

Chapter 13

A Review of Empirical Studies Assessing Ethical Decision Making in Business

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Introduction

Current ethical decision making models present numerous variables that influence ethical choice, providing a theory base for how ethical decisions are made in organizations. There is general agreement among scholars concerning the individual variables and organizational learning processes that influence ethical decisions. The positive ethical decision making models (Ferrell and Gresham 1985; Hunt and Vitell 1986; Jones 1991; Trevino 1986) and their theoretical underpinnings identify key constructs that assist in understanding the factors that have the greatest effect on an individual's ethical decision making in organizations. Criticisms of normative models of business ethics, which often assume absolute truths about appropriate decision making, led to the development of positive perspectives and models. Positive models describe what actually occurs in the organization, versus normative models that address what *should* occur. Unlike normative models that specify decision rules for how to make an optimum or correct decision, positive models are more readily evaluated, using scientific modes of inquiry (Thorne and Ferrell 1993).

Insights into the strength of positive models of ethical decision making come from empirical study that has assessed these relationships. Positive models guide or increase our understanding of business phenomena (Hunt 1991). Hunt continues,

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“Scientific knowledge thus rests on the bedrock of empirical testability” (1991, p. 197). In 1994, Ford and Richardson published a comprehensive review of the empirical literature related to ethical beliefs and decision making. This project updates their work by evaluating empirical studies in organizational settings and relating these studies to the Jones (1991) Synthesis of Ethical Decision Making Decision Making Model. Summaries of the findings of these empirical studies are provided along with suggestions for future research.

Theoretical Models of Organizational Ethical Decision Making

The Jones model (1991) provides the most comprehensive synthesis model of ethical decision making. The model integrates previous ethical decision making models and represents overall agreement regarding the variables that influence ethical decision making and introduces the concept of “moral intensity.” Jones believed previous studies failed to consider the nature of the ethical issue. Moral intensity is the “extent of issue-related moral imperative in a situation” (Jones 1991, p. 372). The foundation of Jones’ model lies in Rest’s (1986) four-stage process: recognizing moral issues, making moral judgments, establishing moral intent, and engaging in moral behavior. Jones (1991) uses Rest’s (1986) four stages to link the positive ethical decision making models and assumes that ethical choices are not just individual decisions, but are determined by social learning in the organization.

“Recognizing an issue” is encompassed in the works of Ferrell and Gresham (1985), Hunt and Vitell (1986), and Trevino (1986). Trevino (1986) and Rest (1986), who discuss moral evaluation via moral philosophy (deontological and teleological), support “making a moral judgment.” Ferrell and Gresham (1985) established that “moral intent” of the individual is moderated by significant others, individual moderators, and opportunity. Trevino (1986) identified both individual and situational moderators as affecting the relationship between making a moral judgment and engaging in moral behavior. The most comprehensively examined variables are discussed below and include gender, moral philosophy, education and work experience (individual factors), culture and climate, codes of ethics (organizational factors), awareness, rewards and sanctions, and significant others (organizational factors). Other studies with less empirical examination are discussed in a miscellaneous category section, and include individual factors: cognitive moral development, moral philosophy, gender, age, education and work experience, nationality, religion, locus of control, and intent; the organizational factor opportunity, and moral intensity.

Empirical Studies of Ethical Decision Making in Business

Studies addressing the ethical decision making process in business can be categorized into two distinct pursuits: (1) studies that directly examine the hypotheses set forth by ethical decision making models, and (2) studies identifying the moderators

Table 13.1 Number of empirical studies of ethical decision-making in business by category

Construct	# of empirical studies
<i>Awareness</i>	15
<i>Individual factors</i>	
Cognitive moral development	6
Moral philosophy	21
Gender	26
Age	15
Education and work experience	18
Nationality	10
Religion	3
Locus of control	4
Intent	4
<i>Organizational factors</i>	
Opportunity	3
Codes of ethics	17
Rewards and sanctions	15
Culture and climate	18
Significant others	11
<i>Moral intensity</i>	2

of ethical decision making within the organization. Table 13.1 provides a summary of empirical studies of ethical decision making in business by general category of inquiry. Table 13.2 provides a summary of the empirical studies that address the direct linkages in ethical decision making models (awareness, individual factors and intent). Table 13.3 details the studies of the moderating factors of ethical decision making in the organization (organizational factors such as organizational culture, opportunity, codes, significant others, etc.) and moral intensity. The overall findings of these studies are reviewed with the most comprehensively researched areas discussed first.

Gender in Ethical Decision Making

Table 13.1 reviews the studies related to each established dimension of ethical decision making and reveals that the bulk of empirical studies address individual factors that influence ethical decision making. These types of inquiries accompany most ethics studies as control mechanisms and therefore, generate a greater volume of findings than any other single area. Particularly, the role of gender in ethical decision making has received significant examination (26 studies in business). The bulk of studies either determined no significant gender differences or found females tend to be more ethically sensitive than males. Even though gender is one of the most researched or tangentially researched areas, the findings are mixed and inconclusive. More reflection on the methodology of these studies is necessary; how was ethical behavior measured, what was the composition of the study, and where was the study conducted? The bulk of gender related studies were reported in the *Journal*

Table 13.2 Empirical research of ethical decision-making in business

Year/Author: Journal	N: Sample composition	Findings
<i>Awareness</i>		
1961 Baumhart: <i>HBR</i>	1,700: HBR subscribers	Industry climate influences ethical behavior
1992 Tyson: <i>JBE</i>	495: Students	Individuals perceive their own behavior to be more ethical than others
1992 Dubinsky et al.: <i>JPSSM</i>	218: Salespeople	Salespeople differ in their view of what is or is not an ethical situation
1992 Henthorne et al.: <i>JBE</i>	311: Sales managers	Managers have more critical view of questionable behavior than salespeople
1993 Kawathatzopoulos: <i>JBE</i>	329: Salespeople 31: Students	Simple instruction is sufficient for a shift in subject's mode of ethical problem solving
1993 Morgan: <i>AMR</i>	385: Managers	Individuals perceive their own behavior to be more ethical than others
1993 O'Clock and Okleshen: <i>JBE</i>	195: Students	Individuals perceive their own behavior to be more ethical than others
1993 Robertson and Schlegelmilch: <i>JBE</i>	813: Managers	U.S. managers consider most ethical issues to be more important than U.K. managers; U.S. managers differ in their perception of the importance of ethical issues
1993 Shaub et al.: <i>BRA</i>	207: Audit CPAs	Ethical orientation influences ethical sensitivity.
1993 Stevens et al.: <i>JBE</i>	171: Students and faculty	Freshman and faculty differ in their awareness levels in some instances. Seniors were more ethically conservative than Freshman
1993 White and Dooley: <i>JBE</i>	184: Students	Awareness of codes of conduct has no significant impact on ethical decision or behavior
1994 Kohut and Corriher: <i>SAM AMJ</i>	86: MBA students	Awareness of codes of conduct has no significant impact on ethical decision or behavior; no significant difference in level of awareness by position or level
1994 Simpson et al.: <i>JBE</i>	209: Students	Awareness of codes of conduct has no significant impact on ethical decision or behavior
1996 Armstrong: <i>JBE</i>	197: Students (three different countries)	Cultural environment influences the perception of ethical situations.
1996 Wimalasiri et al.: <i>JBE</i>	157: Managers and students (Singapore)	Gender and ethnicity is not significantly related to ethical sensitivity; business managers and students demonstrate the same ethical sensitivity

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Table 13.2 (continued)

Year/Author: Journal	N: Sample composition	Findings
<i>Individual factors: cognitive moral development</i>		
1990 Trevino and Youngblood: <i>JAP</i>	94: MBA students	CMD influences ethical decision-making
1992 Goolsby and Hunt: <i>JM</i>	269: AMA members	CMD is positively related to socially responsible behavior
1993 Elm and Nichols: <i>JBE</i>	243: Managers	Age and education level are negatively related CMD
1990 Weber: <i>HR</i>	37: Managers	Level of moral reasoning in a business context is lower than in nonbusiness
1996 Wimalasiri et al.: <i>JBE</i>	109: Managers	Age, education and religious affiliation influences CMD
1993 Sridhar and Camburn: <i>JBE</i>	48: Business students 246: Students	Organizations develop along similar stages and levels as individuals
<i>Individual factors: moral philosophy</i>		
1978 Hegarty and Sims: <i>JAP</i>	120: Graduate students	Machiavellianism is a significant covariant of unethical behavior
1989 Swinyard et al.: <i>JBE</i>	568: Students (U.S. and Chinese)	U.S. students base ethical behavior more on teleological philosophy; students are equivalent in their moral acceptance of a decision
1990 Mayo and Marks: <i>JAMS</i>	104: Marketing researchers	Deontological and teleological philosophies have a significant influence on ethical judgments
1992 Fraedrich and Ferrell: <i>JAMS</i>	184: Marketing managers	Managers change moral philosophy based on the situation
1993 Allen and Davis: <i>JBE</i>	207: Consultants	Individual values are positively related to professional ethics
1993 Cohen et al.: <i>JBE</i>	113: Accounting academics	Accountants use different philosophies
1993 Fraedrich: <i>JBE</i>	189: Managers	Rule deontologists rank higher on ethical behavior scale than any other philosophy types
1993 Galbraith and Stephenson: <i>JBE</i>	107: Students	Type of situation leads to different decision criteria for males vs. females; neither males nor females use one decision making criteria
1993 Glenn and Van Loo: <i>JBE</i>	1,668: Students	Students are less ethical than managers and have lower ethical attitudes
1993 Hunt and Vasquez-Parraga: <i>JMR</i>	747: Managers	Deontological unethical behavior with negative consequences is disciplined more severely and is rewarded more with positive consequences
1993 Singhapakdi and Vitell: <i>JBE</i>	492: AMA members	Professional values and certain personal values are factors in ethical judgments

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Table 13.2 (continued)

Year/Author: Journal	N: Sample composition	Findings
1993 Vitell et al.: <i>JAMS</i>	508: AMA members	Ethical climate has no significant effect upon personal norms; relativism is a poor predictor of norms; established 5 dimensions of ethical marketing norms
1993 Zabid and Alsogoff: <i>JBE</i>	81: Malaysian managers	Malaysian managers have high ethical values
1994 Cyriac and Dharmaraj: <i>JBE</i>	68: Middle and senior level managers	Machiavellianism influences ethical decisions
1994 Grover and Hui: <i>JBE</i>	248: Students	Individuals change philosophies based upon the situation
1994 Tansley et al.: <i>JPSSM</i>	104: Sales people	Moral philosophy affects ethical decision
1996 Brady and Wheeler: <i>JBE</i>	141: Financial institution employees	Ethical philosophy is more behavioral-oriented (people tend to behave before they think)
1996 LaFleur et al.: <i>JAMS</i>	251: Advertising practitioners	Rule configuration (moral philosophy) influences ethical intentions and judgment
1996 McDonald and Pak: <i>JBE</i>	4,044: MBA students employed full time; business association members	Multiple cognitive frameworks (philosophies) are used to evaluate ethical content of marketing activities
1996 Verbeke et al.: <i>JBE</i>	185: Salespeople	Personality traits (Machiavellianism) affects ethical decision-making
1997 Akaah: <i>JBR</i>	452: AMA members	People form research ethics judgments based primarily on deontological considerations secondarily on teleological considerations
<i>Individual factors: gender</i>		
1978 Hegarty and Sims: <i>JAP</i>	120: Graduate students	No significant gender differences
1983 Browning and Zabriskie: <i>IMM</i>	145: Purchasing association	No significant gender differences
1984 Beltramini et al.: <i>JBE</i>	2,856: Students	Females act more concerned with ethical issues
1985 Chonko and Hunt: <i>JBR</i>	1,076: Managers	Males acknowledged fewer ethical problems than females
1985 Dubinsky and Levy: <i>JAMS</i>	122: Retail sales people	No significant gender differences
1985 McNichols and Zimmerer: <i>JBE</i>	1,178: Students	No significant gender differences
1987 Kidwell et al.: <i>JBE</i>	100: Managers	Males and females differ slightly; males are more likely to hide their mistakes
1988 Ferrell and Skinner: <i>JMR</i>	602: Marketing researchers	Gender is a significant predictor of ethical behavior

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Table 13.2 (continued)

Year/Author: Journal	N: Sample composition	Findings
1988 Jones and Gautschi: <i>JBE</i>	455: MBA students	Females are less likely than males to be loyal to the organization in an ethically questionable environment
1989 Akaah: <i>JBE</i>	420: AMA members	Females indicate higher ethical judgment than males
1989 Barnett and Karson: <i>JBE</i>	513: Insurance company employees	Females more ethical than males
1989 Bellizi and Hite: <i>JM</i>	452: Sales managers and executives	Gender influences ethical behavior
1989 Betz et al.: <i>JBE</i>	213: Students	Males more than twice as likely as females to engage in unethical behavior
1989 Derry: <i>JBE</i>	40: Fortune 100 industrial corporate employees	Gender not related to reported experience of moral conflict
1990 Kelley et al.: <i>JBE</i>	550: Marketing researchers (AMA)	Females more ethical than males
1990 Singhapakdi and Vitell: <i>JMM</i>	529: AMA members	No significant gender differences
1992 Borkowski and Ugras: <i>JBE</i>	90: Students	Males and MBAs are more utilitarian; females have more definite ethical positions
1992 Callan: <i>JBE</i>	40: MBA students 2,261: State employees	No significant gender differences
1992 Dawson: <i>JPSSM</i>	89: Students	Females operate with higher standard of ethical behavior than males
1992 Goolsby and Hunt: <i>JM</i>	269: AMA members	High CME profile more likely to be female and highly educated
1992 Ruegger and King: <i>JBE</i>	2,196: Students	Females more ethical than males
1992 Serwinek: <i>JBE</i>	423: Insurance employees	No significant differences in majority of indices
1992 Tyson: <i>JBE</i>	495: Students and accountants	Females have greater ethical sensitivity
1992 Whipple and Swords: <i>JBE</i>	319: Students	Females are more critical of ethical issues than males
1993 Galbraith and Stephenson: <i>JBE</i>	107: Students	Genders differ in use of decision approach when making ethical judgments
1996 Brady and Wheeler: <i>JBE</i>	14: Financial institution employees	Gender is not a significant indicator of ethical disposition

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Table 13.2 (continued)

Year/Author: Journal	N: Sample composition	Findings
<i>Individual factors: age</i>		
1983 Browning and Zabriskie: <i>IMM</i>	145: Purchasing association members	Younger managers have a more ethical viewpoint than older managers
1984 Stevens: <i>ABER</i>	349: Students 113: Executives	No significant age differences
1987 Kidwell et al.: <i>JBE</i>	100: Managers	No significant age differences
1988 Izraeli: <i>JBE</i>	97: Managers	No significant age differences
1988 Jones and Gautschi: <i>JBE</i>	455: MBA students	Minimal significance on 2 of 14 items
1989 Barnett and Karson: <i>JBE</i>	513: Insurance company employees	Later career stages generally more ethical
1990 Kelley et al.: <i>JBE</i>	550: Marketing researchers (AMA)	Older respondents and those with greater than 10 years experience are more ethical
1992 Muncy and Vitell: <i>JBR</i>	569: Consumers	Individuals with greater ethical concern are older, have lower income and less education
1992 Ruegger and King: <i>JBE</i>	2,196: Students	Older students are more ethical
1992 Serwinek: <i>JBE</i>	423: Insurance employees	Older workers have stricter interpretations of ethical standards
1992 Tyson: <i>JBE</i>	495: Students and accountants	Regardless of age, individuals rated themselves as more ethical than others
1993 Stevens et al.: <i>JBE</i>	171: Students and professors	Seniors are more ethically conservative than freshmen
1993 White and Dooley: <i>JBE</i>	184: Students	Students respond more practically than ethically
1994 Kohut and Corriher: <i>SAM AMJ</i>	86: MBA students	No significant age differences
1996 Brady and Wheeler: <i>JBE</i>	141: Financial institution employees	Age is a powerful determinant regarding ethical disposition
<i>Individual factors: education and work experience</i>		
1972 Hawkins and Cocanougher: <i>JM</i>	225: Students	Business majors tend to be more tolerant of questionable business practices
1974 Goodman and Crawford: <i>PJ</i>	1,500: Students	No significant differences found
1980 Arlow and Ulrich: <i>ABER</i>	120: Students	Executives are more ethical than students
1981 Dubinsky and Gwin: <i>JPMM</i>	103: Executives 226: Sales and purchasing managers	Purchasing managers see more questionable business practices than sales managers
1983 Browning and Zabriskie: <i>IMM</i>	145: Purchasing association	Managers with higher level of education viewed gifts as unethical

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Table 13.2 (continued)

Year/Author: Journal	N: Sample composition	Findings
1984 Beltrami et al.: <i>JBE</i>	2,856: Students	Business majors are more concerned with ethical issues than other majors
1984 Dubinsky and Ingram: <i>JBE</i>	116: Salespeople	No significant differences
1984 Stevens: <i>JBR</i>	349: Students 113: Executives	Executives more ethical than students
1985 Chonko and Hunt: <i>JBR</i>	1,076: Managers	Technical majors tend to be more ethical than nontechnical majors
1985 McNichols and Zimmerer: <i>JBE</i>	1,178: Students	No significant differences
1987 Kidwell et al.: <i>JBE</i>	100: Managers	The greater the work experience, the more ethical the responses
1987 Lacznik and Inderrieden: <i>JBE</i>	113: MBA students	Education (technical versus nontechnical) has no effect
1988 Lane et al.: <i>JBE</i>	335: Graduate and Undergraduate students	Minimal significant differences
1989 Stevens et al.: <i>AMAP</i>	382: Students, managers and Attorneys	No significant differences
1992 Callan: <i>JBE</i>	226: State employees	Length of employment not related to ethical values
1992 Henthorne et al.: <i>JBE</i>	311: Sales managers	Substantial variance between the responses from retail managers vs. retail salespeople; managers viewed the scenarios more critically than salespeople
1992 Serwinek: <i>JBE</i>	329: Salespeople 423: Insurance employees	No significant differences
1994 Kohut and Corriher: <i>SAM AMJ</i>	86: MBA Students	No relationship between experience or position and ethical decision-making
<i>Individual factors: nationality</i>		
1978 Hegarty and Sims: <i>JAP</i>	120: Graduate students	Foreign students are more ethical than U.S. students
1987 Becker and Fritzsche: <i>JBE</i>	72: French; 70: German; 124: U.S. managers	French managers have strongest beliefs in codes of ethics
1992 Abratt et al.: <i>JBE</i>	52: South African and Australian managers	South African and Australian managers show no significant differences in responses
1992 Kaye: <i>JBE</i>	50: Australian and U.S. companies	U.S. firms have more formal ethical structures than Australian firms
1992 Small: <i>JBE</i>	179: Students	U.S. and Australian students have similar attitudes; U.S. students slightly stronger ethical sensitivity
1992 Whipple and Swords: <i>JBE</i>	319: U.S. and U.K. students	No significant differences

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Table 13.2 (continued)

Year/Author: Journal	N: Sample composition	Findings
1992 White and Rhoadbeck: <i>JBE</i>	118: Graduate students 267: Taiwanese managers	U.S. managers have a higher ethical rating than Taiwanese managers
1993 Alam: <i>JBE</i>	99: Top 200 New Zealand companies	New Zealand CEOs give low priority to ethical values
1993 Robertson and Schlegelmilch: <i>JBE</i>	813: U.S. managers 860: U.K. managers	U.S. managers consider ethical issues to be more important than U.K. managers
1993 Zabid and Alsagoff: <i>JBE</i>	81: Malaysian managers	Malaysian managers have relatively high ethical values
<i>Individual factors: religion</i>		
1978 Hegarty and Sims: <i>JAP</i>	120: Graduate students	No significant findings
1985 McNichols and Zimmerer: <i>JBE</i>	1,178: Students	Strong religious beliefs related to a negative attitude toward certain acceptable behaviors
1987 Kidwell et al.: <i>JBE</i>	100: Managers	No significant findings
<i>Individual factors: locus of control</i>		
1978 Hegarty and Sims: <i>JAP</i>	120: Graduate students	Locus of control is not related to ethical decision-making
1989 Zahra: <i>JBE</i>	302: Managers	Managers with an external locus of control perceived organizational politics as ethical
1990 Klebe-Trevino and Youngblood: <i>JAP</i>	94: MBA students	Locus of control influences ethical decision-making directly and indirectly through outcome expectancies
1990 Singhapakdi and Vitell: <i>JMM</i>	529: AMA members	No significant findings
<i>Individual factors: intent</i>		
1989 Dubinsky and Loken: <i>JBR</i>	305: Salespeople	Subjective norms and attitudes are good predictors of intentions
1990 Mayo and Marks: <i>JAMS</i>	104: Marketing researchers	Deontological and Teleological evaluations have a significant influence on ethical intent
1990, Reidenbach and Robin: <i>SMA</i>	103: Sales personnel	Ethical attitudes are strongly linked to ethical intentions
1996 Robin et al.: <i>JBR</i>	251: Advertisers	Perceived importance of ethical issue influences behavioral intention
<i>Individual factors: moral intensity</i>		
1996 Robin et al.: <i>JBR</i>	251: Advertisers	Perceived importance of ethical issue influences behavioral intention
1996 Singhapakdi et al.: <i>JBR</i>	453: AMA members	Moral intensity influences the ethical decision-making process

Table 13.3 Moderating factors of ethical decision-making in business

Yr./Author: Journal	N: Sample composition	Findings
<i>Organizational factors: opportunity</i>		
1979 Zey-Ferrell et al.: <i>HR</i>	133: AMA marketing managers	Opportunity and significant others are better indicators of ethical behavior than personal factors
1982 Zey-Ferrell and Ferrell: <i>HR</i>	225: Advertising managers	Opportunity is a predictor of ethical behavior
1993 Wahn: <i>JBE</i>	565: Human resource professionals	The greater the organizational dependence, the more likely the compliance with organizational pressure to behave unethically
<i>Organizational factors: opportunity; codes of ethics</i>		
1977 Brenner and Molander: <i>HBR</i>	1,227: HBR subscribers	Codes are second to superior behavior in influencing ethical behavior
1977 Weaver and Ferrell: <i>AMAP</i>	280: AMA members	Codes and enforcement improve ethical behavior
1978 Ferrell and Weaver: <i>JM</i>	236: Marketing managers	Existence/enforcement of a corporate policy does not support more ethical conduct
1990 Trevino and Youngblood: <i>JAP</i>	94: MBA students	Formal policies generate an increased level of awareness and subsequent reporting of unethical incidents
1992 Barnett: <i>JBE</i>	240: Business executives	Formal policies generate an increased level of awareness and subsequent reporting of unethical incidents.
1992 Dubinsky et al.: <i>JPSSM</i>	218: Salespeople	Employees desire more direction through formal policies and codes of ethics.
1992 Kaye: <i>JBE</i>	50: Australian companies	Formal policies generate an increased level of awareness and subsequent reporting of unethical incidents.
1993 Allen and Davis: <i>JBE</i>	207: Consultants	Codes must be enforced to be effective
1993 Barnett et al.: <i>JBE</i>	295: Business executives	Formal policies generate an increased level of awareness and subsequent reporting of unethical incidents
1993 Beneish and Chatov: <i>JAPP</i>	160: Managers	Contents of codes vary according to industry
1993 Glenn and Van Loo: <i>JBE</i>	1,668: Students	Codes are less effective than earlier research indicated
1993 Kawathatzopoulos: <i>JBE</i>	31: Students	Simple instruction is sufficient for a significant shift in the subject's mode of ethical problem solving
1993 Robertson and Schlegelmilch: <i>JBE</i>	813: Managers	U.K. companies' communicate policies through senior executives and U.S. communicate policies through the HR department
1994 Bruce: <i>PPMR</i>	522: Managers	Codes are necessary, but not as effective as example, support and education

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Table 13.3 (continued)

Yr./Author: Journal	N: Sample composition	Findings
1994 Kohut and Corriher: <i>SAM AMJ</i>	86: MBA students	Knowledge of code has no significant impact on ethical decisions
1996 McCabe et al.: <i>BEQ</i>	318: People employed in business	Codes of conduct are positively associated with ethical behavior
1996 Verbeke et al.: <i>JBE</i>	185: Salespeople	Internal communication and choice of control system affects ethical decision-making
<i>Organizational factors: opportunity; rewards and sanctions</i>		
1961 Baumhart: <i>HBR</i>	1,700: HBR subscribers	Rewards for ethical behavior increases ethical behavior
1978 Hegarty and Sims: <i>JAP</i>	120: Graduate students	Rewards for unethical behavior increases its frequency
1989 Bellizzi and Hite: <i>JM</i>	452: Managers and executives	Poor performers are disciplined more harshly when caught in questionable activity than good performers; when negative consequences result from the behavior there is harsher punishment
1990 Hunt et al.: <i>JAMS</i>	330: Advertising executives	Neither penalties nor rewards are associated with socially responsible actions
1990 Trevino and Youngblood: <i>JAP</i>	94: MBA students	Rewards influence ethical decision-making indirectly through outcome expectations
1992 Barnett: <i>JBE</i>	240: Executives	Executives report increased frequency of employee-voiced concerns in larger or non-unionized organizations; unionized companies perceive higher levels of whistleblowing
1992 Callahan and Collins: <i>JBE</i>	276: NY state employees	Belief that there is an informal hierarchy for whistleblowing; fear of reprisal deters whistleblowing
1992 Dabholkar and Kellaris: <i>JBR</i>	198: Sales managers	Controversial sales practices with direct \$ consequences and practices involving transgressions against customers are judged most severely
1992 DeConinck: <i>JBE</i>	246: Sales managers	Consequences of unethical behavior reflect the strength of the discipline received with poor performers receiving the harshest discipline.
1992 Trevino and Victor: <i>AMJ</i>	478: Students	Unethical behavior tends to be reported by those with responsibility and when others are perceived to be hurt.
1993 Barnett et al.: <i>JBE</i>	295: Executives	Policies encouraging disclosure are positively associated with increased reporting; ethics policies are positively associated with greater disclosure
1993 Hunt and Vasquez-Parraga: <i>JMR</i>	747: Managers	Unethical behavior is disciplined more severely when results are negative and rewarded for positive results

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Table 13.3 (continued)

Yr./Author: Journal	N: Sample composition	Findings
1993 Schultz et al.: <i>JAR</i>	145: Managers	Organizational prosperity is not related to reporting, but the situation relates positively to reporting
1993 Victor et al.: <i>JBE</i>	159: Fast food employees	Inclination to report peers is positively associated with role perception, interest of group members and procedural justice
1997 Akaah: <i>JBR</i>	452: AMA members	Assessment of the appropriateness of reward/discipline for ethical unethical research behavior is guided solely by ethical judgments in the case of reward, and partly by ethical judgments and partly by teleological considerations in case of discipline
<i>Organizational factors: culture and climate</i>		
1961 Baumhart: <i>HBR</i>	1,700: HBR subscribers	Industry climate influences ethical decision-making
1977 Weaver and Ferrell: <i>AMAP</i>	280: AMA members	Existence and enforcement of a corporate policy on ethics may improve some ethical beliefs
1988 Ferrell and Skinner: <i>JMR</i>	602: Marketing researchers	Organizational structure or bureaucracy is related to ethical behavior
1988 Victor and Cullen: <i>ASQ</i>	872: Managers	Identifies 5 dimensions in ethical work climate
1992 Dabholkar and Kellaris: <i>JBR</i>	198: Sales managers	Organizational controversial practices which are targeted to customers are judged most severely
1992 DeConinck: <i>JBE</i>	246: Sales managers	Poor performers receive the harshest discipline for unethical behavior
1992 Kaye: <i>JBE</i>	50: Australian companies	U.S. firms have more cultural support of ethics throughout the organization than Australian firms
1992 Small: <i>JBE</i>	179: Students	Similarities exist between U.S. and Australian attitudes toward business ethics
1992 Wang and Coffey: <i>JBE</i>	78: Fortune 500 Board of Directors	Social responsibility receives greater support when more outsiders are on the board
1993 Alam: <i>JBE</i>	99: New Zealand companies	New Zealand companies give low priority to ethical values within the organization
1993 Elm and Nichols: <i>JBE</i>	243: Managers	Ethical climate is unrelated to moral reasoning
1993 Posner and Schmidt: <i>JBE</i>	1,059: Managers	Supports values congruence model
1993 Vitell et al.: <i>JAMS</i>	508: AMA members	Support such as a code of ethics contributes to ethical climate
1994 Judge: <i>JBE</i>	162: Hospitals	Organizational size and economic scarcity are negatively related to the social performance of the organization

(continued)

Table 13.3 (continued)

Yr./Author: Journal	N: Sample composition	Findings
1994 Soutar et al.: <i>JBE</i>	105: Western Australian managers	Organizational factors have a significant impact on the ethicalness of the firm
1995 Jones and Hildebeitel: <i>JBE</i>	250: Members of the institute of management accountants	Organizational support influences ethical decision processes
1997 Schwepker et al.: <i>JAMS</i>	152: Employees of Sales and marketing executive member firms	Ethical climate is negatively associated with perceived ethical conflict
1996 Verbeke et al.: <i>JBE</i>	185: Salespeople	Ethical climate affects ethical decision-making
<i>Organizational factors: significant others</i>		
1961 Baumhart: <i>HBR</i>	1,700: HBR subscribers	Significant others influence ethical decision-making
1977 Brenner and Molander (77): <i>HBR</i>	1,227: HBR subscribers	Significant others influence ethical behavior; codes second to supervisor behavior
1979 Zey-Ferrell et al.: <i>HR</i>	133: AMA marketing managers	Significant others and opportunity better indicators of ethical behavior
1982 Zey-Ferrell and Ferrell: <i>HR</i>	225: Managers and ad agency managers	Significant others predictor of ethical behavior; significant others best predictor of ethical behavior
1992 Tyson: <i>JBE</i>	495: Students	A relationship exists between significant others and ethical decision-making in the organization
1993 Morgan: <i>AMJ</i>	385: Managers	Perception of manager varied according to perspective of rater; ethical behavior enhances managers' stature in eyes of subordinates
1993 Wahn: <i>JBE</i>	565: Human Resource Professionals	A relationship exists between significant others and ethical decision-making in the organization
1993 Zabid and Alsagoff: <i>JBE</i>	81: Malaysian managers	Behavior of immediate supervisor most important variable in influence to act unethically
1994 Bruce: <i>PPMR</i>	522: Managers	Significant others more effective than code in influencing ethical conduct
1994 Grover and Hui: <i>JBE</i>	248: Students	A relationship exists between significant others and ethical decision-making in the organization
1994 Soutar et al.: <i>JBE</i>	105: Western Australian managers	A relationship exists between significant others and ethical decision making in the organization

of *Business Ethics* (17) and of the 26 studies conducted, 11 used a student sample. Perhaps the use of student samples to measure organizational ethics related issues should be examined. Student samples often are younger than organizational samples and have some imbedded characteristics associated with the sample's inexperience both in life and in the workplace.

Moral Philosophy

Moral philosophy ranks second in number of studies conducted (21). Evaluations of moral philosophy range from examining deontological perspectives versus teleological (Hunt and Vasquez-Parraga 1993; Mayo and Marks 1990) to Machiavellianism's influence on ethical decision making (Cyriac and Dharmaraj 1994; Hegarty and Sims 1978). Student or faculty samples were utilized in one third of the studies and 13 appeared in the *Journal of Business Ethics*. Generally, these studies reveal that moral philosophy is related to ethical decision making and individuals may decide upon using different philosophies based upon experience (early career versus later) or based upon industry. Moral philosophy has not been systematically related to the level of ethical behavior in ethical decision making, which represents opportunity for future research.

Education, Work Experience and Culture and Climate

Eighteen studies explored education and work experience and culture and climate. Education and work experience were found to have negligible or no influence on ethical decision making in half of the studies. The other nine studies produced mixed findings, while some of the studies indicated that higher educational levels are associated with greater ethical sensitivity. The mixed nature of the findings suggests we do not clearly understand the role of experience and education in ethical decision making in organizations. Similar studies of age related to ethical decision making found a positive correlation between age and ethical decision making. Additional research can assist in understanding the role of education, intra-company experience, and cross industry and multi-company experience on ethical decision making. Culture and climate have been found to be pervasive in influencing and adapting organizational ethics. Findings in this area strongly support the theoretical and managerial beliefs that managing the culture of the organization contributes to managing organizational ethics.

Codes of Ethics

The structural elements of an ethics and compliance program contribute to ethical decision making in organizations following the importance of the organizational

culture and climate. Key in this understanding is the articulation of the organizational risk areas and the values of top management expressed through the code of ethics (or conduct). Seventeen studies address the role of codes of ethics in influencing organizational ethical decision making. A majority of the studies revealed that codes influence ethical decision making and assist in raising the general level of awareness of ethical issues. The passage of the Federal Sentencing Guidelines for Organizations in 1991, which outlined seven fundamental steps to developing effective compliance programs, spotlighted codes of ethics as key to effectuating higher levels of ethical climate. Perhaps our greatest opportunities for research relate to evaluating the effectiveness of codes, structuring of codes, and their communication and integration with other aspects of the organization's culture.

Awareness

Fifteen studies address awareness of ethical issues. A majority of these studies utilized student samples (nine). The findings were widely diverse based upon the goals of the studies. Several evaluate the role of codes of conduct in generating awareness of ethical issues (Kohut and Corriher 1994; Simpson et al. 1994; White and Dooley 1993). Others consider individuals' awareness of their own ethical behavior relative to others' (Morgan 1993; O'Clock and Okleshen 1993; Tyson 1992), while some evaluated singular issues with respect to awareness. Researchers fail to relate awareness to ethical behavior in organizations, representing a significant opportunity for study.

Rewards and Sanctions

Rewards and sanctions, which are the major components of opportunity, were investigated in 15 studies. A relationship between rewarding unethical behavior and the continuation of such behavior was revealed in a majority of these projects. Generally, rewarded and supported behaviors occur more frequently. Sanctions and their enforcement minimize opportunity. Additional research of rewards and sanctions should address communication issues at different levels in the organization, how other organizational members are informed of violations, and continuous improvement mechanisms for revising policies.

Significant Others

Eleven studies address significant others. Significant others (within the organization) greatly influence ethical decisions of their co-workers and peers as suggested

by Ferrell and Gresham (1985). These studies show over-whelming support for the importance of managing relationships within the work group and the pervasive influence of peers in ethical decision making. Perhaps the greatest strides in understanding the influence of significant others can come from a better understanding of group decision making and the role of peer influence in ethical decision making. We know peers are influential, but is that influence greater in day-to-day decision making or with major ethics related decisions? When does the collectivity of the system break down and group members report behavior and decisions to other organizational members? Future research should address these questions.

Miscellaneous Categories

The remaining areas of study provide very mixed findings (i.e., the role of nationality) or only a few studies addressing a particular issue (i.e., cognitive moral development in business, religion, locus of control, intent, general opportunity, and moral intensity). Areas such as moral intensity represent relatively new topics for investigation. This variable originated with Jones' (1991) synthesis model and additional research in this area is anticipated. Topics such as cognitive moral development and religion represent difficult areas of study to report and relate the findings to managerially actionable conclusions. Opportunity has often been assessed through the structural mechanisms within the organization (codes and policies, rewards and sanctions). Intent has proven to be a very difficult area to assess in organizational ethical decision making. And finally, locus of control relates to an individual's susceptibility to influence (external locus of control-particularly concerned with significant others versus an internal locus of control which indicates less susceptibility to peer influence). Locus of control closely parallels, in ethical decision making, the concept of peer influence-which has been extensively researched.

Discussion and Conclusions

Organizational ethical decision making theory needs to be empirically tested to further our knowledge in the area of business ethics. Numerous researchers have contributed to our knowledge in this area through the testing of current ethical decision making models. A few researchers (i.e., Ford and Richardson 1994; Tsalikis and Fritsche 1989) have provided helpful reviews of ethics research. This article reviews the empirical studies related to organizational ethical decision making theory and evaluates the general findings while observing areas that would benefit from further inquiry. Such an analysis is necessary for ethics researchers to evaluate the progress of knowledge development.

The tables provided offer a synopsis of the studies, their findings, samples researched, and the scope of the research. The *Journal of Business Ethics* published

an overwhelming number of the studies (61), reaffirming the journal's status as the major outlet for business ethics research. Other outlets included the *Journal of Business Research* (eight) the *Journal of Marketing Science* (seven), and the *Journal of Marketing* (four). The paucity of articles published in other journals indicates a need to more thoroughly integrate ethics issues in other areas of research. Robin and Reidenbach (1987) indicate a need for the gap between ethics and marketing strategy to narrow. Further study integrating the ethical constructs suggested by ethical decision making theory with other marketing related variables, such as marketing orientation, quality and performance would be appropriate in narrowing the gap.

The studies reviewed here indicate a need to consider methodological issues when conducting ethics research. Longitudinal studies are necessary to more fully gain understanding of how ethical climate is impacted by ethics training and, as indicated above, how ethics constructs influence performance over time. Additional studies using industry samples is important to gaining face validity and in providing research results that will be given serious consideration by practitioners.

Understanding why and how individuals and groups make ethical decisions in a business context should improve the ethical decisions made in the organizational context. There is a difference between studying ethics in the personal lives of individuals and the ethical decisions made in organizations. People in organizations are influenced by the corporate culture and role relationships. While there is great difficulty in describing precisely how or why individuals in the work group make the decisions they do, ethical decision models attempt to generalize about the average or typical behavior patterns within organizations. The empirical studies undertaken should help managers who attempt to influence the ethical environment of their organizations through ethics training and compliance programs.

Though all of the constructs set forth in ethical decision making have been empirically examined, more research needs to be conducted on intent and moral intensity. This study chronicles research in business that has tested the major organizational ethical decision making constructs. These studies were related specifically to the constructs and relationships set forth in positive theories, which is one of the first steps to assess our overall level of understanding of organizational ethical decision making. Aristotle (1943) suggested that when such observations fail to support theory, the theory must be abandoned for theory that can be supported by empirical testing. Our efforts should assist in guiding the efforts of organizational ethics researchers.

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