

Decision Rules Used by Male and Female Business Students in Making Ethical Value Judgments: Another Look

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ABSTRACT. This study was conducted to corroborate findings that females invoke a decision rule that is significantly different from that of their male counterparts when making ethical value judgements. In addition, the study examines whether the same decision rule is used by men and women for all types of ethical situations. The results show that males and females use different decision rules when making ethical evaluations, although there are types of situations where there are no significant differences in decision rules used by men and women. The results do not suggest that any one particular decision rule is used by the majority of either males or females in different types of ethical judgements. There is a greater diversity in decision rules used by females than by males.

Business ethics are rules, standards, or principles that provide guidelines for morally right behavior. Since values and ethics are so important to individual, group and corporate decisions, it is important that when two or more entities (individuals or groups) pursue joint goals they share the same value structure. Differences in ethics mean that underlying value structures differ, giving rise to potential conflicts regarding appropriate decisions and actions.

As increasing numbers of women take decision-making positions, several studies have focused on

how a person's gender might influence his or her ethical values. Through a nationwide survey of business students, Beltramini *et al.* (1984) found female students to be more concerned about ethical issues than males. And recently, in a replication to their first study, Peterson *et al.* (1991) corroborated previous findings by again finding females more concerned about business ethics than males. Jones and Gautschi (1988) confirmed that finding with male and female MBA students. Ricklefs, in a series of surveys of business people (1983a, 1983b, 1983c, 1983d), found that in general it was believed that women behaved more ethically than men. Betz *et al.* (1989) concluded that male students were twice as likely as female students to engage in certain actions that might be regarded as unethical. Miesing and Preble (1985), who surveyed 487 undergraduate and master's level business students, reported that women are more ethical.

Other studies have resulted in quite different findings. Kidwell *et al.* (1987) studied the ethical perceptions of male and female managers and found no significant differences between the two groups. McNichols and Zimmerer (1985) found that male and female students had similar values. Tsalikis and Ortiz-Buonafina (1990) also found the ethical beliefs of male and female student respondents to be similar. Harris (1989) concluded that the ethical value measures did not differ much between female and male business seniors, nor between males and females in a marketing organization (1990). Stanga and Turpen (1991) did not find gender differences in ethical judgements of accounting majors.

Limited research has been done on the underlying decision rules used in determining whether an action or decision is ethical or unethical. Harris (1989) explored the decision rules used by males and females in making ethical judgements and found a

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difference between the two groups. Having asked his respondents to choose one of four decision rules they used in making ethical evaluations, he reported that:

in making ethical value judgements, the majority of females invoke a decision rule that is significantly different from that of their male counterparts. Using a different reasoning process (what is good for the majority versus maximizing self-interest) to arrive at basically the same decision may indeed produce distrust and conflict.

This is an important finding and conclusion. In response to Harris's plea for further exploration of this issue, our study is a partial replication and extension of his work.

The study

We focus on the ethical decision approach used by males and females in making value judgements. In addition, we ask a related research question: Do individuals use the same ethical decision rule for all ethical decisions? In Harris' study, a single decision rule was presumed for all situations by asking the respondent to identify one decision rule at the end of the questionnaire after evaluating all fifteen scenarios.

To address these research questions the specific null hypotheses being tested are:

- H₁: Males and females do not differ from each other in the decision rules they use when making ethical judgements.
- H₂: Individuals do not differ in the decision rules they use for different types of ethical situations.

We used Harris' pretested and validated scenarios (1989) in order that our findings are comparable to his. Harris used fifteen short ethical scenarios that represented five separate constructs, but for this study scenarios representing only two of these constructs were used: influence dealing and self-interest. The reason we included only two constructs (six scenarios) is because the questionnaire would have been too long with all fifteen scenarios, each of which required the subjects to evaluate their decision approach. We selected self-interest because in Harris' study the females approved or disapproved of the behavior in the scenarios significantly differently

than the males. The influence dealing construct was selected to represent a construct from Harris' study where males and females did *not* differ in assessment of acceptability of behavior.

We presented the same four ethical maxims as Harris to describe the reasoning processes or decision rules used to evaluate the ethical dilemmas in the scenarios. The maxims of egoist (maximize own self-interest) and utilitarianism (greatest good for the greatest number) are categorized as teleological approaches, that is, decision rules based on outcomes or consequence. The golden rule (do unto others as you would have them do unto you) and Kant's categorical imperative (there is a universal law or principle applicable in all situations) are deontological approaches that emphasize rules or factors used to arrive at ethical decisions. To determine whether different decision approaches are used for different decisions, the respondent was requested to select the ethical maxim used in evaluating each scenario. An excerpt from the questionnaire containing one scenario is presented in the Appendix.

We alternated the order of presentation of the maxims to control for any order effects. In half of the questionnaires the maxims were, in order: Kant's imperative, utilitarianism, golden rule, and egoist. In the other half the order was: egoist, golden rule, utilitarianism, and Kant's imperative.

For this study, all graduating seniors (64 males and 43 females) in the required business policy capstone course during two consecutive quarters at an AACSB accredited school of business in the Pacific Northwest filled out the questionnaires voluntarily and anonymously. The students had been exposed to all required courses for the AACSB common body of knowledge.

Results

Hypothesis one

Table I shows that males and females were quite consistent in using the teleological rule approximately sixty percent of the time and the deontological rule about forty percent of the time when evaluating the six scenarios. This mirrors Harris' finding. However, when examining the specific maxims within each decision approach selected by

TABLE I
Number and percent of respondents choosing each decision approach

Gender	Decision Approach					
	Teleological		Deontological		Total	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
Male	233	62	144	38	377	100
Female	147	59	100	41	247	100

Male: 64 respondents × 6 questions each = 377 questions.
 Female: 43 respondents × 6 questions each = 247 questions.
 Chi-square: not significant ($p > 0.1$).

each group (Table II) we find a significant difference between the men and women.

The data in Table II show that although the males and females chose the overall decision approaches (teleological versus deontological) in the same proportions, the specific ethical maxims were invoked differently. The males used the egoist maxim slightly more often than the utilitarian (32% egoist versus 29% utilitarian), whereas the opposite was true for the females (26% egoist versus 33% utilitarian). And while the males were almost equally divided in their use of the specific deontological maxims (18% golden rule versus 20% Kant's imperative), the females used Kant's imperative more than the golden rule (29% Kant's imperative versus 12% golden rule). A Chi-square analysis of overall difference is statistically significant ($p = 0.012$).

Though the direction of the differences was the same as in Harris' findings, the dramatic preference for the utilitarian over the egoist maxim by the females did not emerge in our data, nor did the males report such a high use of an egoist-based decision rule (32% in our study versus 42% in Harris'). But, although the magnitude of differences are not as large as Harris', we do concur with his conclusions that males and females tend to use different decision rules when evaluating ethical situations.

We examine our data more closely in Table III where the gender differences in decision rules chosen for each of the two constructs are presented individually. Our findings generally concur with

Harris' (1989). A Chi-square analysis reveals that the differences between males and females in the decision rules they employ for the "Influence" construct do not differ significantly ($p = 0.163$).

However, for the "Self-Interest" construct there is a significant difference between males and females ($p = 0.036$). The largest difference appears in the selection by the females of Kant's imperative as the most frequently selected ethical decision criterion (34% versus 20% for the males), whereas the males used the egoist criterion more (32% versus the females 24%). Therefore, based on the findings of the first three sets of tables, we reject the first null hypothesis.

Hypothesis two

Harris developed the scenarios to represent different underlying constructs or types of ethical decisions. Our second hypothesis addresses whether there is any difference among individuals in general, or for males and females, in the decision rules they invoke for the different types of ethical situations. The decision rules used by our sample as a whole for the two different types of ethical constructs, influence dealing and self-interest, are presented in Table IV. We note that there are significant differences in the decision rules between the two constructs being assessed — in other words the type of ethical construct being assessed had a significant impact on the decision rules or ethical maxims that the group as a whole reported using ($p = 0.003$). Observing males separately in Table V, we note that the type of decision (or underlying construct) does not appear to impact the decision rule used ($p = 0.1418$), however, in Table VI, we see that the construct significantly impacts the decision rule that is used by females ($p = 0.0097$).

To further address the second hypothesis, Table VII presents responses to individual scenarios for males and females. The decision rules used when evaluating scenario one, part of the influence construct, and scenario six, part of the self-interest construct, significantly differ for males and females ($p = 0.01$ each). On scenario one, not one of the females used the golden rule, while over half (53%) selected utilitarian and 33% selected Kant's imperative. The males had a greater preference for the utilitarian (39%) and egoist (30%) rules. On scenario

TABLE II
Number and percent of respondents choosing each decision rule

Gender	Decision Rule									
	Teleological				Deontological				Total	
	Egoist		Utilitarian		Golden Rule		Kant's Imperative			
<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	
Male	122	32	111	29	68	18	76	20	377	99*
Female	65	26	82	33	29	12	71	29	247	100

Chi-square: $p = 0.012$.

* Does not equal 100 due to rounding.

TABLE III
Number and percent of respondents using each of the decision rules for each construct

Gender	"INFLUENCE" CONSTRUCT							
	Egoist		Utilitarian		Golden Rule		Kant's Imperative	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
Male	63	33	62	33	26	14	39	20
Female	36	29	51	40	9	7	30	24

Chi-Square: $p = 0.163$

Gender	"SELF-INTEREST" CONSTRUCT							
	Egoist		Utilitarian		Golden Rule		Kant's Imperative	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
Male	59	32	49	26	42	22	37	20
Female	29	24	31	26	20	16	41	34

Chi-Square: $p = 0.036$

six the females again avoided using the golden rule and used Kant's imperative (34%) whereas the largest percentage of the males (37%) selected egoist. For scenarios 2, 3, 4, and 5, there was not a significant difference by gender on decision rules invoked. So, even though the males and females differ in their underlying ethical decision rules when evaluating two out of the six scenarios, it appears that for the

TABLE IV
Number of selections of each decision rule for each construct

Construct	Decision Rule			
	Egoist	Utilitarian	Golden Rule	Kant's Imperative
Influence	100	114	36	74
Self-interest	88	83	64	82

Chi-square: $p = 0.0032$

TABLE V
Number of males selecting each decision rule for each construct

Construct	Decision Rule			
	Egoist	Utilitarian	Golden Rule	Kant's Imperative
Influence	63	62	26	39
Self-interest	59	49	42	37

Chi-square: $p = 0.1418$

majority of scenarios the males and females do not differ in the use of decision criteria.

But, even though Table VII would lead us to believe that males and females are more similar than different (in only two scenarios out of six was there a significant difference), we feel that the data in Tables

TABLE VI
Number of females selecting each decision rule for each construct

Construct	Decision Rule			
	Egoist	Utilitarian	Golden Rule	Kant's Imperative
Influence	36	51	9	30
Self-interest	29	31	20	41
Chi-square: $p = 0.0097$				

IV, V, and VI justify rejection of the second null hypothesis. The group as a whole differs in their use of decision criteria and the females in our sample invoke different decision rules for different kinds of ethical situations. For this sample of males there was not as much a difference in the decision rule they used for the two kinds of ethical situations.

Examining the possible effect of the ordering of the decision rules, we found no significant difference for the total sample of respondents or for the two groups individually.

TABLE VII
Number and percentage of males and females choosing each decision approach for each scenario

Scenario & Gender	Decision Approach								Chi-square p^*
	Teleological				Deontological				
	Egoist		Utilitarian		Golden Rule		Kant's Imperative		
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	
<i>Scenario 1</i>									
Male	19	29.7	25	39.1	8	12.5	12	18.8	0.0102
Female	6	14.0	23	53.5	0	0.0	14	32.6	
<i>Scenario 2</i>									
Male	20	31.7	20	31.7	10	15.9	13	20.6	0.3311
Female	7	16.7	14	33.3	10	23.8	11	26.2	
<i>Scenario 3</i>									
Male	26	41.3	17	27.0	7	11.1	13	20.6	0.8502
Female	21	50.0	10	23.8	4	9.5	7	16.7	
<i>Scenario 4</i>									
Male	18	28.6	20	31.7	11	17.5	14	22.2	0.5994
Female	9	22.0	18	43.9	5	12.2	9	22.0	
<i>Scenario 5</i>									
Male	16	25.8	12	19.4	19	30.6	15	24.2	0.2791
Female	10	24.4	5	12.2	9	22.0	17	41.5	
<i>Scenario 6</i>									
Male	23	37.1	17	27.4	13	21.0	9	14.5	0.0173
Female	12	31.6	12	31.6	1	2.6	13	34.2	

* Chi-square calculated for each scenario. For each scenario, males = 100% and females = 100%.

Conclusions

Our study has corroborated previous research reporting that males and females may differ in their use of specific decision approaches when making ethical judgements. We extended prior research to show that the type of situation may lead to the use of different decision criteria by men and women. Further, neither men nor women use only one decision criterion in making all ethical judgements.

We found that no particular decision rule appears to be applied all or almost all of the time by either gender. Most often selected by the females was the utilitarian rule (33%) and for males the rule most frequently selected was the egoist (32%). We also found that the females differed in the decision rule they used depending on which of the two constructs they were evaluating, but the males' selection of decision rules did not differ with the construct being evaluated. When dealing with issues of self-interest, the two genders appear to use significantly different decision criteria, but not when dealing with issues of influence.

Because of these results, we feel that diversity among females could be as important as any differences between the way males and females make decisions. And, even in those cases where significant differences occurred, there is not a clear, consistent pattern of decision rule selection by either males or females in making value judgements.

If, as stated by Harris (1989) that in making ethical value judgements the majority of females invoke a decision rule that is different from that of their male counterparts, the difference might give rise to distrust and conflict. Although we reject the first null hypothesis and conclude that males and females do use different decision rules, we did not find that there is a "female" or "male" decision rule applied by the majority of either females or males. The females in our sample used a decision rule over half the time in only one of the six scenarios (Scenario 1, 53.5% selected utilitarian), but for the males there was no such majority decision rule selected on any of the six scenarios. We therefore reiterate that the differences within groups of males and within groups of females may be as important as differences between the two genders when talking about potential to give rise to distrust and conflict.

Women seem to more readily invoke different

decision rules for different ethical situations while men seem to exhibit less diversity in their use of ethical decision rules. Table VIII shows that for all four decision rules the female responses demonstrated more variance for every decision rule than did the males. We also see in Table VIII that the range in percent of selection by males of the four ethical maxims is from 9% to 20%, but for the women the range is from 24% to 42%, suggesting that males may exhibit more consistency than females in selection or utilization of decision rules.

TABLE VIII
Range of responses for each decision rule for males and females

	Males	Females
Egoist	26% to 41%	14% to 50%
Range (%)	15	36
Utilitarian	19% to 39%	12% to 54%
Range (%)	20	42
Golden Rule	13% to 31%	0% to 24%
Range (%)	18	24
Kant's Imperative	15% to 24%	17% to 42%
Range (%)	9	25

We feel that generalizations about typically male or female decision processes at this point will not go far in predicting or explaining the decision process of any particular individual or gender.

The results of this study are definitely limited but do demonstrate the value of replication to clarify research and build a body of knowledge. This is only one sample of students from one university, but it extends a similar study from another part of the country with students in the same required class. Hopefully this will stimulate other researchers to continue the exploration.

Appendix*

Instructions:

After reading each scenario, please reflect on the decision process you used to evaluate each situation. Which one of the four decision rules best describes the way in which you

evaluated the acceptability or unacceptability of the business scenario described?

One of America's largest automobile manufacturers is the corporate sponsor of the popular TV series, ANYTOWN VICE. The sponsor has been approached by a national coalition of concerned citizens as to the impact of this program on the morals of today's youth. The coalition demands that the sponsor exert its influence on the show's producer to tone down the sex and violence on the program. The sponsor's reply to the coalition is, in essence, that "our job is to sell cars, not to censor what the public wants to watch on TV."

Please circle the letter of the reasoning process you used in evaluating this situation.

- a. A person (or business) should act in a manner which will maximize his/her *long-term* interests even if it means suffering in the short-run.
- b. One should "do unto others as you would have them do unto you."
- c. A person (or business) should act in such a way that maximizes good for the greatest number of people.
- d. One should act in such a way that his/her behavior reflects a universal law or principle, applicable in *all* situations.

Note

* This study deals only with the decision processes used in evaluating acceptability or unacceptability of certain actions. This is a sample question from the questionnaire.

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