities of business students and does so in terms of “ethos” and, therefore, speaks of a moral ethological analysis.

## 3 | THEORETICAL FRAMEWORK: UNDERSTANDING AN ETHOS WITH “MORAL ETHOLOGY”

In his *Nicomachean Ethics*, in the context of his description of the good life, Aristotle used the notion of “ethos,” to which our notion of “ethics” is related (Geiger & Brüllmann, 2005). He surmised that people do not become good citizens just by learning theory. What is necessary to become good, in Aristotle's sense of the word, is the integral development of a personality in the context of a “polis” or city-state (Broadie, 1981). Although our economy does not revolve around a small community such as the polis of Athens, the formal structure of the argument Aristotle developed is still of relevance today (Bragues, 2013; Costello, 2019; Solomon, 2000). Aristotle used “ethos” to describe the result of a moral development. “Ethos” denotes a “character,” or the “habits” that are nourished through the institutions of family, education, and life in the public realm and enables people to see, talk about, and relate to their world in a certain way. With Aristotle, one could argue that the ethos of the ideal business student would not only allow them to earn a living, but also to understand what finance really means, how wealth, in general, constitutes part of the prosperity of society at large, and what their role in society could and perhaps should look like. Ethos refers to

the habitual interpretation of our world, especially with regard to our own relating, acting, and speaking. It is also said to pertain to an interpretation of the "goods" of business and the "good life" in general (Verbrugge, 2010). It is not only about convictions, but also about what is and is not subject to conscious consideration in the first place.

In the context of today's universities, an ethos is conveyed through the assumptions, beliefs, and ideas contained in study material and teaching through which students, often unconsciously, learn to relate to the world. Business schools not only convey textbook knowledge, but also habits that are acquired through studying, interaction with professors, and student life in general. In the terms of educational research: an ethos is not only shaped by the official curriculum and the mission statements of business studies, but also by the "hidden curriculum," that is filled with implicit messages and might be at odds with the official message of a university (Blasco, 2012). This study sets out to consider university-based business studies in the Netherlands with respect to the ethos of its students. It is likely that Dutch business schools have followed the same development path as most other western business schools. Locke (1984) argued that business education was differently organized in France, Germany, and the United States up until World War II. Locke (1989) also showed that business schools have followed a similar path since World War II, in which local and cultural heritage was taken less seriously in favor of more quantitative modeling. This trajectory—from culturally and socially embedded to quantitative theoretical—certainly holds for Dutch business schools that are strongly inspired by American examples (Van Baalen & Karsten, 2010). Locke's work propelled a debate on the need for locally informed business education because Asian companies outperformed Western companies in the 1990s and the question was raised whether the paradigm shift of business schools toward the United States—or Americanization (Üsdiken, 2004)—was perhaps part of the explanation for lagging behind countries such as Japan. For that matter, the Dutch situation resembles that of Sweden (Engwall, 2004), Spain, Turkey (Kipping et al., 2004), and the United Kingdom (Tiratosso, 2004). In all of those countries there has been a reorientation from a social ethos toward a more individualistic ethos since at least the 1980s. This holds even for business schools in the United States itself (Khurana, 2007). Cummings and Bridgman (2016) and Spender (Spender, 2008, 2016) maintained that there is a need for a wider historical and normative history in order to reveal more sources for good business education in which the international and homogenizing trends are integrated with local diverse trends. While this is not the place for an in-depth cultural comparison, it can be said that the Dutch business schools are university-based and publicly funded. They are focused on the knowledge economy, marketing, and finance, not so much on production and industry (Van Baardewijk, 2014).

The framework required for studying an ethos is dubbed "moral ethology," and it could be called a typical Neo-Aristotelian perspective (MacIntyre, 2016). Moral ethology focuses on shared practices that help a group of people to strive for a "good life." Moral ethology offers a vocabulary which enables us to attach words to certain

phenomena that we tend to overlook in other perspectives. This in turn allows ethical questions to be posed about the purpose of certain activities and the desirability of certain developments. Applied to business school students, moral ethology investigates their collective understanding of matters related to their roles as students and the moral perspective they have on themselves, society, and the economy. Studying business from this perspective provides a normative framework, in so far as it allows it to be determined whether the business student ethos actually enables business students to conduct business in a way that contributes to the good life for society.

#### 4 | METHODOLOGY AND RESEARCH APPROACH

There are various ways to study the ethos of business students empirically; here Q-methodology was deemed most suitable because Q-study results are clusters that are functional rather than logical (De Graaf, 2011). In other words, the clusters are not logically constructed by the researcher, they result from the empirical data; they are operant. Q-methodology is increasingly employed in business studies and administrative science, as well as in the field of education (Cross, 2005; Van Exel et al., 2006), and has much potential especially for descriptive ethics (De Graaf, 2020; De Graaf & Van Exel, 2009): Q offers a procedure and a conceptual framework to study subjectivity in the social context. It was introduced by Stephenson (1935), when he announced his inversion of the use of intercorrelations so that individuals were measuring themselves rather than being measured by a researcher (Smith, 2001). Stephenson distinguished the method from R methodology (hence the name "Q-methodology") that provided (and provides) the basis for a science of objectivity in psychology (Brown, 1986). "The letter R in R methodology is a generalization of Pearson's product moment  $r$ , which has most often been used in the study of relationships among objective characteristics such as traits, attributes, abilities, and so forth" (Brown, 1986). In contrast to R methodology, Stephenson introduced Q-methodology to correlate people rather than test items. Stephenson (1935) presented Q-methodology as an inversion of conventional factor analysis in the sense that Q correlates persons instead of tests. "Whereas previously a large number of people were given a small number of tests, now we give a small number of people a large number of test-items." Surveys, generally, claim to make objective measurement of some construct formulated about a population or people and assume that the differences are only quantitative (Smith, 2001). Thus, far Q-methodology has not been discussed in relationship to epistemologies and ontology's, which is usually an indication that a positivist research tradition is assumed (De Graaf & Van Exel, 2009). However, Q-methodology can very well be combined with (variants) of post-positivistic research such as discourse theory (De Graaf, 2005). The ethos descriptions here fall within this last tradition.

Q-methodology is a mixed qualitative–quantitative small-sample method that provides a scientific foundation for the systematic study of subjectivity, such as people's opinions,

attitudes, preferences, and so on (Brown, 1980, 1993; Watts & Stenner, 2012). Q-methodology is a good way to study clusters of viewpoints and provides a foundation for the systematic study of subjectivity—a person's viewpoint, opinion, belief, attitudes, and the like (Brown, 1980)—which is precisely what is called for here. Where purely qualitative research has problems with generalizations, Q offers the opportunity to generalize clusters of viewpoints within a given population, clusters of subjectivity that are operant. Yet, the test items of a Q-study are always related to each other; therefore, much of the context is retained. Brouwer (1999) argued that an important advantage of Q is that questions pertaining to one and the same domain are not analyzed as separate items of information but rather in their mutual coherence for the respondent. Clusters in Q-methodology are not logically constructed by the researcher, but are the result of empirical data. That makes them “operant” (Watts & Stenner, 2012). Q-methodology provides patterns of persons, in this case business students, whereas surveys provide patterns of variables.

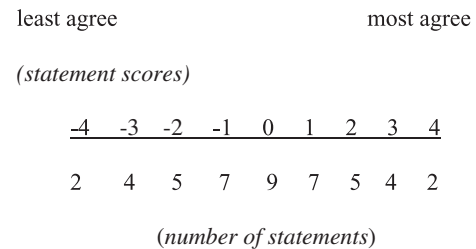
Q-methodology was applied to this study in four steps (discussed below): selection of relevant statements (Q-set), selection of respondents (P-set), respondents' ranking of statements (Q-sort), and interpretation of the results (Q-analysis).

## 4.1 | Q-set

For Q-research, a so-called *concourse* has to be constructed. The concourse is a technical concept much used in Q-methodology for the collection of all the possible statements concerning a topic—here: statements business students can make about their ethos. The concourse is thus supposed to contain all the relevant aspects of their ethos. As a first step in forming the concourse of this study, 15 in-depth semi-structured interviews with business students were conducted (seven women, eight men; all Dutch). They proved to be useful for a flexible yet guided conversation and the integration of non-anticipated topics. Themes that are important in relation to the overall research question were distilled from the interviews which were recorded with permission.

To broaden the perspective, experts were also interviewed: a director of education from a business faculty, a student advisor from a business faculty, a professor who established a faculty program of business studies, a professor involved in curriculum research, and an ethics professor. These interviews, along with a literature review, were also used to formulate statements that together form the concourse. An analysis of the concourse led to the following major themes, in which the statements were clustered: mono- or interdisciplinary thinking, typical studying effort, practical thinking, type of jobs prepared for, ethics and social responsibility, motives, and motivation.

In a Q-methodological study people are typically presented with a sample of statements about a topic (here, the ethos of business students), called the Q-set. The Q-set was derived from the large concourse, making sure that all the different major



**FIGURE 1** Fixed distribution of the Q-set

themes were addressed. The 45 statements of the Q-set are in the Appendix.

## 4.2 | P-set

Q-methodology is a small-sample investigation of human subjectivity based on the sorting of items of unknown reliability (Van Exel & De Graaf, 2005). The most important type of reliability for a Q-study is replicability: will the same condition of instruction lead to factors that are schematically reliable—that is, represent similar viewpoints on the topic—across similarly structured yet different Q samples and when administered to different sets of persons (Van Exel & De Graaf, 2005)? The set of respondents in a Q-methodological study is usually not randomly chosen, but theoretically structured (Brown, 1980) and all viewpoints should be included. The issue of large numbers is relatively unimportant when one is looking for different segments of subjectivity: “If each individual were to have their own specific [ideas], their profiles would not correlate; if, however, significant clusters of correlations exist, they could be factorized, described as common viewpoints (of tastes, preferences, dominant accounts, typologies, etcetera), and individuals could be measured with respect to them.” (Van Exel & De Graaf, 2005).

The Q-research was conducted at three Dutch universities (anonymized for blind review purpose). All 43 students who participated were in their third year of a business studies program. Three classes with potential respondents were visited at the end of a lecture and both Q-research and the idea of this research explained, giving students the option of joining the research, or leaving.

### 4.3 | Q-sort

By Q-sorting, people give subjective meaning to the set of statements, and so reveal their subjective viewpoint. Stephenson (1953) has presented Q-methodology as an inversion of conventional factor analysis, in the sense that it correlates persons instead of tests (i.e., by-person factor analysis). If each individual had unique likes and dislikes, their Q-sorts would not correlate. If, however, significant clusters of correlations exist, they can be factorized, described as common viewpoints, and individuals can be mapped to a particular factor.

The Q-set of 45 statements was randomly numbered, each card containing one statement. The respondents were asked to rank-order the 45 statements from their own point of view according to some preference, judgment, or feeling. The students were instructed to read the statements carefully and then, organize them into three piles: agree, disagree, and neutral or undecided. Next, each respondent was asked to organize all statements from "strongly agree" to "strongly disagree," with scores ranging from -4 to 4. The score an isolated statement receives is important, but more important is the placement of one statement among the 45 others, which is why they must be organized in a fixed quasi-normal distribution (see Figure 1). Even though a forced distribution was used, some deviations were tolerated. If the Q-sorters found the forced distribution differed too much from their positions, they were allowed to slightly vary the number of statements they were "supposed to" have in a category.

Participants were then invited to elaborate on their choices in the questions that follow the Q-sorting page. After the Q-sort was laid out, each participant was asked to elaborate on the statements that he or she agreed or disagreed with most strongly.

#### 4.4 | Q-analysis

The individual Q-sorts were factor analyzed using PQMethod 2.11 (extraction method: centroid; rotation method: varimax) in order to reveal the distinct ways in which the statements were rank-ordered. The analysis of the 43 Q-sorts, laid out by 43 students, generated five different types of ethos for business students: factors A, B, C, D, and E. For each factor, a composite sort was computed based on the rankings of the respondents' loading on that factor<sup>1</sup> and their correlation coefficient with the factor as weight. This idealized Q-sort represents the way in which a person loading 100% on that factor would have ranked the 42 statements (see Appendix).

Factor A is dominant, representing most participants. The explanatory variance of Factor A is 16%, Factor B 8%, Factor C 10%, Factor D 9%, and Factor E 8%.

Each factor was interpreted and described using the characterizing and distinguishing statements and the explanations of respondents' loading on the factor. A statement is *characterizing* by its position in the outer columns of the idealized Q-sort of the factor and is *distinguishing* if the position is statistically significantly different from its position in the idealized Q-sorts of all other factors. Respondents' explanations (which were written down after the Q-sorting) are cited in italics to illustrate students' way of thinking and support the description of that viewpoint. Moreover, students were asked to give a general description of what a good manager should do. This extra information was also used to interpret the factors.

Respondents were asked if any aspect of management and business education that they believed relevant for their opinions was

missing in the research. They mostly answered "no," confirming the validity of the Q-set (Van Eeten, 2001).

## 5 | THE RESULTS: FIVE TYPES OF ETHOS

Five types of ethos were elicited from the Q-analysis and are presented below in the form of a label and narrative (cf. De Graaf, 2005). First, for each type some characterizing statements are given (from the Appendix), with the mentioned idealized factor scores for each factor for that statement. For example, if factor A has 4 on statement number 3, that means that a hypothetical respondent scoring 100% on factor A, would have ranked that statement in the 4 category.

### 5.1 | Type A: The Do-Good Managers

A	B	C	D	E
3 For me, it is of high importance to contribute to society in my work.				
4	-1	0	1	-1
29 The mission of a company is important. But eventually it is, of course, about the money.				
-2	3	3	-1	-1
33 As long as it is legal, it is important to do what a client requires.				
-3	2	0	1	1

The first (A) ethos is the most social and moral one of all. It contrasts sharply with the following one (B). For students with the first ethos, it is important to contribute to society (statement #3). This group affirms that a moral oath might be interesting for managers (#1). *"I think that there are enough good managers that have derailed. An oath might not be 'the' solution, but it is a start."* This group stands out for its moral conscience (#33, #16). *"I don't want to deny my feelings of moral righteousness in my work because it is part of who I am, in my personal life, and who I want to be, in my professional life."* (Moreover, the mission of a company is taken seriously and not immediately interpreted in terms of profit (#29). Students say that philosophy and ethics have value in the business curriculum. *"Business studies is about people who work in companies, who are employed, and that is why thinking ethically is important."*

There is a general idea of the importance of personal and shared responsibility. *"Self-governance should be the main target, plus self-responsibility."* In a company they expect to find creativity and craftsmanship and as a business manager they would envision supervising this (#44). *"You have the insight into someone's knowledge and skills due to your broad education."*

There is a strong idea that the world is changing, and that business alumni think they can simply come along and help others (#18). *"For me, innovation is something very important. You have to struggle to come along with the rest."* Regarding the general question of what management is about, many students mentioned both the

combination of society, ethics, and strict business goals such as profit. A good manager: *"is able to make money, help society, and be a good employer."*; *"is enthusiastic, passionate, listens well, works hard, and puts the interests of employees before their own. A good manager wants to score with the team, not individually."*; *"social, involved, ethically responsible, smart."*

## 5.2 | Type B: The Market Managers

A	B	C	D	E
1 Just like doctors and lawyers, managers should take a moral oath.				
1	-3	-2	-1	-2
23 A business person should be loyal to clients, not to society.				
-2	2	-3	-1	1
24 The market determines the decisions of managers. You should never underestimate the competition.				
1	4	2	0	2
29 The mission of a company is important. But eventually it is, of course, about the money.				
-2	3	3	-1	-1
33 As long as it is legal, it is important to do what a client requires.				
-3	2	0	1	1

The second ethos (B) has a different perspective on life and primarily focuses on markets and serious management, but not so much on society, nor on ethics. Participants fitting this ethos state that the market determines the decisions of managers and that competitors should not be underestimated (#24). *"The market decides the supply and demand. Managers need to keep an eye on how the market develops in order to maximize profits. Competition is good for a company. It keeps employees focused."*

In this ethos, the mission of a company is important, but in the end, it is about money (#29). *"Crucial for a company: you can envision beautiful things, but only when they are in the interest of shareholders and when they can be established in an efficient way."* Efficiency is crucial (#28) *"Business is there to generate money. There are two ways: increase sales or work more efficiently. Business students are educated to think about this."*

As long as it is legal, customers get served (#33). Indeed, customers are more important than society at large (#23). *"Your client is always right and the reason for your existence in the first place."* Managers are not seen as people who place themselves above society or customers (#9). Again, this does not mean that this group of students aims to contribute to society (#3). Colleagues are important but not crucial (#7). *"I like nice colleagues but when I don't like the content of my work, I won't function well. I am ambitious, inquisitive, and I find work fulfilling."* They do not see any reason to distrust managers: a moral oath is seen as unnecessary by this group. In this ethos there is a remarkable indifference about the need for rules and regulations (#6), and this can be interpreted to

mean that they will by-pass them if possible. Students' own capacity is generally seen as scientific (#42). *"For a business student, validity and testing ideas are very important. Facts are very important in making optimal decisions."*

A good manager is defined by one of the correspondents who loads high on this ethos: *"A person who has the overview, can direct, and is profit oriented."* A different student describes a good manager as *"A person who leads by motivating and activating employees, who has strategic insight, the courage to make difficult decisions, and who takes interested parties into account while being conscious of one's (changing) circumstances."*

This ethos is not concerned with topics like corporate social responsibility, nor is there a serious focus on ethics.

## 5.3 | Type C: The Searching Managers

A	B	C	D	E
12 I find it important to add value with my work, but what kind of value exactly, I find difficult to say.				
0	-2	4	1	2
23 A business person should be loyal toward clients, not toward society.				
-2	2	-3	-1	1
29 The mission of a company is important. But eventually it is, of course, about the money.				
-2	3	3	-1	-1

It is crucial in the ethos of the Searching Business Manager that work in business is perceived in terms of communication. Communication skills are seen as the defining characteristic of a good manager (#40). However, on other aspects, the students that match with this ethos are rather uncertain about their own capacities; they are on the search. Within this ethos there is no clear idea of the type of jobs students can get later (#37). They have little idea of the actual things that are happening in specific companies or lines of business (#39). They do want to add value, but what kind of value is a difficult question for them to answer (#12).

They do think that the world changes rapidly and they also think that business is often about making money (#29). *"I think every company works with the idea that it is all about money making."* However, they say, this is at the expense of good craftsmanship (#39). They do not see themselves as people who primarily focus on finance (#26). Their uncertainty about the study and management in general also translates into a negation of the idea that managers are leaders who make decisions over others (#32).

Asked about their ideas on a good manager, they answer in line with the general ethos, *"strong communicator who knows what happens in an organization, takes decisive action, and listens to opinions and ideas of others."* Another respondent: *"someone who has the overview, directs when necessary and makes sure everybody is heading in the same direction."*

## 5.4 | Type D: The Balancing Managers

A	B	C	D	E
5 For me, work enables me to live my life, and I take my parents' careers as an example.				
0	0	0	-2	1
13 Whether people are successful or not depends on their personal effort.				
2	2	2	4	2
25 As a business person it is my job to make sure others do what they are supposed to do, it is a kind of task management.				
0	1	-2	-2	1

This fourth ethos is close to the general ethos. In a way, it combines groups (A) and (B), in an amplified form. It believes strongly that personal effort is important for being successful (#13). More than other factors, students loading on this ethos claim to know something about companies and lines of business (#43). Society (#3) and morality (#16) are important to this group and dovetail with good management.

They disagree with the statement that they work to live and that they take their parents as an example (#5). With regards to management, respondents disagree with the idea of managerial work as task management (#25). They want to oversee a company as a business student would (#36). *"After you have gained the whole picture of a company, better decisions can be made at the general level."* (re). A good manager is *"A trustee, who thinks along, helps"; "Somebody who listens to others and helps others to develop, and who places the company above himself."* (resp.14); *"Somebody who listens to employees and takes their problems seriously. Employees are the capital of the company. This needs to be taken into consideration when decisions are made."*

## 5.5 | Type E: The Radical Market Manager

A	B	C	D	E
2 I expect to supervise/manage more than 10 people or more within a few years after graduating.				
1	1	0	0	3
16 If an instruction from my employer conflicts with my conscience, I will not carry it out.				
3	0	0	2	-2
39 The ambition to do things for the lowest price often comes at the expense of good craftsmanship.				
2	0	3	0	3

The fifth ethos (E) can be seen as an amplified version of (B), the Market Managers. However, students loading on this ethos clearly have more hesitation about their own capacities (#37) and their own expected added value (#12), although not as much as those of the third ethos (C), the Searching-Managers. This group is highly ambitious (#4). *"I want to perform, I am motivated to earn a lot of money, and to move to higher positions."* This group has the ambition to grow into positions within a few years of graduating and to supervise 10 people or more (#2). *"I have led a group of 25 employees in previous*

*years and I think I can return to this after graduating. Besides, I think a managerial function suits me well."*

There is general awareness of the need to be successful, or to put it negatively, a fear of not moving forward in society. One student writes (#17). *"In the social surroundings of business studies, there is an idea of survival of the fittest. Dressing up one's CV and building a network is essential to be able to score a workplace later on in life."* Work is important and is characterized by their parents' work spirit (#5). This group is not focused on the good of society at large and is willing to do things that conflict with their own moral ideals (#16). In this ethos, work should nonetheless enable others to grow personally (#8), although work can be understood in terms of tasks and task management (#34), probably leaving little freedom to determine how to fulfill a certain job.

## 5.6 | Similarities and differences between the types of ethos

There are similarities that characterizes all five types of ethos. During the preliminary interviews, it had already become clear that most (though not all) business students think that business studies is about management and that they will probably become managers. Another popular job is that of consultant, often seen as a kind of flexible management advisor. This is in line with research (Schleef, 2006) on the job expectations of U.S. business students.

Our research suggests that Dutch business students, generally, are would be managers who are ambitious (#4). *"I want to continually improve myself and constantly look for the challenge."*; *"It is my goal to get a higher position in a company."* Students say that success depends on personal effort (#13). *"If you want something, fight for it as long as you need to reach it; success depends on your own commitment."* However, students say they will not do amoral things in order to be successful, even if in that case competitors win (#20). *"Because I think the difference starts with yourself and you shouldn't think that you can do it just because the rest do it"; "Unethical things are unjustifiable."* Or, the less principled variant: *"Doing unethical things is bad for the company's image."*

Students generally disagree with the proposition that the difference between good and bad can be known easily and that they won't, therefore, need laws and rules to help them (#6), and they are quite skeptical about the moral awareness of fellow business

students. "I think most business alumni care for money, power, and efficiency. Morality is often forgotten."; "Unfortunately, it often turned out that managers could not deal with their responsibilities and did wrong things." But business students are not particularly trained to see or analyze moral dilemmas (#45). "We only had one course in ethics and ethics was not really integrated into other courses." Nonetheless, many students (Ethos A, B, C, D) remark on the need for ethics. Students also care about others (#8) and prefer to trust others (#10) without controlling them. Communication—making contact with employees—is crucial for managers (#40), according to all participants.

## 6 | DISCUSSION

The Q-research generated five types of ethos among business students, and this answered the main research question: *What types of ethos do business students have?*

- A *Do-Good Managers* This ethos is social and ethical in its orientation and is characterized by general business interests such as the need for innovation and making profit.
- B *Market Managers* This ethos is market-oriented: competition, customers, and efficiency are important.
- C *Searching Managers* This ethos is less convinced of the virtues of the study program and searches for the right thing to do through communication.
- D *Balancing Managers* This ethos shows interest in both society and ethics and a strong desire to accomplish goals with effort and efficiency.
- E *Radical Market Managers* This ethos creates the ambitious manager who is relatively non-social, career-oriented, and wants to get into a top position.

The official self-perception of many large corporations may be that they work with Do-Good Managers (Type A) and Balanced Managers (Type D), hence one might expect these types to get a foot on the career ladder early on. This is in line with empirical research on the responsibility perception of business students in the United States (Ceulemans et al., 2015). However, the question arises whether students are well-equipped to really combine the societal-moral view with that of the strict company interest. It is on this point that this research contributes to a theoretical ethical discussion on moral motivation in business (Dubbink, 2008). It is unclear how any ethos would deal with dilemma situations, in which something is legal, very profitable yet morally doubtful. It is doubtful whether any ethos found here is serious about making less profit, or even losses, because they have higher social or moral aspirations. Are students competent enough to face the "struggle of ethics" (Kaptein, 2017) in demanding business situations? This brings us to a rather philosophical question regarding business dilemmas on "the morally good versus the profits" and whether such dilemmas are actually moral dilemmas. Dubbink (2008) doubted this to be the case and stated that "there is no explicit acknowledgment that struggling with the

determination to be moral actually is a moral problem in its own right." Dubbink (2008, p. 703) rather called this the "moral motivation problem," that is also a central problem for the different types of business student ethos that revealed in this research.

However, it is quite possible that moral motivation can be fostered by educating business students to be sensitive to ethical questions. Of course, this is a process that needs to be continued in actual management practices. What is crucial for this sensitization, is that students acquire a realistic view on morality. In line with Dubbink and Van Liedekerke (2019), we argue that we do *not* need to communicate extreme high standards of morality ("moral purism") to students because we then risk to plant the seeds for disappointment and cynicism. While, moreover, business education needs to criticize the disregard of the moral dimensions and consequences of running a business ("moral ignorance"). Hence, business schools need to take seriously the teaching of business ethics as an important component in their programs, and linked to the premises of business efficiency and the role of profits.

This could be achieved, not only by letting students reflect on ethical dilemmas, for instance from a deontological or epistemic view, but also by creating more awareness within business schools that there is something like an ethos that is developed throughout study programs among students and that can be cultivated. This can be done with case-method education. Reficco et al. (2019) offered a burden of proof for this classic method—when used seriously and with expert teachers—for value-based teaching on the basis of research in Latin American business schools. Gentile (2010) developed a set of pedagogical strategies identified as "Giving Voice to Values" designed to encourage business school students to reflect on their values and to consider how they would react when faced with an ethical dilemma. Although there is support for the idea that values can be taught in discussion groups in business schools, such education must be integrated into the whole of the business curriculum (Painter-Morland et al., 2016).

A broader ethological perspective is even more important when it comes to social issues, and many moral issues are social (Blok, 2020). It seems reasonable to think business graduates can deal with personal moral issues, such as gender discrimination in a colleague's salary. Complications arise, however, when societal discussion is relevant, as in the case of a corporation's investments, an oil company's investment in gas resources, for instance, or its lobby influence on tax policies. Several scholars have uttered a similar concern, not so much about the ethical awareness of business students as individuals, but as citizens of a larger economic system and society (Colby et al., 2011; Grey, 2002; Khurana, 2007).

According to Van Baardewijk (2014), the image of man in the business-economic models taught at Dutch universities, leaves little room for the social and moral dimensions of the economy. The standard textbook image of the "free market" is that of a sphere disconnected from the moral and social contexts in which the manager operates. We need to be wary of moralizing business curricula, but the current business student ethos nonetheless seems to be overly non-ethical and non-social. This lacuna is problematic

and results in a one-sided understanding of management, competition, innovation, and other business aspects. An ethological approach to business and business curricula helps to restore this situation. This is fully in line with literature on business ethics in the corporate world showing that rather than the over-moralizing of the work place being problematic, moral neutralization is a far greater risk (Kvalnes & Nordal, 2019).

And of course, it has to be acknowledged that business schools are not the only formative source of the student ethos. Several others can be identified, as in Figure 2.

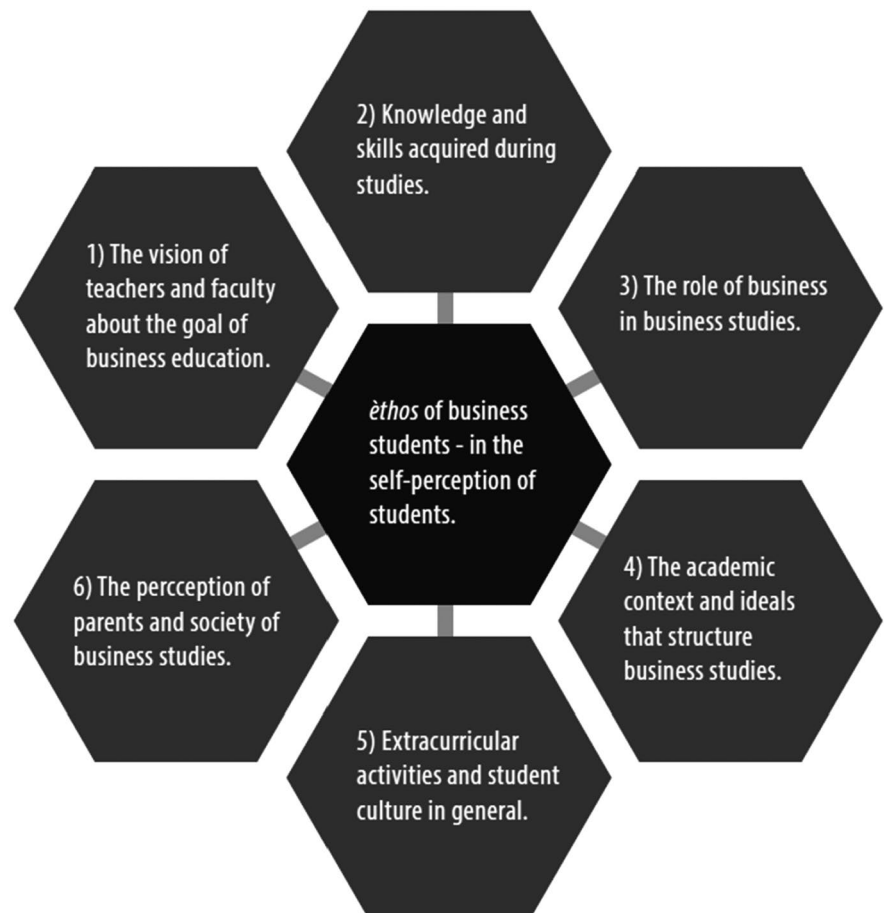
All six formative sources give shape to this self-perception to some degree, but some are undoubtedly more important than others. When a change to the business students' ethos is the objective, all of these sources can be considered.

We encourage further research into the different types of ethos found among business students. This would help develop an understanding not only of how we can grow moral awareness and ethical reasoning skills, but also of the process by which business students form their moral identity. From a moral ethological perspective, business studies is a kind of "nursery" where future managers learn to think and also where they acquire habits. That is why a single course on business ethics in the curriculum is not enough to let students fully integrate moral insights into their regular ways of acting and thinking.

Arguably the most important weakness of this study is that it is a single study among students from only three universities in the Netherlands. The findings cannot easily be generalized beyond this group of students. Students from other Dutch universities may express different views. Yet, the materials developed can easily be used to replicate this study in different contexts, at other universities and certainly also in other countries.

## 7 | CONCLUSION: FROM DESCRIPTIVE TO NORMATIVE ETHICS

Ethics remains a challenge for Dutch business schools because of the central value of business. The task inherent in the managerial position, as students understand it, is to realize goals and these goals are mostly given. The fundamental underlying value is that of the search for efficiency. Efficiency can easily be understood as the shortest path toward goals, preferably at the lowest possible cost, putting means to their full use (Schipper, 2008; Ten Bos, 2013). Such an understanding does not mean that business alumni are immoral people, but efficiency and effectiveness seem simply to be of utmost importance. The risk is that students are not taught how to relate these business values to morality. In this way, business schools risk inadvertently promoting "moral neutralization," that is, an ethos "in



**FIGURE 2** Formative sources of student ethos

which people justify to themselves that what appeared to be morally questionable behavior is after all acceptable" simply because it seems very effective and because students hesitate to express ethical doubts (Kvalnes & Nordal, 2019, p. 736). The focus of efficiency as a core value suggests that we still need to pay more attention to social theories within business schools, as was also suggested by Colby et al. (2011) and Khurana (2007). The current research contributes to this suggestion in that it reveals how deeply such attention needs to be anchored within the curricula: dilemmas between efficiency and the morally good cannot be discussed only in ethics courses but need sufficient attention throughout the whole study program. Such a moral ethological approach also requires us to acknowledge its normative aims.

Several scholars—Martha Nussbaum (2010) very prominent among them—claim that current western (academic) education is too much focused on means: on effectiveness and efficiency, and too little on values. Due to the Enron debacle, the subprime mortgage crisis, and the collapse of the financial markets in 2008, business schools have attracted ever more scrutiny (Locke, 2011). This has led to an increased interest in business ethics, corporate social responsibility, and sustainability in the context of business studies. Scholars, potential employers, accrediting agencies, and business school alumni have stimulated this interest worldwide (Sigurjonsson et al., 2014). Some of their suggestions have produced changes, but these are mostly a drop in the ocean. Business ethics is still not obligatory at all Dutch universities. This is mostly caused by curriculum choices for neighboring fields, such as compliance, corporate social responsibility and sustainability, which overlap with business ethics although they are rather descriptive in nature. Also, what should business ethics courses entail? Are they meant to familiarize students with moral theory or are they an attempt to change students' values? In the literature on religious education, a distinction is made between "teaching about" and "teaching into" religion (De Ruyter & Steutel, 2013, p. 183). "Teaching about" is as impartial as possible, "teaching into" contains the intention "that pupils remain or become adherents of a particular religion." (De Ruyter & Steutel, 2013, p. 183). In any case, if the goal is to change the ethos of students, business schools need to do more than offer two relatively isolated courses on ethics and corporate social responsibility throughout the course of a program, although such cornerstones are of course necessary. Painter-Morland et al. (2016) illustrated on a scale the different ways in which an ethics course can be integrated into curricula and also pleaded for a strong version in which ethics is no longer a side dish.

Establishing truly suitable academic training for future managers requires a rethinking of what it means to do business well, and what business means for society as a whole. As Locke (1989) pointed out and Khurana (2007) revealed in his history of business schools, this larger societal purpose was evident at the start of the 20th century, when business schools started to grow. Indeed, they have both argued that business schools can find ethical sources for a broader, social understanding of business *within* the institutional

history of business schools. The Dutch have a comparable moral history of economic thought that could also be revived (Van Baalen & Karsten, 2010) by paying much more attention to the social embeddedness of our economy. The previously mentioned tool, *Giving Voice to Values* (Gentile, 2010), can help with this purpose, as does the work of Karssing (2018) on ethical decision making. Locke (1989), Khurana (2007), and Spender (2016) are right that the history of business education can help to inform our perspective of what a business is, or how to manage business well. In addition to that, it is important to *activate* this awareness among students in pedagogies such as *Giving Voice to Values*. Another tool might actually be the sorting of a Q-research such as the one undertaken in this research, for it helps to describe different types of ethos among a student population and can therefore help to start a serious normative ethical discussion on the basis of its results. History and moral conversation can go hand in hand in creating more awareness about the economy we are working in together. This is not an easy task: Kaptein (2017) argues that even professional organizations must pay considerable attention to ethics and "struggle" for its role in business practices. Our research reveals how necessary this struggle also is in the context of business education with its focus on efficiency and effectivity.

Yet, how far should business schools go in promoting moral ideals in academic education? "Totalitarian regimes demand that the ideals and ideology of the state are taught to students. For instance, in China, communist moral ideals are transmitted in schools and in Iran religious moral ideals are taught." (De Ruyter & Steutel, 2013, p. 178). Then again, value-free or neutral (moral) education is impossible. Throughout curricula, an—implicit or explicit—image of craftsmanship and the "good manager" is presented to students. Business schools not only convey textbook knowledge, but also habits that are acquired through studying, interaction with professors, and student life in general. Goshal (2005) claimed that business schools instill in students a positivistic mind-set with a negative perception of other people. This article contributes to the discussion that Goshal started (Hühn, 2008, 2014) by showing that only two types of ethos identified in the current research represent what research in line with Ferguson et al. (2011) holds to be true for all students, namely that business studies "reproduces and sustains the notion that society's welfare is optimized as a result of individuals acting in their own self-interest, and that the only participants in the wealth-creating process that should have their interests maximized are shareholders." (Ferguson et al., 2011, p. 13). However, the results described in the current study are in line with a subtler argument in the work of Goshal and his legacy (for instance, Khurana, 2007): that business education, by assuming a value-neutral strategy, fails to sufficiently acknowledge and address the fact that instillation of values takes place none the less.

#### DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available from the corresponding author upon reasonable request.

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## ENDNOTE

<sup>1</sup> A respondent loads on a factor if: (i) the respondent correlates statistically significantly with that factor; the loading of a respondent on a factor should exceed the multiplier for the statistical significance level ( $p=.05$ ) divided by the square root of the number of statements, in this case:  $2.96 / \sqrt{45} = 0.44$ . (ii) the factor explains more than half of the common variance; the square of the loading on that factor should exceed the sum of squares of factor loadings on other factors.

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**How to cite this article:** van Baardewijk J, de Graaf G. The ethos of business students. *Business Ethics, Env & Resp*. 2020;00:1–14. <https://doi.org/10.1111/beer.12326>

## APPENDIX

## Q-statements

A	B	C	D	E (factors, interpreted as ethos)
1 Just like doctors and lawyers, managers should take a moral oath.				
1	-3	-2	-1	-2
2 I expect to supervise/manage over 10 people or more within a few years after graduating.				
1	1	0	0	3
3 For me, it is of high importance that I contribute to society with my work.				
4	-1	0	1	-1
4 In my work, I want to get a promotion, grow, and move to better positions.				
3	3	1	3	4
5 For me, work enables me to live my life and I take my parents careers as an example.				
0	0	0	-2	1
6 Graduates in business studies know right from wrong and do not need laws and regulations to assist them.				
-4	0	-4	-3	-3
7 Nice colleagues are more important to me than the contents of my job.				
0	-2	0	-1	0
8 In my work I want to help others with their personal development.				
4	0	1	3	3
9 Managers tend to place their own interests above those of customers or society.				
1	-2	3	2	0
10 For a successful career, it is important to do what your employer asks you to do.				
-1	-1	-3	-4	-3
11 In my work, I am prepared to be harsh and I see myself firing others, even if there is no immediate cause.				
-2	0	-1	-3	-1
12 I find it important to add value with my work, but what kind of value exactly, I find difficult to say.				
0	-2	4	1	2
3 Whether people are successful or not depends on their personal effort.				
2	2	2	4	2
14 Trusting each other is a good thing. As a manager, however, you are a kind of inspector.				
-2	-1	-1	-1	-3
15 I often speak to fellow students about the low level of my studies. Many of them recognize my doubts.				
-3	-4	0	-2	-4
16 If an instruction of my employer conflicts with my conscience, I will not carry it out.				
3	0	0	2	-2

A	B	C	D	E (factors, interpreted as ethos)
17 Society is a battle, survival of the fittest, and it is your task to survive.				
1	-1	1	0	1
18 The world changes rapidly. A business student adapts well and helps others to change.				
2	0	2	1	-1
19 Philosophy and ethics have little added value within the curriculum of business studies.				
-3	-3	-3	-2	-1
20 Sometimes you have to do unethical things for a client. If you do not do it, a competitor will.				
-4	-3	-1	-4	0
21 Difficult debates are often decided by shareholders. He who pays the piper calls the tune.				
-1	1	-1	0	0
22 A manager makes decisions that is his job.				
0	1	0	0	0
23 A business person should be loyal to clients, not to society.				
-2	2	-3	-1	1
24 The market determines the decisions of managers. You should never underestimate the competition.				
1	4	2	0	2
25 As a business person it is my job to make sure others do what they are supposed to do, it is a kind of task management.				
0	1	-2	-2	1
26 As a business person I see it as my duty to watch over the pennies.				
1	1	-2	-1	0
27 I have learned to solve problems. Others come with problems and I will help to solve them.				
2	3	1	2	0
28 Efficiency (making things smarter and cheaper) is a core value in business studies.				
0	3	2	3	1
29 The mission of a company is important. But eventually it is, of course, about the money.				
-2	3	3	-1	-1
30 I have a clear picture of what types of jobs I can get with these studies.				
0	-1	-3	0	-3
31 Honestly, I find business studies too easy.				
-1	-3	1	-3	-4
32 Leading means that the manager decides and that others have to follow.				
-3	0	-4	-3	-2
33 As long as it is legal, it is important to do what a client requires.				
-3	2	0	1	1
34 Working means performing tasks, this also applies to the manager himself.				
1	0	2	3	3

A	B	C	D	E (factors, interpreted as ethos)
35	There are places where you cannot work when you have done business studies.			
-1	-2	-2	1	-2
36	If you have done business studies, you typically oversee things. You can get the bigger picture of the company.			
3	4	1	2	2
37	To be honest, I have no clear idea of the type of job I will do in a few years.			
-1	-2	3	0	2
38	I know how to deal with disagreement, but in the end, a manager is almost always right.			
-1	-1	-1	-2	-2
39	The ambition to do things for the lowest price often goes at the expense of good craftsmanship.			
2	0	3	0	3
40	Skills in communication are crucial for business people.			

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40	I honestly do not know what typical business thinking would be.			
-2	-4	0	-1	-1
42	I understand the need to have a scientific perspective on companies. The facts are important.			
-1	1	-1	1	-1
43	There are several companies and lines of business that I really know.			
0	1	-2	2	1
44	In a company you find creativity and craftsmanship, as a business manager you can supervise this.			
0	2	1	1	0
45	I have been trained to see moral dilemmas, for example, relating to money and power.			
0	-1	-1	0	0