

*Iris Vermeir*  
*Patrick Van Kenhove*

# Gender Differences in Double Standards

---

**ABSTRACT.** The purpose of the present study is to investigate gender differences in the use of double standards in ethical judgements of questionable conduct instigated by business or consumers. We investigate if consumers are more critical towards unethical corporate versus consumer actions and if these double standards depend on the gender of the respondent. In the first study, we compared evaluations of four specific unethical actions [cfr. DePaulo, 1987, in: J. Saegert (ed.) *Proceedings of the Division of Consumer Psychology* (American Psychological Association, Washington DC)] instigated by either the consumer or the corporation. In a second study, we investigated the perception of some general consumer and corporate (un)ethical actions in addition to DePaulo's unethical scenarios. Both researches show that females are less likely to use double standards when it comes to their own (un)ethical behaviour compared to corporate (un)ethical actions. Furthermore, gender differences in the use of double standards depend on the type of unethical behaviour. Limitations and suggestions for further research are discussed.

**KEY WORDS:** consumer ethics, double standards, gender, ethical evaluations, ethical beliefs

## Introduction

### *Consumer versus corporate ethics*

A growing number of studies can be found dealing with corporate and consumer ethics. Corporate ethics focuses on consumers' reactions to (un)ethical corporate behaviour (e.g. Enron). It is important to recognize and understand which perceptions individuals have of organizational ethicality, because these kinds of perceptions can serve as a base for individual actions, perhaps more so than perceptions

that are based on some absolute sense of ethics and morality (Messick and Bazerman, 1996; Trevino et al., 2006; Volkema, 2004). Research shows that unethical corporate behaviour negatively impacts consumers' ethical attitudes (e.g. Folkes and Kamins, 1999; Ingram et al., 2005) and consequent ethical behavioural intentions (Creyer and Ross, 1997).

Consumers also take advantage of the seller ranging from small 'everyday' deceptions like downloading illegal software to actively engaging in an illegal action like shoplifting (Muncy and Vitell, 1992).

Perceptions of unethicalness (or the degree of ethical perception) of consumer and corporate behaviour differ according to the evaluator. Research indicates a disparity between consumers' and organizations' ethical judgments of corporate actions (e.g. Bone and Corey, 2000; Singer, 1996). In addition, perceptions on the unethicalness of consumer actions often differ. For example, the majority of consumers do not see any harm in copying CD's while the industry perceives this as an illegal, unethical action. Moreover, perceptions of unethicalness often depend on demographic characteristics like gender (Borkowski and Ugras, 1998; Lopez, Rechner and Olson-Buchanan, 2005; McCabe et al., 2006). In addition, it has been noted that the type of behaviour or ethical issue involved is a significant moderator of gender differences (Franke et al., 1997).

The purpose of the present research is to investigate gender differences in ethical judgements of questionable conduct instigated by business or consumers (i.e. double standards) and the situation specificity of these gender differences in double standards. More insights in the gender differences in the use of double standards and its situation specificity could provide a more thorough understanding of consumer ethical perceptions in general and double standards in particular. Previous research on consumer ethics in the

marketplace focused primarily on the seller side of the buyer/seller dyad (e.g. Laczniak and Murphy, 1991; Whysall, 2000; Wood, 1995). Yet, consumers are major participants in the business process and not considering them in ethics research could result in an incomplete understanding of that process, since all aspects of consumer behaviour (i.e. acquisition, use and disposition of goods and services) tend to have an integral ethical component (Vitell, 2003). Furthermore, little is known about double standards and gender differences in the use double standards, while the concept of double standards could be important to understand consumer ethics for marketers and policy makers (cfr. Chan et al., 1998). Companies often do not consider double standards and falsely assume that consumers perceive actions (e.g. copying CD's) as unethical. For example, if consumer research shows that consumers find action A (instigated by a salesperson) *unethical*, companies can assume that consumers *always* find this action A unethical, which could lead to less effective communication campaigns based on false knowledge about consumer ethical perceptions. Furthermore, it is important for companies to consider double standards as their engagement in *unethical* actions could initiate negative consumer attitudes. For example, if consumer research shows that consumers found action B (instigated by the consumer) *ethical*, action B instigated by the company is not necessarily perceived as ethical.

In the first study, we compared evaluations of four specific unethical actions instigated by either the consumer or the corporation (cfr. DePaulo, 1987) and we explored gender differences in these unethicalness perceptions (=the degree of ethical perception or the degree to which a scenario is perceived to be (un)ethical) using a heterogeneous sample. In a second study, we investigated the perceptions and related gender differences using both DePaulo's unethical actions (1987) and more general consumer and corporate (un)ethical actions (cfr. Vitell and Muncy, 1992) in a homogeneous student sample.

## Theoretical background and hypotheses

### *A double standard*

A double standard compares the consumer's perception of unethical consumer behaviour compared to

unethical corporate behaviour. Business literature suggests that the behaviour of business representatives may be judged more harshly than the behaviour of individual consumers (Drucker, 1981; Wilkes, 1978). Consumers often condone the mistreatment of business by the idea that companies "deserve it" because they "rip off customers" (Wilkes, 1978). Especially during the past few years, the public's confidence in business has been eroded by revelations of unethical actions of a number of major corporations as well as the stock market (Knights and 'O Leary, 2006; Smyth and Davis, 2004). Consumers diminish perceived guilt for inappropriate behaviour in retail settings by using neutralization techniques like condemning the condemners (e.g. the retailer deserves the mistreatment, because he previously engaged in some form of misbehaviour) (Strutton et al., 1994).

Research on double standards is scarce. To our knowledge, only Davis (1979) and DePaulo (1985; 1987) empirically investigated double standards. These studies are often quoted by other researchers and are defined as a major research stream in ethical literature. DePaulo (1985) used telephone interviews through which respondents were asked to evaluate misconduct of a salesperson and a consumer ("do you think it's wrong that..."; yes/no). Only 8% openly admitted to a double standard by maintaining that deception is wrong for salespersons, but not for customers. DePaulo (1987) argues that this figure is an underestimation of the prevalence of the double standard, because customers could feel embarrassed to openly admit their double standards or because the degree of perceived wrongness was not investigated. Consequently, DePaulo (1987) performed an experiment involving two versions of an anonymous questionnaire, where subjects had to rate deceptive bargaining tactics used by a salesperson or used by a customer. DePaulo (1987) concludes that consumers have more negative perceptions of corporate unethical actions compared to their own unethical actions. Subjects justified deception by the customer on several grounds including: (1) protection against lies from salespersons; (2) overcoming the salespersons' advantage (through his bargaining experience); and (3) protection against the overpricing by the salesperson. DePaulo (1987) implies that equity perceptions could be the underlying reasons for the double standard. Consumers may perceive

an imbalance, favouring the salesperson, in the input–outcome ratios of the negotiating parties, and may perceive deception by the customer as effective in reducing this inequity (DePaulo, 1987).

DePaulo (1987) also found that the perceptions of some tactics are more unethical regardless of which party was said to use them. There was no evidence that double standards occurred more with some tactics than with others. Based on the study of DePaulo (1987) we can put forward the following hypothesis:

*H1:* A consumer perceives an unethical action as more unethical when the behaviour is instigated by a salesperson compared to a consumer.

#### *Rationale for gender differences*

The idea that ethics are somewhat different for women and men has been studied for over 30 years (e.g. Dobson and White, 1995; Gilligan, 1982; Whitley et al., 1999). Ethical judgments are theorized to depend upon internalized moral standards. Women are perceived to be more sensitive, emotional, not very competitive and not particularly goal oriented, while men have more instrumental traits such as a strong independence and competitiveness which makes them less ethical (Grimshaw, 1999; Hunt, 1997; Weeks et al., 1999). Women also score higher on ethical reasoning compared to men (e.g. Beu et al., 2003; Franke et al., 1997; Galbraith and Stephenson, 1993; Gilligan, 1982; Loe and Weeks, 2000; Ruegger and King, 1992; Simga-Mugan et al., 2005; Smith and Oakly, 1997).

The gender socialization approach argues that males and females have distinctive different values and traits due to gender creating different moral orientations and resulting in different decisions and practices (Kohlberg, 1984; Roxas and Stoneback, 2004). Men seek competitive success and are more likely to break rules, while women are concerned about doing tasks well and harmonious relationships (Roxas and Stoneback, 2004). Research on ethical gender differences has focussed on the willingness to behave unethically and the perceptions and judgments about an ethical situation (for a review, see Collins, 2000;

Vitell, 2003). Gender differences in ethical perceptions have been empirically documented (Borkowski and Ugras, 1998), but some researchers found no gender differences (cf. Jones and Kavanaugh, 1996; Robin and Babin, 1997; Roxas and Stoneback, 2004; Tsalikis and Ortiz-Buonafina, 1990) indicating that the results are not definitive at this point (Vitell, 2003).

Research found that females possess significantly different and less tolerant ethical values than males (e.g. Harris and Sutton, 1995; Hoffman, 1998). Some studies report that women are more cautious compared to men and more concerned about ethical issues in general and business ethics in particular (Collins, 2000). Men seem to be more willing to behave unethically while women are significantly more likely than men to view certain questionable acts as unethical (Beu et al., 2003; Dawson, 1997; Mason and Mudrack, 1996; Ritter, 2006; Smith and Oakley, 1997).

We expect that women, who are more likely than men to evaluate questionable acts as unethical (e.g. Beu et al., 2003; Ritter, 2006), are less likely to use double standards. The use of double standards means that one evaluates similar unethical behaviours differently based on the actor of the behaviour and hence, is an unethical behaviour. As women are expected to be more ethical, it should be more difficult for them to diminish perceived guilt for inappropriate behaviour in retail settings by using neutralization techniques. We posit the following hypothesis:

*H2a:* Females (compared to males) are less likely to use double standards

O'Fallon and Butterfield reviewed empirical ethical decision making literature between 1996 and 2003 and concluded that few or no significant gender differences were reported in about 60% of the studies while 40% of the studies found women to behave more ethically than men in certain situations (e.g. Cohen et al., 2001). For example, Van Kenhove et al. (2001) found that gender was not significant in terms of determining any of the consumer ethics dimensions. Reasons for mixed results could be the fact that ethical attitudes and behaviour are situation specific (Hoffman, 1998). Instead of questionnaires, vignettes should be used to probe moral reasoning as well as predict

behaviour (Hoffman, 1998). Recently, research using vignettes indicated that males were significantly less ethical compared to females depending on the degree of unethicalness of the scenario and on their culture (Roxas and Stoneback, 2004). It has been noted that the type of behaviour or ethical issue involved is a significant moderator of gender differences (Franke et al., 1997). Thus it is especially important to explicitly address a range of ethical issues or behaviours when attempting to assess gender differences. For example, Rawwas (1996) found that gender was a significant determinant of both the “actively benefiting from a questionable act” dimension and the “no harm/no foul” dimension. In these cases, females were more likely to find these activities unethical. There was, however, agreement between males and females in terms of the “illegal activities” and “passive activities” dimensions.

We expect that the gender differences in the use of double standards could depend on the type of ethical action. As especially unethical ‘harmless’ actions lead to more positive attitudes compared to actions with harmful consequences (e.g. Barnett, 2001), it could be more easy for men to justify their own “harmless” actions, while similar corporate behaviour is evaluated as unethical. On the other hand, neutralization techniques could be harder to justify for severe unethical behaviours since these behaviour are perceived as *unethical* for both consumers and corporations, which could lead to less double standards in evaluating these unethical actions.

We put forward the following hypothesis:

*H2b:* The difference in the use of double standards between men and women decreases when the degree of unethicalness increases

## Study 1

### *Methodology*

Using the random walk procedure in Flanders, a sample of 127 respondents<sup>1</sup> (65 females and 45 males, aged between 18 and 60) completed an anonymous self-administered survey. They were first asked to read a scenario in which an ethically

questionable behaviour was presented. *Scenarios* were adopted from DePaulo (1987) and described four different deceptive tactics (i.e. ‘understates willingness to concede’, ‘doesn’t mention latent defect’, ‘overstates best offer from third party’, ‘act as if not under time pressure’), all of which depicted a salesperson and a customer bargaining with each other over the selling price of a newer car (or the trade-in value of the customer’s older car) (see appendix for scenarios). To avoid the unwillingness of respondents to admit their inconsistency involved in a double standard, we used a between-groups comparisons of perceptions of salespersons versus customers (cfr. DePaulo, 1987). Two *versions* of the scenarios were used: one version asked respondents to make ethical judgments of deceptive tactics used by salespersons; the other version asked about analogous deceptive tactics used by customers. After reading the scenario, participants were asked to indicate their (dis)agreement with the statement ‘to which degree do you find the action of the seller/buyer ethical’ on a 7-point Likert scale ranging from 1 ‘totally ethical’ to 7 ‘totally unethical’. This procedure was repeated for all four scenarios. Finally, some demographic items were completed. About half of the respondents completed the ‘unethical corporation’ version ( $N = 64$ ), the other half completed the ‘unethical consumer’ version<sup>2</sup> ( $N = 63$ ).

### *Research results*

To test our hypotheses, we run an ANOVA with ‘version’ and ‘gender’ as a between-subjects factor, ‘scenario’ as a within-subjects factor and ‘evaluation’ as the dependent variable. The results clearly state that consumers are less tolerant towards the corporation compared to consumers for all 4 situations ( $F(1) = 135.81$ ;  $p = 0.000$ ) providing support for hypothesis 1. The corporate action is systematically perceived as being less admissible compared to a similar consumer action denoting a double standard for all scenarios (see Table I).

Additional repeated measures analysis of variance showed that, in general, some scenarios are rated as more unethical compared to other scenarios ( $F(3) = 193.25$ ;  $p = 0.000$ ). More specifically, the second (‘doesn’t mention latent defect’) scenario is perceived as more unethical ( $M = 5.32$ ,  $SD = 1.45$ )

TABLE I  
Mean values and standard deviations of four scenarios for consumers and corporations ( $N = 127$ )

	Double standard test				F-value
	Consumer		Corporation		
	Mean	SD	Mean	SD	
Scenario 1 – Understate willingness to concede	5.38	1.1	3.36	1.4	81.26**
Scenario 2 – Doesn't mention latent defect	3.70	1.2	1.67	.82	122.19**
Scenario 3 – Overstate best offer third party	5.32	1.2	3.38	1.4	71.77**
Scenario 4 – Act if not under time pressure	5.95	0.91	4.97	1.2	28.07**

\*\*  $p < 0.01$ , \*  $p < 0.05$ .

Score from 1 'totally unethical' to 7 'totally ethical'.

compared to the other three scenarios and the fourth scenario ('act as if not under time pressure') is perceived as least unethical ( $M = 2.54$ ,  $SD = 1.15$ ). The other two scenarios are evaluated similarly ethical ('creating false price expectations':  $M = 3.63$ ,  $SD = 1.62$ ; 'overestimating third parties':  $M = 3.66$ ,  $SD = 1.61$ ).

Analysis by gender suggests that women are systematically less tolerant towards unethical actions compared to men ( $F(1) = 17.69$ ,  $p = 0.000$ ) except for the two least severe unethical actions ("understate willingness to concede" and "acting if not under time pressure"). An interesting interaction result revealed that men (compared to women) are more likely to use double standards ( $F(3) = 2.55$ ,  $p < 0.05$ ) i.e. men (versus women) are in general more tolerant for consumer unethical actions versus corporate unethical actions (providing support for hypothesis 2a). Mean values, standard deviations and F-values can be found in Table II.

This 'double standards' difference in unethical perception between men and women does not depend on the type of unethical action ( $F(3) = 1.67$ , ns) (not supporting hypothesis 2b). However, further analysis did show significant gender differences for the most unethical scenario ("doesn't mention latent defect") compared to men ( $F(1) = 4.72$ ,  $p < 0.05$ ). No differences between men and women in double standards were found for the other scenarios. Furthermore, a significant main effect of age was found ( $F(3) = 3.26$ ,  $p < 0.05$ ). More specifically, middle aged subjects (aged 41–50) are less tolerant towards unethical actions compared to younger and older subjects except for the more severe unethical

action (scenario 2) which was perceived as highly unethical by all age groups. No significant interaction effects were found.

Professional status also influenced the perception of ethicalness ( $F(5) = 1.80$ ,  $p < 0.05$ ). More specifically, students found the least severe unethical action less unethical compared to the other occupational groups, while retired subjects found this action more unethical compared to the other occupational groups.

Other demographic differences like education, and place of residence showed no relation with perception of unethicalness.

### Discussion

Our results show that a consumer perceives an unethical action as more unethical when the behaviour is instigated by a salesperson compared to a consumer which provides support for our first hypothesis which states that consumers perceive salesperson (versus consumer) actions as more unethical. In addition gender analyses showed that women are systematically less tolerant towards unethical actions compared to men confirming previous research (e.g. Harris and Sutton, 1995; Hoffman, 1998; Rawwas, 1996). In addition, women (versus men) are less likely to use double standards compared to men (providing support for hypothesis 2a). As hypothesized, women could be more ethical and therefore use less neutralization techniques to diminish perceived guilt. In general, type of ethical behaviour did not influence gender differences in double standards except for the most unethical sce-



TABLE II  
Mean values and standard deviations of four scenarios and gender for consumers and corporations ( $N = 127$ )

	Test of moderating role of gender				F-Value
	Consumer		Corporation		
	Mean	SD	Mean	SD	
Scenario 1 – Understate willingness to concede					0.33 ns
Male	5.59	1.1	3.67	1.5	
Female	5.21	1.1	3.03	1.3	
Scenario 2 – Doesn't mention latent defect					4.72*
Male	4.38	1.2	1.94	0.93	
Female	3.12	0.88	1.39	0.56	
Scenario 3 – Overstate best offer third party					0.84 ns
Male	5.83	1.2	3.64	1.3	
Female	4.88	1.1	3.10	1.4	
Scenario 4 – Act if not under time pressure					3.19 ns
Male	6.24	0.83	4.91	1.2	
Female	5.71	0.91	5.03	1.2	

\*  $p < 0.05$ , ns – non significant.

Score from 1 'totally unethical' to 7 'totally ethical'.

nario. Hence, gender differences in double standards did not decrease when the unethicalness of the actions increased (not supporting hypothesis 2b). A possible explanation concerns the evaluation of the unethicalness of the scenarios. The three least unethical scenarios were actually perceived as rather *ethical* behaviours for both consumers and corporations. Although double standards exist in the evaluation of these *ethical* behaviours, we can expect that it is not more difficult for women (compared to men) to justify the use of double standards, because the behaviour is rather ethical. For an *unethical* behaviour like “not mention latent defect”, it could be harder for women (who are more ethical compared to men) to justify consumers unethical actions. Hence double standards are less likely to be used by women for this *unethical* behaviour.

The results concerning age confirm previous research which established age as an influencer on ethical beliefs (e.g. Deshpande, 1997; Fullerton et al., 1996; Muncy and Vitell, 1992). We found that especially middle aged subjects are less tolerant towards unethical actions compared to other age groups. Our results concerning professional status (i.e. students found the least severe unethical action less unethical compared to the other occupational

groups, while retired subjects found this action more unethical compared to the other occupational groups) could be interpreted as an age difference. Students are mostly younger aged and therefore more tolerant of unethical actions. Retired persons are mostly middle aged and older and therefore less tolerant of unethical actions.

Other demographic differences like education, and place of residence showed no relation with perception of unethicalness. Previous significant results of the relation between education and ethical beliefs (e.g. Deshpande, 1997) could not be confirmed.

Our first study shows gender differences in the use of double standards. Mixed results were found concerning the influence of degree of ethicalness of the scenario on gender differences in the use of double standards. Gender differences are further explored in a second study for several reasons. First, a possible critique on our first study pertains the variance in the degree of (un)ethicalness of our scenarios. As the scenarios in our first studies are not severely unethical and relatively similar to each other, we designed a second study in which more general unethical practices (as put forward by Vitell) are researched ranging from harmless to severe unethical actions in addition to DePaulo's unethical

actions. Previous research already suggested that it is especially important to explicitly address a range of ethical issues or behaviours when attempting to assess gender differences (Franke et al., 1997). Second, our first study showed that besides gender, demographic characteristics like age and professional status influenced perceptions of unethicalness. To improve internal validity of our study, we controlled for these demographic influences in our second study by using a homogeneous student population.

## Study 2

Muncy and Vitell (1992) and Vitell and Muncy (1992) divide consumer ethical practices into four categories: (1) 'actively benefiting from an illegal action', i.e. actions that are initiated by the consumer and that are almost universally perceived as illegal (e.g. changing price tags on merchandise in a retail store); (2) 'passively benefiting at the expense of others', i.e. actions whereby the consumers takes advantages of a seller's mistake (e.g. getting too much change and not say anything); (3) 'actively benefiting from a questionable behaviour', i.e. the consumer is involved in an action that may not necessarily be perceives as illegal (e.g. breaking a bottle of salad dressing in a supermarket and not doing anything about it); and (4) 'no harm/no foul', i.e. actions perceived as doing little or no harm (e.g. tasting grapes in a supermarket and not buying any).

The purpose of the second study is to confirm gender differences in the use of double standards in a more homogeneous sample (and hence improving internal validity) and to test the influence of degree of ethicalness of the scenario's on gender differences in the use of double standards using more severe unethical practices like actively and passively benefiting from illegal or questionable actions in addition to DePaulo's unethical actions (1987).

We argue that the inclusion of different scenarios add to our knowledge of gender differences in the use of double standards, especially regarding the influence of "degree of unethicalness" on the gender-double standards relation. In our second study, we included these different scenarios *in addition to* the DePaulo scenarios used in the first study to enhance the variance in the degree of unethicalness of the scenarios. Scenarios in our first study were not

severely unethical and relatively similar to each other. We could not investigate the moderating influence of severely unethical scenarios as these severely unethical scenarios were not presented in the first study. Therefore, this second study included more severe unethical scenarios. We performed this second, new, study for several reasons. First of all, it can provide us with more information on the influence of the degree of ethicalness of the scenarios, which has unsatisfactory results in our first study, possibly due to the lack of variance in the degree of unethicalness of the scenarios. Second, this second study-using a homogeneous student population-could improve internal validity of our study, as we controlled for demographic influences that influence perceptions of unethicalness.

## Methodology

The total sample contained 246 students of Dutch speaking University and Business School (119 females and 127 males, aged between 20 and 22). The participants completed an anonymous self-administered survey. Similar to the first study, they were first asked to read a scenario in which an ethically questionable behaviour was presented. Five scenarios were developed based on the Muncy and Vitell scale items (1992) 'changing price tags' (i.e. 'actively benefiting from an illegal action'), 'getting too much change and not saying anything' (i.e. 'passively benefiting at the expense of others'), 'breaking something and not doing anything about it' (i.e. actively benefiting from a questionable behaviour'), 'using an expired coupon' (i.e. actively benefiting from a questionable behaviour') and 'downloading computer software without paying for it' (i.e. No harm, no foul). Four scenarios were adopted from DePaulo (1987) (cfr. Study 1). Two versions of the scenarios were created: one version asked respondents to make ethical judgments of unethical actions instigated by salespersons; the other version asked about analogous unethical actions, instigated by customers (see appendix for scenarios).

Similar to our first study, we used between-groups comparisons of perceptions of salespersons versus customers to avoid the unwillingness of respondents to admit their inconsistency involved in a double standard (cfr. DePaulo, 1987). After reading

the scenario, participants were asked to indicate their (dis)agreement with the statement ‘to which degree do you find the action of the seller/buyer ethical’ on a 7-point Likert scale with higher scores indicating a more intolerant judgment (1 ‘totally ethical’ to 7 ‘totally unethical’). This procedure was repeated for all nine scenarios. Finally, some demographic items were completed. Half of the respondents completed the ‘unethical corporation’ version ( $N = 124$ ), the other half completed the ‘unethical consumer’ version ( $N = 122$ ).

### Research results

To test our hypotheses, we run an ANOVA with ‘version’ and ‘gender’ as a between-subjects factor, ‘scenario’ as a within-subjects factor and ‘evaluation’ as the dependent variable.

Again, the results clearly state that an unethical action is rated as less admissible when the action is instigated by the corporation compared to the consumer for all 9 situations ( $F(1) = 35.40$ ;  $p = 0.000$ ) providing support for hypothesis 1 (see Table III).

The corporate action is systematically perceived as being less admissible compared to a similar consumer

action indicating the use of double standards. The repeated measures analysis of variance showed that, in general, some scenarios are rated as more unethical compared to other scenarios ( $F(8) = 307.37$ ;  $p = 0.000$ ). More specifically, consumers perceive actively benefiting from an illegal action as the most unethical behaviour, while ‘acting if not under time pressure’ was perceived as the least unethical behaviour. Ranging from most unethical to least unethical the scenario’s were ranked as follows: ‘actively benefiting from an illegal action – price tags’, ‘actively benefiting from a questionable behaviour – breaking something’, ‘doesn’t mention latent defect’, ‘passively benefiting at the expense of others – receiving too much change’, ‘actively benefiting from a questionable behaviour – expired coupon’, ‘no harm, no foul – illegally downloading’, ‘overstating best offer third party’, ‘understate willingness to concede’, ‘acting if not under time pressure’.

Analysis by gender suggests that women are systematically inclined to rate a situation as less ethical compared to men ( $F(1) = 3.79$ ,  $p < 0.01$ ) for all nine scenarios.

In addition, interaction results showed that women are less likely to use double standards com-

TABLE III  
Mean values and standard deviations of four scenarios for consumers and corporations ( $N = 247$ )

	Double standard test				F-value
	Consumer		Corporation		
	Mean	SD	Mean	SD	
Scenario 1 – Understate willingness to concede	6.22	1.00	4.90	1.22	94.89**
Scenario 2 – Doesn’t mention latent defect	3.70	1.53	2.55	1.10	52.04**
Scenario 3 – Overstate best offer third party	5.35	1.29	4.31	1.53	35.91**
Scenario 4 – Act if not under time pressure	6.34	0.79	5.73	1.21	21.78**
Scenario 5 – Passively benefiting at the expense of others – too much change	4.35	1.52	1.90	1.09	218.38**
Scenario 6 – Actively benefiting from a questionable behaviour – breaking something	2.81	1.24	1.81	0.92	53.41**
Scenario 7 – Actively benefiting from an illegal action – changing price tags	2.18	1.09	1.72	0.83	14.39**
Scenario 8 – Actively benefiting from a questionable behaviour – used expired coupon	4.6	1.49	2.65	1.07	97.41**
Scenario 9 – No Harm, No Foul – illegal downloading software	5.01	1.43	3.39	1.39	87.76**

\*\*  $p < 0.01$ .

Score from 1 ‘totally unethical’ to 7 ‘totally ethical’.



pared to men ( $F(8) = 2.05, p < 0.05$ ) providing support for hypothesis 2a. Further analyses showed that gender differences in the use of double standards depend on the type of unethical behaviour ( $F(8) = 2.27, p < 0.05$ ) providing support for hypothesis 2b. Mean values, standard deviations and F values can be found in Table IV.

Gender differences in the use of double standards according to gender of the respondent occurred for three moderately unethical scenarios describing 'passively benefiting at the expense of others – receiving too

much change' ( $F(8): 4.78, p < 0.05$ ), 'actively benefiting from a questionable behaviour – expired coupon' ( $F(8) = 4.09, p < 0.05$ ) 'no harm, no foul – illegal downloading' ( $F(8) = 9.21, p < 0.01$ ). Men perceive especially *consumer* unethical actions as more ethical compared to women ( $F(1, 121) = 6.93; p < 0.01$ ), while no difference exists between men and women for corporate unethical actions ( $F(1, 123) = .039, ns$ ). The difference in unethicalness perception of behaviour instigated by the corporation or the consumer (i.e. double standard) is larger for men compared to women

TABLE IV

Mean values and standard deviations of four scenarios and gender for consumers and corporations (N = 247)

	Test of moderating role of gender				F-Value
	Consumer		Corpora- tion		
	Mean	SD	Mean	SD	
Scenario 1 – Understate willingness to concede					2.79 ns
Male	6.36	1.08	5.24	1.22	
Female	6.08	0.90	4.50	1.09	
Scenario 2 – Doesn't mention latent defect					1.82 ns
Male	4.20	1.66	2.80	1.27	
Female	3.21	1.21	2.26	0.79	
Scenario 3 – Overstate best offer third party					0.008 ns
Male	5.66	1.31	4.58	1.52	
Female	5.05	1.22	4.00	1.49	
Scenario 4 – Act if not under time pressure					0.02 ns
Male	6.43	0.84	5.83	1.12	
Female	6.25	0.72	5.62	1.21	
Scenario 5 – Passively benefiting at the expense of others – too much change					4.78*
Male	4.72	1.45	1.91	1.21	
Female	3.98	1.50	1.90	0.95	
Scenario 6 – Actively benefiting from a questionable behaviour – breaking something					0.408 ns
Male	3.05	1.32	1.95	1.09	
Female	2.57	1.11	1.66	0.66	
Scenario 7 – Actively benefiting from an illegal action – changing price tags					0.036 ns
Male	2.30	1.05	1.80	0.93	
Female	2.07	1.12	1.62	0.69	
Scenario 8 – Actively benefiting from a questionable behaviour – used expired coupon					4.09*
Male	4.62	1.49	2.68	1.12	
Female	3.90	1.42	2.62	1.00	
Scenario 9 – No Harm, No Foul – illegal downloading software					9.21**
Male	5.56	1.34	3.41	1.51	
Female	4.46	1.31	3.36	1.21	

\*\*  $p < 0.01$ , \*  $p < 0.05$ , ns – non significant.

Score from 1 'totally unethical' to 7 'totally ethical'.

for these three moderately unethical actions, while no differences exist for more or less severe unethical behaviours.

### Discussion

Our results showed that a corporate unethical action is rated as less admissible compared to a consumer unethical actions (providing support for hypothesis 1).

Again, women are systematically inclined to rate a situation as less ethical compared to men confirming previous research (e.g. Harris and Sutton, 1995; Hoffman, 1998; Rawwas, 1996). Mixed results were found concerning our second hypothesis. Women are less likely to use more double standards compared to men which provides support for hypothesis 2a. This double standard is especially used in the moderately unethical behaviours, while no double standards were found in more and less unethical behaviour. We hypothesized that less unethical behaviours will trigger more double standards, because they are more easily neutralized or justified.

Explorations of the mean values of unethicalness perception showed that our least unethical scenario's are perceived as rather ethical for both corporation and consumers: 'overstating best offer third party' (corporation:  $M = 4.31$ ,  $SD = 1.52$ ; consumer:  $M = 5.35$ ,  $SD = 1.11$ ), 'understate willingness to concede' (corporation:  $M = 4.90$ ,  $SD = 1.22$ ; consumer:  $M = 6.22$ ,  $SD = 1.0$ ), 'acting if not under time pressure' (corporation:  $M = 5.73$ ,  $SD = 1.2$ ; consumer:  $M = 6.34$ ,  $SD = 0.78$ ). Since these behaviours are rated ethical for both consumers and corporations, no justification of double standards is necessary; hence no gender differences could be noted.

### General discussion

We investigated double standards in ethical judgments of questionable conduct instigated by business or consumers. We explored gender differences in the use of double standards on one hand and the situation specificity of these gender differences in the use of double standards on the other hand. In two studies, we compared the evaluations of several specific unethical actions instigated by either the

consumer or the corporation. Both researches show that consumers have a double standard when it comes to their own (un)ethical behaviour compared to corporate (un)ethical actions confirming DePaulo (1987). Corporate unethical actions are rated systematically less admissible compared to similar consumers' unethical actions. The question remains why consumers systematically use a double standard. We can pose several explanations. First of all, we used a corporation as one of the dyad parties. A corporation is seen as more wealthy compared to the consumer. In this optic, a wealthier person is easier perceived as more unethical compared to a less wealthy person who commits a similar unethical action. Secondly, consumers use several excuses to justify their own unethical actions. On the one hand, they tend to blame the company or distributor by indicating 'the corporation deserved it', "the corporation also acts unethically"; on the other hand, consumers often use external factors as an excuse to act unethically.

Finally, consumers do not recognize damage or discomfort, because they feel like a victim. However, the damage following unethical consumer actions is often not recognized or even denied (e.g. "nobody is harmed"). A typical illustration is the illegal copying of cd's. If harm cannot be identified, strategies are often perceived as less unethical (Jones and Middleton, 2007).

Interesting results were found comparing the use of double standards of men and women. Both studies provided support that women are systematically less tolerant towards unethical actions compared to men confirming previous research (e.g. Harris and Sutton, 1995; Hoffman, 1998; Lopez et al., 2005; Rawwas, 1996). In addition, women (versus men) are less likely to use double standards compared to men. Possibly, women find it harder to diminish perceived guilt and therefore use less neutralization techniques. Furthermore, gender differences in the use of double standards depend on the type of behaviour. Our results showed that men (versus women) were especially more likely to use double standards in moderately severe unethical behaviours. For moderately unethical situations, especially men perceive consumer unethical actions as more ethical compared to women, while no difference exists between men and women for corporate unethical actions. We expected that less unethical scenarios are easier to

neutralize or justify and as a result, gender differences in the use of double standards should be higher for less (versus more) unethical behaviours. We obtained mixed results. We did find a relation between gender differences and the use of double standards in moderately ethical situations. However, in both studies, no double standards were found for the less unethical scenarios (“acting if not under time pressure”, “overstate offer third party”, “understate willingness to concede”). The latter result can be explained, because these behaviours were actually not catalogued as ‘unethical’, but were rather *ethical* behaviours according to our respondents in both studies. Therefore, we added 5 different scenarios in our second research. Results then showed that double standards did decrease when perception of unethicalness increased thereby providing support for our hypothesized relationship between double standards and the type of behaviour. The double standard was especially present in the *moderately unethical* behaviours.

These findings are important to both academic researchers and business. When businesses communicate to consumers, they have to keep in mind that the consumer perceives (un) ethical behaviour differently according to the instigator. Consumer unethical behaviour is perceived as less unethical compared to corporate unethical behaviour. Business could launch sensibilisation campaigns that inform consumers about the damage that this unethical behaviour could do to companies in order to diminish double standards. Furthermore, these campaigns should be particularly targeted to men, because men are especially likely to use double standards. Furthermore, it is important for academic researchers to consider gender differences in ethics research as gender seem to influence ethical perceptions as well as double standards.

#### *Limitations and suggestions for further research*

A limitation of our study is the situation specificity of our results. The similarity of our results in both situations (i.e. car sale and grocery shopping) indicates the generalizability of the double standard results.

However, more research containing other situations could confirm the presence of double standards.

Further investigation of the explicit reasons of these gender differences is needed. Our results show that gender differences in the use of double standards exists, further research could try to determine which variables could explain these gender differences.

In our second study, undergraduate students were used. Previous research shows that undergraduates differ in their attitudes and behavioural intentions towards unethical actions according to their major (Crown and Spiller, 1998; Smyth and Davis, 2004). Business students are more tolerant of unethical behaviour than are non-business students. Future research could examine this further.

Our studies showed that gender differences exist in the use of double standards. Moreover, this gender difference depends on the type of unethical behaviour. We can conclude that more research is needed on double standards and the relationship with gender to improve ethics policies in corporations, professional codes of conduct, and rewards/punishments systems for unethical conduct.

## **Appendix**

### *Study 1*

---

#### Scenario 1. Understate Willingness to Concede

---

*Salesperson Version:* Suppose that a customer wants to trade in his old car and buy a newer one. And suppose that the salesperson at the dealership really is willing to allow as much as \$4,200 as a trade-in allowance toward the price of the newer car. However, the salesperson tries to get the customer to accept a lower trade-in allowance by saying “\$4,000 is as much as I can allow.”

*Customer Version:* Suppose that a customer wants to trade in his old car and buy a newer one. And suppose that the customer is trying to get a good trade-in allowance by saying that “\$4,200 is the least that I can accept” for his old car, when in reality he is willing to accept as little as \$4,000

---

---

 Scenario 2. Doesn't Mention Latent Defect
 

---

*Salesperson Version:* Suppose that a customer wants to trade in his old car and buy a newer one. And suppose that a salesperson is trying to get \$4,200 for a car with an oil leak which "is not very noticeable and doesn't require immediate attention" but eventually will have to be repaired at a cost of \$200. The salesperson knows about the leak but doesn't mention it to the customer

*Customer Version:* Suppose that a customer wants to trade in his old car and buy a newer one. And suppose that the customer is trying to get \$4,200 for a car with an oil leak which "is not very noticeable and doesn't require immediate attention" but eventually will have to be repaired at a cost of \$200. The customer knows about the leak but doesn't mention it to the salesperson.

---



---

 Scenario 3. Overstates Best Offer from Third Party
 

---

*Salesperson Version:* Suppose that a customer wants to trade in his old car and buy a newer one. And suppose that the salesperson claims that some other customer has already offered \$4,200 for the car that the salesperson is now trying to sell. Actually, the highest third-party offer that salesperson has already received is only \$4,000

*Customer Version:* Suppose that a customer wants to trade in his old car and buy a newer one. And suppose that the customer pretends that some other dealer has offered a \$4,200 trade-in allowance. Actually, the best third-party offer that the customer has received for his old car is \$4,000

---



---

 Scenario 4. Acts as if Not Under Time Pressure
 

---

*Salesperson Version:* Suppose that a customer wants to trade in his old car and buy a newer one. And suppose that the salesperson is trying to sell a car which is involved in a sales contest sponsored by the manufacturer. If the car is sold within the week, the dealer wins \$200. The salesperson, trying to get \$4,200 for the car, acts as if the dealership is "in no particular hurry" to sell the car

*Customer Version:* Suppose that a customer wants to trade in his old car and buy a newer one. And suppose that the customer is now renting a car for \$200 a week, and must continue to do so until he buys his own car. The customer is looking at a car for which the salesperson is asking \$4,200, and is trying to get the salesperson to drop the price to \$4,000. The customer acts as if he is "in no particular hurry" to buy a car

---

 Study 2
 

---

Scenario 1. Receiving/getting too much/little change (passively benefiting at the expense of others)

---

*Salesperson Version:* Suppose that a customer is not able to pay the exact amount at the checkout of a retail shop and has to receive \$60 change. The cashier gives \$40 change, in order to keep \$20 for herself. The customer does not notice this and leaves

*Customer Version:* Suppose that a customer is not able to pay the exact amount at the checkout of a retail shop and has to receive \$60 change. The cashier gives \$80 change by mistake. The customer notices this and leaves

---



---

Scenario 2. Doesn't mention a serious defect (actively benefiting from a questionable action)

---

*Salesperson Version:* Suppose that retail store sells appliances (e.g. plates, soup bowls,). Some sets contain broken plates. The customer is not able to see this, but the salesperson knows this. The salesperson still sells these sets to the customer

*Customer Version:* Suppose that a retail store sells appliances (e.g. plates, ). A consumer drops a set of plates which obviously break. As nobody saw this, the customer does nothing about it and continues his shopping trip

---



---

Scenario 3. Lying about amounts (actively benefiting from an illegal action)

---

*Salesperson Version:* Suppose that a customer wants to buy 1.8 kg apples in a fruit and vegetables store. The salesperson weighs 1 kg but charges 1.8 kg

*Customer Version:* Suppose that a customer wants to buy 1.8 kg apples in a fruit and vegetables store. Through the self-serving system, the customer takes 1 kg apples, puts them in the sac, weighs them, and prints the ticket. Next, the customer adds 800 g of apples to the sac. Consequently, the customer pays for 1 kg of apples but takes 1.8 kg

---

---

Scenario 4. Questionable behaviours with coupons (actively benefiting from a questionable action)

---

*Salesperson Version:* Suppose that a cashier scans the purchased products of a customer at the checkout. One of the products contains a coupon 'discount at the checkout'. The cashier notices this but does not give the discount. The customer does not notice this

*Customer Version:* Suppose that a customer deliberately gives an expired coupon to the cashier. The cashier does not notice this and gives the discount to the customer who has actually not deserves this discount

---



---

Scenario 5. Downloading computer software without paying for it (no harm, no foul)

---

*Salesperson Version:* Suppose that a company illegally downloaded computer software on all its computers without paying for it

*Customer Version:* Suppose that a person illegally downloaded computer software on his/her personal computer at home without paying for it

---

## Notes

<sup>1</sup> DePaulo(1987) formulates the use of a student population as a major problem in his research.

<sup>2</sup> Dutch translation of the original scenarios were pre-tested ( $N = 49$ ).

## References

- Barnett, T.: 2001, 'Dimensions of Moral Intensity and Ethical Decision Making: An Empirical Study', *Journal of Applied Social Psychology* **31**(5), 1038–1057.
- Beu, D. S., M. R. Buckley and M. G. Harvey: 2003, 'Ethical Decision-Making, A Multidimensional Construct', *Business Ethics: A European Review* **12**, 88–106.
- Bone, P. F. and R. J. Corey: 2000, 'Packaging Ethics: Perceptual Differences among Packaging Professionals, Brand Managers, and Ethically-Interested Consumers', *Journal of Business Ethics* **15**, 199–213.
- Borkowski, S. C. and Y. J. Urgas: 1998, 'Business Students and Ethics: A Meta Analysis', *Journal of Business Ethics* **11**(7), 1117–1127.
- Chan, A., S. Wong and P. Leung: 1998, 'Ethical Beliefs of Chinese Consumers in Hong Kong', *Journal of Business Ethics* **17**, 1163–1170.
- Cohen, J. R., L. W. Pand and D. J. Sharp: 2001, 'An Examination of Differences in Ethical-Decision Making Between Canadian Business Students and Accounting Professionals', *Journal of Business Ethics* **15**, 889–896.
- Collins, D.: 2000, 'The Quest to Improve the Human Condition: The First 1500 Articles published in Journal of Business Ethics', *Journal of Business Ethics* **26**, 1–73.
- Creyer, E. H. and W. T. Ross: 1997, 'Tradeoffs between Price and Quality: How a Value Index Affects Preference Formation', *Journal of Consumer Affairs* **31**(2), 280–302.
- Crown, D. F. and M. S. Spiller: 1998, 'Learning from the Literature on College Cheating: A Review of Empirical Research', *Journal of Business* **17**(6), 683–700.
- Davis R.M.: 1979, 'Comparison of Consumer Acceptance of Rights and Responsibilities', in N. M. Ackerman (ed.), *Proceedings 25th Annual Conference of the American Council on Consumer Interests*.
- Dawson, L. M.: 1997, 'Ethical Differences Between Men and Women in the Sales Profession', *Journal of Business Ethics* **16**, 1143–1152.
- DePaulo P.: 1987, 'Ethical Perceptions of Deceptive Bargaining Tactics Used by Salespersons and Customers: A Double Standard', in: J. Sagert (ed.) *Proceedings of the Division of Consumer Psychology* (American Psychological Association, Washington DC).
- DePaulo P.: 1985, 'The Ethics of Deception in Retail Bargaining: Do Consumers Accept the Game Analogy?', Paper Presented at the 1985 Conference of the Southwestern Marketing Association, New Orleans.
- Deshpande, S. P.: 1997, 'Managers Perception of Proper Ethical Conduct: The Effect of Sex, Age and Level of Education', *Journal of Business Ethics* **16**(1), 79–85.
- Dobson, J. and J. White: 1995, 'Toward the Feminine Firm: An Extension to Thomas White', *Business Ethics Quarterly* **5**(3), 463–478.
- Drucker, P.: 1981, 'What is Business Ethics?', *The Public Interest* **63**(2), 18–36.
- Folkes, V. S. and M. Kamins: 1999, 'Effects of Information about Firms Ethical and Unethical Actions on Consumers', *Journal of Consumer Psychology* **8**(3), 243–259.
- Franke, G. R., D. E. F. Crown and D. F. Spake: 1997, 'Gender Differences in Ethical Perceptions of Business Practices: A Social Role Theory Perspective', *Journal of Applied Psychology* **82**(6), 920–934.
- Fullerton, S., K. B. Kerch and H. R. Dodge: 1996, 'Consumer Ethics: An Assessment of Individual



- Behaviour in the Market Place', *Journal of Business Ethics* **15**, 805–814.
- Galbraith, S. and H. B. Stephenson: 1993, 'Decision Rules used by Male and Female Business Students in Making Ethical Value Judgments: Another Look', *Journal of Business Ethics* **12**, 227–232.
- Gilligan, C.: 1982, *In a Different Voice* (Harvard University Press, Cambridge, MA).
- Grimshaw, J.: 1999, 'The Idea of a Female Ethic', in P. Singer (ed.), *A Companion to Ethics* (Blackwell Publishers, Inc).
- Harris, J. and C. Sutton: 1995, 'Unravelling the Ethical Decision Making Process: Clues from an Empirical study Comparing Fortune 1000 Executives and MBA Students', *Journal of Business Ethics* **14**, 805–817.
- Hoffman, J.: 1998, 'Are Women Really More Ethical Than Men? Maybe it depends on the Situation', *Journal of Managerial Issues* **10**, 60–73.
- Hunt, A.: 1997, 'Are Women more Ethical than Men?', *Baylor Business Review* **15**, 7.
- Ingram, R., S. J. Skinner and V. A. Taylor: 2005, 'Consumers' Evaluation of Unethical Marketing Behaviors: The Role of Customer Commitment', *Journal of Business Ethics* **62**(3), 237–252.
- Jones, G. and M. Kavanaugh: 1996, 'An Experimental Examination of the Effects of Individual and Situational Factors on Unethical Behavioural Intentions in the Workplace', *Journal of Business Ethics* **15**, 511–523.
- Jones, J. L. and K. L. Middleton: 2007, 'Ethical Decision-Making by Consumers: The Roles of Product Harm and Consumer Vulnerability', *Journal of Business Ethics* **70**, 247–264.
- Knights, D. and M. O'Leary: 2006, 'Leadership, Ethics and Responsibility to the Other', *Journal of Business Ethics* **67**(2), 125–137.
- Kohlberg, L.: 1984, *The Psychology of Moral Development in Essays on Moral Development, Volume 2* (Harper and Rowe, San Francisco).
- Laczniak, G. R. and P. E. Murphy: 1991, 'Fostering Ethical Marketing Decisions', *Journal of Business Ethics* **10**(4), 259–271.
- Loe, T. and W. A. Weeks: 2000, 'An Experiment Investigation of Efforts to Improve Sales Students' Moral Reasoning', *Journal of Personal Selling and Sales Management* **20**, 243–254.
- Lopez, Y. P., P. L. Rechner and J. B. Olson-Buchanan: 2005, 'Shaping Ethical Perceptions: An Empirical Assessment of the Influence of Business Education, Culture and Demographic Factors', *Journal of Business Ethics* **20**, 341–358.
- Mason, E. S. and P. E. Mudrack: 1996, 'Gender and Ethical Orientation: A Test of Gender and Occupational Socialization Theories', *Journal of Business Ethics* **15**, 599–604.
- McCabe, A. C., R. Ingram and M. C. Dato-On: 2006, 'The Business of Ethics and Gender', *Journal of Business Ethics* **64**(2), 101–116.
- Messick, D. M. and M. H. Bazerman: 1996, 'Ethical Leadership and the Psychology of Decision Making', *Sloan Management Review* **37**(2), 9–22.
- Muncy, J. A. and S. J. Vitell: 1992, 'Consumer Ethics: An Investigation of the Ethical Beliefs of the Final Consumer', *Journal of Business Research* **24**, 297–311.
- O'Fallon, M. J. and K. D. Butterfield: 2003, 'A Review of the Empirical Ethical Decision-Making Literature: 1996–2003', *Journal of Business Ethics* **59**, 375–413.
- Rawwas, M. Y. A.: 1996, 'Consumer Ethics: An Empirical Investigation of the Ethical Beliefs of Austrian Consumers', *Journal of Business Ethics* **15**(9), 1009–1019.
- Reidenbach, R. and D. Robin: 1990, 'Toward the Development of a Multidimensional Scale for Improving Evaluations of Business Ethics', *Journal of Business Ethics* **9**, 639–653.
- Ritter, B. A.: 2006, 'Can Business Ethics be Trained? A Study of the Ethical Decision-Making Process in Business Students', *Journal of Business Ethics* **68**, 153–164.
- Robin, D. and L. Babin: 1997, 'Making Sense of the Research in Gender and Ethics in Business: A Critical Analysis and Extension', *Business Ethics Quarterly* **7**, 61–90.
- Robinson, S. L. and R. J. Bennett: 1995, 'A Typology of Deviant Workplace Behaviours: A Multidimensional Scaling Study', *Academy of Management Journal* **38**, 555–572.
- Roxas, M. L. and J. Y. Stoneback: 2004, 'The Importance of Gender across Cultures', *Journal of Business Ethics* **50**, 149–165.
- Ruegger, D. and E. W. King: 1992, 'A Study of the Effect of Age and Gender upon Student Business Ethics', *Journal of Business Ethics* **11**, 179–186.
- Simga-Mugan, C., B. A. Daly, D. Onkal and L. Kavut: 2005, 'The Influence of Nationality and Gender on Ethical Sensitivity: An Application of the Issue-Contingent Model', *Journal of Business Ethics* **57**, 139–159.
- Singer, M. S.: 1996, 'The Role of Moral Intensity and Fairness Perception in Judgments of Ethicality: A Comparison of Managerial Professionals and the General Public', *Journal of Business Ethics* **15**(4), 469–474.
- Smith, P. L. and E. F. Oakley: 1997, 'Gender-Related differences in Ethical and Social Values of Business Students: Implications for Management', *Journal of Business Ethics* **16**, 37–45.



- Smyth, M. L. and J. R. Davis: 2004, 'Perceptions of Dishonesty among 2-Year College Students: Academic versus Business Situations', *Journal of Business Ethics* **51**, 63–73.
- Strutton, D., S. J. Vitell and L. E. Pelton: 1994, 'How Consumers May Justify Inappropriate Behaviour in Market Settings: An Application on the Techniques of Neutralization', *Journal of Business Research* **30**(3), 253–260.
- Tsalikis, J. and M. Ortiz-Buonafina: 1990, 'Ethical Beliefs' Differences of Males and Females', *Journal of Business Ethics* **9**, 509–517.
- Trevino, L. K., G. R. Weaver and S. J. Reynolds: 2006, 'Behavioral Ethics in Organizations: A Review', *Journal of Management* **32**(6), 951–990.
- Van Kenhove, P., I. Vermeir and S. Verniers: 2001, 'An Empirical Investigation of the Relationship between Ethical Beliefs, Ethical Ideology, Political Preference and Need for Closure', *Journal of Business Ethics* **32**(4), 347–361.
- Vitell, S. J. and J. A. Muncy: 1992, 'Consumer Ethics: An Empirical Investigation of Factors Influencing Ethical Judgments of the Final Consumer', *Journal of Business Ethics* **11**(8), 585–597.
- Vitell, S. J.: 2003, 'Consumer Ethics Research: Review, Synthesis, and Suggestions for the Future', *Journal of Business Ethics* **43**, 33–47.
- Volkema, R. J.: 2004, 'Demographic, Cultural, and Economic Predictors of Perceived Ethicality of Negotiation Behavior: A Nine-Country Analysis', *Journal of Business Research* **57**(1), 69–78.
- Weeks, W. A., C. W. Moore, J. A. McKinney and J. G. Longenecker: 1999, 'The Effect of Gender and Career Stage on Ethical Judgment', *Journal of Business Ethics* **20**, 301–313.
- Whitley, B. E., Jr., A. B. Nelson and C. J. Jones: 1999, 'Gender Differences in Cheating Attitudes and Classroom Cheating Behaviour: A Meta-Analysis', *Sex Roles* **41**, 657–680.
- Whysall, P.: 2000, 'Addressing Ethical Issues in Retailing: A Stakeholder Perspective', *International Review of Retail, Distribution and Consumer Research* **10**(3), 305–318.
- Wilkes, R. E.: 1978, 'Fraudulent Behaviour by Consumers', *Journal of Marketing* **42**, 67–75.
- Wood, G.: 1995, 'Ethics at the Purchasing/Sales Interface: An International Perspective', *International Marketing Review* **12**(4), 7–19.

Iris Vermeir  
Business Administration and Management,  
Hogeschool Ghent,  
Voskenslaan 270, Ghent, 9000, Belgium  
E-mail: iris.vermeir@hogent.be

Patrick Van Kenhove  
Economics and Business Administration,  
Ghent University,  
Tweeckerkenstraat 1,  
9000 Ghent, Belgium