

The Effect of Personal and Social Characteristics on Perception of Moral Principles among Directors of Finance and Budget of Universities of Medical Science in Iran

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Abstract

Introduction: The present study was aimed at investigating the effect of personal and social characteristics on perception of moral principles in order to provide a new perspective on standards of morality which in turn will result in greater recognition of the beliefs and ethical viewpoints of directors of finance and budget.

Methods: The data required to analyze the research hypotheses were collected via the questionnaire developed by the researchers of this paper. The participants of this study were a group of directors of finance and budget of Universities of Medical Sciences in Iran. Of the 88 participants who initially took part in the study, only 44 completed the questionnaire.

Results: The results of the study indicate that the directors' personal characteristics, such as age and gender do not have significant effect on their perceptions of moral principles. Additionally, of the various social characteristics examined in this paper, such as level of education, major, work experience and organizational position, only work experience has a significant correlation with the directors' perception of moral principles, and the rest do not have a significant contribution to their perception of moral principles.

Conclusion: The findings of the present study strongly suggest that more attention be given to moral principles and their perception by financial staff and executives of Universities of Medical Sciences across the country by offering courses on the development of code of ethics.

Key words: Personal Characteristics, Social Characteristics, Moral Principles, Universities of Medical Science.

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