

Ethical Perceptions of Managers: A Preliminary Study of Small and Medium Enterprises in Botswana

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Abstract

Ethical views of managers have continued to be of interest to business practitioners and researchers. However, given that historical context of many of these ethical transgressions have been reported amongst large local and international corporations, researchers have focussed their studies on larger organizations. The importance of smaller organizations, more specifically Small and Medium Enterprises (SMEs), the economic and social development of businesses in emerging and growing economies is greater. Researchers in developing countries have been challenged to undertake study of the ethical sensitivity of small business managers. The extant literature suggests that managers in small businesses are able to influence the ethical climate in the organization to a greater extent than those in larger organizations. The current study investigates the ethical views of small business managers in Botswana and compares these to the views held by a comparison group of key personnel in their organizations. Given that the prior research found that managers in small businesses have a high degree of ethical sensitivity when compared to managers in larger corporations and the public, the study hypothesized that managers of SMEs will be more ethically sensitive key personnel in their organizations. A questionnaire was administered on both groups, and the results were statically tested for differences. The study determined that there were no significant differences between the two groups for most of the questions that queried respondents using a set of ethical value statement. The study also determined that respondents felt that there were increased incidences of unethical practices in the country, especially those that involved bribery. The paper concludes by making recommendations for national, industry-focussed studies within SMEs.

Keywords: Ethical business values, Small and Medium Enterprises, Botswana

Introduction

Despite the growth of research in business ethics over the past two decades, researchers have limited investigations into the viewpoints and the perceptions of business ethics for those engaged in small business management. The main reason for this is following the Enron, WorldCom and similar financial debacles, researchers and practitioners focused their efforts on studying ethical conduct amongst larger corporations whose downfall had been shown to affect a broad spectrum of businesses and the general population. This interest later extended to include ethics training and education as a way of preventing unethical behaviour.

But should we not assume that similarities exist in the ethical concerns and attitudes prevailing in small and large corporations? Operational factors facing the small-business manager appear to suggest that small business owner-managers are able to influence and direct ethical values of the firm more effectively (Longenecker, McKinney, and Moore, 1989). Several factors play into this; firstly the sphere of control and influence often pervades most areas of the business, from policy to procurement and reporting systems; secondly, there are often a limited number of employees and divisional in the business thus leading to more active consultation with those in the higher echelons of management on policy matters (Fassin, Van Rossem and Buelens, 2010); and finally, the demands for own-financing and profit-making are usually greater in smaller business ventures. In fact researchers have determined that there is usually a strong association between entrepreneurial motivation and the desire for profits (Mitchell et al., 2004).

One feature of small business operation that makes it particularly interesting for ethics research is that the sector often faces extensive competitive pressure which could pre-dispose or entice such businesses to participate in unethical business practices (Kuehl and Lambing, 1990). Research has however shown that a majority of small business managers operating in the United States reported that they do not feel compelled to act unethically even if the prevailing business environment is extremely competitive (Longenecker, McKinney and Moore, 1989). The effect of competitive business pressure and other environmental issues on ethical sensitivity in developing nations is yet to be tested.

The current study intends to explore ethical issues of small businesses and extend this to some medium business managers operating in Botswana. In the context of Botswana, a small business is defined as an entity which has an annual turnover of between BWP 60,000 and BWP 1.5 million, and employs not more than 25 people. On the other hand, a medium enterprise is defined as a firm that has a maximum number of 250 employees and an annual turnover of between BWP 1.5 million and BWP 5 million (Republic of Botswana, 1999). Some medium enterprises which operate on a smaller scale, less than 50 employees and turnover of less than BWP 3 million, will be included in the study since the definition of small businesses in Botswana has become restrictive and unrealistic given the prolonged use of SME's categorizations, the limited number of employees in these enterprises (Painter-Morland and Dobie, 2009) and changes in market forces. Furthermore, there are limited formal small businesses that are operated by managers who would be able to understand and contribute effectively on the phenomenon being investigated. The main reason for this is that turnover and number of employees are often affected by the type of industry (Medlin and Green, 2003), a limitation which can be reduced by opening up the study to more participants.

Business ethics, Small and Medium Enterprises and the African Experience

According to Donaldson and Werhane (1993), ethics refers to the study of 'whatever is right and good for humans' (pp.2) and business ethics refers to the study of the human values of people in business practice. At the centre of most ethics studies are the perceptions, attitudes and values of people in that society. Ethical perceptions and beliefs affect people's attitudes and the degree to which they accept or do not accept unethical practices, or the manner in which they view ethical decisions made by other people (Lantos, 1987).

Research that examines managers' ethical perceptions in different organizational and national settings has been useful in shaping and informing ethical behaviour and knowledge, hence that growth in academician interest in this area. Notwithstanding this, researchers tend to agree that there has been more interest in ethical perceptions and behaviour of large corporations as opposed to smaller businesses. A resulting gap in the literature has been noted. This gap acknowledges the dire need for more concerted research in various areas of small business ethics studies (Dees and Starr, 1992; Painter-Marland and Spence, 2009).

Notwithstanding this observation, a number of researchers have taken an interest in the ethics of small-business managers. For example, the Longenecker, McKinney and Moore (1989) study found that there were significant differences between respondents in small and large firms in their ethical judgement when queried on specific business behaviour patterns. In another study Longenecker, McKinney and Moore (1994) determined that the majority of small business managers who participated in their study maintained that they felt no pressure to engage in activities that violated their ethical norms.

Given the findings of the extant literature which appears to suggest the unique and encouraging ethical perceptions among small business owners / managers, it is rather surprising that there have been limited studies that explore developments and trends in the ethical perceptions of small business managers. One possible reason for this is that the ethics of small business managers is usually about '*your business, your ethics, your gains and losses*' since business owners stand to gain or lose directly from the outcome of ethical choices made by themselves and their employees (Wilson, 1980). This is in contrast to (poor) ethical decisions made by managers in larger corporations whose effects tend to have much more far reaching effects on society, either as a result of financial losses to investors or negative publicity brought to the firm or the country.

In order to uncover the importance of business ethics in small business practices, researchers need to be actively engaged in examining the effect of a manager's ethics beliefs on entrepreneurial activities and business management.

However, Dees and Starr (1992) contend that solid research in this area has been limited, and that additional research can be useful in highlighting changes in behavioural patterns and perceptions of managers since some studies have concluded that the majority of small business managers think that ethical standards are lower than in the previous decades (Vitell, Dickerson and Festervand, 2000). Furthermore, Vogel (1992) found evidence to suggest that business ethics are not universally similar, but vary by country and by level of entrepreneurship. They go on to suggest that business ethics and business civilization can even become engrained in the national psyche of people. To this end, Dees and Starr (1992), suggest that entrepreneurial activities will be directed along the lines of a manager's codes of ethical behaviour.

Research has also shown that the importance of ethical issues in small business is growing (Clarke and Aram, 1997), especially amongst top managers who often set the tone for ethical behaviour within the firm. In their work Vitell, Dickerson and Festervand (2000) reported that top managers felt that they were more ethical than lower-level managers and other employees in their firms.

As such, the central hypothesis proposed is that:

H1: Significant differences in reported attitudes towards business ethics exist between owner / managers and their subordinates.

Notwithstanding these observations, research interest in ethical perceptions of small business managers in developing countries should be more advanced. The reason for this is that small (and medium) enterprises contribute much more extensively to the state and development of the prevailing business environment. According to the Organization for Economic Cooperation and Development (2000), SME's make up the largest portions of business world-wide and contribute significantly to the gross domestic product of nations. Botswana is no exception. In recent years the Botswana Government has pinned its economic diversification strategy on the development of Small and Medium Enterprises (SMEs). Thus the ethical environment set by these enterprises may very well inform the state of ethical business conduct in the country.

Some researchers suggest that SMEs in developing countries lack awareness and understanding of business ethics and its importance in advancing one's business prospects (Mahmood, 2008). As Harrison and Freeman (1999) contend, the ethics of a small business is usually influenced by its owner-manager since they make many of the key decisions, and are often open to activities that are unchallenged by subordinates as control of the firm is lies with the owner. The effects of ethical problems then depend on the types of issues and the owner's decisions. For instance, Painter-Morland and Dobie (2009) state that in many African setting small business managers did not believe that corrupt practices are a problem in their society despite the prevalence of bribery in many countries included in their study. As Painter-Marland and Spence (2009) suggest, small business managers are often brought into unethical business practices through their association with larger business entities which they need for financial survival. This then becomes the 'accepted' state of doing business, and given that subordinates are good learners, they too become contaminated by practices that pervade that society and in organizations.

Research Methodology

The research instrument used to collect data for this study was a self-administered questionnaire which adopted questions used in the Gordon, Wiles and Wiles (1986;1990) studies and the Attitude towards Business Ethics Questionnaire (ATBEQ) which was constructed by Neumann and Reichel 1987 (cited in Preble and Reichel, 1988). Both research instruments were initially employed in the study of ethical practices among managers in the United States. Besides the demographic-type questions, all questions required respondents to place their responses along a Likert scale with 5 options on a 'strongly disagree -1' to the 'strongly disagree -5' continuum.

Although managers formed the main interest group, a comparison group was also included in the study in order to measure and assess the differences in ethical views between the managers and key employees in SMEs. With the exception of the question that required an estimate of the annual turnover from owner / managers, the same set of questionnaire differentiated only by the colour of the questionnaire and instructions on the target respondent (yellow for managers / blue for non-managers) were distributed. Both sets of questionnaires were hand-delivered. However a single or no response would sometimes be received from a manager whereas multiple responses were received from key employees in the same company.

The study initially relied on the Botswana Confederation of Commerce and Manpower Planning (BOCCIM) member-list to select respondent-organizations, but due to difficulties in locating some of the businesses and determining if they were still in operation, convenient sampling and snowballing were also employed, especially in locations where businesses establishments were clustered. A total of 75 usable questionnaires were received from an initial pool of 162 distributed questionnaires. This yielded a response rate of 46%. A total of 23 questionnaires were received from managers whilst 52 questionnaires came from the comparison group. This is a comparatively low number of responses from managers given that they were the focus of the study.

The questionnaire had three parts. The first part of the questionnaire contained demographic data such as age and gender of the respondent. It also included questions about the type of business, number of employees and estimated annual turnover of the company managed by the respondent. The second set of questions asked respondents to provide an opinion on whether incidences of some unethical business practices had increased in Botswana over the last few years. The last vignette contained a number of statements which sought to determine managers' views on certain business practices, or the decision they would take if confronted with certain business situations.

The database was created from the responses using SPSS Statistics. The Mann-Whitney *U* differential tests were then performed on the data to generate means, standard deviation and Z values. Z values were subsequently used to test the null hypothesis.

Results of the Study

The 23 questionnaires received from owner / managers were made up of Botswana citizens (100%). The male and female composition of the respondents in this group was 16 (70%) and 7 (30%) respectively. Out of the 52 usable questionnaires received from the comparison group, 41 (78%) were Botswana citizens with the remaining being Zimbabwean (8 respondents or 15%) and Zambian (3 respondents or 7%). In terms of gender, 22 respondents were female (42%) while the remaining 30 (58%) respondents were male. A higher proportion of the respondents were engaged in the service sector (48 or 64 %), 24 were in the retail business, with only 3 respondent being in the wholesale / distribution sector. In total, 28 companies participated in the study, although responses were not received from the manager/ owners of a few firms.

Using annual turnover as the key indicator, 19 (83%) managers indicated that their companies had annual turnover of less than BWP 1.5 million, while the remaining 4 (17%) companies had income exceeding BWP 1.5 million. These were classified as being medium enterprises.

Perceptions on the Changing in Unethical Business practices in the Country

This section summarises the results given by respondents on their opinions regarding the frequency of some of the unethical activities that can occur within the business community. The summary of the responses given by managers (Table 1) is presented separately from responses for the same questions when administered on other staff members (Table 2):

Table 1: Managers' opinions on whether there has been an increase in the frequency of certain unethical business practices in Botswana

	SD (1)	D (2)	N (3)	A (4)	SA (5)	Mean Value
1. Bribes	0 (0%)	7 (30%)	5 (22%)	9 (39%)	2 (9%)	3.26
2. Giving false information to business associates.	9 (39%)	7 (30%)	4 (17%)	3 (13%)	0 (0%)	2.04
3. Bid rigging	2 (9%)	5 (22%)	7 (30%)	6 (26%)	3 (13%)	3.13
4. Improper Financial Statements	3 (13%)	9 (39%)	5 (22%)	5 (22%)	1 (4%)	2.61

By aggregating respondents on the opposite sides of the scale (strongly disagree combined with disagree, strongly agree combined with agree) we find that 46 % of managers thought that incidences of bribery were on the increase compared to 30 % who disagreed. On the issue of people giving false information 13 % of respondents agreed compared to 69 % who disagreed. On the third issue, bid rigging, 39 % agree that bid rigging was in the increase compared to 31 % who disagree. Finally only 26% of respondents felt that there was an increase in the presentation of improper financial statements compared to 52 % who disagree. The results therefore suggest that managers felt that the unethical practice that was escalating more rapidly is the use of bribes.

Table 2: Comparison Group perceptions on whether there has been an increase in the frequency of certain unethical business practices in Botswana

	SD (1)	D (2)	N (3)	A (4)	SA (5)	Mean Value
1. Bribes	1 (2%)	11 (21%)	11 (21%)	19 (37%)	10 (19%)	3.49
2. Giving false information to business associates.	6 (12%)	20 (25%)	9 (17%)	10 (19%)	7 (14%)	2.84
3. Bid rigging	4 (8%)	18 (35%)	8 (15%)	17 (33%)	5 (10%)	3.02
4. Improper Financial Statements	5 (10%)	16 (31%)	17 (33 %)	14 (27%)	0 (0%)	2.77

By again aggregating respondents on the opposite sides of the scale for the comparison group, we observe that a majority of respondents, 56%, thought that incidences of bribery were on the increase compared to 23 % who disagreed. On the issue of people giving false information 33 % of respondents agreed compared to 37 % who disagreed. On the third issue, bid rigging, 43 % agree that bid rigging was in the increase compared to 43 % who disagree. Finally only 27% of respondents felt that there was an increase in the presentation of improper financial statements compared to 41 % who disagree. Again, the area where people felt that unethical behaviour had grown more rapidly is the use bribes.

Although acknowledging differences in some of the percentages and proportions, the two sets of results appear to disagree with some reports that suggest that Botswana's corruption and unethical business practices are on the decrease. Over the past decade or so, Transparency International's Corruption Perception Index has scored Botswana on the better side on the index. In 2012 the country ranked 30 out of 176 countries and regions, and was given a score of 6.5. This ranking is an improvement on ratings given in previous years by the same index. For example, in 2006 Botswana was ranked 38th with a score of 5.4 while in 2010 the country ranked 33rd with a score of 5.8 (Corruption Perception Index – Transparency International: 2006; 2010; 2012).

Responses to Ethical Value Statements: Manager vs. Comparison Group

The third section required respondents to make some judgement on whether they would consider behavioural patterns and decision processes to be acceptable or not. Some of the statements were concerned with actions taken by manager/ owners, others were employee-centred actions while some related to all persons in the organization. These statements have been categorized and labelled accordingly in Table 3 below as follows; (Owner / Managers – **OM**, Employee – **Emp**, General, All – **A**).

Table 3: Results of Responses to Ethical Value-Statements

Values Statements	Mean Values		Mann-Whitney U	
	Owner / Managers	Other Personnel	z value	p (2-tailed)
V1. It is okay for business executives to charge wine or cocktails with dinner to their expense account. (OM)	1.68	1.79	-1.008	0.401
V2. Business executives should eat at the very best restaurants whenever they are on business trips. (OM)	1.29	1.43	-0.886	0.217
V3. There is favouritism in the promotion of managers in many firms. (OM)	3.74	3.18	-2.005	0.134
V4. It's okay for an employee to list on his expense account a BWP 50.00 cab ride when the employee actually chose to walk. (Emp.)	1.61	1.86	-1.956	0.123
V5. Is it okay for an employee to take home a few office supplies (pencils, paperclips, etc.) from work. (Emp)	1.94	2.14	-0.734	0.213
V6. Helen discovers that a fellow employee regularly makes about BWP 200.00 a month worth of personal long-distance telephone calls from an office telephone. Helen should report the employee to the company. (Emp)	3.15	3.67	-0.677	0.186
V7. It is okay to accept an invitation from a supplier to an expensive restaurant for dinner for you and your spouse. (A)	1.39	2.23	-1.989	0.048*
V8 Ordering the most expensive item on the menu when the company is paying seems okay. (A)	1.23	1.42	-0.621	0.316
V9. You should turn a blind eye if a colleague provides incorrect information to the tax authority, after all it is none of your business (A)	3.02	3.18	-1.104	0.219
V10. It is okay to use a business car for personal trips. (A)	2.04	2.21	-1.650	0.537
Bill has done a sound job for over a year. Bill's boss learns that he got the job by claiming to have a college degree, although he actually never graduated. Bill has otherwise proven to be conscientious and honourable person. His boss should overlook the fact that he submitted a fraudulent CV and continues to employ him. (A)	1.65	2.17	-1.467	0.102**
V11. Business ethics should be a required course at colleges and universities. (A)	4.03	3.46	-0.560	0.199

Scale: 1 = Strongly disagree 2= agree 3 = Not sure 4= Agree 5 =strongly agree

n1 (Owner / Managers) = 23, n2 (Other Personnel / Comparison Group) = 52

**p<0.05 **p<0.10*

Ethical Issues relating to the behaviour of Managers

The first three statements, V1 – V3, were concerned with people's judgement of whether certain behaviour by managers would be acceptable. Although there was no significant difference between the two sets of data for V1, ($p>0.10$), the results for managers had a mean of 1.68 compared to a mean of 1.79 for other personnel (the comparison group). This means that both sets of results leaned towards the 'disagree' on the question of whether 'it is okay for business executives to charge wine or cocktails with dinner to their expense account'. We can therefore conclude that this practice is not acceptable within the practices of small and medium scale enterprises.

The second value- statement related to whether business executives should 'eat at the best restaurant when they are on business'. Again, there was no significant differences in the mean averages, but that the mean values were 1.29 for managers 1.43 other personnel. Both mean values are rather low, again suggesting that this practice is the not acceptable to many people in the surveyed enterprises. On the third value-statement, 'there is favouritism in the promotion of managers in many firms, the mean value for managers' results was 3.74 compared to 3.18 for other personnel. Although there was no significant difference statistically, the mean values suggest at much larger gap in the results than with the first two values. There is therefore a greater perception amongst employees that managers promote on the basis of favouritism, but less so amongst managers.

Ethical Issues relating to the behaviour of Employees

The second set of questions, V4 – V6, were concerned with employees' ethical conduct in some business decision processes, especially in the use of company equipment and making claims on expenses. V4 asked if *'It is okay for an employee to list on his expense account a BWP 50.00 cab ride when the employee actually chose to walk'*, manager responses averaged 1.61 compared to 1.86 for other employees. On this variable also showed that employees were more inclined to the agreed response when compared to managers. For the V5 statement, *'it's okay for an employee to take home a few office supplies (pencils, paperclips, etc.) from work'*, managers responses had a mean of 1.94 compared to a 2.14 mean for other employees. V6 inquired about the use of company telephone for making personal calls, and whether this violated work ethics. Again, there was no significant difference in the mean values, but the average of 3.15 for managers was lower than the 3.67 average for other employees. These results indicate that managers are more agreeable to reporting the misuse of business telephones.

Ethical Issues relating to the behaviour of All Persons in Business

The last set of questions assessed the behaviour expected from all people involved in the business, as well as a final question which inquired if respondents considered it worthwhile to teach business ethics in institutions of higher learning. Interestingly, this set of questions produced the only significant difference between the responses given by managers and those of other employees. When asked if *'It is okay to accept an invitation from a supplier to an expensive restaurant for dinner for you and your spouse'*, the statistical measure showed a significant difference between the two responses given by the two groups at the $p < 0.05$ level. The mean values were 1.39 for managers and 2.23 for other employees, showing a greater tendency towards the agree response for other employees. The likely reason for this difference is that managers are more aware of the likely impact of accepting such gifts on your latitude in decision processes that involve the supplier.

The other question that had a significant difference in the two results was for a statement that inquired on whether an employee who has provided false information should be retained if they were good performers. Managers disagree more with this notion, mean value 1.65, while other employees had a mean response of 2.17. This difference is likely the result of employees 'defending' a position without considering the ramifications of this on fairness and equitable treatment of employees in the firm. The responses for V8 indicated that both groups did not agree with the abuse of organization funds by ordering more expensive items just because the company happens to be paying. The disdain for such self-serving ventures at the expense of company funds reflects that in smaller organizations all individuals are aware of the impact of the abuse on profitability. The suspicion is that where there are less people employed in a firm the individuals are more conscious of how financial exploitation can affect the bottom-line

On the final question, V11, the mean values shows that managers, mean of 4.03 compared to 3.46, are more agreeable to the notion of teaching business ethics in colleges and universities. Though statistically insignificant, the results seem to suggest that managers have a more heightened awareness of the importance of ethical training and education in promoting good ethical practices as compared to other employees in the same organizations.

Discussions of the Findings

The current study produced interesting and informative results, not least because it provides valuable insight on how two groups of people in the same organization were ethically conscious. It also provided insight into how managers and employees approached the business environment and revealed some of their intentions when they interacted with other people and organization rules. The results of the study suggest that the general level of business ethics amongst the SMEs studied is quite good. When evaluating the ethical quality of respondents on the statements included in the questionnaire, both groups of respondents exhibited good ethical attitudes in business. This level of ethical awareness is made more apparent when comparing the attitudes that managers have on employee-embedded ethics and vice-versa. Managers expected employees to be ethical and employees expected managers to be ethical, and both groups expected good ethical conduct from themselves.

However, when assessing the results against the null hypothesis that *significant differences in reported attitudes towards business ethics exist between owner / managers and their subordinates*, we can only conclude that this holds for statements V7 and V10. The null hypothesis is rejected for all other ethical variables tested.

This does not preclude other observations made above on the state of ethical perceptions and beliefs in the organizations studied. The general trend of the results showed that managers were in fact more ethical than the comparison group. In all the variables included in the study, V1 - V11, the average score for managers showed better ethical belief and knowledge when compared to key personnel in their organizations. Managers were more disapproving of ethically questionable behaviour in all responses, placing their answers on the more ethical side of the scale.

Limitations of the Study

The first limitation of the study is that it was conducted in the part of the country that is highly urbanised, and where individuals are more educated and are aware of the consequences of unethical business practices. A study with more national coverage could reveal more disparities in various regions and business sectors. Lack of significance for some of the variables could be related to the small sample size bias, thus increasing the number of respondents may address this issue in future studies. The study could also have benefited from the use of interviews alongside questionnaires. Follow-up interviews post the administration of questionnaires would reveal how respondents made decisions on what is ethical or not. For example, an individual may feel that reporting ethical practices of other is improper, and may not offer a response that reflects their view on the actual question posed, which in this case is the misuse of business equipment.

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