

Research Note and Review of the Empirical Ethical Decision-Making Literature: Boundary Conditions and Extensions

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Abstract In business ethics, there is a large body of literature focusing on the conditions, factors, and influences in the ethical decision-making processes. This work builds upon the past critical reviews by updating and extending the literature review found in Craft's (J Bus Ethics 117(2):221–259, 2013) study, extending her literature review to include a total of 141 articles. Since past reviews have focused on categorizing results based upon various independent variables, we instead synthesize and look at the trends of these based upon the four ethical decision making categories: Awareness, Behavior, Judgment, and Intention. We focus on the moderation (30 studies) and mediation (23 studies) effects found within these studies and provide an in-depth analysis of future trends. Furthermore, we also highlight key statistical and

methodological concerns, outline overarching trends, and directions of future research in empirical ethical decision making.

Keywords Meta-review · Ethical decision making · Empirical analysis · Methods

Introduction

Ethical decision making has long been studied, both through a descriptive philosophical or theological lens and throughout a myriad of particular disciplines (i.e., business; medical; athletics; and artistic). In business ethics, there is a large body of literature focusing on the conditions, factors, and influences to the ethical decision-making processes. So much so, that in the Journal of Business Ethics, there has been no less than four extensive meta-reviews of the literature relating to the empirical ethical decision-making literature (Ford and Richardson 1994; Loe et al. 2000; O'Fallon and Butterfield 2005; Craft 2013), covering close to 400 different empirical studies on the topic. This is to say nothing of myriad theoretical studies on the matter. One would think that with such a large body of research, the topic would be exhausted and the matter closed. However, that is most certainly not the case.

A cursory examination of these reviews shows that over the last 35 years, researchers have worked to delineate the circumstances, influences, and boundary conditions within ethical decision making. These conditions have ranged from demographic components such as gender (Pierce and Sweeney 2010; Valentine and Rittenburg 2007), age (Elango et al. 2010; Forte 2004), and religion (Kurpis et al. 2008; Rawwas et al. 2006), to more psychographic components such as personal values (Marques and Azevedo-

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Pereira 2009; McGuire et al. 2006; Watson and Berkley 2009), control (Buchan 2005; Street and Street 2006), and cultural norms (Arnold et al. 2007; Westerman et al. 2008). As research continues to develop, new factors such as creativity and imagination (Bierly et al. 2009; Caldwell and Moberg 2007), organizational structures (Rottig et al. 2011), and external influences such as legal proscriptions (Chow et al. 2009) have continued to be influenced by the general ethical decision-making framework. This breadth of influences and effects is testimony to the continued importance of the discipline and warrants a continued review of the literature.

The logical question from this extensive research is where the ethical decision-making stream is heading. While it is obvious that there is much to gain from continued study, the direction of that study are less clear. Past reviews necessarily focused on direct effects, highlighting those main individual, organizational factors, or more recently moral intensity and their direct influence upon Rest's (1986) framework of awareness, judgment, intent, or behavior. Craft (2013) does an excellent job of summarizing these direct effects, so we will not repeat her work here. However, these past reviews (Craft 2013; Ford and Richardson 1994; Loe et al. 2000; O'Fallon and Butterfield 2005), all address only the main effects, and allot limited space to focus on crucial moderating and mediating influences.

Suffice to say that these excellent reviews are limited, and both the scope of ethical decision making and the vast array of studies relating to it constantly increases. This work builds upon the past critical reviews by updating and extending the literature review found in Craft (2013) study, and extending her literature review by 49 articles. More importantly, although we build on the strong foundation of Craft (2013) and O'Fallon and Butterfield (2005) by their work as a jumping off point, we extend beyond their synthesis of findings to delineate the direct effects of individual and organizational factors upon Rest's model.

Since past reviews have focused on categorizing results based upon various independent variables, we instead synthesize and examine these trends based upon the four dependent variables most commonly associated with ethical decision making (Rest 1986): Awareness, Behavior, Judgment, and Intention, and the associated independent variables related to individual, organizational, and moral intensity factors. We also focus on the moderation and mediation effects found within these studies and provide an in-depth analysis of future trends. Furthermore, we also highlight key methodological concerns and outline overarching trends and directions of future research in empirical ethical decision making. It is our hope that this piece will serve as an extension and companion piece to the past reviews, completing the picture of not just the direct effects, but also indirect and interaction effects that certainly

influence our ethical decision making. Thus, we provide an integrative comparison of Craft (2013) review and our own. It is our hope that the comparison of both reviews, with hers focusing on individual study results and ours on overarching trends, will provide an expansive and insightful dual overview of this crucial area of study.

Ethical Decision-Making Models

We extensively reviewed past ethical decision-making theories and models to ensure that our review of ethical decision-making literature is comprehensive enough to ensure that key stages and factors associated with ethical decision making are incorporated in our analysis. Past ethical decision-making models have shown that ethical behavioral outcomes are dependent on the interplay of individual and organizational level factors (Dubinsky and Loken 1989; Ferrell and Gresham 1985; Ferrell et al. 1989; Hunt and Vitell 1986; Kohlberg 1969, 1984; Rest 1986; Treviño 1986). Based on the interactionist model of organizational ethical decision making, the interaction of individual's moral cognitive development factors and situational factors determines individual's response to ethical dilemmas (Treviño 1986). The interactionist model shows that individual factors, such as ego strength and locus of control, interact with situational factors such as job context and organizational culture to shape ethical decisions.

Individual level factors have been extensively investigated in the past research, primarily based on the analysis of cognitive moral development among individuals (Kohlberg 1969; Rest 1986). For example, Kohlberg's explication of cognitive moral development, based on normative perspectives, shows that the process of individual ethical decision making is based on three broad stages of successively higher levels of abstraction of moral judgments (Kohlberg 1969, 1984). Similarly, the widely applied and validated ethical decision-making model by Rest (1986) focuses on the key role that moral awareness, judgment, and intent play in determining acts of moral concern.

Researchers have also applied theories such as the theory of reasoned action to explain how ethical decision making among individuals may pass through stages of beliefs influencing attitudes, which in turn impact intentions and then behavior (Dubinsky and Loken 1989). Furthermore, from the organizational factors interactionist model (Ferrell et al. 1989) and the contingency model proposed by Ferrell and Gresham (1985) complement individual level factors with organizational and cultural factors for explaining behavioral outcomes of ethical decisions emerging from socio-cultural environment.

Hunt and Vitell (1986) proposed a theory of marketing ethics that broadly evaluates ethical behaviors based on

how cultural, organizational, and industrial factors interact with individual factors to shape perceptions, which in turn impact judgment, intentions, and behaviors.

Another enrichment to better understanding ethical judgment process is captured by the multi-dimensional scale for measuring ethical judgments by Reidenbach and Robin (1990); these researchers propose three key dimensions based on moral equity, socio-cultural guidelines, and deontological role of rules and duties in informing our ethical judgments. Jones (1991) further strengthened the scope of ethical decision-making models by further taking into account the characteristics of the ethical issues, and proposed that ethical decision making is also contingent on moral intensity of the ethical situation. More recently, Woiceshyn (2011) presented a model for ethical decision making based upon reasoning, intuition, and moral principles. However, the common theme we see in all these models related to ethical decision-making research is the interplay of individual and organizational factors; and that ethical perceptions by an individual go through series of cognitive processing steps, which are then influenced by variety of organizational or other situational factors and moral intensity (c.f., Tenbrunsel and Smith-Crowe 2008).

Thus, to conduct a broad and comprehensive review of ethical decision making, we broadly categorize those ethical decision-making steps into Awareness, Judgment, Intent and Behavior, and correspondingly include organizational factors and moral intensity as key determinants of ethical decision making. Thus, by inclusion of both individual and organizational level variables and moral intensity, we attempt to provide a comprehensive analysis of the literature on ethical decision making. This also ensures that our categorization of studies is consistent with past reviews of ethical decision making done by Ford and Richardson (1994), Loe et al. (2000), O'Fallon and Butterfield (2005), and Craft (2013).

Methodology

Recognizing the expanded nature of ethical decision making across the business literature, we extended the journal inclusion list from those in previous reviews (c.f., O'Fallon and Butterfield; 2005; Loe et al. 2000) to include 89 journals and 815 initial articles. These initial articles were found by searching "Ethical decision making" among all scholarly articles in the ABI/Inform and PsycINFO search engines. Appendix 1—Supplementary material highlights those journals and the articles from our initial pool.

An initial coding process was undertaken, where each of the authors coded ten articles independently and then cross-checked those codings. All discrepancies were discussed, and coding rules were created to ensure appropriate

consistency across raters. We then coded all the remaining articles by their inclusion of explicit or implicit use of Rest's (1986) framework. We also ensured that variety of individual, organizational, and moral intensity-related factors, that impact various stages of ethical decision-making process, are included in our analysis.

We used Rest's (1986) ethical decision-making model as a broad guiding framework for this meta-review because it captures the four key steps of ethical decision making which we found consistently emerge in variety of established ethical decision-making models (e.g., Dubinsky and Loken 1989; Ferrell and Gresham 1985; Ferrell et al. 1989; Hunt and Vitell 1986; Kohlberg 1969, 1984; Treviño 1986). Rest (1986) proposed that an initial framework for ethical decision making identifies moral decision making as a process based upon four steps: awareness—recognizing a moral action in a situation; judgment—deciding or judging whether the action or decision is ethical; intention—making a goal of moral action; and behavior—engaging in ethical actions.

Within each component, we determined keywords for identification of each step of the framework. Awareness was identified as being able to interpret the situation as being moral. The primary keywords identified include ethical sensitivity, perceived/perception of ethical problems, and awareness/recognition of ethical issues. Judgment was defined as deciding which course of action is morally right, with ethical decision qualifying as an attitude prior to judgment. Key words included make a moral/ethical judgment, moral reasoning, tolerance, identification of ethical scenarios or models, responses to rule-based scenarios, ability to perceive/judge ethical actions, and/or trade-offs. Intention was noted as prioritizing moral values over other values. Here, we identified intention as intention to act/intention to behave, behavioral intention, and likely behavior or engagement. Finally, behavior was defined as executing and implementing the moral intention. Keywords included acting on the moral concern, decision making beyond judgment, actual action/engagements, and tendency to act ethically. Furthermore, as mentioned before, our analysis was not just based on these four stages; instead, these four stages served as our dependent variables for analysis and we also incorporated a whole set of independent variables that take into account individual, organization, and moral intensity factors. Thus, ensuring that our analysis does not ignore any situational, contextual, and organizational factors, they are key influencers of organizational ethical decision-making process.

Thus, many of these articles did not necessarily reference Rest's work directly but instead referenced his concepts implicitly. Thus, we included these articles that did this to embrace the full nature of theoretical thoughts surrounding these steps. Those articles that did not explicitly or implicitly utilize the four step framework were removed

from the subsequent analysis. Finally, breaking from past procedure, we also included those studies that used pedagogical tests of the ethical decision-making processes; past studies limited their empirical tests to behavior within a business context. We maintain that when utilizing students as a sample, a situation found in many empirical studies, classroom ethical behavior represents an appropriate analogy to the business environment. This process resulted in 141 uniquely coded articles.

After initial coding was completed, 10 % of individual coded articles were then checked for cross-validity by the other trained coders in order to ensure validity. Articles were then summarized for inclusion in the paper. After initial summaries were completed, any issues and concerns were discussed among all three coders to ensure consistency.

Trends and Changes

In the field of descriptive ethics, the research emphasis on ethical decision making has been of interest to researchers for almost a half century. Past reviews by Ford and Richardson (1994), Loe et al. (2000), O'Fallon and Butterfield (2005), and Craft (2013) documented over 375 studies exploring ethical decision making. Our review, spanning the past 10 years, found 139 empirical studies investigating ethical decision making. During the past 10 years, major journals in marketing, management, international business, finance, and other business fields have been publishing more studies in the field of ethical decision making. The *Journal of Business Ethics* has continued to be the main outlet for research in ethical decision making. Loe et al. (2000), O'Fallon and Butterfield (2005), and Craft (2013) reported the majority of the studies they reviewed, which are being published in *Journal of Business Ethics*. In our sample, 83 studies were published in the *Journal of Business Ethics* and with the remainder of studies distributed among 30 other business journals. While there is still considerable reliance upon specialized journals such as the *Journal of Business Ethics* and *Business Ethics Quarterly* to publish in this area, this spread shows a positive trend of integration of ethical decision-making research into various business disciplines. This may be in part due to the wider access to scholarly work afforded to researchers due to increased electronic storage and retrieval. Appendix 2—Supplementary material highlights those journals reviewed and the subsequent article counts.

A closer look at the comparison of our review results with those of the past studies shows a continuing interest in exploring ethical decision making from the perspective of the four stages of Rest's (1986) model of ethical decision making. In the review by O'Fallon and Butterfield (2005), they showed that the last three steps of ethical decision

making (Judgment, Intent, and Behavior) have received the most attention during past years, and called for more research into the initial awareness stage. Craft (2013) review and our own show that the call for more research into awareness stage has been answered, as we identified 80 studies investigating awareness compared to only 28 studies in O'Fallon and Butterfield (2005) and 15 studies in Loe et al. (2000). However, in comparison to O'Fallon and Butterfield (2005), our study found a marked drop-off in studies investigating moral behavior (37 by Craft (2013) and 63 by our own measure). However, the overall trend seems to be toward filling the deficits in the literature and identifying new individual and organizational factors which may act as moderators and even perhaps as mediators of the ethical decision-making process. O'Fallon and Butterfield (2005) specifically outlined in their future research agenda the call for more research into examining interaction effects, and our study shows 8 % of the total studies exploring moderating variables compared to 11 % in O'Fallon and Butterfield (2005).

Our study also shows that research during the past decade has enriched the ethical decision-making literature by exploring relatively unexplored, but important moderators of ethical decision-making process such as intrinsic religiosity, personal spirituality, moral obligation, retaliation, intelligence, degree of unethicalness, as well as nearly a dozen others (Table 2). However, there is still a wide variety of moderators which need to be further investigated or validated to better understand the ethical decision-making process. Ethical decision-making models and past reviews have emphasized the need to further explore the nature and impact of individual and situational moderators such as locus of control, ego strength, field dependence, moral imagination, peer influence, obedience to authority, role taking, normative structure, and others (O'Fallon and Butterfield 2005; Treviño 1986).

Besides exploring the role of moderators, it is also important to examine what unique mediating variables may impact the casual sequence of relationships in the ethical decision-making process. For example, a study by Steenhaut and Van Kenhove (2006) shed light into how anticipated guilt feelings partially mediated the ethical beliefs—ethical behavioral intentions relationship. Similarly, Kurpis et al. (2008) found how commitment to moral self-improvement mediates the influence of religiosity on both ethical problem recognition and behavioral intentions. Table 3 summarizes those studies wherein we found mediation being explored to further enrich the ethical decision-making literature.

Past reviews (O'Fallon and Butterfield 2005; Craft 2013) called for more research in terms of conceptual expansion of Rest's framework and integration of other theories and models to enhance the understanding of

ethical decision-making research. In our review, we found a trend toward integrating concepts and ideas from a variety of approaches, models, and theories. Some such models included implicit social cognition approach (Marquardt and Hoeger 2009), sensemaking model (Caughron et al. 2011), theory of reasoned action (Beekun et al. 2008), theory of planned behavior (Buchan 2005; Gurley et al. 2007), rational choice theory (Smith et al. 2007), social learning theory (Deshpande 2009; Zhang et al. 2009), Schwartz’s theory of personally held values (Watson and Berkley 2009), ethical climate theory (Buchan 2005),

gender identity theory (McCabe et al. 2006), and social identity theory (Bell and Hughes-Jones 2008).

Our review also highlighted a trend toward expanding the context of ethical decision-making research by expanding the analysis across industries, countries, student and managerial samples, and discipline-specific ethical challenges. For example, our review identified 18 studies during the past 10 years that have used cross-national samples to extend the context of ethical decision-making research. Table 1 summarizes these trends and effects based upon the Rest framework’s dependent variables.

Table 1 Studies examining effects by dependent variable

IV (broad)	IV (specific)	Awareness	Judgment	Intent	Behavior	Total
Individual factors	Age	5	1	5	1	12
	Awareness		1	2	3	6
	Biases	1				1
	Cognitive moral development/ethical judgment	4	7	7	12	30
	Conflict	1		1		2
	Education, employment, job satisfaction and work experience	10	5	11	1	27
	Gender	9	4	12	4	29
	Intent			3		3
	Locus of control	3	1	2	2	8
	Machiavellianism			2	1	3
	Nationality	6	2	4	5	17
	Need for cognition			1	1	2
	Organizational commitment	1	1		2	4
	Philosophy/value orientation	11	11	8	14	44
	Professional affiliation				3	3
	Religion	4	1	3	2	10
Significant others	3	1		3	7	
New factors	8	8	13	11	40	
Individual factors total		66	46	71	65	248
Moral intensity	Moral intensity	7	2	12	8	29
Organizational factors	Bias				1	1
	Codes of ethics		1	3	2	6
	Ethical climate/culture	1	4	1	5	11
	External environment		1	1		2
	Industry type			1		1
	Intent			1		1
	Organizational climate/culture	4	2	2	2	10
	Organizational size		2	1		3
	Professional affiliation				2	2
	Rewards and sanctions	2	3	1	3	9
	Significant others				2	2
	Subjective norms	1			1	2
	Training				1	1
New			1	8	9	
Organizational factors total		8	8	15	20	18
Total		81	63	102	91	337

Empirical Research on Ethical Decision Making

Craft (2013) review provides a rich description of individual studies and their findings by various individual and organizational factors impacting ethical decision making. Building upon this analysis and summary, we address some of the emerging trends regarding impact of individual and organizational factors on ethical decision making. However, it is beyond the scope of this paper to provide a detailed and integrative comparison of her review and our own; but, we have included this analysis in an Appendix—Supplementary material which provides a meta-review that compares the influences of each of these independent variables and their effects based upon Rest's four main characteristics.

Individual and Organizational Factors

Personality/Locus of Control

Personality traits refer to characteristics of an individual that reflect varying levels of identity. Commonly linked to the Big 5 (Digman 1997) personality traits, these domains highlight how different personality types may view or address ethical situations. Locus of control reflects how individuals maintain and address their ability to enact change within their domain or experiences. Initial reviews (Ford and Richardson 1994; Loe et al. 2000) noted that the effect of locus of control on the ethical decision-making process was not clear. Craft (2013) review combined locus of control, Machiavellianism, and personality traits under this variable.

Our review found 8 studies investigating impact of locus of control on ethical decision making. Five studies compared the ethicality of internals and externals, and all except one reported significant results. Internals were consistently found to be more ethical than externals. The remaining three studies examined the effect of self-control on ethical decision making, and the results are somewhat mixed. Buchan (2005) did not find a significant relationship, while Rabl and Kühlmann (2008) reported a positive relationship between perceived behavioral control and unethical action. Vitell et al. (2009) produced mixed results on the impact of self-control on moral identification internalization.

Other individual factors include professional affiliation, with more social (Elias 2008) or higher levels of professional affiliation (Chow et al. 2009; Deshpande 2009; Rothwell and Baldwin 2007; Sardzoska and Tang 2009) exhibiting stronger ethical decision making. Machiavellianism (McMahon and Cohen 2009; Street and Street 2006) was not correlated with ethical judgment or

intentions. Awareness (Leitsch 2004; Manley et al. 2007; Rottig et al. 2011) and intentions (Elango et al. 2010; Gupta et al. 2009; Rabl and Kühlmann 2008) are positively associated with ethical behavior. Finally, conflict with obstacles not influencing decision making (Thiel et al. 2011), but conflicting norms enhance awareness (Reynolds 2006).

In addition to these traditional areas, a number of studies in this review identified new factors that may play a role in ethical decision making (28 studies). Among them, situational factors such as time, with more time implying stronger ethical decision making (Kujala et al. 2011; Neale and Fullerton 2010); subjective norms, (de Matos et al. 2007; Valentine and Bateman 2011), and place of unethical behavior (Cole 2009) attracted significant research attention with these situational factors providing contexts where individuals balance the situation with more universal rules. Other interesting factors include attitudes toward unethical behavior (Buchan 2005; de Matos et al. 2007; Rabl and Kühlmann 2008), emotion or affect (Connelly et al. 2004; Deshpande 2009), and reflection or contemplation (Gunia, et al. 2012), with each of these factors being positively correlated with ethical decision making. What this implies is that there is fertile soil for researchers to look at other personal and psychological factors and their relationship upon ethical decision making.

Gender

Gender is one of the most heavily researched areas of study. The most common effect observed is that females were more ethical than males. However, a large subset of studies does not find any gender effects. O'Fallon and Butterfield (2005) noted 49 studies in the gender category, with the majority or those studies (23 studies) not finding significant gender differences. In the sixteen studies that found significant gender differences, females were found to be more ethical than males. In Craft (2013), discussion of the impact of various gender-specific variables on ethical decision making highlight that females are more ethical than males; however, males are more consistent in their decision making.

Gender has received consistent attention from researchers, with continued research looking less at the direct effects of gender and more at the boundary conditions where gender does and does not influence ethical decision making. For example, McCabe et al. (2006) found that personal traits and egalitarian gender role attitude rather than biological sex increased ethical perception. In our review, of the 24 studies which reported a significant effect of gender, there are some inconsistencies. Nineteen studies reported that females are more ethical than males (e.g., Cagle and Baucus 2006), while five studies reported

that males are more ethical (Marques and Azevedo-Pereira 2009). In a comparative study, Arnold et al. (2007) found that the effect of gender on perceived ethicality is not as strong as nationality. In most of the studies pertaining to gender differences, females have been found to be more ethically sensitive than males. The one study (Nguyen et al. 2008) which used gender as a moderating effect did not find any interactive effects of gender on moral intensity or judgment.

Culture/Nationality

Cultural differences in ethical decision making are fairly pronounced throughout the literature. Among the 11 studies on the national differences in the reviews by Ford and Richardson (1994) and Loe et al. (2000), nine studies reported significant findings. In three studies that compared the ethicality of Americans with other nationals, two studies found that Americans are more ethical than people from other nations. O'Fallon and Butterfield (2005) noted that for 20 in the 25 studies regarding nationality reported a significant difference across different nations but caution against comparisons because of the inconsistency in nations compared. Craft (2013) reviewed 35 studies from a cross-national perspective to identify impact of nationality/cultural values on ethical decision making, but did not explicate the overall trend, instead reiterating the mixed findings and the challenges of comparisons between the studies and countries.

We note that some studies compared countries based on particular criteria, such as levels of economic development (Ge and Thomas 2008) and national culture (Sims 2009). Findings suggest that individuals from more developed countries (e.g., Canada) tend to be more ethical than individuals from less developed countries (e.g., China). Also, people in a collectivistic country (e.g., Taiwan) are more likely to make an unethical decision than people in an individualistic country (e.g., the United States) if the decision does a good to the group as a whole. All of the studies that compared the United States with other countries reported that Americans are more ethical than their counterparts. In an interesting study that compared the strength of impact among nationality, employer, employment level, and gender, Arnold et al. (2007) found that nationality played a larger role than the other three factors in accountants' perception of ethicality.

Of particular importance, the study of cross-national samples is ensuring that both samples have equivalent understanding of the constructs. While we applaud the increased emphasis on the use of cross-national samples, it is imperative that these studies ensure cross-cultural validity (Steenkamp and Baumgartner 1998). Unfortunately, none of the studies reviewed engaged in sufficient

analysis this validity. Future research must fully investigate how these cultures understand the constructs being researched and ensure this validity in order to make fully appropriate comparisons between nationalities.

Philosophy/Value Orientation

This category looks at the role of specific philosophical ethical theories, such as deontological, utilitarian, or values-based theories, and how they are implemented in the ethical decision-making framework. Throughout early reviews, deontology and teleology were found to be the most significant influences on ethical decision making (Ford and Richardson 1994; Loe et al. 2000). O'Fallon and Butterfield (2005) reported 42 findings with regard to philosophy/value orientation. The effect of idealism/deontology on the ethical decision-making process was consistently significant and positive, while the effect of relativism/negativism was negative, implying that those philosophical thoughts that are more subjective are also more open to unethical decision making. Craft (2013) noted that in general, the impact of idealism, positivism, and deontology on the ethical decision making has been positive, whereas the impact of relativism and negativism has been consistently negative.

Our study notes 44 findings across 33 studies with respect to philosophy/value orientation, with the largest number examining intent as the dependent variable (14 studies), followed by awareness and behavior (11 studies) and judgment (8 studies). Independent variables ranged from 22 studies focusing on ethical orientation/ideology/philosophy (Greenfield et al. 2008), to personal values (Fritzsche and Oz 2008), to love of money (Elias and Farag 2010), and opportunism (Rawwas et al. 2006).

In most of the studies in the past decades on the relationship between philosophy/ethical values and the ethical decision making, findings have been positive with a few exceptions. In general, the impact of idealism/positivism/deontology on the ethical decision making has been positive, whereas the impact of relativism/negativism has been negative. For example, Watson and Sheikh (2008) noted that idealism led to more ethical decision making, while Valentine and Bateman (2011) support the assertion that relativism is negatively related to ethical identification, and idealism is positively related to that. What this series of results implies is that the more universal (vs. relativistic) viewpoints and positive views are driving forces in ethical decision making. Future research would be benefited by investigating the role of personality types and its interactive influence with philosophical/ethical values. For example, would a pessimist holding more universal viewpoints respond the same as an optimist with a relativistic viewpoint? Understanding the philosophical choices

alongside the personality factors may enhance the driving components of ethical decision making.

Education, Employment, Job Satisfaction, and Work Experience

Employment situation and education are another heavily researched area of ethical decision making. However, throughout this category, it is generally found that the relationship between education, employment or years of experience, and ethical decision making is not significant (Ford and Richardson 1994; Loe et al. 2000; O'Fallon and Butterfield 2005). In Craft (2013) review, she notes that for employment well-trained professionals are more likely to make ethical decisions with work experience being related to being morally conservative, and having increased ethical judgment.

Within our own review, there were 27 reported findings in this category. Most of the studies pertain to education, such as education level, major, degree, and student type (16 studies), followed by work experience (5 studies), and employment (4 studies). Overall, the impact of education on the ethical decision-making process was not supported. Only 5 studies reported significant relationship between education and ethical decision making (e.g., Cagle and Baucus 2006). Grade point average, major, and student type were not found to be significantly related to ethical decision making. The findings regarding employment level were somewhat mixed. Three of the four studies showed positive and significant relationship between employment level and ethical decision making (e.g., Arnold et al. 2007), while the remaining study failed to support a significant relationship (Forte 2004). The findings regarding the effect of work experience were also mixed. Three studies found a positive and significant relationship between work experience and ethical decision making (e.g., Pflugrath et al. 2007), with the other two reporting non-significant results (e.g., Forte 2004). Employment: Two out of three studies showed positive and significant relationship between employment level and ethical decision making. Work experience: One study found a positive and significant relationship between work experience and ethical decision making with the other two reporting non-significant results. In general, the effect of education, employment, and work experience on ethical decision making has not been significant.

Age

Age is one of the most mixed of all the individual components. Early reviews (Ford and Richardson 1994; Loe et al. 2000) reported that out of a total of 14 studies reviewed, eight found age differences, while six did not.

Seven of those with significant findings indicated that older people are more ethical than younger people. O'Fallon and Butterfield (2005) further found mixed results with eight of their 21 findings not producing significant results. Six studies found a positive relationship between age and ethical decision making, while five indicated a negative relationship. Craft (2013) found 14 studies showing impact of age on ethical decision making. The review described findings of age by judgment, awareness, and other variables but did not explicate the overall trend.

In our own review, 12 findings examined the relationship between age and ethical decision making. As with the other reviews, the effect of age has not been supported in a majority of studies. Seven studies did not find a significant effect of age with one study finding a mixed result. Of the four findings that reported a significant effect of age, three findings reported that older people tend to behave more ethically than younger people (Brouthers et al. 2008; Krambia-Kapardis and Zopiatis 2008; Eweje and Brunton 2010), and the remaining one finding suggested that that age is negatively associated with ethical behavior (Ebrahimi et al. 2005).

Mixed results in the current and previous reviews indicate that the role of age in ethical decision making is not clear. 23 of the 49 findings in this category (including those in past reviews) reported a significant relationship, while the remaining 26 did not. Of the findings that reported significant results, 16 found a positive relationship between age and the ethical decision-making process, whereas the remaining seven found a negative relationship. What this implies is that there are probably other factors that interact with age to produce these effects. Researchers should look at not just the boundary conditions where age is concerned, but also the theoretical implications of age and ethical decision making. For example, it is not enough to simply say age is positively correlated with ethical decision making as perhaps another factor such as mortality salience is instead driving this relationship. In order to untangle these mixed results, we must further understand the underlying theoretical components which inform the role of age.

Peer Management/Significant Others

Craft (2013) added this category, reflecting the impact of managers and peer groups as an individual factor influencing ethical decision making. The literature in this relatively new area shows great promise. Craft (2013) notes that peers and social groups have a consistently strong effect upon decision making. Our review notes that eight studies examined the role of significant others in the ethical decision-making process, and all of them reported a significant effect. The influence of a significant other on the individual's ethical behavior was mixed with some studies

reporting positive relationships (e.g., White and Lean 2008) and others negative (Hwang et al. 2008; O'Fallon and Butterfield 2012) depending on the context. The most frequently investigated independent variables include the influence of peers (Chow et al. 2009; Deshpande 2009; Flynn and Wiltermuth 2010; Westerman et al. 2008), the leader of a team (O'Fallon and Butterfield 2012; White and Lean 2008), and parents (Brymer et al. 2006).

Religion/Spirituality

Within past reviews, Ford and Richardson (1994) and Loe et al. (2000) note that three of a total of four studies did not find significant results, while the remaining study (McNichols and Zimmerer 1985) reported a positive effect of religiosity. O'Fallon and Butterfield (2005) found the role of religion to be more prominent in the ethical decision-making process with seven out of ten studies indicating a positive relationship between ethical decision making and religion. The only exception was Singhapakdi et al. (2013) which found a negative relationship. Craft's review discussed that role of religion/spirituality was not consistently captured when exploring its impact on ethical decision making.

Of a total of 9 studies included in this review, two found religiosity is not an important factor (Rawwas et al. 2006; Oumlil and Balloun 2009), while four studies found a significant and positive effect of religion (Vitell et al. 2009; McCullough and Faught 2005; Ho 2010; Fernando and Chowdhury 2010) in ethical decision making. The other three findings produced mixed results. For example, Ibrahim et al. (2008) found that religiosity affects students' but not managers' attitudes. Kurpis et al. (2008), also found mixed results with commitment to self-improvement related to religiosity, but the interactive effect of religiosity was not fully investigated. Finally, Bloodgood et al. (2008) noted that religiosity was negatively related to cheating behavior. However, the overall trend shows relationship between religiosity and ethical intentions or attitudes may be very complicated.

Of the 24 total findings in this category, 14 produced significant results. 13 findings supported a positive relationship between religion and ethical decision making, while one reported a negative relationship. These inconsistent results suggest that the relationship between religiosity and ethical intentions or attitudes may also be complicated. As such, it is not enough to simply speak to religiosity, but the role of spirituality (Vitell et al. 2009; Fernando and Chowdhury 2010) as well looking at comparisons of different religious viewpoints. For example, McCullough and Faught (2005) noted that religiousness was positively related to being more moralistic in their awareness, but may not necessarily lead to ethical

intentions (Kurpis et al. 2008; Oumlil and Balloun 2009). Understanding the role and importance of particular religious and spiritual values is necessary within the framework of a greater ethical decision.

Cognitive Moral Development

Cognitive moral development (CMD) studies relate to the ability of individuals to engage in higher levels of moral reasoning. Ford and Richardson (1994) and Loe et al. (2000) each reviewed six studies that looked into CMD and both reported mixed results. O'Fallon and Butterfield (2005) found 23 studies with 15 reporting significant results that CMD and ethical judgment are positively associated with the decision-making process with one study suggesting significant negative association. The other three studies did not find a significant effect of CMD on ethical judgment. Craft's review only found seven studies between 2005 and 2011 under this category. It provides some description of the impact of CMD on moral reasoning ability with no clear discussion on trends or the overall impact of CMD on ethical decision making.

There is a trend toward increased number of studies that report a positive and significant relationship between CMD and ethical judgment on ethical decision making. Most of the recent findings in this category suggest that CMD and ethical judgment are important variables. There were a total of 30 findings regarding CMD/ethical judgment. 12 findings pertain to intent, followed by judgment (8 findings), behavior (7 findings), and awareness (4 findings). Ethical judgment (7 findings) is the independent variable that received the most attention. Other factors include ethical reasoning level, moral obligation, moral self-improvement, and whistle-blowing judgment. Most of the findings in this category (26 studies) provide support for the positive effect of CMD/ethical judgment on ethical decision making (e.g., Shang et al. 2008; Holian 2006). Marquardt and Hoeger (2009) found that implicit moral attitude affects the ethical decision-making process, while explicit moral attitude does not. The remaining four studies produced insignificant results (e.g., Awasthi 2008).

Organizational Factors

Organizational factors are those components of the firm and the business environment that can influence ethical behavior. While external to the individual they often pertain to the rules, regulations, and implicit norms within the business environment including rewards and sanctions, ethical culture, codes of ethics, organizational culture, subjective norms, organizational size, competitiveness, and policies/procedures. Complementing the ethical culture,

the organization climate, which includes the location of power, workplace climate, communication, and political connections are often found to be important components of ethical decision making. Papers relating to organizational factors have been growing in the field with the largest growth relating to rewards and sanctions with Craft (2013) noting that this was the largest organizational component researched in her review. This is followed by research on ethical climate and culture and codes of ethics.

Other organizational factors include external environment, subjective norms, industry type, and training. In addition to these traditionally researched areas, several studies identified interesting variables such as compensation for job losses/job alliances/wage cuts vs. layoffs, group dynamic, methods for implementing ethical values, working in the same vs. different departments, attractiveness of the firm's equity, positive vs. negative earnings surprise, targets of misleading communication, and time of preannouncement. Since these areas are new to the literature, more research is needed to examine the effect of these factors on ethical decision making.

Regarding organizational factors, specifically on the four components of Rest's framework, we note that most studies focus on ethical judgment (16 studies) and intention (15 studies). Throughout all four of Rest's variables, there are fairly consistent results with high personal costs influencing how individuals perceive and respond to ethical dilemmas (Premeaux 2009).

Pertaining to ethical awareness, this review found two studies suggesting that personal benefits from actions may have a negative effect on ethical awareness (Greenfield et al. 2008; Bell and Hughes-Jones 2008). Studies in the past 10 years have consistently shown that ethical situation awareness is determined by the organization's emphasis on proper behavior (Hayibor and Wasieleski 2009; Caldwell and Moberg 2007), and that a formal process within the organization also facilitates ethical awareness (Rottig et al. 2011).

Ethical judgment is determined by organization factors not just through a code of ethics (Cole 2009; McKinney et al. 2010) or the organizational climates (Pfeifer 2007; O'Leary and Stewart 2007), but also based on size (Pierce and Sweeney 2010), managerial trustworthiness (Cianci and Kaplan 2008), and stakeholder implications (Pfeifer 2007).

Organizational factors also positively influence ethical intentions. Specifically, strong codes of ethics lead to ethical intentions (Hwang et al. 2008; Chow et al. 2009). Conversely, the strength of retaliation is negatively related to whistle-blowing intention (Liyanarachchi and Newdick 2009). In Rothwell and Baldwin's study (2007), ethical climate significantly affected ethical intentions, but not actual behavior. Support structures, specifically those of

significant others (Hwang et al. 2008; White and Lean 2008) and professional affiliations (Deshpande 2009; Chow et al. 2009), also led to stronger ethical intentions. Conversely, false consensus and betweenness between employees led to blinders of ethical awareness (Flynn and Wiltermuth 2010).

For ethical behavior, one study found that punishments may deter unethical behavior (Gurley et al. 2007). Several studies found that the ethical environment of an organization, such as emphasis on corporate social responsibility, is positively related to ethical behavior (Armstrong et al. 2004; Houghton et al. 2009; Husted and Allen 2008; Rothwell and Baldwin 2007; Shafer and Simmons 2011), while one study suggests that self-interest and rules/code play an important role in ethical behavior (Smith et al. 2009). Both rewards and sanctions are significantly associated with ethical decision making (Smith et al. 2007). Bowen (2004) found that ethical judgments were enhanced by a strong organizational culture that emphasized the importance of ethics, training, and rewarding ethical behavior. Ultimately, firms that more strongly communicate their social views and ethical foundations are found to be more ethical (Gallego-Alvarez 2008; Husted and Allen 2008).

Though the studies in the previous reviews reported consistently positive and significant effect of organizational climate/culture, the somewhat mixed results included in the current review suggest that more research is needed to further understand the role of organizational factors in the ethical decision-making process. While it may be relatively more difficult to collect organizational level data, but this should not be the reason to undermine and not fully investigate the importance of organizational level factors in ethical decision making. More applied research is specially needed in the current environment to not only help businesses develop a strong ethical culture and compliance orientation, but also for our modern capitalist economy to flourish and not to be tainted by scandals such as Enron, Bernie Madoff, and the more recent financial crisis. Further research would also benefit from testing the wide variety of individual, organizational, and environmental factors that lead to corporate decision making as posited by Jackson et al. (2013).

Moral Intensity

Moral intensity is another relatively new construct in the ethical decision-making literature. Early reviews did not explicitly examine moral intensity. Only two studies in these reviews examined moral intensity and both noted its significant relationship with the ethical decision-making process. O'Fallon and Butterfield (2005) saw a large jump

in the number of studies (32 studies) which examined moral intensity and all but one study in this group found that moral intensity plays a significant role in ethical decision making. Craft (2013) found 22 findings on moral intensity, with consistent results demonstrating the impact of moral intensity on decision making.

Defined as the “extent of issue-related moral imperative in a situation” (Jones 1991, p. 372), moral intensity looks at six dimensions: magnitude, social consensus, probability of effect, immediacy and proximity, and concentration of effect. Essentially moral intensity examines the impact and severity of response based upon time, proximity, and level of repercussion (either positive or negative). Several interesting variables have drawn research attention. In one study, the amount of insurance deductible was positively associated with perceived fairness of insurance claim padding (Miyazaki 2009). Cole (2009) found that managerial inaction regarding a workplace romance was accepted as long as the romance did not negatively affect the workplace. In another study, severity of tax law violation affected ethical judgment, while audit risk and amounts involved did not (Marshall et al. 2006). Leitsch (2004) showed that the type and intensity of the moral issue affected moral sensitivity, moral judgment, and moral intentions.

What these studies have consistently shown is that moral intensity has a strong, positive impact on all four aspects of Rest’s framework. Moral intensity serves as a strong predictor for ethical awareness and recognition of ethical issues (Leitsch 2004; Mencl and May 2009; Valentine and Bateman 2011; Valentine and Hollingworth 2012). It can serve as a barometer for engaging in ethical behavior and intentions, with stronger moral intensity producing more salient ethical intentions (Valentine and Bateman 2011; Karacaer et al. 2009; Leitsch 2004; Church et al. 2005). Moral intensity is also directly related to the fear of consequences (Lysonski and Durvasula 2008), guilt (Steenhaut and Van Kenhove 2006), and other perceived outcomes (e.g., whistleblowing) (Curtis 2006). It also serves as a gage for individuals in determining the risks associated with an action (de Matos et al. 2007; Marshall et al. 2006), as well as whether or not any ethical judgment should be made (Leitsch 2004; Singh et al. 2007). Finally, moral intensity can help to determine both the importance and salience of ethical judgments (McMahon and Harvey 2007; Karacaer et al. 2009; Haines et al. 2008; Wasieleski and Hayibor 2008).

In the 48 studies examined in the past two decades, there has been a strong consensus on the positive relationship between moral intensity and ethical decision making. The fact that moral intensity is rapidly becoming a necessary component to any discussion of ethical decision making is demonstrated by the sharp increase in studies. It is incontrovertible that the level of repercussions, the proximity of response, and the moral imperative of the situation are

important factors of ethical decision making. Future research ought to continue to embrace this component and integrate it more fully into the research, looking again at the moderating and mediating effects, as well as the simple, direct effects based upon the individual and organizational factors noted above.

Additional Research on Empirical Ethical Decision Making

Moderators and Mediators

O’Fallon and Butterfield (2005) specifically outlined in their future research agenda the call for more study examining interaction effects. Craft’s review does not specifically investigate these interaction and indirect effects in terms of moderators or mediators. Our review of empirical ethical decision-making research shows 14 % of the total studies exploring moderating variables from 2005 to 2012 compared to 11 % in the past review by O’Fallon and Butterfield (2005). Our study also shows that research during the past decade has enriched the ethical decision-making literature by exploring relatively unexplored but important moderators in the ethical decision-making process such as intrinsic religiosity, personal spirituality, moral obligation, retaliation, intelligence, degree of unethicalness, and others (Table 2).

While it is quite difficult to highlight general themes regarding the moderating relationships, in part due to the wide variety of moderators utilized across studies, these studies do allow for initial impressions to be gathered. For example, it appears that concrete factors, such as gender (Nguyen et al. 2008; Vermeir and Van Kenhove 2008), nationality (Spicer et al. 2004), and age (Elango et al. 2010) are at best weak moderators. Nguyen et al. (2008) noted that gender did not moderate the relationship between intensity and judgment, while Vermeir and Van Kenhove (2008) found that gender in double standards was contingent on the type of unethical behavior. Nationality positively moderated attitudes and intentions for local norms, but not hyper-norms (Spicer et al. 2004). What these studies imply is that when dealing with concrete factors, situational discrepancies have a strong influence upon moderation affects.

Conversely, when we look at affective and psychological moderators, we find these constructs behave relatively consistently. For example, constructs such as benevolence (Watson et al. 2009), empathy (Mencl and May 2009), values (Watson and Berkley 2009), and religiosity (Bloodgood et al. 2008) all positively moderated the relationship between the ethical situation and ethical decision making. Future research would benefit from examining

how psychological constructs can transcend situational effects and influence ethical decision making across relativistic outcomes.

However, there are still a wide variety of moderators which need to be further investigated or validated to better understand the ethical decision-making process. Ethical decision-making models and past reviews have emphasized the need to further explore the nature and impact of individual and situational moderators such as locus of control, ego strength, field dependence, moral imagination, peer influence, obedience to authority, role taking, normative structure, and others (O'Fallon and Butterfield 2005; Treviño 1986). We echo this call for more research, as the last thirty plus years of research has shown, direct effects are very important in ethical decision making, but the further contribution comes from studies that emphasize and support the interactive effects in order to truly address the boundary conditions of the empirical ethical decision-making literature. Moreover, we also need to further extend our understanding of ethical decision making in the organizational context by exploring moderating factors such as socialization influences, employee training, code of conduct, compliance program, and even cross-cultural factors that may influence the organizational ethical decision-making process.

Besides exploring the role of moderators, it is also important to examine what unique mediating variables may impact the causal sequence of relationships in the ethical decision process. Table 3 summarizes 25 studies where we found mediation was explored to further enrich the ethical decision-making literature. The mediating effect is quite diverse throughout these studies. For example, a study by Steenhaut and Van Kenhove (2006) shed light into how anticipated guilt feelings partially mediated the ethical beliefs–ethical behavior intentions relationship. Similarly, the study by Kurpis et al. (2008) found how commitment to moral self-improvement mediates the influence of religiosity on both ethical problem recognition and behavioral intentions.

Two mediating factors shine here: reasoning strategies and attitudes. How consumers engage in rational evaluation either through reasoning or sensemaking (Caughron et al. 2011), managerial judgment (Awasthi 2008), moral evaluations (Smith et al. 2007), or outcome expectancies (Smith et al. 2007; Ashkanasy et al. 2006), all serve as mediating factors between individuals and their ethical decision making. This grouping of studies lends weight to the assertion that through cognitive engagement involving individual assessment of situational factors, strong ethical behavior is achieved. This is reaffirmed when we highlight such situational factors such as obligation (Haines et al. 2008), cultural scenarios (Ho 2010), or the seriousness of the act (Curtis 2006), all of which positively moderate the relationship between the individual and the decision.

The second predominant mediating factor was prior attitudes toward the ethical decision. When individuals already hold a strong belief about an ethical situation, this belief subsequently mediates the result. This has been shown regarding attitudes toward piracy (Shoham et al. 2008), counterfeiting (de Matos et al. 2007), personal commitment (Kurpis et al. 2008), and general attitudes (Honkanen and Verplanken 2004). These studies highlight the importance of prior heuristic tools that individuals rely upon when engaging in ethical decision making. Future research would benefit from an investigation of precisely how these heuristic rules are used and how to break down potential ethical biases and barriers that result from this heuristic decision making.

Methodological Issues

A review of past empirical research on ethical decision making demands a careful look at the methodological issues and limitations of the studies and trends in use of research methods and techniques. Craft (2013) review of empirical ethical decision-making research does not specifically delve into various methodological issues, besides raising the issue of sample selection. Thus, we hope to highlight some important issues with method that future researcher should consider when exploring ethical decision making. This review highlights a continued use of surveys, or variations of surveys and scenario-based studies, with 63 studies engaging in surveys and an additional 28 using a mixture of survey experimental designs. 29 studies focused on pure experiments and 15 on simulations.

Surprisingly, only two studies engaged in qualitative analysis along with quantitative analysis, while two used secondary data. We find this disconcerting. The use of qualitative research can serve to facilitate, grow, and develop the theory behind research something that enables the entire field to grow. While the Rest framework is well established, the theoretical implications of the other variables and how they interplay with the fundamental framework are lacking. It is not the purpose of this review to investigate the role of qualitative research exclusively; however, it is unsettling that qualitative and quantitative studies are not consistently combined. For example, as alluded to previously with relation to organizational functions, what is the role of rewards and sanctions in terms of individual responses? Understanding the underlying theoretical components informing how employees respond to rewards and material goals is necessary to validate and confirm such results. Qualitative and secondary research is useful tools for accomplishing this.

Past empirical reviews of ethical decision-making literature have found students or a combination of students with other individuals being widely used in studies

Table 2 Empirical research examining direct effects on the dependent variable: moderating effects

Authors	Year	Journal	Key findings	Moderators
O'Fallon and Butterfield	2012	<i>Journal of Business Ethics</i>	Moral Identity significantly negatively moderated the effect of others' unethical behavior on observers' unethical behavior while introversion and need for affiliation positively moderated it. Negative relationships had no discernable effect	Moral identity, need for affiliation, introversion, and negative relationship
Elango et al.	2010	<i>Journal of Business Ethics</i>	Employee's age negatively moderates the relationship between organizational ethics and ethical intentions	Age
Callanan et al.	2010	<i>International Journal of Management</i>	Personal opportunity to commit an unethical act and the risk of getting caught positively moderate the relationship between ethical ideology and decision making. The benefit of the unethical decision does not moderate this relationship	Opportunity; Incentive
Watson et al.	2009	<i>Business & Society Review</i>	Benevolence positively moderates the relationship between punishment and ethical intention but does not moderate the relationship between reward and ethical intention	Benevolence
Mencl and May	2009	<i>Journal of Business Ethics</i>	Empathy positively moderates the relationship between magnitude of consequences and ethical decision-making process	Empathy
Mencl and May	2009	<i>Journal of Business Ethics</i>	Empathy positively moderates the relationship between proximity types and ethical decision-making process	Empathy
Zhang et al.	2009	<i>Journal of Business Ethics</i>	Organizational ethical culture positively moderated the relationship between judgment and intention, but positive affect did not	Ethical climate/culture
Miyazaki	2009	<i>Journal of Business Ethics</i>	Consumers' higher ethical standard negatively moderated the relationship between insurance deductible amount and feeling of fairness	Ethical standards
Watson et al.	2009	<i>Business & Society Review</i>	Hedonism positively moderates the relationship between punishment and ethical intention and the relationship between reward and ethical intention	Hedonism
Vitell et al.	2009	<i>Journal of Business Ethics</i>	Intrinsic religiosity counterbalances the negative impact of extrinsic religiosity on moral identification	Intrinsic religiosity
Mencl and May	2009	<i>Journal of Business Ethics</i>	There was partial interaction of magnitude of consequences and proximity types in terms of moral recognition, utilitarian evaluation, principle-based evaluation, and moral intention	Magnitude of consequences and proximity types
Watson and Berkley	2009	<i>Journal of Business Ethics</i>	Dispositional factors positively moderated the relationship between situational factors and unethical complicity	Personal values related to compliance (stimulation, traditionalism, conformity)
Watson et al.	2009	<i>Business & Society Review</i>	Power positively moderates the relationship between reward and ethical intention and the relationship between punishment and ethical intention	Power
Liyanaarachchi and Newdick	2009	<i>Journal of Business Ethics</i>	Retaliation did not moderate the relationship between moral reasoning and propensity to blow the whistle	Retaliation

Table 2 continued

Authors	Year	Journal	Key findings	Moderators
Watson et al.	2009	<i>Business & Society Review</i>	Universalism positively moderates the relationship between punishment and ethical intention but does not moderate the relationship between reward and ethical intention	Universalism
Chang and Yen	2008	<i>Journal of Business Ethics</i>	The presence of adverse selection negatively moderates the failing project continuance decision for those with low moral development while it has little discernable effect on those with high moral development	Adverse selection
Vermeir and Kenhove	2008	<i>Journal of Business Ethics</i>	Gender differences in the use of double standards depend on the type of unethical behavior	Degree of unethicalness
Nguyen et al.	2008	<i>Journal of Business Ethics</i>	Gender does not moderate the relationship between moral intensity and ethical judgment	Gender
Bloodgood et al.	2008	<i>Journal of Business Ethics</i>	Intelligence positively moderated the relationship between ethics instruction and the extent of cheating behaviors, and the relationship between religiosity and the extent of cheating behaviors	Intelligence
Haines et al.	2008	<i>Journal of Business Ethics</i>	Moral obligation positively moderated the judgment-intention relationship	Moral obligation
Kolodinsky et al.	2008	<i>Journal of Business Ethics</i>	Personal spirituality did not moderate the relationship between organizational spirituality and worker consequences	Personal spirituality
Bloodgood et al.	2008	<i>Journal of Business Ethics</i>	Religiosity positively moderated the relationship between ethics instruction and the extent of cheating behaviors	Religion
Pflugrath et al.	2007	<i>Managerial Auditing Journal</i>	The effect of code of ethics had a greater effect on the quality of auditor judgment for accountants than students	Employment
Reynolds	2006	<i>Journal of Applied Psychology</i>	Formalism did not moderate the relationship between the violation of a behavioral norm and moral awareness	Formalism
Reynolds	2006	<i>Journal of Applied Psychology</i>	There was an interaction of harm, the violation of a behavioral norm, and formalism in terms of moral awareness	Harm, violation of a behavioral norm, and formalism
Pelletier and Bligh	2006	<i>Journal of Business Ethics</i>	Perceptions of informal ethical norms did not moderate the relationship between perceptions of suitable decision-making processes and perceptions of ethics program effectiveness	Perception of informal ethical norms
Reynolds	2006	<i>Journal of Applied Psychology</i>	Utilitarianism positively moderates the relationship between harm and moral awareness	Utilitarianism
Honkanen and Verplanken	2004	<i>Journal of Consumer Policy</i>	Attitude centrality positively moderated the value-attitude relationship, but did not affect the attitude-intention relationship	Attitude centrality
Spicer et al.	2004	<i>Academy of Management Journal</i>	National context positively moderated ethical attitudes and ethical intentions of decision makers for local norms, but not for hyper-norms	National Context
West et al.	2004	<i>Journal of Business Ethics</i>	U-score-justice-reasoning positively moderates the relationship between moral judgment and cheating behavior	U-score-justice reasoning

Table 3 Empirical research examining direct effects on the dependent variable: Mediating effects

Authors	Year	Journal	Findings	Mediators
Caughron et al.	2011	<i>Ethics & Behavior</i>	Reasoning strategies mediated the effect of environmental factors on sensemaking	Reasoning strategies
Caughron et al.	2011	<i>Ethics & Behavior</i>	Sensemaking mediated the effect of reasoning strategies on ethical decision making	Sensemaking
Ho	2010	<i>Business Ethics: A European Review</i>	Characteristics of ethical issues may mediate the relationship between culture and ethical perceptions due to different cultural values between scenarios	Cultural scenarios
Vitell et al.	2009	<i>Journal of Business Ethics</i>	Self-control did not mediate the impact of religiosity on the internalization dimension of moral identity	Self-control
Sardzoska and Tang	2009	<i>Journal of Business Ethics</i>	Job stress mediated the effect of unethical intentions on life satisfaction	Job stress
Vitell et al.	2009	<i>Journal of Business Ethics</i>	Self-control does not play a mediating role in the impact of religiosity on the internalization dimension of moral identity	Self-control
Kurpis et al.	2008	<i>Journal of Business Ethics</i>	Commitment to moral self-improvement mediates the influence of religiosity on ethical problem recognition and behavioral intentions	Commitment to moral self-improvement
Shoham et al.	2008	<i>The Journal of Consumer of Marketing</i>	Attitudes to piracy mediated the impacts of consumer morals and ethics on actual piracy	Attitudes toward piracy
Greenfield et al.	2008	<i>Journal of Business Ethics</i>	Ethical position mediated the effect of personal benefit on earnings management behavior	Ethical orientation (Idealism vs. relativism)
Greenfield et al.	2008	<i>Journal of Business Ethics</i>	Professional commitment mediated the effect of personal benefit on earnings management behavior	Professional commitment
Rabl and Kühlmann	2008	<i>Journal of Business Ethics</i>	Desire and intention to achieve a goal through corrupt action mediated the effect of attitude and subjective norm on corrupt action	Intention to achieve a private or professional goal through corrupt action
Haines et al.	2008	<i>Journal of Business Ethics</i>	Perceived importance mediated the awareness-judgment relationship	Perceived importance
Haines et al.	2008	<i>Journal of Business Ethics</i>	Obligation mediated judgment-intention relationship	Obligation
Schweitzer and Gibson	2008	<i>Journal of Business Ethics</i>	Justifiability mediates the effect of explanation and justification on unethical behavior	Self-justification
Awasthi	2008	<i>Journal of Business Ethics</i>	Managerial judgment mediates the relationship between moral judgment and managerial intent	Managerial judgment
Parboteeah and Kapp	2008	<i>Journal of Business Ethics</i>	Safety motivation mediated the relationship between the ethical climates and the safety-enhancing behaviors	Motivation to participate
McEachern et al.	2007	<i>The Journal of Product and Brand Management</i>	Moral obligation mediated the effect of attitude regarding Freedom Food on purchase intention	Moral obligation
Smith et al.	2007	<i>Business Ethics Quarterly</i>	Moral evaluations mediated the effect of formal sanctions on outcome expectancy	Moral evaluations

Table 3 continued

Authors	Year	Journal	Findings	Mediators
Smith et al.	2007	<i>Business Ethics Quarterly</i>	Outcome expectancy mediated the effect of moral evaluations on corporate offending	Outcome expectancy
de Matos et al.	2007	<i>The Journal of Consumer of Marketing</i>	Attitude toward counterfeits mediates the effect of perceived risk, whether consumers have bought a counterfeit before, subjective norm, integrity, price-quality inference and personal gratification on intention to buy the products	Attitude toward counterfeits
Steenhaut and Van Kenhove	2006	<i>Journal of Business Ethics</i>	Anticipated guilt feelings partially mediated the ethical beliefs-ethical behavioral intentions relationship	Anticipated guilt
Curtis	2006	<i>Journal of Business Ethics</i>	Seriousness and responsibility mediated the effect of affect on whistle-blowing intentions	Seriousness of act; responsibility for reporting
Ashkanasy et al.	2006	<i>Business Ethics Quarterly</i>	Outcome expectancies mediated the relationship between exposure to unethical practices and ethical decision	Outcome expectancies
Honkanen & Verplanken	2004	<i>Journal of Consumer Policy</i>	Central attitudes mediated the relationship between values and behavioral intention	Central attitude

(O'Fallon and Butterfield 2005; Randall and Gibson 1990; Weber 1992). Our current review also found 73 out of 139 studies using only student samples. We concur with O'Fallon and Butterfield (2005) and other researchers' critique that sample selection should be guided by concerns for generalizability, and that easy availability of student sample should not be the driver of sample decisions. As indicated above, age was a predominant variable being positively correlated with ethical decision making. Taking this into account, it is important to recognize not only the benefits but also the significant challenges associated with using a student population.

Another concern that our review has identified pertains to the issue of sample size. Randall and Gibson (1990) and Weber (1992) have emphasized the need for appropriate sample size in relation to the variables being investigated and research design. Weber (1992) passionately advocates the ideal of few variables and large sample sizes. Based on our review of past 10 years, we found several studies which used small sample sizes in relation to the research design, variable of interest, and statistical technique used. Twenty-one studies, or 15 % of studies reviewed, utilized a sample of less than 100. Moreover, we found that many studies did not fully explain the criteria for the determination of their sample size. These sampling concerns, if addressed, would further enhance the rigor of business ethics research.

Another issue raised by past reviews has been the predominant use of scenario methodology in ethical decision-making research (O'Fallon and Butterfield 2005). Some limitations of scenarios relate to their relevancy and familiarity to the sample population, their vagueness and lack of realism, and the issue of generalizability (Randall and Gibson 1990; Weber 1992). Based on our review, we found that the trend toward using scenarios has been decreasing. O'Fallon and Butterfield (2005) found almost 55 % of their sample studies using scenarios, but we found 35 studies out of 139, which used scenarios as part of their research design. We found simulations (9 studies) and experimental design (29 studies) gaining traction in empirical ethical decision-making research. Nine studies in our sample complemented their research design with the use of simulations. Simulations provide a more realistic and engaging environment to the subjects, but still external validity of such studies is limited (Guidice et al. 2009).

In terms of analytic techniques, past reviews of ethics research have found predominant use of univariate and bivariate statistics (Ford and Richardson 1994; Loe et al. 2000; Randall and Gibson 1990). However, the review of ethical decision-making research between 1996 and 2003 by O'Fallon and Butterfield (2005) found a rise in the use of multivariate statistical techniques with 76 % of studies using such techniques. Our review of the past decade of

Table 4 Methodological and sample types

Sample type	Method category	Statistical category	Total
Non-student	Survey	Analysis of Variance (ANOVA, MANOVA, ANCOVA, Repeated Measures)	15
		Factor Analysis (EFA, CFA, Principal Component, Cluster)	3
		Parametric	1
		Qualitative	1
		Regression	14
		SEM	4
		T test	2
		Misc (Percentages, Correlations, Descriptives)	2
	Survey total		41
	Survey (scenario/ experimental based)	Analysis of Variance (ANOVA, MANOVA, ANCOVA, Repeated Measures)	6
		Factor Analysis (EFA, CFA, Principal Component, Cluster)	2
		Parametric	2
		Regression	5
		SEM	2
		Misc (Percentages, Correlations, Descriptives)	1
	Survey (scenario/experimental based) total		18
	Experimental design	Regression	6
		SEM	1
		T test	2
	Experimental design total		9
	Qualitative survey	Regression	2
	Qualitative survey total		2
	Secondary analysis	Misc (Percentages, Correlations, Descriptives)	2
Secondary analysis total		2	
Simulation	Analysis of Variance (ANOVA, MANOVA, ANCOVA, Repeated Measures)	1	
	Regression	1	
Simulation total		2	
Non-student total			75
Student	Survey	Analysis of Variance (ANOVA, MANOVA, ANCOVA, Repeated Measures)	8
		Factor Analysis (EFA, CFA, Principal Component, Cluster)	7
		Parametric	1
		Regression	13
		SEM	5
		T test	3
		Misc (Percentages, Correlations, Descriptives)	3
		Survey total	
	Survey (scenario/ experimental based)	Analysis of Variance (ANOVA, MANOVA, ANCOVA, Repeated Measures)	5
		χ^2	1
		Factor Analysis (EFA, CFA, Principal Component, Cluster)	1
		Parametric	1
		Regression	4
		SEM	2
		T test	3
		Misc (Percentages, Correlations, Descriptives)	3
	Survey (scenario/experimental based) total		20
	Experimental design	Analysis of Variance (ANOVA, MANOVA, ANCOVA, Repeated Measures)	6
		χ^2	3

Table 4 continued

Sample type	Method category	Statistical category	Total
		Non-parametric	1
		Regression	10
		SEM	1
		Misc (Percentages, Correlations, Descriptives)	1
	Experimental design total		22
	Simulation	Analysis of Variance (ANOVA, MANOVA, ANCOVA, Repeated Measures)	6
		χ^2	3
		Regression	7
		SEM	1
		<i>T</i> test	2
	Simulation total		19
Student total			101
Student & non-student	Survey	Analysis of Variance (ANOVA, MANOVA, ANCOVA, Repeated Measures)	1
	Survey total		1
	Experimental design	Analysis of Variance (ANOVA, MANOVA, ANCOVA, Repeated Measures)	1
		Factor Analysis (EFA, CFA, Principal Component, Cluster)	1
		Regression	2
		<i>T</i> test	1
	Experimental design total		5
Student & non-student total			6
Grand total			182

research in ethical decision making confirms that this trend is still strong, with a majority of our studies using some form of analysis that looks at multiple dependent variables.

This trend of using multivariate analysis does not necessarily equate to superior research design, as analysis should always be driven by theory and research design (O'Fallon and Butterfield 2005; Randall and Gibson 1990). In fact, based on our review, we found several methodological limitations which surfaced in the studies during the past decade. Some of these limitations pertain to the use of multivariate techniques like structural equation modeling, without due consideration to sample size. Structural equation modeling demands large sample size, which is based on the number of parameters being estimated (Baumgartner and Homburg 1996).

Another key concern we identified was the lack of in-depth attention given to cross-national invariance testing in cross-national ethical decision-making research. In fact, if the measurement invariance of constructs used in cross-national studies is not established, then the results and conclusions of such studies can be cloaked in a cloud of ambiguity (Steenkamp and Baumgartner 1998). Thus, it is important that future cross-national research in business ethics thoroughly investigate the measurement invariance of the constructs in the cross-national settings. Other methodological limitations we found in the studies

reviewed pertained to the use of convenience sample, student samples, highly unequal sample sizes between countries, issues of external validity, interaction effects not fully explored, issues of construct validity, response bias, and social desirability bias. Table 4 summarizes the methodological and sample types utilized in the empirical ethical decision making literature.

Future Research

Based on the present review and its comparison to past reviews, we can now see some clear relationships emerging with regard to various variables associated with ethical decision-making stages. For example, the positive relationship between moral intensity and ethical decision making has been consistently reaffirmed during the past decade (e.g., Miyazaki 2009; Karacaer et al. 2009; Leitsch 2004). Similarly, idealism/deontology and cognitive moral development are consistently showing positive relationship to ethical decision making (e.g., Shang et al. 2008; Chang and Yen 2008) with higher levels of moral reasoning influencing not just ethical decision making, but also how situations (Church et al. 2005) and penalties are evaluated (Jeffrey et al. 2004). Furthermore, nationality and gender seem to clearly account for variances in ethical decision making.

However, some relationships are complicated and, even after decades of investigation, have not yielded a clear understanding of their impact in the context of ethical decision making. For example, the relationships between factors such as age, employment, locus of control, religion, ethical climate, organizational climate, and ethical decision making still need to be further investigated, and demands that we should take into account other contingency factors that may be acting as moderators or mediators of such relationships. These factors do not operate in a vacuum, and it is important for researchers to investigate not only the direct effects of these variables, but also the interactive and mediating influences, or even conditional analysis of such influences, that impact ethical decision making. Moreover, future research should also take into account various confounding factors which may be impacting the aforementioned relationships between individual and organizational factors and ethical decision making, as implied by Vitell and Singhapakdi (2008).

To further enhance the conceptual expansion, it is important that future research continues to critically examine Rest's model of ethical decision making and identify more antecedents, moderators, and mediators of the relationships between the four stages of ethical decision making. For example, the addition of the moral intensity construct by Jones (1991) to the ethical decision-making model has produced significant research, conceptual expansion, and testing and validation of the impact of moral intensity on ethical decision making. Similarly, Haines et al. (2008) have provided conceptual expansion of Rest's four-stage model by proposing and providing empirical evidence that perceived importance of an ethical issue precedes moral judgment and that moral obligation acts as a sub process in the four-stage model to enhance the prediction of moral intent. More research is needed to empirically validate the role of perceived importance of an ethical issue and moral obligation in the ethical decision-making process.

Furthermore, from an organizational decision making perspective, additional research is needed to better adapt and/or complement theoretical frameworks to include key organizational level influences. Bartlett (2003) has called for a stronger relationship between what he identifies as the theory–practice gap between business ethics literature and the organizational practice of ethics. Academicians need to recognize that individual decision making is part of a holistic perspective that is often inseparable from the organizations (Robin et al. 1996).

There are several subtle organizational moderating and mediating influences which could help our understanding of ethical decision making in organizations. But due to highly complex business environment, it is a challenge to isolate the impact of such influences while controlling for

myriad of extraneous variables. This interrelation can be accomplished not just through looking at boundary conditions, such as notions of bribery, influence, and power, but through methodological considerations (Bartlett 2003). For example, business ethics issues dealing with bribery, cross-cultural gift-giving, transparency, confidentiality, social media use, industrial espionage, conflict of interest, governance issues, gender and diversity issues, etc. are complex and are contextually and culturally determined. Future research should build upon the current trend of looking at experiential designs of their studies, enhancing theoretical (i.e., moral intensity), and practical (i.e., technology, power distance) constructs as moderators and mediators for ethical decision making.

Throughout all the past reviews, there has been a continual call for research that works to test all four steps of the ethical decision-making model (Craft 2013). While there is increasing attention to the relationships between attention, intention, and behavior (Guidice et al. 2009; Rabl and Kühlmann 2008; Zhang et al. 2009), so far, only one study that has endeavored to take upon this task (Nguyen and Biderman 2008).

Moreover, we need to further extend the analysis of ethical decision making beyond the traditional four stages of Rest's model, to better understand the anticipatory and post hoc processes associated with ethical decision making. For example, moral disengagement occurs when a person disengages from anticipatory self-sanctions which guide ethical behavior (Bandura 1999). But at what stage of ethical decision making does this moral disengagement occur? Does this disengagement occur in light of peer interactions? Research on power and external forces of control may help address this moral disengagement. For example, what role does retaliation, fear of reprisals, or even fears appraisals in marketing have in disengaging consumer responsibility? More research is needed to better understand whether moral disengagement occurs at the moral awareness stage, the moral judgment stage, or even perhaps as part of post hoc rationalization of unethical behavior (Detert et al. 2008; Treviño et al. 2006). Could it even be possible that this disengagement can be introduced by external forces?

Ferrell et al. (2013) have called for a critical reexamination and redefinition of the scope and domain of ethics, citing a reliance on moral philosophy and narrow paradigms having constrained the field. Instead, they call for further research based upon managerial, organizational, and social importance in ethics. Further, the call for conceptual expansion of ethical decision-making model can only be adequately addressed if future research in business ethics literature continues to integrate various theories and models from other disciplines. Sparks and Pan (2010) have called for more research which integrates models of social

cognition with the theories of ethical decision making. Such integration would further enhance our understanding of how individuals' cognitive characteristics interact with context and issue characteristics to facilitate ethical decision making (Treviño et al. 2006). This will shed more light into the processes that produce ethical judgments (Sparks and Pan 2010).

Similarly, integrating insights from social learning theories can help us better understand the contextual and moderating role of referent groups in ethical decision making. In fact, past reviews by O'Fallon and Butterfield (2005) had called for more research on the role of peer influences on ethical decisions, but in our current review, we found few studies in this area and only a couple which explicitly integrate social learning theories. Furthermore, past research has shown that it is not merely the influence of referent groups but the socialization process itself that impacts ethical decision making (Ford and Richardson 1994; Ferrell and Gresham 1985; Treviño et al. 2006). Perhaps future research can better integrate consumer socialization perspectives to investigate which socialization agents (people and institutions) during different life stages may impact ethical decision making. Social desirability bias has also been an issue in ethical decision-making research, as respondents tend to underreport socially unacceptable actions and exaggerate actions perceived as socially acceptable (Randall and Gibson 1990).

Future ethical research should continue to pay attention to impact of social desirability bias on subject responses. Perhaps when assessing sensitive ethical issues, it may be even desirable to complement research design by including projective techniques to reduce social desirability bias.

Finally, future research should pay specific attention to the issue of sample selection and sample size determination. The issue of sample and longitudinal data was touted by Marta et al. (2012) and echoed by Craft (2013). To our minds, the need to provide support and thought regarding sample size and sample make-up is more important than sample selection and longitudinal studies. As mentioned before, we identified these sample size issues as a methodological concern in the current business ethics literature. Future researchers could more explicitly explain sample size determination based on study parameters and research design, and perhaps even use the Monte Carlo experiment and other similar techniques to better estimate sample size (Randall and Gibson 1990). When engaging in cross-cultural research, special concern should be made to ensure cultural invariance and appropriate comparisons between sample populations. Future research would greatly benefit from the inclusion of cross-cultural samples, but only if those comparisons are appropriately verified. In conclusion, there is scope for future ethics research analyzing ethical decision-making issues longitudinally and across a

variety of contexts, as well as room to further test and validate various constructs integral to making ethical decision-making research more robust. Ultimately, we echo these calls and future calls for research to break from the past mode of, as one reviewer put it, a focus on sampling through moral development scales, scenarios, and student samples [which] has not provided much advancement in our knowledge about ethical decision making.

Conclusion

Business ethics and corporate compliance issues have been increasingly gaining traction in response to the recent financial crises and the concomitant loss of confidence in the business community and governance structures. Thus, our review of past empirical literature comes at this critical juncture to not only shed light into the research trends during the past decade, but also to highlight deficits that future ethics research can fill. We have attempted to systematically organize and present the findings from past 10 years to showcase how various individual and organizational factors impact the four stages of ethical decision-making process. We also compared our findings with those from the past reviews by Ford and Richardson (1994), Loe et al. (2000), O'Fallon and Butterfield (2005), and Craft (2013). This systematic review coupled with its comparison to past reviews allowed us to highlight various trends pertaining to the direction of relationships between various individual and organization factors and ethical decision-making stages. For example, trends related to issues with regard to research design and analysis, new moderators and mediators of various relationships in the ethical decision-making model, and conceptual expansions of Rest's ethical decision-making model.

In conclusion, this review was an exhaustive attempt to capture the research findings representing four decision-making categories based upon Awareness, Intention, Judgment, and Behavior. We hope that this review of empirical ethical decision-making research will serve as a source of ideas for future researchers and will also help them pay attention to critical conceptual and methodological issues in business ethics research.

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