

Does Believing that Everyone Else is Less Ethical have an Impact on Work Behavior?

Thomas Tyson

ABSTRACT. Researchers consistently report that individuals see themselves acting far more ethically than comparable others when confronted with ethically uncertain work-related behaviors. They suggest that this belief encourages unethical conduct and contributes to the degeneration of business ethics; however, they have not specifically investigated the consequences of this belief. If undesirable work behaviors actually do occur, educators and other ethics advocates would be strongly encouraged to dispel this widely held notion.

In the present study, data was collected from college students and practicing accountants regarding how they and others would respond to ten ethical scenarios. Participants' perceptions were calculated and correlated to their decision in a hypothetical business case. Analysis indicated that individuals, regardless of age, gender, or work status, see themselves acting far more ethically than others. It also disclosed significant association between participants' own attitudes and the case response, but no significant association between the response and their attitudes relative to those perceived to be held by others. Believing that everyone else is less ethical, therefore, appears to have little impact on work behavior.

Introduction

A number of studies have reported that individuals perceive themselves to be far more ethical than comparable others.¹ In many of these studies, researchers speculated about negative behavioral con-

sequences that may arise from holding this belief. Ferrell and Weaver (1978) suggested that individuals may not feel any pressure to improve their own ethical conduct. Newstrom and Ruch (1975, p. 36) contended that individuals so inclined "may easily justify some indiscretions on the belief that everybody is doing it." Pitt and Abratt (1986, p. 39) surmised that if an individual believes that everyone accepts a bribe, "then one can assume that the corrupt action will be an acceptable part of business life." Tyson (1990) suggested that this belief might lead younger managers to rationalize their unethical behavior and lead to recurring unethical behavior patterns.

All of these authors attribute individuals' subsequent work behavior to their attitudes relative to how others would act in similar circumstances. Attribution theory generally recognizes that causes underlying social action are both internal and external to the actor (Brown, 1986), and arise from the interaction of these factors (Trevino, 1986). By attributing work behavior to beliefs about how others will act, these researchers appear to place more weight on external or situational factors and less on an individual's internal standard of appropriate ethical conduct. Their underlying implication is that educators and other ethics advocates should dispel this perception in order to improve the overall character of business ethics. The present study examines the nature of this commonly held belief and its impact on work behavior. It also identifies the characteristics of individuals that respond differentially to a business-ethics case decision.

Survey design and procedures

Data was collected in a two-stage process from college students and practicing accountants. The first

Thomas Tyson is Associate Professor of accounting at St. John Fisher College in Rochester, New York. Dr. Tyson earned his Doctors degree in Accounting and Masters degrees in Business Administration, and Counseling Education. He has published articles in a variety of academic and professional journals including The Journal of Business Ethics, and Management Accounting. Two of his Management Accounting articles received Certificate of Merit awards.

phase utilized a questionnaire developed by Tyson (1990). Participants were asked to indicate what they believe most managers or supervisors would be willing to do if they thought it necessary to protect their jobs. They were then presented with ten ethically questionable work-related behaviors and asked to indicate their level of agreement with each of them. Participants were next asked what they would be willing to do in the role of manager or supervisor in order to protect their own jobs, again regarding each of the behaviors. Response alternatives ranged over a five-point Likert-type scale from Always (0) to Never (4); therefore, higher numeric values indicate greater ethical sensitivity. The ten ethics-related behaviors are presented in Table I. The complete questionnaire is shown in Appendix I.

In phase two of the study, the students were asked to respond to a brief business ethics case that was presented seven to ten days after the questionnaire. The practicing accountants responded to the case the same evening that they received the questionnaire. The case depicted a standard prisoner's dilemma-

TABLE I
Ethics-related behaviors

Item #	Behavior
1	Conceal negative performance facts from a superior;
2	Distort or misstate facts in an internal performance report;
3	Distort or misstate facts on an external financial statement;
4	Blame a subordinate for your own mistake;
5	Take actions which improve the short-run performance of the firm even if they were not wise in the long run;
6	Break or bend union or labor rules in order to cut costs;
7	Authorize the release of a product that may be unsafe or dangerous;
8	Authorize the use of deceptive marketing techniques to get more business or be more competitive;
9	Use every possible legal means to advance the interests of the company;
10	Payoff an inspector to overlook a problem that is costly to repair but is not unsafe or dangerous.

type scenario in which a higher economic payoff (greater chance of job promotion) would accrue to individuals choosing an unethical response if and only if they believed others would act equally or more unethically.² Respondents provided the last four digits of their social security number or a familiar telephone number on both instruments for matching purposes. The business case is shown in Appendix II.

The study was conducted at a private, urban U.S. college that offered an evening MBA program. The questionnaire was distributed to graduate students in selected classes and undergraduate students that attended class during the same daytime period in order to avoid duplication and minimize disruption. Thirty-three of thirty-five professors that were contacted agreed to distribute the questionnaire and business case. A total of 378 instruments (200 questionnaires and 178 cases) could not be paired together, yielding a 57 percent response rate for both phases of the study when the unpaired instruments are added to the 495 that were fully completed. The number of individuals that refused to complete either instrument is unknown but believed to be small.

Results and discussion

Table II provides a profile of respondents completing both instruments. This table indicates that individuals see themselves acting far more ethically than others in regard to each of the ten ethics-related behaviors.³ Individuals' egotistical perception of their own ethics-related conduct was statistically significant at the 0.01 level regardless of age, gender, CPA status, years of work experience, or any other partitioning criteria, a finding which reaffirms previously cited research.⁴

When the entire data set is partitioned according to gender, females appear to have a greater ethical sensitivity to each of the ten behaviors than their male counterparts, a finding which generally supports research by Arlow (1991), Kidwell *et al.* (1987), and Tyson (1990). When data for CPA respondents is isolated, however, female and male attitudinal differences virtually disappear. These findings are presented in Table III and reinforce research by Harris (1990) who found only minor differences

TABLE II
Profile of respondents

Age		Gender		Undergraduate Major	
Under 23 years (<i>n</i> = 288)		Female (<i>n</i> = 276)		Accounting (<i>n</i> = 80)	
23 to 30 years (<i>n</i> = 95)		Male (<i>n</i> = 212)		Management (<i>n</i> = 86)	
30 and above (<i>n</i> = 105)				Non-business (<i>n</i> = 254)	
Mean age = 24.98 years					
Class/Certification		Years of Full-time Work Experience			
Freshmen (<i>n</i> = 88)		None (<i>n</i> = 236)			
Sophomore (<i>n</i> = 57)		1 to 3 years (<i>n</i> = 71)			
Junior (<i>n</i> = 96)		4 to 10 years (<i>n</i> = 122)			
Senior (<i>n</i> = 108)		Over 10 years (<i>n</i> = 61)			
Graduate (<i>n</i> = 66)					
CPAs (<i>n</i> = 68)					
Self as Manager vs. Most Managers Mean Responses (<i>n</i> = 495)					
Item #	(1) Self as manager score	(2) Most managers score	(1)–(2)	T value	
1	2.60	1.74	0.86	21.82**	
2	3.08	2.21	0.87	20.56**	
3	3.49	2.65	0.84	21.61**	
4	3.27	1.91	1.36	26.95**	
5	2.53	1.74	0.79	19.45**	
6	3.04	2.16	0.88	19.72**	
7	3.75	2.61	1.14	25.78**	
8	2.71	1.74	0.97	20.95**	
9	1.03	0.83	0.20	4.91**	
10	3.35	2.41	0.94	20.63**	

** 0.001 level of significance.

between the ethical attitudes of females and males that worked in the same organization. The present findings suggest that while females may be more ethically sensitive than males when they initially enter the workforce, gender-based differences tend to disappear as common work experiences foster shared perceptions of appropriate work-related conduct. Shared experiences appear to socialize individuals in a way that parallels the influence of organizational culture as discussed by Posner and Schmidt (1984).

The major research question, determining the

impact of believing that everyone else is less ethical (hereafter, "ethical egotism") was evaluated by correlating individuals' ethical attitudes obtained from the questionnaire to their responses to the business case. Case responses were assigned to one of four groups according to an individual's choice of their own action and their belief regarding a colleague's choice of actions. Respondents that chose an ethical response for themselves are labeled as **Saints** (ethical self, ethical colleague) or **Cynics** (ethical self, unethical colleague). Those choosing an unethical response for themselves are designated as **Sinners** (unethical

TABLE III
Self-as-manager perspective, Female vs. Male mean responses

Item #	(1) All Females (<i>n</i> = 276)	(2) All Males (<i>n</i> = 212)	(1)–(2) <i>T</i> value	(3) Female CPAs (<i>n</i> = 20)	(4) Male CPAs (<i>n</i> = 46)	(3)–(4) <i>T</i> value
1	2.62	2.57	0.61	2.70	2.91	–1.06
2	3.07	3.09	–0.28	3.10	3.30	–0.97
3	3.57	3.39	2.58**	3.70	3.67	0.16
4	3.37	3.14	2.85**	3.45	3.37	0.35
5	2.56	2.49	0.91	2.70	2.63	0.39
6	3.20	2.82	4.56**	2.95	2.83	0.47
7	3.84	3.63	3.56**	3.75	3.76	–0.08
8	2.80	2.59	2.08*	2.75	3.07	–1.27
9	1.08	0.95	1.45	1.00	1.15	–0.53
10	3.41	3.28	1.40	3.53	3.52	0.02

* 0.05 level of significance.

** 0.01 level of significance.

self, and unethical colleague) or **Snakes** (unethical self, ethical colleague). The number of respondents in each group and the mean responses for their self-as-manager scores for each item are shown in Table IV.

Table IV reveals that over 93 percent of participants chose the principled behavior despite having a greater chance of promotion by selecting the unethical alternative if they believed that their colleague would act unethically. This finding lends support to Michalos' thesis that the world ought to be conceptualized in a more trusting and benign way (Michalos, 1990). That over 27 percent of the respondents acted ethically even though they believed that their colleague would act deceitfully reinforces Etzioni's concept of a separate moral utility. According to Etzioni (1986), an individual's inherent propensity to respond ethically to certain stimuli, i.e., their "moral commitments," mitigates otherwise compelling economic and situational forces.

The impact of ethical egotism was statistically evaluated by computing relative attitudinal levels for the ethically and unethically responding individuals. Table V compares the relative differences between the two groups' self-as-manager and other-manager scores. It reveals that for each of the ten work-

related scenarios, those choosing the ethical response (*n* = 460) had a larger positive differential than those choosing the unethical response (*n* = 32). Finding that greater ethical egotism is associated with "ethical" respondents effectively contradicts contentions that ethical egotism will have negative behavioral consequences. Alternatively, it suggests that the strength of an individual's moral commitments is the more dominating determinant of work behavior.

The present study also examined the impact of an individual's underlying ethical beliefs on business behavior. Table VI presents the sample divided into two groups according to individuals' decision about their own behavior. This table discloses that for 19 of 20 scenarios (10 self-as-manager actions and 10 most-other-manager actions), individuals selecting the ethical response considered themselves and others to be more ethically sensitive than those selecting the unethical alternative. The larger self-as-manager differences explain the positive values shown in Table V. The data in Table VI once more suggest that the strength of one's moral commitments is a key determinant of ethics-related work behavior.

The following potential determinants of an individual's response to the business case (ethical vs.

TABLE IV
Question means (self as manager) according to case responses

Item #	Ethical response		Non-ethical response	
	Saints Q33 = 0 Q34 = 0 (n = 326)	Cynics Q33 = 0 Q34 = 1 (n = 134)	Sinners Q33 = 1 Q34 = 1 (n = 25)	Snakes Q33 = 1 Q34 = 0 (n = 7)
1	2.64	2.61	2.20	1.86
2	3.14	3.06	2.64	2.57
3	3.52	3.56	2.88	3.57
4	3.33	3.35	2.56	2.00
5	2.57	2.51	2.20	2.14
6	3.07	3.07	2.68	2.71
7	3.79	3.70	3.36	4.00
8	2.76	2.77	1.92	2.14
9	1.02	1.11	0.76	0.57
10	3.38	3.35	3.04	3.71

TABLE V
Self as manager vs. other managers, attitudinal differences

Item #	(1) Q33 = 0 Self vs managers score (n = 460)	(2) Q33 = 1 Self vs managers score (n = 32)	(1)-(2)	T value
1	0.870	0.625	0.245	1.54
2	0.883	0.781	0.102	0.59
3	0.849	0.750	0.099	0.62
4	1.392	0.969	0.423	2.07*
5	0.799	0.625	0.174	1.06
6	0.895	0.688	0.207	1.15
7	1.159	0.813	0.346	1.94
8	0.996	0.531	0.465	2.49*
9	0.207	0.031	0.176	1.09
10	0.945	0.781	0.164	0.89

* 0.05 level of significance.

unethical) were also examined: age, gender, CPA status, undergraduate major (business vs. non-business), and years of work experience. The interval-scale variables (age, years of work experience), were converted to categorical variables using the break-

points shown in Table II. All variables were placed in contingency tables and statistically evaluated by the chi-square procedure. Analysis indicated that none of these variables were statistically significant at the 0.05 level.

Analysis did show that males were twice as likely as females (9 percent vs. 4.3 percent) to select the unethical case response; however, statistical significance occurs at only the 0.10 level. This finding partially supports prior studies which indicate that females consistently display greater ethical sensitivity (Arlow, 1991; Miesing and Preble, 1985). However, as was the case regarding their ethical attitudes, the decision impact of this gender difference completely disappears once CPA status is isolated. This latter finding further supports Harris (1990) and suggests that shared work experiences mitigate gender-based work behavior as well as attitudinal differences that are more noticeable in younger persons. Table VII illustrates the relationship of gender to the case responses.

Finding that age, work experience, and CPA status had no significant association with the case decision brings to question the importance of these and other extrinsic factors on work behavior. It also suggests that the intensity of an individual's underlying moral commitments may be a more important behavioral determinant than many scholars have recognized. Etzioni (1988), for example, believes that moral commitments affect economic factors and interact with them to shape behavior.

Limitations, summary, and conclusions

The present study, while exploratory in nature, is marked by several noteworthy limitations. Being conducted at a single institution and geographic location necessarily limits the generalizability of its findings. The fact that nearly 50 percent of all respondents had no or less than one year of full-time work experience brings to question their ability to anticipate their behavior with respect to actual ethical dilemmas.⁵

Although every attempt was made to create a realistic business-case scenario, individuals' responses may not highly correlate with their decisions when confronting real-life ethical dilemma at work. Innumerable economic and family pressures are difficult

TABLE VI
Self as manager vs. other managers, ethical self/non-ethical self

Item #	(1) Q33 = 0 Self as manager score (<i>n</i> = 462)	(2) Q33 = 1 Self as manager score (<i>n</i> = 32)	T value for (1)–(2) Difference	(3) Q33 = 0 Other managers score (<i>n</i> = 462)	(4) Q33 = 1 Other managers score (<i>n</i> = 32)	T value for (3)–(4) difference
1	2.630	2.125	3.17**	1.760	1.500	1.69
2	3.115	2.625	3.23**	2.232	1.844	2.43*
3	3.526	3.031	3.54**	2.678	2.281	2.48*
4	3.333	2.438	5.66**	1.942	1.469	2.64**
5	2.554	2.188	2.49*	1.755	1.563	1.34
6	3.068	2.688	2.27*	2.167	2.000	0.99
7	3.766	3.500	2.21*	2.607	2.688	–0.46
8	2.759	1.969	4.03**	1.762	1.438	1.67
9	1.048	0.719	1.76	0.842	0.688	0.98
10	3.362	3.188	0.99	2.419	2.406	0.07

* 0.05 level of significance.

** 0.01 level of significance.

to anticipate and often mitigate the best of intentions. Guy (1990) points out that individuals incorporate stakeholder concerns (self, family, peers, superiors), personal factors (values, intentions, knowledge, interests), and opportunity considerations (costs, difficulty, policies, possible consequences) in a complex fashion as decision criteria. Results should also be interpreted carefully because a greater probability of promotion for acting unethically may have motivated more individuals to choose the untruthful case response. Unfortunately, the combination of payoffs in any prisoners dilemma scenario is essentially subjective and arbitrary. Rapoport (1976) discusses this issue in greater detail.

The study's major finding is that an individual's internal ethics or personal standard of conduct, rather than their perception of how others will act, is more closely associated with their response to a work-related ethical decision. This finding calls to question the many negative ramifications of ethical egotism that have been identified by a number of researchers. It also supports Etzioni's concept of a separate moral utility and casts doubt on the unequivocal attribution of unethical conduct to external or situational variables. For example, Jackall's

comments regarding the nature of managerial morality appear unduly one-sided:

In the welter of practical affairs in the corporate world, morality does not emerge from some set of internally held convictions or principles, but rather from ongoing albeit changing relationships . . . Since these relationships are always multiple, contingent, and in flux, managerial moralities are always situational, always relative. (Jackall, 1988, p. 101).

Further research is needed to more clearly determine the interaction of internal and situational factors and the relative impact of these factors on ethics-related work behavior. For example, are certain individuals more likely to moderate their moral commitments in order to achieve success at work? The impact of organizational culture also needs further examination. Perhaps an all-encompassing corporate culture promotes greater ethical relativity and stimulates individuals to compromise their internal moral standards. Pastin (1986) supports this view in arguing that organizations should emphasize ethical agreements and intentionally maintain weak corporate cultures.

In general, more field-based studies are needed to

TABLE VII
Case responses by gender and CPA status

	All Respondents		
	Females	Males	Total
Q33 = 0	264	192	456
Q33 = 1	12	19	31
Total	276	211	487

Chi-square value = 3.61, Significance = 0.058 at 1 D.F.

	CPA Respondents		
	Females	Males	Total
Q33 = 0	18	44	62
Q33 = 1	2	1	3
Total	20	45	65

Chi-square value = 0.55, Significance = 0.460 at 1 D.F.

clarify the relationship between attitudes and work behavior. The present research supports the view that internal factors, such as the strength of one's moral commitments are of paramount importance and that situational factors, including age, experience, and beliefs about how others will act, are of relatively less significance. Studies that examine ethics in action will further clarify these issues and help educators and other ethics advocates improve the quality of their prescriptions for a more ethical workplace.

Notes

¹ This finding was discovered in studies of Hong Kong managers (McDonald and Zepp, 1988), South African managers (Pitt and Abratt, 1986), American marketing managers (Ferrell and Weaver, 1978), Harvard Business Review readers (Brenner and Molander, 1977), and undergraduate students (Michalos, 1990; Tyson, 1990).

² Prisoner's dilemma (PD) models are discussed in detail by Rapoport (1976). See Tyson (1990) for an application of PD models to business ethics.

³ In other words, this study examines the question: what follows from believing one is more ethical than others? Michalos (1990), on discovering the existence of ethical egotism, asked several related questions: 1) why should a person believe such a thing and, 2) what should be done about it?

⁴ The overall reliability of the ten behaviors using Cronbach's Alpha was 0.85.

⁵ This concern may not be serious because researchers have consistently found that college-level students appear less ethically sensitive than experienced managers (Arlow and Ulrich, 1980; Hollon and Ulrich, 1979; and Stevens, 1984).

References

- Arlow, P.: 1991, 'Personal Characteristics in College Students' Evaluations of Business Ethics and Corporate Social Responsibility', *Journal of Business Ethics* **10**, 63-69.
- Arlow, P. and T. A. Ulrich: 1980, 'Business Ethics, Social Responsibility and Business Students: An Empirical Comparison of Clark's Study', *Akron Business and Economic Review* **11** (Fall), 17-23.
- Brenner, S. N. and E. A. Molander: 1977, 'Is the Ethics of Business Changing?', *Harvard Business Review* **55** (January-February), 57-71.
- Brown, R.: 1986, *Social Psychology The Second Edition*, New York: The Free Press.
- Etzioni, A.: 1988, *The Moral Dimension*, New York: The Free Press.
- Etzioni, A.: 1986, 'The Case for a Multiple-Utility Conception', *Economics and Philosophy* **2**, 159-183.
- Ferrell, O. C. and K. M. Weaver: 1978, 'Ethical Beliefs of Marketing Managers', *Journal of Marketing* **42** (July), 69-73.
- Guy, M. E.: 1990, *Ethical Decision Making in Everyday Work Situations*, Quorum Books: New York.
- Harris, J. R.: 1990, 'Ethical Values of Individuals at Different Levels in the Organizational Hierarchy of a Single Firm', *Journal of Business Ethics* **9**, 741-750.
- Hollon, C. J. and T. A. Ulrich: 1979, 'Personal Business Ethics: Managers vs Managers-To-Be', *Southern Business Review* **5**, 17-22.
- Jackall, R.: 1988, *Moral Mazes: The World of Corporate Managers* (New York: Oxford University Press).
- Kidwell, J. M., R. E. Stevens and A. L. Bethke: 1987, 'Differences in Ethical Perceptions Between Male and Female Managers: Myth or Reality', *Journal of Business Ethics* **6**, 489-493.

- McDonald, G. M. and R. A. Zepp: 1988, 'Ethical Perceptions of Hong Kong Chinese Business Managers', *Journal of Business Ethics* 7, 835–845.
- Miesing, P. and J. F. Preble: 1985, 'A Comparison of Five Business Philosophies', *Journal of Business Ethics* 4, 465–476.
- Newstrom, J. W. and W. A. Ruch: 1975, 'The Ethics of Management and the Management of Ethics', *MSU Business Topics* (Winter), 29–37.
- Pastin, M.: 1986, *The Hard Problems of Management: Gaining the Ethics Edge*, San Francisco: Jossey-Bass Publishers.
- Pitt, L. F. and R. Abratt: 1986, 'Corruption in Business: Are Management Attitudes Right?', *Journal of Business Ethics* 5, 39–44.
- Posner, B. Z. and W. H. Schmidt: 1984, 'Values and the American Manager', *California Management Review* 26 (Spring), 202–216.
- Rapoport, A., M. J. Guyer and D. G. Gordon: 1976, *The 2 × 2 Game* (Ann Arbor: The University of Michigan Press).
- Stevens, G. E.: 1984, 'Business Ethics and Social Responsibility: The Responses of Present and Future Managers', *Akron Business and Economic Review* 15 (Fall), 6–11.
- Trevino, L. K.: 1986, 'Ethical Decision Making in Organizations: A Person-Situation Interactionist Model', *Academy of Management Review* 11, 601–617.
- Tyson, T.: 1990, 'Believing that Everyone Else is Less Ethical: Implications for Work Behavior and Ethics Instruction', *Journal of Business Ethics* 9, 715–721.

Appendix I

Ethics Questionnaire

The following questions should take no more than 3–5 minutes to complete. The questions ask for responses to a number of work-related activities. You are not asked to identify your name and the answers you furnish or your decision not to participate or withhold any information will not affect the grade you receive in this or any future course. Therefore, please answer these questions as **honestly and sincerely** as you can.

PART A INSTRUCTIONS: The following statements present different issues that managers may have to face in their jobs. For each item, **CIRCLE** the appropriate letter on the scale that represents what you believe **most managers or supervisors** would be willing to do if they thought it was **necessary** to protect their job.

1. Conceal negative performance facts from a superior.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

2. Distort or misstate facts in an internal performance report.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

3. Distort or misstate facts on an external financial statement.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

4. Blame a subordinate for their own mistake.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

5. Take actions which improve the short-run performance of the firm even if they were not wise in the long run.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

6. Break or bend union or labor rules in order to cut costs.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

7. Authorize the release of a potentially profitable product that may be unsafe or dangerous.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

8. Authorize the use of deceptive marketing techniques to get more business or be more competitive.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

9. Use every possible legal means to advance the interests of the company.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

10. Payoff an inspector to overlook a problem that is costly to repair but is not useafe or dangerous.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

PART B INSTRUCTIONS: In this part assume that you are a manager or supervisor that may have to face the same issues as above. For each item, **CIRCLE** the appropriate letter on the scale that represents what **you** would be willing to do if you thought it was **necessary** to protect your job.

11. Conceal negative performance facts from a superior.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

12. Distort or misstate facts in an internal performance report.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

13. Distort or misstate facts on an external financial statement.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

14. Blame a subordinate for your own mistake.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

15. Take actions which improve the short-run performance of the firm even if they were not wise in the long run.

A	B	C	D	E

Always	Usually	Sometimes	Rarely	Never

16. Break or bend union or labor rules in order to cut costs.

A	B	C	D	E
-----	-----	-----	-----	-----
Always	Usually	Sometimes	Rarely	Never

17. Authorize the release of a product that may be unsafe or dangerous.

A	B	C	D	E
-----	-----	-----	-----	-----
Always	Usually	Sometimes	Rarely	Never

18. Authorize the use of deceptive marketing techniques to get more business or be more competitive.

A	B	C	D	E
-----	-----	-----	-----	-----
Always	Usually	Sometimes	Rarely	Never

19. Use every possible legal means to advance the interests of the company.

A	B	C	D	E
-----	-----	-----	-----	-----
Always	Usually	Sometimes	Rarely	Never

20. Payoff an inspector to overlook a problem that is costly to repair but is not unsafe or dangerous.

A	B	C	D	E
-----	-----	-----	-----	-----
Always	Usually	Sometimes	Rarely	Never

Please indicate your:

21. Last **four** digits of your social security number ____ .
22. Age ____ . 23. Male ____ . Female ____ .
24. Class level ____ .
25. Undergraduate Major (or "Undecided") ____ .
26. **Total** years of **full-time** work experience ____ .
27. Years of **full-time** experience in your **present** position ____ .
28. Number of job promotions in the last ten years ____ .

Thank you for your Participation!
Thomas Tyson, Associate Professor

Appendix II

Business ethics case

Assume that you and a colleague are members of the research staff of a major company. Both of you were **equally** involved in the research of an investment; unfortunately, the investment was not properly researched and its return was far **below** expectations.

Now, you and a colleague are seeking a job promotion with a significant salary increase and both of you have been summoned to **separate** final interviews. The interviewer assures you complete confidentiality and asks each of you only one question: "Who was **primarily** responsible for researching this investment?"

Assume, **with 100% certainty**, that only you and your colleague could ever know the truth about who did this work. Also assume that the probability of receiving the promotion now hinges on your responses to this one question. The following table represents the probabilities you **both** face regarding the promotion:

If You Choose	And Your Colleague Chooses	Your Probability of Promotion Is	Your Colleague's Probability of Promotion Is
A	A	30%	30%
A	B	10%	60%
B	A	60%	10%
B	B	20%	20%

Each of you must choose one of these responses:

A: Indicates that both of you were **equally responsible** for researching this investment.

B: Indicates that the other person was **primarily responsible** for researching this investment.

Would you choose **A** or **B**?

Please circle **your** choice:

A **B**

What do you think **your colleague** would choose? (Please circle):

A **B**

Please indicate the last **four** digits of your social security number:

_____ .

*St. John Fisher College,
Rochester, NY, 14618,
U.S.A.*