

ADDRESSING ETHICAL DILEMMAS IN SMALL BUSINESS MANAGEMENT AND ENTREPRENEURSHIP

Seema Bhakuni

Management, Doon Institute of Management and Research (HNBGU) Rishikesh, India

ABSTRACT

Ethical dilemmas in business can arise in numerous backgrounds, including financial organization, employee relationships, customer communications, and acquiescence with regulatory values. An entrepreneur having a high level of ethical values is more likely to succeed, but without a sympathetic culture, these standards may not be enforced throughout the association. Business visionaries frequently act as the ethical compass for their organizations, with their convictions significantly affecting dynamic cycle. A primary qualitative methodology was considered and a survey was shown to draw real-time relevant data from the 70 contestants by providing 13 questionnaires. The examination conclusions are legitimately scrutinized, and recommendations for measurable valuation are given. In the conclusion all the informational data and findings were demonstrated and a brief of the research study is highlighted.

**Keywords:** Ethical dilemmas, SMEs, entrepreneurship, Ethical Decision-Making, Personal Values, Organizational Culture, Legal Framework, Stakeholder Pressure, etc.Introduction (Heading 1)

INTRODUCTION

Moral problems are unavoidable in private companies and entrepreneurship, frequently requiring complex dynamics that benefit thought processes with moral standards. Dissimilar to enormous partnerships, private ventures work with restricted assets and less formalized methods, making them especially defenseless against ethical breaches.



Figure 1: Ethical lapse in 2020  
(Source: Burns, 2022)

The above-mentioned figure highlights the ethical delimmas and their number of lapses in the year 2020. Ethical dilemmas in small industrial enterprises and new business setups are a common challenge with noteworthy statistical evidence representing their prevalence and influence. A survey conducted by the National Small Business Association suggested that 70% of small business possessors face substantial ethical dilemmas yearly, and 40% come across these problems monthly (sba.gov, 2024). Monetary practices account for 50% of these problems, predominantly around cash flow organization and financial broadcasting. Different factors are there that play a significant role such as organizational culture’s role in discussing ethical issues.

It has been seen that small business management and entrepreneurship encounter fewer ethical violations as compared to others. The workforces employed in these types of business industries feel a sense of empowerment to report unprincipled behavior without fear of retribution. In this regard, stakeholders are also important, 80% of clientele are eager to pay a high quality for goods from ethically accountable industries, and 50% of staff prefer employed in surroundings that support robust ethical values. On the other hand, the legal framework is dynamic, with 90% of small businesses admitting their status, yet 30% face penalties for non-compliance yearly (Adeleye et al. 2020).

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**AIMS**

The main aim of the research is to discourse ethical dilemmas in small business management and entrepreneurship.

**RESEARCH OBJECTIVES**

- **RO1:** To examine the effect of personal values on ethical decision-making in small business management and entrepreneurship.
- **RO2:** To appraise the role of organizational culture in promoting ethical practices in small businesses and entrepreneurship.
- **RO3:** To identify the challenges of the legal framework implication on ethical decision-making in small businesses and entrepreneurship.
- **RO4:** To suggest recommendations to reduce the negative impression of stakeholder pressure on ethical practices in small business and entrepreneurship.

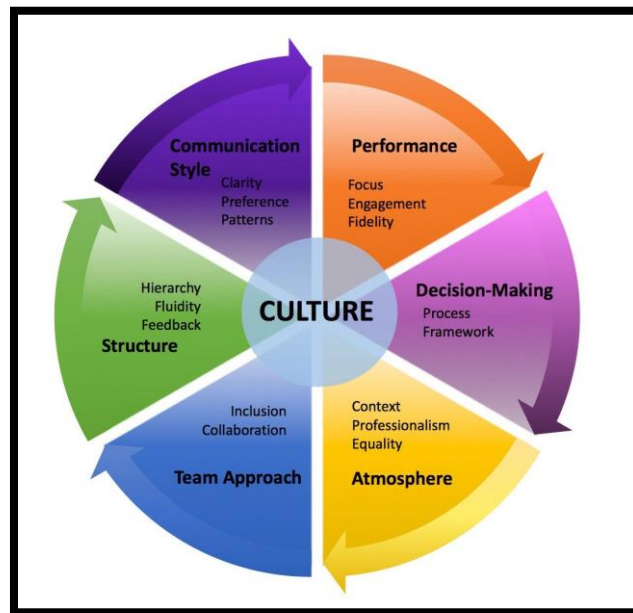
**Research QUESTIONS**

- **RQ1:** How do personal values affect ethical decision-making in small business management and entrepreneurship?
- **RQ3:** What is the role of organizational culture in promoting ethical practices in small businesses and entrepreneurship?
- **RQ2:** What are the challenges of the legal framework implication on ethical decision-making in small businesses and entrepreneurship?
- **RQ:** How to encounter negative impressions of stakeholder pressure on ethical practices in small business and entrepreneurship?

**LITERATURE REVIEW**

Critical examination of the impression of personal values and the role of organizational culture in promoting ethical practices in small businesses and entrepreneurship

The interaction between the personal values of businesspersons and organizational ethos meaningfully shapes the ethical site of small industries. Personal values, frequently derived from employee background, instruction, and involvement, form the ethical groundwork upon which businesspeople base their pronouncements. As highlighted by Astrachan et al. (2020), entrepreneurs with robust ethical beliefs are more likely to inspire these values in their commercial applications, leading to effective decision-making that prioritizes truthfulness over temporary gains. However, reliance exclusively on personal beliefs can be risky, as distinct ethical values may vary, and personal prejudices can affect ethical decision-making.



**Figure 2:** The Importance of organizational culture

(Source: Ermasova, 2021)

The above figure sheds light on the significance of organizational culture. Organizational culture delivers a more organized and reliable approach to endorsing ethical practices. A constructive ethical culture is considered by shared standards, clear ethical strategies, and an engaging atmosphere where ethical behaviors are documented and pleasantly followed (Dziubaniuk & Nyholm, 2021). Additionally, this culture of business industries acts as a strengthening mechanism for personal beliefs, certifying that ethical deliberations are entrenched in the business' working procedures.

However, it also delivers a framework within which staff can function, reducing vagueness and positioning individual actions with the administration's ethical values. Critically, while personal standards are vital, they must be supported by a healthy organizational culture to be operative. As per the notion of Barbosa et al. (2020), a strong organizational culture can lessen the risk of unprincipled behavior even if distinct values are not as resolutely recognized. However, emerging such a culture necessitates intentional effort, including ethical management, regular training, open interaction, and mechanisms for liability.

#### **Challenges of the legal framework implication on ethical decision-making**

In small businesses and entrepreneurship, the legal framework is one of the major factors that helps in determining ethical decision-making, however, there are certain challenges that its implications come across. Little enterprises frequently miss the mark on capital and capability to productively circumnavigate complex legitimate guidelines. According to the assertion of Mitchell et al. (2022), quiet submission with legitimate supplies is a tedious and costly strategy and will in general redirect consideration and assets from moral consultations. Besides, the legitimate system can now and again hamper the arrangement with moral qualities or moral obligations which further makes obstacles.

This misalignment can generate ethical dilemmas and the legal outline's rigid nature may edge suppleness in responding to developing ethical problems or changing investor outlooks. In answer to unequivocal cultural or financial apprehensions, regulations and rules are frequently cutting-edge and may not discourse all moral sizes of business. Small businesses are constrained by regulatory necessities, deterring their aptitude to adapt and revolutionize ethically (Crovini et al. 2021).



**Figure 3:** Challenges of the legal framework implication on ethical decision-making

(Source: Burns, 2022)

Authorization and checking of lawful consistency can be conflicting, particularly for private companies working in assorted administrative conditions. This irregularity can create vulnerability and uncertainty, making it provoking for entrepreneurs to pursue informed ethical choices. In general, while the lawful structure gives fundamental rules for ethical conduct, its execution in private ventures presents huge difficulties that require cautious thought and proactive administration (Dodd et al. 2023).

#### Measures to encounter negative impressions of stakeholder pressure on ethical practices in small business and entrepreneurship

There is a direct connection between the stakeholder's expectations and ethical decision-making in small businesses and entrepreneurship to discourse the negative impressions of stakeholder compression on ethical practices, numerous measures can be applied:



**Figure 4:** Measures to encounter negative impressions of stakeholder pressure on ethical practices

(Source: Arnold et al. 2020)

- **Clear Ethical Guidelines:** Set up a clear and complete moral rule that lines up with the values of the business. These rules ought to be conveyed actually to all partners to give clearness on the anticipated clarity of expected moral behaviors.
- **Ethics Training and Leadership Commitment:** Deliver ethical preparation to workers at all levels of the association to upgrade how they might interpret ethical standards and dynamic cycles. This preparation ought to incorporate situations that show how to explore ethical predicaments even with partner pressure. Contrastingly, a strong leadership assurance needs to be developed to ethically follow by leading by example and amenably communicating the significance of ethical behavior to all shareholders. Business Leaders should line up ethical deliberations in decision-making procedures and empower workforces to speak up about ethical apprehensions.
- **Transparency and Accountability:** A culture of straightforwardness and responsibility must be cultivated where partners feel open to raising moral issues unafraid of counter. Establish instrumental tools for revealing exploitative ways of behaving and guarantee that these channels are available and confidential.
- **Engagement and Dialogue:** Improve the level of active engagement with investors as it helps in understanding their apprehensions and prospects regarding ethical follow ups. Improve the level of active engagement with investors as it helps in understanding their apprehensions and prospects regarding ethical

follows. Moreover, an open dialogue should be maintained in the procedures of ethical decision-making to foster trust and partnership.

METHODOLOGY

The researcher has deployed a primary qualitative research methodology to draw the instantaneous first-hand traced data from the primary sources in this study. This method has been selected as it helps in delivering deep insights and viewpoints of different individuals. This method helps to understand the association between the dependent and independent variables. As per the observation of Cooksey & Cooksey (2020), primary quantitative data allows the investigator to acquire ground informational data from the respondents, which supports the progress of applicable consequences. In this study, deductive research strategy and descriptive research design were selected to further define the research theme (Li et al. 2020). A survey was conducted to draw the real-time relevant data from the 70 participants by providing 13 questions among which 3 were demographic and 10 were descriptive.



Figure 5: Factors of Primary Quantitative Method  
(Source: Pallant, 2020)

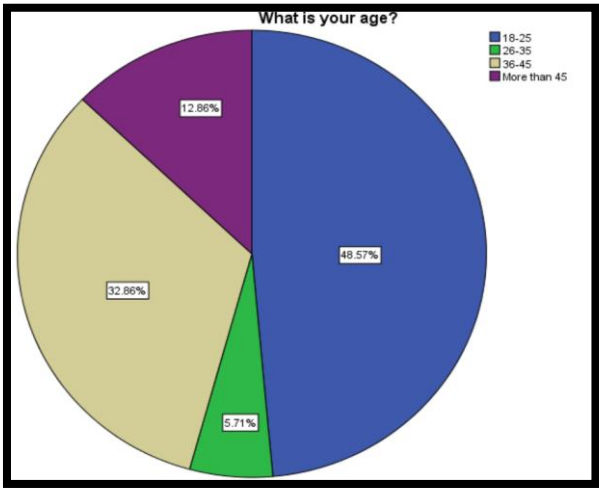
To analyze the gathered real-time primary data, an SPSS analytical software was considered. Regarding the SPSS analysis, “Regression analysis, ANOVA test, and correlational” were presented to examine the relationship between the developed DV and IVs.

FINDINGS AND DATA ANALYSIS

Age Analysis

What is your age?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-25	34	48.6	48.6	48.6
	26-35	4	5.7	5.7	54.3
	36-45	23	32.9	32.9	87.1
	More than 45	9	12.9	12.9	100.0
Total		70	100.0	100.0	

Table 1: Age analysis



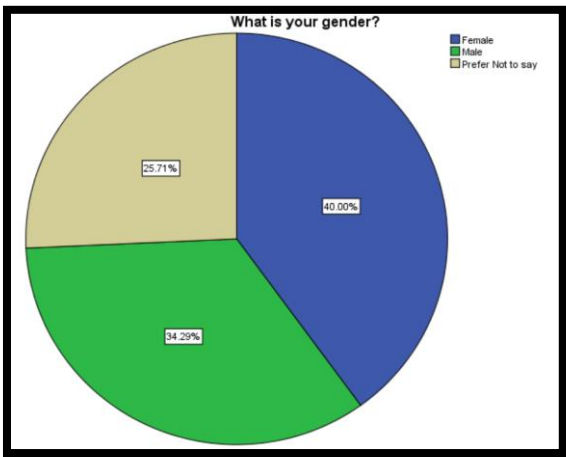
**Figure 6:** Age analysis  
*(Source: SPSS)*

The above-mentioned table and figure shed light on the age of the respondents who participated in the survey. It can be seen that there was the involvement of different age groups of individuals. There 48.5% people of aged 18-25 has the highest frequency, on the other hand, the 26-35 age group people were the least involved in the survey.

Gender Analysis

What is your gender?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	28	40.0	40.0	40.0
	Male	24	34.3	34.3	74.3
	Prefer Not to say	18	25.7	25.7	100.0
	Total	70	100.0	100.0	

**Table 2:** Gender analysis  
*(Source: SPSS)*



**Figure 7:** Gender analysis  
*(Source: SPSS)*

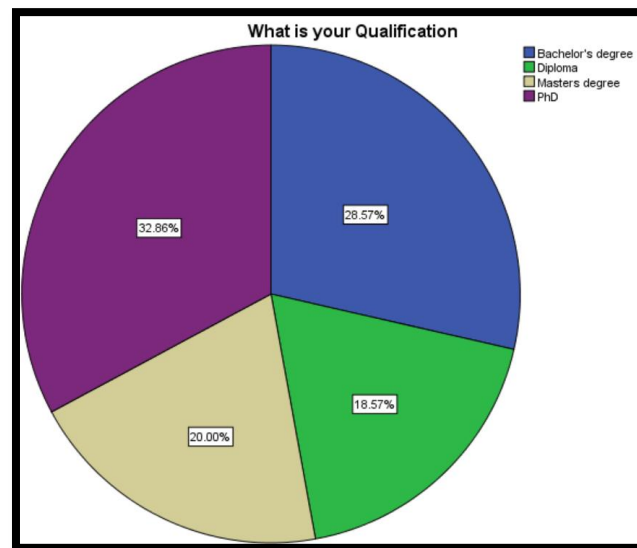
The above-displayed table and figure show the gender of the respondents who participated in the survey. It can be seen that there was the participation of different gender groups of individuals. There were 40% of males, 34.29% of females, and 25.71% preferred not to reveal their gender identity.

### Qualification Analysis

What is your Qualification					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Bachelor's degree	20	28.6	28.6	28.6
	Diploma	13	18.6	18.6	47.1
	Masters degree	14	20.0	20.0	67.1
	PhD	23	32.9	32.9	100.0
	Total	70	100.0	100.0	

**Table 3:** Qualification of respondents

(Source: SPSS)



**Figure 8:** Qualification

(Source: SPSS)

Table 3 and Figure 8 show the qualifications of the respondents who participated in the survey. It can be noted that there was the participation of different qualified individuals. There 32.86% of people held Ph.D., 28.57% bachelor's degrees, 20% master's degrees, and 18.57% diplomas. The diversity of the participants supported the drawing of real-time unbiased informational data.

### Descriptive Statics

Descriptive Statistics									
	N	Minimum	Maximum	Mean	Std. Deviation	Skewness	Kurtosis		
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
DV	70	1	3	2.21	.535	.155	.287	-.052	.566
IV1	70	1	3	1.53	.631	.782	.287	-.363	.566
IV2	70	1	2	1.86	.352	-2.086	.287	2.421	.566
IV3	70	1	3	1.84	.715	.241	.287	-.991	.566
IV4	70	1	3	2.31	.671	-.468	.287	-.735	.566
Valid N (listwise)	70								

**Table 4:** Descriptive statistics

(Source: SPSS)



The above highlighted table shows the descriptive score values of the developed IVs and DV respectively. According to Cooksey & Cooksey (2020), descriptive informational data assistances in quantifying the relation between DV and IVs. The mean values of independent and dependent variables are 2.21,1.53,1.86,1.84 and 2.31. Along these lines, it might be seen that the SD is more noticeable than the mean score values for all of the factors. In this manner, it will in general be construed that the enlightening information is concentrated around the mean.

### Hypothesis

**Hypothesis 1: There is a positive role of personal values in ethical decision-making in small business' management and entrepreneurship**

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.297 <sup>a</sup>	.088	.075	.515	1.837

a. Predictors: (Constant), IV1

b. Dependent Variable: DV

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.749	1	1.749	6.595	.042 <sup>b</sup>
	Residual	18.036	68	.265		
	Total	19.786	69			

a. Dependent Variable: DV

b. Predictors: (Constant), IV1

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.600	.162		16.012	.000
	IV1	-.252	.098	-.297	-2.568	.043

a. Dependent Variable: DV

**Table 5: Regression analysis for H1**

(Source: SPSS)

Table 5 highlights the “regression analysis for H1” which recommends a noteworthy interrelation between personal values and ethical decision-making. It can be comprehended that the R score value is 0.29 and the R-square value is 0.88 respectively which directly displays that the two influences have a substantial positive association. Contrastingly, the score value of Durbin Watson is 1.837, however, the first variable significant value is 0.043 which is approximately equivalent to the general distributional value of 0.05 (Pandey & Pandey, 2021).



**Hypothesis 2: There is a significant connection between organizational culture and ethical decision-making in small business management and entrepreneurship**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.219 <sup>a</sup>	.048	.034	.526	1.847

a. Predictors: (Constant), IV2

b. Dependent Variable: DV

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.952	1	.952	3.439	.068 <sup>b</sup>
	Residual	18.833	68	.277		
	Total	19.786	69			

a. Dependent Variable: DV

b. Predictors: (Constant), IV2

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.833	.340		8.341	.000
	IV2	-.333	.180	-.219	-1.854	.068

a. Dependent Variable: DV

**Table 6:** Regression analysis for H2  
(Source: SPSS)

Table 6 highlights the “regression analysis for H2” which commends a notable interrelation between organizational culture and ethical decision-making. It can be understood that the R score value is 0.21 and the R-square value is 0.048 respectively which directly displays that the two influences have a substantial positive association. Contrastingly, the score value of Durbin Watson is 1.837. However, the second variable significant value is 0.068 which is approximately equal to the general distributional value of 0.05 (Purwanto,2021).

**Hypothesis 3: There is a robust association between Legal Framework and ethical decision-making in small business management and entrepreneurship**

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.062 <sup>a</sup>	.004	-.011	.538	1.907

a. Predictors: (Constant), IV3

b. Dependent Variable: DV

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.077	1	.077	.264	.61 <sup>b</sup>
	Residual	19.709	68	.290		
	Total	19.786	69			

a. Dependent Variable: DV

b. Predictors: (Constant), IV3

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.300	.179		12.848	.000
	IV3	-.047	.091	-.062	-.514	.514

a. Dependent Variable: DV

**Table 7: Hypothesis 3**

(Source: SPSS)

Table 7 of the measurable examination highlights the “regression analysis for H3” which submits a positive interconnection between legal framework and ethical decision-making. From the ANOVA table, the F score value is observed to be 0.264, it can be spoken that the factor for IV3 is both high and statistically considerable, and it can be established that variations in IV3 implicitly impact the DV. The score value of Durbin-Watson is 1.907 and the sig. value is 0.051 which is close to the normal distributional value of 0.05.

*d. Hypothesis 4: Stakeholder pressure has a significant influence on ethical decision-making in small business management and entrepreneurship*

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.012 <sup>a</sup>	.000	-.015	.539	1.830

a. Predictors: (Constant), IV4

b. Dependent Variable: DV

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.003	1	.003	.009	.945 <sup>b</sup>
	Residual	19.783	68	.291		
	Total	19.786	69			

a. Dependent Variable: DV

b. Predictors: (Constant), IV4

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.193	.233		9.413	.000
	IV4	.009	.097	.012	.095	.459

a. Dependent Variable: DV

**Table 8: Hypothesis 4**

(Source: SPSS)

The above-depicted Table 8 is connected to the quantitative analysis of H4 where a connotation between Ethical Decision-Making (DV) and Stakeholder Pressure (IV4) is recognized. As per the approximation of Salcedo & McCormick (2020), businesses that are approachable to stakeholder outlooks and compressions, are more likely to implement ethical practices to uphold trust and reputation. The score values of R and R square are 0.012 and 0.00 however, the value of the Durbin-Watson score is 1.830. It can be noted that the value of significance is 0.0.459 which is almost equivalent to the normal distributional value.

## **DISCUSSION**

The investigation of moral delimmas in small business management and entrepreneurship uncovers complex interdependencies between private qualities, hierarchical culture, administrative conditions, and investor pressures (Mitchell et al. 2022). This features the significance of ethical administration in molding strategic policies. Hierarchical culture arises as a basic element, where encouraging a climate that focuses on the moral way of behaving can fundamentally diminish ethical infringement. The information recommends that workers in morally steady societies are bound to report unethical ways of behaving, showing the requirement for straightforward and strong revealing systems.

As per the view of Eyo-Udo et al. (2024), administrative consistency remains a foundation of ethical business tasks, yet numerous independent companies face punishments for rebelliousness. Small businesses and new business startups should encourage a robust ethical culture through leadership assurance, provide ethics training for workers, ensure demanding regulatory acquiescence, and engage investors transparently. Moreover, applying clear ethical strategies and support systems will increase ethical decision-making and improve business status and sustainability.

## **CONCLUSION**

It can be concluded from the above discussion that tackling ethical dilemmas in small business management and entrepreneurship is vital for upholding legal acquiescence, building shareholder trust, and safeguarding lasting sustainability. Small businesses can circumnavigate ethical trials efficiently by concentrating on personal standards, nurturing strong business ethos, obeying regulatory values, and retorting to stakeholder compressions. The statistical data underlines the frequency of these ethical dilemmas and the optimistic influence of ethical performance on business accomplishment. Prioritizing ethical policymaking not only alleviates risks but also improves reputation, employee gratification, and customer faithfulness, eventually contributing to a more accountable and sustainable business atmosphere.

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