Business Ethics Perspectives of Thai Law Students: a Study of Age and Gender in Moral Development

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Decisions regarding right and wrong are naturally impacted by learning and experience. Other factors might be age and gender which may influence one's decisions regarding ethical dilemmas. This research surveyed 145 male and 72 female law students to measure their Personal Business Ethics Scores (PBES) and to determine whether age and gender make a difference in ethical maturity. The PBES is used by researchers to measure individual commitment to integrity and observance of the laws regulating current business activities. This study contributes to the theory of moral development as it is tested with future lawyers in Thailand. The results of this research suggest that age and gender are statistically significant factors in the moral maturity of law students. Suggestions and implications are presented.

INTRODUCTION

Ethics is an important part of effective leadership. Without integrity and ethics, a person is not able to become a good leader in his/her profession, industry or culture. Rassameesukhanon explains that "different industries may need different types of leadership" (2008, p. 91). Different industries might require diverse traits and skills from their leaders; however, it is a fact that all industries and professions need effective leaders. Leaders gain the respect of their employees by being ethical and good role models. "The employees' respect in their leaders, according to the Thai culture, is fundamental and this aspiration connects leaders and employees" (Rassameesukhanon, 2008, p. 91). As such, it is imperative that the future leaders of the legal industry in Thailand understand their perspective regarding business ethics as they are likely to face many ethical dilemmas in their decision-making in the workplace.

Ethics has been the subject of study and research for many years (Mujtaba, Cavico, McCartney, DiPaolo, 2009; Cavico and Mujtaba; 2009; Clark, 2008; Crary, 2008; McGill, 2008;

Desplaces, Melchar, Beauvais, and Bosco, 2007; Gao, 2004; Klein, Levenburg, McKendall, and Mothersell, 2007; Lawson, 2004, Cherry, Lee and Chien, 2003; Nonis and Swift, 2001; Ridley and Husband, 1998). While there are many factors that influence ethical maturity of lawyers and their decision-making, two of the variables might be age and gender. Consequently, this research is designed to compare the Personal Business Ethics Scores (PBES) of future lawyers in Thailand. Building on the theory of moral development, the purpose of this study is to determine whether age and gender are related to ethical decision making as tested with Thai law students. Studies show that Thai students pursue educational opportunities at the graduate level and beyond for different personal and professional reasons such as to serve society and/or make more money (Teowkul, Seributra, Sangkaworn, Jivasantikarn, Denvilai, and Mujtaba, 2009). School administrators and educators should understand their students' educational motives and prepare them to make ethical business decisions regardless of the financial consequences. One way to educate students about business ethics is to begin with an understanding of morality and the moral development of individuals as they age and gain more education and experience as professional men and women in the society.

Moral development, according to Mujtaba (2010), is the development of a person's ability to distinguish right from wrong, to develop a system of ethical values, and to learn to act morally. The term development refers to progressive and continuous changes from the beginning of life until the end. Morals and morality are ethically ascertained beliefs or views as to what is right or wrong and good or bad. Moral norms are standards of behavior by which people are judged and that require, prohibit, or allow specific types of behavior. Moral rules are action-guiding or prescriptive statements about how people ought to behave or ought not to behave. Morals fundamentally convey norms to human life. Moral standards enable resolution of disputes by providing acceptable justification for actions. If one bases a decision on a moral rule, and if the moral rule is based on and derived from an agreed-upon ethical principle, the decision should be publicly acceptable. Ethics then can identify certain behaviors as better, or worse, than others by endowing these determinations with normative moral force. Ethics and morality thus perform a directive role, encouraging or discouraging ways of conduct, living, thinking, and choosing. People can then pursue their conception of the good life in such a way as not to conflict with the ways of life with others (Cavico and Mujtaba, 2009). There obviously must be constraints on the manners in which people pursue their chosen ways of life; morality emerges as an important delimiting factor.

A moral judgment is a particularly important type of deliberation. It is a reasoned ethical conclusion directed toward what one ought or ought not to do. Morality, therefore, properly and accurately should be understood as a development of ethics. Beliefs and knowledge are criteria of thought and ways people think about given concepts. Moral beliefs are views as to what is right or wrong. Beliefs support norms; but there is no action involved and no overt behavior toward others. Knowledge, however, consists of self-evident truths known with certitude; beliefs based on knowledge or logically connected with knowledge; beliefs definitely proven by scientific methods; beliefs based on sufficient evidence and authority and supported by reasons to outweigh any contrary beliefs. Thus, a belief is a judgment that cannot be proven or tested completely to be true or erroneous. As a consequence, all such beliefs must be held only provisionally as hypotheses, subject to revision and rejection, in the light of advancing knowledge. A growth of knowledge consists of transforming beliefs into knowledge through validation or disproof of beliefs. If a belief is far from a body of knowledge, one must treat it as

arbitrary and lacking logical compulsion; one entertains such beliefs at one's own risk (Cavico and Mujtaba, 2009).

Values are rankings or priorities that a person establishes for one's norms and beliefs. Deeply held values drive behavior. One very difficult problem is placing values in proper relation to one another. Values often are controversial because the norms and beliefs that one person holds in high esteem conflict with different norms and beliefs that another person holds in equally high esteem. Moral values are the rankings or priorities that a person establishes for one's moral norms and moral beliefs (Cavico and Mujtaba, 2009). Making moral rules and moral judgments based on ethical reasoning from ethical principles and ranking values which are highly intellectual exercises has a high degree of moral development and maturity.

ETHICS AND MORAL DEVELOPMENT IN THE THAI CULTURE

This research takes place in Thailand which is known as The Land of Smiles. Thailand is situated in South-East Asia, and it shares land borders with Myanmar (Burma) in the north and west, the Andaman Sea in the west, Laos in the north and north-east, Cambodia and the Gulf of Thailand in the east, and Malaysia in the south. Thais think that the shape of their country looks like an ancient axe. The conventional long name of the country is Kingdom of Thailand. Thailand's former name is Siam. Thailand has a constitutional monarchy and King Bhumibol Adulyadej is the head of state. Bangkok is the capital of Thailand.

The population of Thailand is about 64,800,000 people. Life expectancy at birth is 69.4 years for males while it is 73.7 years for females. The infant mortality rate is 20.48 deaths per 1,000 live births; whereas, the total fertility rate is 1.87 born per woman which is higher in provinces but lower in Bangkok. The ethnic groups in Thailand are composed of Thais (75%), Chinese (14%), and others (11%). Meanwhile, the religions in Thailand are comprised of Buddhism (95%), Islam (3.8%), Christianity (0.5%), and Hinduism (0.1%). The literacy rate in Thailand is 93.8% among Thai people age 15 and above who can read and write (Bank of Thailand Report, 2005).

Thai culture is mixed and developed by many factors, including geography, agriculture system in society, values, religions and western culture.

Geography. Thailand is situated on a low plain and has many rivers and canals. Many people in Thailand use water from rivers and canals in their daily life and for farming. At the end of October and beginning of November is the time that current of water from the north flows, and Thai people generally prepare a small tray made of banana decorated by flowers in order to make a wish and pay respect to goddess of the waters. This tradition and practice is known as "Loyd Kra-Thong" in Thailand.

Agriculture System in society. The Thai society is agrarian since 80% of people are involved in some form of farming. Thus, it can be said that Thai people's life are related to agriculture. The agriculture system brings the Kor-Fon culture (begging the goddess for rain) and Long-Caek culture (to help others in a village to harvest the rice).

Values. Values and the way people behave are patterns that create a culture. Moreover, some values become the core of culture. For Thais, enjoying freedom and independence are at the core of the Thai culture as they have an identity which expresses freedom and independence.

Religions. Thai culture is heavily influenced by Buddhism and Hinduism beliefs. Hinduism became part of some people's lives in Thailand as it was passing on to Cambodia, Indonesia, and Malaysia which influenced many cultures. Some Thai people, such as the Songkran culture,

practice Hinduism at the present time. Buddhism has had the most influence on Thai culture. Buddhism extended to Thailand while it was spreading to China, Myanmar (Burma), and Sri Lanka. Buddhism is part of Thai people's life from birth until death.

Western culture. The extension of western culture is from the spread of globalization and information technology. Examples of western cultures that extend in Thai society are clothing, greetings and sports. Thailand is a country which is mostly influenced by Buddhism. And Buddhism is Thailand's State religion but freedom to practice the religion of one's choice is guaranteed by the constitution, and all Thai citizens equally enjoy this right. Buddhism heavily influences the ethical values of Thai people. People learn about Buddhist principles from a young age and Thais consider the concepts of sin (*bab*) and merit (*boon*) in their actions which directly impacts the ethical values of the Thai culture. The Buddhist principles are an important part of Thai people and their culture. The Buddha emphasized three characteristics of existence: *Kukkha*, *Anicca*, and *Anatta*.

1. *Dukkha*: This term is translated as suffering. Dukkha tends to refer to anxieties experienced in the course of living. If you set a goal and are experiencing difficulty attaining it, this can be dukkha. If you love someone and that person does not reciprocate, that may amount to dukkha. If you try and control your child and that child seeks his or her own way, this could become dukkha. Let us say, dukkha implies a gap. There is nothing wrong with goals and gaps. It is when a gap cannot be managed that one experiences dukkha. Often the metaphor for progress in Buddhism is a path. If you are not able to attain your goal then you might become frustrated. Again, the gap is not the problem; it is how you perceive it and how you deal with it that matters most.

2. *Anicca*: This is impermanence. All things are subject to the forces of nature. Even the rock is gradually worn down by the incessant rain drops. Intellectually, at least, this principle is not that hard to understand.

3. *Anatta*: Anatta is often translated as no-self or not-self. This idea relates to the non-substantiality of self or personality. In other words, the self or soul that we may believe is ours does not really exist. There is nothing to cling to. In the West, people proclaim that they are seeking to find their "real self" — for Buddhists there is no such thing. According to Buddhism, we are very lucky to have been born in a form that tends to maintain its shape as we move from task to task. Our compounded form comes into contact with nature and must fight disease, discomfort, and changing conditions. Since there is no essence, no constant state of being, we are subject to many different (impermanent) conditions. Furthermore, how we perceive ourselves may not be the way that others perceive us. We must meet others and the changing conditions around us with a balance of flexibility. If we do not adjust ourselves when conditions change, dukkha will most likely follow. Thai people use the terms *dukkha* (thuk) and *anicca* (anichang) often in daily speech. They tend to be relatively open to change and accept loss, but this does not mean that they simply accept fate blindly. Understanding fate and the momentum of karma is different from being fatalistic. The dhamma, or "Buddhist life," encourages the Eightfold Path, to put an end or control the existence of Dukkha (suffering):

1. Proper understanding
2. Proper thought
3. Proper speech
4. Proper action
5. Proper livelihood

6. Proper effort
7. Proper mindfulness
8. Proper concentration

Thai people consider the dhamma or Buddhist life pattern when they make major decisions. The ethical values also relate to, rely on, or connect with Buddhism all the time. For example, to govern the country, Thailand is a country where the King has to follow the concept of *"The Dhos-sa-pit Raj-ja-dham,"* which encourages these high ranking officials to run and administer the country by following the Buddhist principle. Hence, ethical values in the Thai culture are deeply connected to the foundational principles of Buddhism.

Age and Gender in Ethics

Moral and ethical concerns of people are also likely to be influenced by the age and gender of the person. As can be observed in any culture, children and adults are very different in moral and ethical reasons simply because of their years of observation, understanding of phenomenon and general experience. Researchers agree that some moral and ethical abilities will change as a person grows older (Erikson, 1966).

Lawrence Kohlberg (1969) and other researchers have done studies in more than 30 countries, including in Thailand. Kohlberg found that people go through different stages of moral reasoning as they grow into their twenties and thirties as follows:

1. *First Stage- 0-7 years old*: obeying orders to avoid punishment.
2. *Second Stage- 10 years old*: behaving to get the rewards.
3. *Third Stage- 13 years old*: confirming to group norms and belonging.
4. *Forth Stage- 16 years old*: focusing on law and order.
5. *Fifth Stage- Pre-adult ages*: principled morality- autonomy and responsibility.
6. *Sixth Stage- Middle-adult ages*: universal morality.

The general traits demonstrated in stages one and two tend to exist in both humans and animals. It is the third and fourth stages where the moral and ethical reasoning of a person has matured and is suitable for a peaceful living in the work environment in society. People generate moral and ethical concerns in these stages which show their humanity by morality.

Research in Thailand has found that Thai children who are 10 years old are in second or third stage. On the other hand, the morality and ethical concern in Thai teenagers and adults pause in third stage (Duangdean and Penkae, 1977). Though, some Thai adults are in forth and fifth stages, it is not more than 20% of all adults in groups of sample research. Hence, age has an impact on the ethical behavior of people. However, it should be mentioned that natural age may not necessarily improve one's moral maturity unless it is supported by relevant education, training, and/or societal experiences that relates to fairness, rightness, and morality (Mujtaba, 2010). Therefore, the study for this article focused on the following hypothesis:

Null Hypothesis I – Law students who are 25 years of age or younger will have Personal Business Ethics Scores (PBES) that are equivalent to or greater than those law students who are 26 years of age or older.

There is an age-old belief in many countries that has persisted throughout centuries in almost all civilizations that men and women are different (Mehdavi, 2009). However, psychologists suggest that male and female infants cannot be significantly distinguished by their degree of dependence on parents, their visual and verbal abilities, or their aggression as measured by activity level. Meanwhile, the differences between males and females have research to support how the brain is organized is related to sex differences. Women are generally left-brain dominant, giving them better verbal skills and abilities, while men are often right-brain dominant, giving them better visual-spatial skills and abilities (Renzetti and Curran, 1989).

Moreover, for biology, the anthropologists explain that men are physically stronger than women and this gives them muscular superiority. They are larger and they have stronger muscles and less fat, a pelvis better adapted for sprinting, larger hearts and lungs, and so forth. These physical differences between the males and females of a species are referred to as sexual dimorphism (Fedigan, 1992). Furthermore, many studies of aggression demonstrate that men are more aggressive than women and often link the difference to levels of male hormone (testosterone). Nevertheless, some studies conclude that males and females pass through different stages of moral development at different age categories and males are learning rules as part of their moral development, while females are learning about intimacy, caring, helping, and relationship (Gilligan, 1982; Mujtaba, 2010, p.10). Some of the past research reports that gender does not affect the moral reasoning of individuals and sex was not itself a significant predictor of moral reasoning (Mujtaba, 2010). Therefore, the study for this article focused on the following hypothesis:

> *Null Hypothesis II* – Male law students will have Personal Business Ethics Scores that are similar to female law students.

Research Statement and Methodology

This study uses Clark's (1966) instrument to compare the results of Personal Business Ethics Scores (PBES) of respondents. The comparisons are based on age and gender. The research question to be answered is whether age and gender affect the moral development of law students in Thailand. The independent variables affecting one's moral development are age and gender. Survey research techniques have been successfully used to study the values and beliefs of people in the organizational cultures. The analytical survey method of research has many advantages when compared to other available methods. When using self-administered questionnaires, the errors associated with interviewer subjectivity are eliminated. The self-administered questionnaires also offer greater anonymity, which can be important when conducting research in the area of ethics. Respondents are asked questions that are very personal in nature because they deal with their values, beliefs, and daily practices. Also, the self-administered questionnaires allow the researcher to objectively analyze the data and discover statistically significant relationships.

The English version of the survey was translated into Thai by one Thai expert who fluently spoke English. Then it was back-translated by another Thai-English language expert to make sure the meaning had not changed. Furthermore, five Thai students were used for the pilot study to see if they had any challenges in completing the local version of the survey. The pilot study participants did not report any difficulties using the Thai version of the survey. The survey instrument was provided and made available to participants in both in the English and Thai versions so as to accommodate their language preferences.

This study targeted laws students in the Surint Province of Thailand. The surveys were given to students during class time as part of ethics discussion and the data were kept confidential as no names were recorded. A paragraph explaining the purpose of this research and guaranteeing total confidentiality was included with each survey. A total of 300 questionnaires were provided to law students who were asked to voluntarily complete the questionnaire during their class time and return it to the distributor personally upon completion. A total of 220 surveys were received, four were eliminated due to incomplete data and the remaining 216 were used in this analysis. This was a 72% response rate. There were a total of 145 male respondents and 72 females.

The questionnaire used consists of eleven questions which represent the Personal Business Ethics Scores (PBES). The PBES represents a score between 11, indicating low personal business ethics, to 55, indicating very high personal business ethics. A t-test at the $p < 0.05$ and 0.10 levels of significance are used to determine if there are differences in the answers of respondents who are 25 years old or younger with those who are at least twenty-six years old. The 0.05 (and 0.10) level of significance has been chosen because it is an appropriate level of significance for most social science research. This study used the Excel software program as a database and used the null hypothesis at the specified level (5% or 10%) of significance.

The results of 216 Thai law students show an average mean of 34.93 for PBES with a standard deviation of 5.797 in this study. The following paragraphs and explanations are geared toward each hypothesis and its explanation.

TABLE 1
THAI PBES: AGE

Younger	
Sample Size	121
Sample Mean	33.355
Sample Standard Deviation	5.27
Older	
Sample Size	95
Sample Mean	35.0310
Sample Standard Deviation	6.3030
Two-Tailed Test	
t-Test Statistic	-2.1276
p-Value	0.034516*

*Significant at 5% (0.05) confidence level.

Null hypothesis I states that law student who are 25 years of age or younger (X_1) will have Personal Business Ethics Scores (PBES) that are equivalent to or greater than those law students who are 26 years of age or older (X_2). The alternative hypothesis states that law students who are 25 years of age or younger will have PBES that are lower than those law students who are 26 years of age or older.

$$Ho: \ X_1 \geq X_2$$
$$H_1: \ X_1 < X_2$$

A t-test analysis at a 5% level of significance was used to test the null hypothesis. Table 1 shows the results of the test. The first hypothesis is rejected since the t-test did produce significant differences; the p-value of 0.0345 is smaller than the significance level of 0.05 and as such the result demonstrates a statistical difference between the younger and older respondents.

The negative t-value of -2.13 does not fall within the critical values, which provides sufficient evidence that the null hypothesis cannot be accepted and there is a negative relationship. Younger respondents have lower PBES means than older law students.

So the first null hypothesis is rejected and the alternative hypothesis is accepted: law students who are 25 years of age or younger have PBES means that are significantly lower than law students who are 26 years of age or older.

The second hypothesis states that "*Male law students will have Personal Business Ethics Scores that are similar to female law students*." The p-value of 0.095 is significant at the 90% level of confidence which shows that female law students do have a higher level of ethical maturity. As such, while females had a higher score, the null hypothesis at the 90% can be rejected since females do have a higher score than males, and one can say that there is a statistical difference between the personal business ethics scores (PBES) of Thai male and female law students when $p < 0.10$.

TABLE 2
THAI PBES: GENDER

Males	
Sample Size	145
Sample Mean	33.6345
Sample Standard Deviation	5.98
Females	
Sample Size	72
Sample Mean	35.0300
Sample Standard Deviation	5.3300
Two-Tailed Test	
t-Test Statistic	-1.68
p-Value	0.09509*

*Significant at 90% (0.10) confidence level.

This study focused on the impact of age and gender in the moral maturity of law students in Thailand. The results show that law students who are 25 years of age or younger have lower business ethics scores than law students who are 26 years of age or older. So age makes a difference in the ethical maturity of law students as demonstrated in this study. In regards to gender, females had a higher score on business ethics or moral maturity. However, despite the higher PBES means for workers, a statistically significant difference was found between male and female law students in this study. When it comes to ethical decision-making, females would make better leaders. Perhaps males and females have a different perception of ethics and morality in business settings. In a study with 250 leaders and 250 employees in Thailand, Rassameesukhanon (2008) concluded that "males and females have a different notion of ideal and actual leaders…females have more idealistic views than the males" (p. 83). Perhaps more females should be involved in the decisions that impact the wellbeing of our society. If they were more involved in worldly affairs, then perhaps we would have a more peaceful world due to their idealistic views and visions.

Findings and Implications

As people grow and become older, it is assumed that individuals will become more ethically mature and this study has demonstrated that older law students have a higher level of ethical maturity than their younger colleagues. Furthermore, this study showed that gender is also a factor in moral maturity and female law students tend to be more concerned with ethical challenges in business. Perhaps these differences are truly due to a caring orientation or more years of experience, education, or socialization with what is deemed to be right and wrong. Future studies can test for other factors and variables. The results of this research show that while gender may not be as strong of a factor as age when it comes to influencing ethical maturity, both variables are nonetheless significant factors in the moral development of law students studied in this research.

In the future, researchers could do research about the business ethics of Thai judges in order to identify existing gaps in ethical decision-making and to provide more knowledge and information for harmonizing with the business world. Finally, as is true in most cultures, this research on law students shows that in the Thai society there is a difference in business ethics perspectives of men and women since females had higher scores. Pirani mentions that "the Thai attach more importance to attaining a certain position and being recognized by others than Westerners….the drive to acquire status and prestige may be more compelling in Thailand" (2008, p. 20). The drive toward status and prestige can encourage people to act in an individualistic manner which is typically associated with Western societies. The financial challenges associated with Enron, Tyco and Bernie Madoff are often rooted and linked to greed and profitability without considering the impact of such decisions on innocent bystanders. School administrators and educators can benefit from the perspectives of older individuals and the orientation of women in discussion of ethics in their curriculums as to better prepare all students for the workplace in their education.

Newbaum et al. (2009) counsel that "before introducing curriculum reform...schools need to develop a much fuller picture of why their students – the future managers of the workplace – make unethical decisions" (p.20). Education is the strongest correlate to and predictor of cognitive moral development and ethical maturity (Haung, 2006, p. 56; Hyppolite, 2003, p. 137; Mobley, 2002, p. 74). Heron (2007) underscored that cognitive moral development is considered to be "one of the critical personal characteristics influencing the entire ethics decision-making process" (p. 82). Furthermore, according to Newbaum et al. (2009), "we also know that ethics can be taught, and that educational programs that integrate the study of ethical theory with its practical application can be highly effective" (p. 21). Bloodgood, Turnley, and Mudwick (2008) state: "Prior research suggests that ethics instruction has the potential to make people less likely to engage in unethical behavior. For example, various forms of training and interventions are able to increase moral reasoning for some individuals" (Bloodgood et al., 2008, p. 558).

Many schools today have now made ethics courses a compulsory part of the curriculum. Smith Evans (2004) noted that "ethics training often is criticized for the lack of transfer of skills to business environments" (p. 32). Smith Evans pointed out that "the findings of recent research indicate moral reasoning can be improved with classroom exercise" (2004, p. 32). Smith Evans explained that "an integral part of ethical decision-making is moral reasoning. Improved moral reasoning skills could provide an avenue for firms to improve ethical behavior in business" (p. 32). Bloodgood, Turnley, and Mudwick (2008) state that "…prior research indicates that university classes on "business ethics" and "business and society"…may improve ethical understanding and attitudes" (p. 558). Bateman (1998) stressed that "if society is concerned

about the behavior of its business people, then it is appropriate a business ethics course becomes a required course in business school curriculum" (p. 70).

Bateman (1998) also points out that "the purpose of ethics education is to make students more aware of ethical dilemmas that arise in the workplace and to prepare them to reason through the consequences of alternative courses of action" (pp. 133-34). Business ethics education should stimulate the students' moral awareness and imagination, help them recognize moral issues in business and otherwise, provide to the students ethical theories and principles, and help the students develop moral reasoning skills (Bateman, 1998). Buell (2009) related that "surveys of business schools show a wide range of pedagogical approaches to teaching business ethics" (p. 67). Buell explained:

Many institutions rely upon structured lectures. This approach relies on imparting information followed by discussion. Other approaches by institutions include understanding ethical concepts and reasoning by themselves…. Following this approach, exercises are employed to clarify and justify student beliefs and personal reflections. Another common approach to teaching business ethics has been the analysis of management case studies, which provides for active dissection of ethical judgments and their fall-outs in legal, business, and cultural contexts….Another common techniques utilized in business ethics education in undergraduate and graduate business departments include offering courses that analyze the scandals of companies such as Enron, WorldCom and Health South. Avoiding the duplication of similar scandals is the goal of such pedagogy" (2009, pp. 67-68).

One common model for ethics education is a normative approach based in philosophy. That is, traditional ethical theories and principles, rooted in philosophy, are taught to the students, who then are shown how these ethical theories and principles can be applied to controversies to arrive at logical and rational moral decisions.

CONCLUSIONS

This research was designed to compare the Personal Business Ethics Scores (PBES) of law students. The purpose was to determine whether age and gender are factors in ethical maturity. This research has concluded that age is a factor in ethical maturity, and gender is also a significant factor (although a bit weaker factor than age as gender was significant at the 90% confidence level). Future researchers, therefore, should collect more data from respondents with a law degree and from judges to see how their scores compare with those who are trying to become lawyers.

While having a "care orientation" might partially explain why women tend to score higher than some of their male counterparts on ethical maturity, researchers can search for more "development" reasons that better explains the higher scores of women in dilemmas that deal with morality in the workplace. Future researchers should collect data from respondents who practice law in order to compare the law students' scores with lawyers who have more experience. The results will be useful information to the legal industry of Thailand so as to develop and improve lawyers and law students about business ethic challenges.

Business ethics and ethical business laws are very important for the success of Thailand's business in the global arena, especially during and after the financial crisis of the past few years. Perhaps some of Thailand's business practices might need adjusting and development in order to align them with what is fair for the Thai society. For example, the Thai Civil and Commercial Code (the major code of business law in Thailand) were just updated and revised last year;

however, they do not change as fast as the business practices. Furthermore, Thailand does not have a specific law to support organizations that are set up by one person. Moreover, there should be some review of business ethics and business laws as to further stimulate and encourage foreign investments in Thailand. Thus, the success of Thailand in the world of business and economic is influenced by the perceived ethics of relevant business laws.

For Thailand, the application of Kantian ethics might be very relevant as it has many similarities with the Thai culture. The Kantian ethics focuses on the concepts of freedom and dignity for all people. Moreover, Kantian ethics states that the moral action is motivated by good will (not personal gain), and good will is likely to lead to more good consequences. Some of the ethical issues for future research in Thailand might deal with the issues of equality for all refugees in Thailand, the equality of entry for females into such jobs as being a pilot or other jobs that women may desire but are traditionally filled by men, and the fact that most nurses in Thailand happen to be females. All these issues need to be reviewed and studied at by Thai researchers in terms of the local culture and the interest of Thai citizens as they compete with others in the global environment of business.

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