

The Importance of Gender Across Cultures in Ethical Decision-Making

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ABSTRACT. Business ethics attracts increasing attention from business practitioners and academic researchers. Concerns over fraudulent behavior keep attention focused on ethics in businesses. The accounting profession pays particular attention to matters of ethical judgment. The profession has adopted a strict code of conduct and many states require the passage of an ethics exam to gain certification. The more that is understood about the relationship of gender and ethics, the better chance of education and training programs will be designed to improve ethical awareness and sensitivity. Prior studies have found that personal characteristics are an important aspect of cultural norms. This study analyzes the responses of students from eight different countries to questions on their probable actions to an ethical dilemma.

KEY WORDS: accounting and decision-making, culture, ethics, gender

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Business ethics attracts increasing attention from business practitioners and academic researchers. Concerns over fraudulent behavior keep attention focused on ethics in businesses. The accounting profession pays particular attention to matters of ethical judgment. The profession has adopted a strict code of conduct and many states require the passage of an ethics exam to gain certification. Ameen et al. (1996) suggest that there is a deterioration of ethical behavior in the accounting profession. There is renewed interest and concern in academia, business, and government about ethical training of future accountants. Research on differences, which create alternative perceptions and ethical judgments, is important and necessary.

Hunt and Vitell (1986) have proposed a model of environmental factors that affect ethical perceptions and judgments. In this model, cultural environment, professional environment, organizational environment and industrial environment are the attributes that contribute to perceptions of ethical problems. According to Harris and Sutton (1995), most researchers agree that environmental, experiential, and individual attributes have an impact on ethical judgments. While some research has found some differences in ethical perceptions across cultures (Roxas and Stoneback, 1997), research on individual differences has been quite varied. Gender differences and age are the most frequent individual attributes tested according to Ruegger and King (1992) and Serwinek (1992). Gender differences have received the most attention. However, empirical research testing gender differences has yielded only mixed results.

Roxas and Stoneback (1997) found that people from different countries respond differently



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because of cultural norms. Are personal characteristics an important aspect driving these cultural norms? Do gender differences in ethical evaluations occur across cultures? This is an area of research where little activity has occurred. Research has shown that gender differences are the individual differences frequently studied in evaluating ethical perceptions and judgments with mixed results. Little research has been conducted about gender across cultures. The purpose of this research is to explore whether gender is a differentiating factor in ethical decision-making across cultures.

Rationale for gender differences

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 (1969, 1984) laid the foundations for the gender socialization approach in his development theory. Yankelovich (1972) found males and females to have a different moral orientation with women having a “greater sense of commitment to doing things for others and men more pessimistic”. Gilligan (1982) expanded further on the difference in moral orientation by gender. Gilligan suggests that females frame moral questions as problems of care, involving empathy and compassion, while men frame moral questions as problems of justice, rights and fairness. Langdale (1983) and Lyons (1983) continue Gilligan’s conceptualization by referring to the female orientation as a “care orientation” while males are cited as having “justice orientation”.

Betz and O’Connell (1989) hypothesize that men are more concerned with money and advancement and women were most interested in relationships and helping people. Female attitudes and behaviors are different at the workplace due to different values. Borkowski and Ugras (1998) also suggest that the moral development of females occurs in different context and through different stages than males. They speculate that developmental differences lead one to think that ethical judgments may be different between males and females.

The gender socialization approach contends that males and females will respond differently to the same set of conditions. Men seek competitive success and are more likely to break rules. Women are more likely to adhere to rules, as they are concerned about doing tasks well and harmonious relationships. The gender socialization explanation suggests that males and females will respond differently (Betz et al., 1989). This theory holds that gender identity is the core of personality and becomes established and is irreversible, implying that ethical education may not change this very much. These gender differences are reinforced through childhood games and social development. As adults the sexes will bring different ethical values to work, differentially shaping their work-related decisions.

The structural approach argues that differences are caused by early socialization and other role requirements. Early socialization is overcome by socialization into occupational roles. This predicts that males and females in the same occupational environment will respond similarly. It suggests that women will become more like men under similar occupational conditions (Betz, 1989). Understanding gender differences is important because more women are entering management and accounting. Differences could have an effect on accounting and business practice.

Rationale for cultural differences

Hofstede (1980) and Trompenaars (1994) have shown that culture affects work-related managerial decisions. Hofstede (1980) proposes four dimensions that shape the cultural orientation. One cultural dimension is labeled masculine/feminine cultural orientation. Masculine cultures are associated with assertiveness, acquisition of material things and lack of concern for others. This dimension recognizes that males and females have different values. Trompenaars (1984) develops different dimensions based on context but supports the theory that culture creates differences in managerial judgment from different countries.

Marketers (Ferrell and Gresham, 1985; Hunt and Vitell, 1986) developed a model for ethical

decision-making. According to Hunt and Vitell (1986), the ethical decision-making process is influenced by the situation: how the ethical dilemma is perceived; how the alternative ethical actions are perceived; and how the perceived consequences are perceived. The cultural environment is one of the factors that that determines perceptions. According to this model, culture and individual characteristics such as gender influence perceptions and ethical judgment.

Boyacigiller and Adler (1991) suggest that the failure to address cross-cultural differences parochializes organizational science. Buller (1991) calls for leaders of multinational firms to address and resolve ethical differences among their areas of operation. The call for globalization of ethics indicates there are nontrivial differences. Whipple and Sword (1992) note country differences in ethical judgments reflect culture, political and educational differences.

Empirical research on gender differences

Research has focused on two areas: willingness to behave unethically (questions about behaviors) and perceptions and judgments about an ethical situation (Vignettes). Collins (2000) has a comprehensive article which summarizes ethical research in the *Journal of Business Ethics*. Collins discusses research on ethical sensitivities, noting an exhaustive list of both nationality and gender studies. The literature reviewed in this article focuses more closely on studies with business students and managers. See Table I for a summary of relevant literature.

Unethical behaviors

One approach that researchers have used to study the situation is to describe unethical or gray behaviors and ask the evaluator to state the degree to which they approve. Research differs in the nature of the behaviors, i.e., academic or business behaviors or the type of respondent, i.e., student, business people.

Ameen, Guffey and McMillan (1996) found female accounting students to be more sensitive

to and less tolerant of unethical behaviors than male accounting students. Two hundred eighty five accounting majors enrolled in upper level accounting courses, asked students to make value judgments concerning 23 academic behaviors.

Prasad, Marlow and Hattwick (1998) showed significant gender differences among business undergraduates regarding behaviors in a just society in 10 out of 51 items. Smith and Oakley (1997) also found significant gender differences in broader social concerns but no differences in evaluating to business rules. However, McNichols and Zimmerer (1985) found no gender differences in evaluating undergraduate student responses to personal, social, and business assessment of ethical acceptability a decade earlier. However Mc Cuddy and Peery (1996) asked undergraduate management students to evaluate ethical actions in academic situations and found no significant differences between genders.

Harris (1989) found no significant difference in the gender responses of marketing employees to business behaviors. Alternatively Serwinek (1992) questioned insurance agents about business behaviors and found gender to be a significant factor. Ekin, Serap and Tezolmez, (1999) also found there to be gender differences in managers to unethical business practices.

Luthar et al. (1997) studied the differences in ethical positions between freshmen and seniors, males and females, and those that had taken ethics and those that had not. They found that females had a different ethical orientation than males and that students were changed by educational courses.

Ruegger and King (1992) questioned business students about business behaviors and also found gender differences. Reiss and Mitra (1998) questioned businessstudents about business situations and also found that females tend to act more ethically than males. This supported earlier studies by Galbraith and Stephenson (1993) and Poorsoltan et al. (1991).

In contrast Davis and Welton (1991), questioned accounting students about gray behaviors but found no significant gender differences in the respondents. Khazanchi (1995) questioned business information technology students about ethical actions and found no significant differ-

TABLE I
Summary of research on gender differences

Author	Date	Focus	Purpose	Sample	Instrument	Tests	Conclusion
Ameen, Guffey, McMillan	1996	Gender an willingness to tolerate unethical behavior – accounting	Examine male and female accounting students regarding their experiences and opportunities to engage in unethical academic behavior	285 accounting majors	23 questions about academic activities	T tests, Wilcoxon Rank sum tests	Males were more likely to engage in controversial behavior
Betz, O'Connell Shepard	1989	Financial self aggrandizing conduct	Connection between gender and the willingness to engage in unethical business behavior	213 UG & graduate (G) in finance & management	5 questions about unethical behavior	% summary	Twice as many males would skirt company rules as females
David, Kantor, Greenberg	1994			161 CPAs	Importance of 12 parts of code; 12 unethical behaviors rated	ANOVA T tests	Professionalism and independence were most important; objectivity and public interest least – gender differences in responses were found but gender did not have a sig. effect on dilemmas although males were more tolerant than females
D , Welton	1991	Business students perceptions of ethic behavior	Perceptions of college business students – maturation and gender	391 lower division (LD), upper division (UD) and G students in accounting	17 statements about gray situations– objectivity	ANOVA	A difference between LD and UD but less between UD and G; formal ethics; training was not a significant factor; gender was not a critical factor
Dawson	1995	Discovering moral judgment strategies	How do men and women differ in ethical reasoning	88 sales managers	6 scenarios in sales profession	Chi square	4 of 6 scenarios women reach ethical judgment concern for relationships and feelings and less concern for rights and rules
Ekin, Serap, Tezolmez	1999	Factors affecting ethical judgment	Determine the individual organizational and managerial factors affecting ethical judgment	160 company managers	11 vignettes ethical situations, 16 unethical practices	ANOVA– age, gender, education, income	Responses differ only in gender and females are more ethical than males

Harris	1990	Levels of hierarchy and Gender	Factors influencing ethical values	112 employees in a regional marketing firm	15 short scenarios in business Harris	MANOVA	Some difference in level but length of tenure was most important; females showed no significant difference
Harris, Sutton	1995	Compared ethical values of MBAs and corporate executives	How experience effects ethical judgments – what domains, gender, and decision approach	222 executives and 863 MBA	Questionnaire by Harris – 15 short scenarios	MANOVA	Female MBA students are less tolerant than males, MBAs process ethical decisions differently than executives
Hoffman	1998	Determine the factors that affect men and women in ethical judgments	Develop a model of factors affect ethical judgment	164 managers at 3 levels of a division of a financial conglomerate	4 vignettes of ethical situations – questionnaire activities	T tests	Women respond more ethically but not in all situations
Jones, Kavanaugh	1996	Compared ethical decision-making in two scenarios	Examine the relative effects of situational and individual characteristic variation on decisions to engage in unethical behavior	138 under-graduate management students	2 experiments	ANOVA	Gender differences were not significant
Khazan-chi	1995	Information technology ethics	Gender differences influence the degree to which individuals recognize unethical conduct in the use and development of Info tech	134 under-graduate (UG), IT business students	Assess degree of unethicalness of 7 specific actions described In scenarios	Correlate scores to gender; ANOVA	Women are better able to recognize unethical behavior but the statistical significance differs based on the nature of the dilemma
Lane	1995	Gender issues in marketing	Gauge attitudes of business undergraduates to a range of ethical marketing dilemmas	412 business students	13 mini-cases in marketing	Chi-square	Showed existence of gender and age differences in ethical responses
Luthar, DiBattista, Gautschi	1997	Ethical attitudes of males and females	Differences in ethical positions between freshmen and seniors; males and females; those who had ethics and those who did not	691 under-graduate freshmen and seniors in business	Evaluate 20 statements	Principal component analysis and ANOVA	Females have a different ethical orientation and student are change by education

TABLE I (Continued)

Author	Date	Focus	Purpose	Sample	Instrument	Tests	Conclusion
Maher, Bailey	1999	Gender stereotypes on evaluator judgments	Did evaluators respond differently to scenarios where sex in the scenario was manipulated	110 marketing alumni	4 scenarios – 2 of each gender	MANOVA, content analysis of open ended	Do not hold different standards for men and women
Malinowski, Berger	1996	Attitudinal responses of men and women to moral dilemmas	Study the perception, affect and behavioral intent are examined using marketing dilemma	403 undergraduate students	9 hypothetical marketing moral dilemmas	ANOVA	Women responded more ethically
Mason, Mudrack	1996	Testing gender differences theories	Test whether gender of employees create significant differences in ethical value judgments	307 UG + G business. Students, some working, some not	10 item ethics measure of Froelich and Kottke, 1991	T tests, hierarchical regression	Gender differences were found in employed group and lacking in unemployed group
McCuddy, Peery	1996	Approval or disapproval of action	Relationship among selected individual differences and 5 different ethical beliefs	171 UG management students	Scenarios of actions regarding academic ethics	Correlation	No significant correlations with gender; race locus of control, delay of gratification had significant correlations
McNichols, Zimmerer	1985	Evaluate personal, societal, and business assessment of ethical acceptability	Measuring the differences of students to ethically questionable situations	1,178 undergraduate students	10 situations involving ethical situations	t-tests and correlation	No differences were found
Prasad, Marlow, Hattwick	1998	Gender differences in the values of a just society	Explore student perceptions of a just society and whether there are gender differences	191 UG business students	51 item questionnaire on a just soc. Hattwick, 1984	T tests	Only 10 statements showed a significant gender difference
Reiss, Mitra	1998	Gender, locus of control, major years of work experience affect ethical judgment	Affect of individual differences on questionable workplace behaviors	198 students in business classes	16 questions	MANOVA	Locus of control, gender, years of job experience had some effect. Females tend to act more ethically

Ruegger, King	1992	Significance of gender as a factor	Does gender play a role in perceptions of ethical conduct	2,196 bus students	10 questions about work practices	Chi square	Age and gender affect ethical choice
Serwinek	1992	Age, gender, marital status, education, children, geo as determinants of ethical judgment	Predictors of ethical attitudes	210 insurance agents	Survey of questions	Factor analysis	Age was found to be the most significant predictor
Smith, Oakley	1997	Gender differences in broader, social concerns and gender differences in business rules	Relationship of gender and ethically acceptable behaviors in the workplace	318 graduate and undergraduate business students	16 hypothetical business scenarios (Longnecker)	ANOVA	Significant gender differences in social and personal relationships
Stanga, Turpen	1991	Judgments by accounting majors	How future accounts respond to ethical dilemmas – do gender differences exist	151 accounting majors in Intermediate II	5 cases	Mann Whitney	Not engage in unethical behavior, no gender difference
Tsalikis, Ortiz-Buonafina	1990	Differences in ethical beliefs of males and females	Examine student ethical beliefs and perceptions	175 business students	4 scenarios (Doronoff and Tankersley) Instrument by Reidenbach and Robin	MANOVA	Similar ethical beliefs and process information similarly
Weeks, Moore, McKinney, Longenecker	1999	Gender and career stage differences among male and female practitioners	Examine differences in ethical judgment by men and women	1,875 readers of business periodicals	19 short vignettes	MANOVA	Females adopted a more ethical stance than males in 7 out of 19 vignettes; males 2 out of 19; those in late career are more ethical
Whipple, Swords	1992	Ethics gap of management students between U.S. and U.K.	Assess business students' business ethic judgments for cross cultural differences	319 management seniors in U.K. and U.S.	10 scenarios	MANOVA	Found similar ethical judgment between countries but found female students in both countries to have higher business ethics

ence between the genders but found women better able to recognize unethical behavior than men. Mason and Mudrack (1996) questioned undergraduate business students about ethical questions and found that gender differences were only found in employed students but not the unemployed group. Sikula and Costa (1994) found no differences among the ethical values of 171 male and female college students.

Perceptions and judgments

An alternative strategy is for researchers to provide a scenario or dilemma and have respondents indicate how they would respond to different perceptions or actions. Stanga and Turpen (1991) specifically found no significant difference in how female and male accounting students responded to hypothetical cases. On the other hand, Harris and Sutton (1995) tested whether the effect of gender on ethical judgments using a scenario approach which compared MBA students and Fortune 500 executives. They found statistically significant gender differences in 2 of 5 responses. It found that female students possess significantly different and less tolerant ethical values than male students. Female judgments were closer to the seasoned executive than the male students. Betz et al. (1989) questioned business undergraduate students and found that twice as many males would skirt company rules as females. Whipple and Swords (1992) found similar ethical judgments between students in the United Kingdom and the United States but found female students in both countries to have higher business ethics. Malinowski and Berger (1996), in a study of undergraduate students responding to marketing dilemmas, found women responded more ethically. Lane (1995) also found gender differences in ethical responses of business students to marketing scenarios.

Jones and Kavanaugh (1996) found gender differences were not significant in a study with undergraduate management students. Tsalikis and Ortiz-Buonafina (1990) also found similar ethical beliefs among business students.

Dawson (1995) found women sales managers to reach more ethical judgments than males in 4

of 6 scenarios. Hoffman (1998) also found that women respond more ethically than men (but not in all situations) while studying financial managers. Weeks et al. (1999), questioned readers of business periodicals and found that females adopted a more ethical stance than males in 7 out of 19 cases. Shaub (1993) found that the cultural environment and personal experiences of practicing CPA's were more significant in influencing ethical sensitivity than were their professional or organizational environment.

Reasons for mixed results

Dawson (1995) and Hoffman (1998) suggest that the mixed result of research is due to the fact that the ethical attitudes and behavior are situation specific. Inconsistency is inevitable. Rather than a questionnaire, vignettes should be used to probe moral reasoning as well as predict behavior. Six vignettes that depict situations that might arise in the sales profession were given to 88 sales and marketing managers. In 4 of 6 scenarios, there were significant differences supporting gender socialization theory. Hoffman had a sample of 171 managers of firms in the New York Stock Exchange. Using 4 vignettes, Hoffman also found there to be a significant difference in vignette answers.

What is needed is a means of isolating gender differences. According to Hunt and Vitell model, there are cultural, professional, organizational and individual factors that influence perceptions and judgments. A cross-cultural sample of accounting students would allow the isolation of individual factors. Students would have little professional experience but an accounting professional orientation. Results from different countries would give insight into gender differences. The study extends previous empirical research by examining gender responses across cultures among accounting students, which controls for environmental influences and experience.

Hypotheses

The paper tested the significance of gender in ethical decision-making. The testing was done

for the data as a whole, groupings of countries, and each individual country. Two groupings of countries were made: the Western countries, namely, U.S.A., Canada, and Australia; and, the Asian countries, namely, China, Philippines, and Thailand.

Research design and methodology

Each student was given an ethical vignette from the Arthur Andersen Business Ethics Program. The vignette (see the Appendix) was based on a video entitled "The Error" renamed "Jim's Dilemma" in this study. In the vignette Jim, the management accountant, is confiding to his friend that he has made an error in the forecast he has prepared. He ponders what course of action to take in the light of his impending promotion. After reading the vignette, the students were asked to respond to six questions (actions) assuming they were in Jim's situation (see Appendix) with a seven point Likert scale (1 = strongly disagree, 4 = neutral, and 7 = strongly agree). Peek et al. (1994) developed these questions for this vignette to demonstrate how cooperative-learning techniques can enhance ethical decision-making. They used a similar seven-point Likert scale. They administered the questionnaire before and after discussions using cooperative-learning techniques and found that the discussions did not significantly affect their responses to these actions.

The subjects participating in this study are junior and senior accounting students in eight countries. With the exception of 50 students surveyed in the Philippines, all the students come from public universities. Students are often used to investigate business ethical judgments. Whipple and Swords (1992) and White and Rhodeback (1992) used students to study the effect of culture on business ethics. Vorherr et al. (1995), Stanga and Turpen (1991), and Reiss and Mitra (1998) used students to study the effect of gender on business ethics. Table II describes the students that participated in this study.

Sample sizes in each country ranged from 39 students in Australia to 136 students in the United States. Sample sizes in previous studies

TABLE II
Profile of subjects by country

Country	Total number	Sex (in percent)	
		Male	Female
U.S.A.	136	43.1	56.9
Canada (can)	92	53.8	46.2
Australia (aus)	39	61.5	38.5
China (chi)	89	56.0	44.0
Philippines (phi)	123	34.1	65.9
Thailand (tha)	99	42.4	57.6
Germany (ger)	69	79.7	20.3
Ukraine (ukr)	103	67.6	32.4
All	750	52.3	47.7

used by previous gender studies range from 88 sales managers (Dawson, 1995) to 1,875 readers of business periodicals. Females comprised 57% of the subjects from the U.S., 46% from Canada, 38% from Australia, 44% from China, 66% from the Philippines, 58% from Thailand, 20% from Germany, and 36% from Ukraine. The distribution of respondents in each country varied. The majority of respondents in Canada (59%), China (54%), Philippines (94%) and Thailand (72%) were 18–21 years old. Over 95% of the respondents were from 18–29 years old. Most of the subjects in China, Thailand and the Philippines were not working.

The questionnaire was prepared in English and administered in English in the U.S.A., Canada, Australia and the Philippines. The medium of instruction in the Philippines is English. In other countries, U.S. trained accounting professors translated the case and questionnaire into their respective native languages: Mandarin Chinese, Thai, Deutsche and Russian (the language common to the Ukraine). The Chinese, Deutsche and Russian questionnaires were back translated. No problems were found. However no translator was found for back-translation of the Thai questionnaire. Prior experience indicated that the U.S. trained accounting faculties translated the questionnaires reliably. All the universities are located in major metropolitan areas.

Discussion and results

The effect of gender on ethical decision-making was analyzed for all the respondents, for groupings of countries, and for each country. Overall, the results were mixed. Table III presents the mean responses to each question for all the respondents, broken down by groupings of companies and each country; and, by gender. The level of significance is set by $p < 0.10$.

Pearson correlations were calculated to determine of the relationship between gender and the response to each question. Table IV presents the results of the correlations. In question 1, the respondent is asked if they agreed with Jim saying nothing but to be prepared to admit his mistake if questioned by his superiors. Overall, the mean responses of males and females were significant. Females tended to disagree more than males. The grouping of Western countries showed a significantly different response between males and females. The strength of the difference was due to the responses from the U.S. students. The females were significantly more ethically sensitive than the males. The responses were also significantly different for students in Thailand. Here the male respondents were more ethically sensitive than the females.

Question 2 is similar to question 1; the difference is that Jim should prepare a report to cover his mistake if he was questioned. Overall the female respondents tended to disagree more with this action than the male respondents. There is a significant difference between the male and female respondents in the Ukraine. The mean responses for the males were 5.01 versus the females of 3.31. The male and female responses of the Chinese students were also significantly different in the opposite direction. The male students were more ethically sensitive than their female counterparts. The Thai and German students as a whole disagreed more strongly with Jim in taking this action.

Question 3 is clearly the most unethical response. In this situation Jim tries to divert attention away from his error and promote himself. It is only the German students that had a significantly different response. Men were more likely to agree with this.

In question 4, Jim should make discrete inquiries about the personal consequences of admitting the truth to his superiors. The overall mean difference between the male and female respondents was significant. When grouped together, the difference between Asian male and female students showed the greatest difference. When looking at the responses for each individual country, there is no gender difference.

Question 5 where Jim should indicate the fact that actual project outcomes may not be as high as predicted outcomes, without actually admitting fault, showed no significant difference in the responses of males and females, overall, grouped or individually.

Question 6 is the most ethical course of action. Jim would tell his superiors about his error. There were no significant differences between males and females in aggregate. It is interesting that only China showed a significant difference. Males were more likely to report the error.

To provide greater differentiation in the responses an aggregate degree of ethicalness or "unethicalness (UNETH)" as described by Khazanchi (1995) was calculated. Answers to question 6 were converted to be consistent with questions 1, 2, and 3. Questions 4 and 5 were not added in because they show partial degrees of ethicalness. Then the scores were added up for each responded to get an aggregate degree of ethicalness. The UNETH score was used as a dependent variable and with gender as the independent variable. Table V summarizes, the mean scores, correlation statistics and t-tests performed on the aggregate degree of ethicalness. A low score will present a higher degree of ethicalness and a high score will present a lower degree of ethicalness. The aggregate score as for males and females were significant for all the data. The aggregate scores between males and females and China and the Ukraine were significantly different. The male Chinese respondents were ethically more sensitive than the female respondents.

The responses of the male and female students in the U.S.A. were only significantly different in the first question. Females disagreed with Jim saying nothing more than their male counterparts. In the rest of the questions, the mean of

TABLE III
Mean responses

	1	2	3	4	5	6	7	
	Strongly disagree		Neutral			Strongly agree		
	Male	Female	Male	Female	Male	Female	Male	Female
1. I believe that Jim should say nothing at the moment, but be prepared to admit his mistake if questioned by his superiors.								
Overall	3.37		USA	3.38	2.77	PHI	2.79	2.86
All	3.46	3.22	CAN	3.55	3.43	THA	2.97	3.65
USA, CAN, AUS	3.31	2.93	AUS	2.67	2.23	GER	2.87	2.93
CHI, PHI, THA	2.91	3.15	CHI	2.98	3.11	UKR	5.24	4.82
2. I believe that Jim should say nothing at the moment, but prepare a report to cover his mistake in case he is ever questioned by his superiors.								
Overall	2.74		USA	3.38	2.77	PHI	2.60	2.38
All	2.96	2.53	CAN	3.55	3.40	THA	1.66	1.57
USA, CAN, AUS	3.31	2.93	AUS	2.00	1.46	GER	1.93	1.57
CHI, PHI, THA	2.91	3.15	CHI	2.57	3.22	UKR	5.01	3.31
3. I believe that Jim should attempt to divert attention away from the forecast error and attempt to impress his superiors with his positive qualities.								
Overall	3.01		USA	2.68	2.62	PHI	2.60	2.93
All	2.99	3.00	CAN	3.02	2.48	THA	2.86	2.90
USA, CAN, AUS	2.74	2.81	AUS	2.33	1.77	GER	2.60	1.71
CHI, PHI, THA	2.94	3.15	CHI	3.32	3.97	UKR	3.83	3.55
4. I believe Jim should make discrete inquiries about the personal consequences of admitting the truth before going to his superiors.								
Overall	4.52		USA	3.54	3.22	PHI	4.52	4.15
All	4.62	4.37	CAN	4.18	4.54	THA	5.86	5.51
USA, CAN, AUS	3.91	3.78	AUS	4.25	4.54	GER	3.47	3.21
CHI, PHI, THA	5.46	4.86	CHI	6.00	5.54	UKR	5.31	4.67
5. I believe Jim should indicate to his superiors the fact that actual project outcomes may not be as high as predicted outcomes, without actually admitting any fault.								
Overall	4.05		USA	4.34	4.36	PHI	3.93	3.96
All	4.07	4.04	CAN	4.55	4.38	THA	3.28	3.47
USA, CAN, AUS	4.43	4.29	AUS	4.38	3.62	GER	3.78	4.29
CHI, PHI, THA	3.77	3.80	CHI	4.00	3.86	UKR	4.19	4.21
6. I believe that Jim should immediately tell his superiors about the error he has made regardless of personal consequence.								
Overall	4.71		USA	4.93	5.34	PHI	4.86	5.19
All	4.71	4.86	CAN	4.71	4.76	THA	3.72	4.16
USA, CAN, AUS	4.81	5.11	AUS	4.71	4.92	GER	5.51	4.16
CHI, PHI, THA	4.82	4.74	CHI	5.64	4.54	UKR	3.70	4.47

TABLE IV
Correlations

		Question					
		1	2	3	4	5	6
All	Pearson correlation	-0.07	-0.12	0.00	-0.06	-0.01	0.04
	Sig. (2-tailed)	0.08	0.00	0.91	0.09	0.83	0.28
USA, CAN, AUS	Pearson correlation	-0.11	-0.07	0.02	-0.04	-0.04	0.09
	Sig. (2-tailed)	0.08	0.28	0.75	0.54	0.51	0.14
CHI, PHI, THA	Pearson correlation	0.07	0.00	0.06	-0.17	0.01	-0.02
	Sig. (2-tailed)	0.24	0.97	0.34	0.00	0.89	0.71
USA	Pearson correlation	-0.17	-0.11	-0.02	-0.09	0.01	0.13
	Sig. (2-tailed)	0.06	0.22	0.83	0.29	0.93	0.15
CAN	Pearson correlation	-0.04	-0.01	0.14	0.11	-0.06	0.02
	Sig. (2-tailed)	0.71	0.90	0.19	0.31	0.60	0.89
AUS	Pearson correlation	-0.12	-0.22	-0.17	0.07	-0.19	0.06
	Sig. (2-tailed)	0.49	0.19	0.32	0.66	0.26	0.73
CHI	Pearson correlation	0.04	0.18	0.17	-0.14	-0.03	-0.29
	Sig. (2-tailed)	0.74	0.10	0.12	0.21	0.75	0.01
PHI	Pearson correlation	0.02	-0.07	0.09	-0.10	0.01	0.09
	Sig. (2-tailed)	0.81	0.47	0.30	0.26	0.92	0.31
THA	Pearson correlation	0.20	-0.04	0.01	-0.12	0.06	0.12
	Sig. (2-tailed)	0.07	0.72	0.93	0.28	0.58	0.28
GER	Pearson correlation	0.01	-0.11	-0.21	-0.05	0.12	-0.14
	Sig. (2-tailed)	0.92	0.37	0.09	0.66	0.32	0.24
UKR	Pearson Correlation	-0.10	-0.37	-0.06	-0.16	0.01	0.16
	Sig. (2-tailed)	0.30	0.00	0.53	0.12	0.95	0.12

* Numbers in bold were significant at the 0.10 level.

the female responses tended to be more ethically sensitive but were not significantly different. The UNETH score also illustrates this.

There was no significant difference in the responses of the students from Canada, Australia and the Philippines. The mean response of indicates that females were slightly more ethically sensitive than the males in Australia and the Philippines. The response to question 6 by the Canadian respondents showed the males to be slightly more ethically sensitive.

The responses between the male and female students in China were significantly different in

Questions 2 and 6, and overall. More males disagreed with saying nothing and preparing a report; and agreed with telling his superiors about the error immediately.

The only significant difference in responses of the male and female students in Thailand is on Question 1 where Jim should say nothing at the moment but be prepared to admit his mistake when questioned. The females were more ethically sensitive. Overall, the mean UNETH score is slightly lower for the male students in comparison to female students but was not significantly different.

TABLE V
Aggregate degree of ethicalness and gender

	Mean scores		Significance (2 tailed)	
	Male	Female	Correlation	T-test
All	12.68	11.87	0.054	0.054
USA, CAN, AUS	12.16	11.29	0.185	0.185
CHI, PHI, THA	11.30	11.89	0.325	0.325
USA	11.96	10.48	0.103	0.103
CAN	13.31	13.55	0.821	0.821
AUS	10.29	8.54	0.351	0.351
CHI	11.09	13.76	0.025	0.025
PHI	11.12	10.99	0.891	0.891
THA	11.80	11.96	0.869	0.869
GER	9.89	9.28	0.677	0.677
UKR	18.38	15.35	0.015	0.015

* Numbers in bold were significant at the 0.10 level.

The responses of the Ukrainian students were more distinctive on Question 2. The male respondents were significantly more agreeable to believe that Jim should say nothing and prepare a report to cover his mistake. The mean responses of the Ukrainian students for Questions 1 and 2 were higher towards agreeing to Jim saying nothing than the responses from the other countries. The UNETH score between the male and female students scores were significantly different. The female Ukrainian students were ethically more sensitive than the male Ukrainian students. The Ukrainian students tended to disagree or agree more strongly than the students in other countries. The UNETH score for Ukrainian students is 18.38 for males and 15.35 for females in comparison to the UNETH score of the other countries from 9 to 13.

Conclusions and implications

The basic limitation of this study is lack of generalizability of its results due to the use of students as respondents and the small sample size. Some of this is mitigated by the work experience and age of the respondents in certain countries. There were a small number of students in the

Asian countries who are working and a majority of these students were younger than the respondents in the other countries. In the future analysis should include age and work experience. While the sample size of each country was small, they are not out-of-line with other studies (see Table I).

Does gender make a difference in ethical decision-making? This research revealed that when the sample including all countries was tested, males were significantly less ethical than females. However, a closer look at individual countries show that only China and Ukraine have significant differences. China actually shows females less likely to behave ethically. The Ukraine offsets this because of its much higher mean scores.

Do women tend to be more ethical than men? When viewing the direction of the correlations or the mean scores, the results are not consistent. Overall males tended to be less ethical (higher mean score). In the U.S.A., Australia, the Philippines, Germany and the Ukraine, males had higher mean scores. However, the difference between the mean scores of males and females were significant only in the Ukraine. Canada, China and Thailand had higher mean scores for women. Only Chinese males had significantly

different scores than Chinese females. Germany has low mean scores and the Ukraine has exceedingly high mean scores.

It does appear that there are some differences across countries. We live and work in a global economy. More cross-cultural research with a wide sample of countries should be conducted to develop a better understanding of the differences. Our research has been exploratory and findings tentative but it raises some interesting questions about gender and cultural differences. Both China and Ukraine have experienced a change towards a free market economy in the recent years. This might explain the Ukraine's higher mean scores. Future studies on ethical decision-making in these two countries would be useful to see if the new economy would make a difference.

While the research showed some significant differences there may not be a great deal of practical significance between genders. The inconsistencies appear in developing economies may be remedied by additional exposure to ethics theory and integrated ethical judgments in accounting coursework. Educators should more fully integrate ethics into all courses in the curriculum and reinforce the importance of ethics to the accounting profession and business community.

The more that is understood about the relationship of gender and ethics, the better chance of education and training programs will be designed to improve ethical awareness and sensitivity. The results should provide both managers and researchers valuable understanding regarding the differences and similarities in the reactions of individuals of both genders to unethical situations in accounting. These differences might influence the ethics policies in corporations, professional codes of conduct, and rewards/punishment systems for unethical conduct are ultimately implemented.

With the increasing number of female accounting students, understanding the relationship of gender to ethical sensitivity is important according to Ameen et al. (1996). The results should provide both managers and researchers valuable understanding regarding the differences and similarities in the reactions of individuals of

both genders to unethical situations. Gender differences might influence the way corporate ethics policies, professional codes of conduct and rewards/punishment systems for unethical conduct are ultimately impacted.

Appendix: Jim's dilemma

Scene: In a lounge, seated at a small round table. Jim and Pete are each wearing a shirt and tie, and each has a drink.

Jim . . . no work, no bills, no worries . . .

Pete Uh oh. I recognize that face. What is the problem, Jim?

J Oh, it is nothing . . . well . . . just that . . . you know I am up for promotion.

P And well earned. Your analysis of the mid-year forecast was right on the button. You deserve everything you get.

J Sure. Let me explain. The analysis I did for our division head. He had me looking at sales and marketing projections . . . and relating them to manufacturing costs. Now what I came up with was that if we could substantially increase our production rate . . . obviously the price per unit would fall and, based on our sales projections, this increased volume would match our projected demand. So . . .

P So . . . they added a third shift to gear up at the outboard plant.

J Exactly. And, if sales meet expectations . . . well, there are plans to expand the plant.

P So what is the problem? Being responsible for those kind of changes is something to be proud of.

J Look, Pete. We have been friends for a long time. You . . . you even helped me get this job . . . I can trust you?

P Sure.

J The recommendation I made . . . there was a serious flaw in my forecast. No matter how many times you run it . . . I understated the cost.

P How much?

J Enough to be concerned about.

P Why has not anyone else noticed? I mean, we do not operate in a vacuum.

J I know. For whatever reason, sales are running higher than our projections anticipated. We are making more money because we are selling more product, but . . . we are not making the kind of money we should, because the cost per unit is higher than I had predicted. And also, I am sure no one else noticed, because we are only talking about one product line here.

P What are you going to do?

J I could tell the truth, or I could come up with some other reason to explain the deviation from my forecast.

P That is a toughie.

J If I do tell the truth it could really screw up my promotion.

P Well, as I see it you have one other choice. You could cut your losses and tell the truth, you could make something up to cover your mistake, or . . . you could keep quiet and wait and see what happens.

J When I think of them adding another shift . . . there is no way they can keep those workers if sales fall off.

P You know, I may have something for you.

J What is that?

P Well, this afternoon I got the latest sales projections on my desk. Now, I just glanced at it, and I did not have a chance to go over it real well, but . . . from what I saw, sales are running better . . . even better than had been forecast for the outboard division. Now, if that continues, that will cover your mistake.

J Not really. Even if we make, what, two hundred and fifty thousand. If I had not screwed things up we would have cleared three hundred thousand.

P Yeah, but nobody knows that. I mean, the increase in sales will cover any downturn your mistake may have caused.

J At least for the short term.

P Right. And by then you can pull something together to show why we should not proceed with the expansion. You will be able to ride out the storm and everything will work out.

J Yeah, but what about those workers? They could get laid off.

P True . . . but telling management is not going to prevent that. It may even hasten it . . . Look, buddy, this is a mistake you are going to have

to live with. Whether or not you tell is not going to change anything but how it affects you.

J I know. It is not the best, but you have made me more comfortable thinking that sales are going to cover my error . . . But what if they do not?

Using your own personal experience as a basis, respond to the following questions as if you were in Jim's situation in Marine Motor Works.

1. I believe that Jim should say nothing at the moment, but be prepared to admit his mistake if questioned by his superiors.

1 — 2 — 3 — 4 — 5 — 6 — 7
Strongly disagree Neutral Strongly agree

2. I believe that Jim should say nothing at the moment, but prepare a report to cover his mistake in case he is ever questioned by his superiors.

1 — 2 — 3 — 4 — 5 — 6 — 7
Strongly disagree Neutral Strongly agree

3. I believe that Jim should attempt to divert attention away from the forecast error and attempt to impress his superiors with his positive qualities.

1 — 2 — 3 — 4 — 5 — 6 — 7
Strongly disagree Neutral Strongly agree

4. I believe Jim should make discrete inquiries about the personal consequences of admitting the truth before going to his superiors.

1 — 2 — 3 — 4 — 5 — 6 — 7
Strongly disagree Neutral Strongly agree

5. I believe Jim should indicate to his superiors the fact that actual project outcomes may not be as high as predicted outcomes, without actually admitting any fault.

1 — 2 — 3 — 4 — 5 — 6 — 7
Strongly disagree Neutral Strongly agree

6. I believe that Jim should immediately tell his superiors about the error he has made regardless of personal consequence.

1 — 2 — 3 — 4 — 5 — 6 — 7
Strongly disagree Neutral Strongly agree

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