6-1-2000

A Review of Empirical Studies Assessing Ethical Decision Making in Business

Terry W. Loe
Hankamer School of Business

Linda K. Ferrell
The University of Tampa

Phylis Mansfield
Andrews University, mansfiel@andrews.edu

A Review of Empirical Studies Assessing Ethical Decision Making in Business

Terry W. Loe
Linda Ferrell
Phylis Mansfield

ABSTRACT. This article summarizes the multitude of empirical studies that test ethical decision making in business and suggests additional research necessary to further theory in this area. The studies are categorized and related to current theoretical ethical decision making models. The studies are related to awareness, individual and organizational factors, intent, and the role of moral intensity in ethical decision making. Summary tables provide a quick reference for the sample, findings, and publication outlet. This review provides insights for understanding organizational ethical decision constructs, where ethical decision making theory currently stands, and provides insights for future empirical work on organizational ethical decision making.

Terry W. Loe is Assistant Professor of Marketing, at Baylor University and Associate Director of the Baylor University Center for Professional Selling. His research interests include ethics in marketing, professionalism in sales and sales management, and developing more efficient work climates in organizations. His research has appeared in the Journal of Contemporary Business Issues*, and Proceedings of the American Marketing Association, the Southern Marketing Association and other regional conferences.*

Linda K. Ferrell is a Research Affiliate of the University of Tampa Center for Ethics. She has published articles in The Journal of Business Ethics, Journal of Public Policy and Marketing, Case Research Journal *and* Journal of Marketing Management. *Her current research focuses on evaluating the effectiveness of ethics training approaches, international business ethics issues and practices, and the impact of regulation on the area of business ethics.*

Phylis Mansfield is Assistant Professor of Marketing at Andrews University and has a background in the financial services industry, and worked as a product manager and business analyst in the banking industry. Her research interests include Consumer Behavior issues, consumer ethics, and business ethics.

I. Introduction

Current ethical decision making models present numerous variables that influence ethical choice, providing a theory base for how ethical decisions are made in organizations. There is general agreement among scholars concerning the individual variables and organizational learning processes that influence ethical decisions. The positive ethical decision making models (Ferrell and Gresham, 1985; Hunt and Vitell, 1986; Jones, 1991; Trevino, 1986) and their theoretical underpinnings identify key constructs that assist in understanding the factors that have the greatest effect on an individual's ethical decision making in organizations. Criticisms of normative models of business ethics, which often assume absolute truths about appropriate decision making, led to the development of positive perspectives and models. Positive models describe what actually occurs in the organization, versus normative models that address what *should* occur. Unlike normative models that specify decision rules for how to make an optimum or correct decision, positive models are more readily evaluated, using scientific modes of inquiry (Thorne and Ferrell, 1993).

Insights into the strength of positive models of ethical decision making come from empirical study that has assessed these relationships. Positive models guide or increase our understanding of business phenomena (Hunt, 1991). Hunt continues, "Scientific knowledge thus rests on the bedrock of empirical testability" (1991, p. 197). In 1994, Ford and Richardson published a comprehensive review of the empirical literature related to ethical beliefs and decision making. This project updates their work by evaluating

empirical studies in organizational settings and relating these studies to the Jones (1991) Synthesis of Ethical Decision MakingDecision Making Model. Summaries of the findings of these empirical studies are provided along with suggestions for future research.

II. Theoretical models of organizational ethical decision making

The Jones model (1991) provides the most comprehensive synthesis model of ethical decision making. The model integrates previous ethical decision making models and represents overall agreement regarding the variables that influence ethical decision making and introduces the concept of "moral intensity." Jones believed previous studies failed to consider the nature of the ethical issue. Moral intensity is the "extent of issue-related moral imperative in a situation" (Jones, 1991, p. 372). The foundation of Jones' model lies in Rest's (1986) four-stage process: recognizing moral issues, making moral judgments, establishing moral intent, and engaging in moral behavior. Jones (1991) uses Rest's (1986) four stages to link the positive ethical decision making models and assumes that ethical choices are not just individual decisions, but are determined by social learning in the organization.

"Recognizing an issue" is encompassed in the works of Ferrell and Gresham (1985), Hunt and Vitell (1986), and Trevino (1986). Trevino (1986) and Rest (1986), who discuss moral evaluation via moral philosophy (deontological and teleological), support "making a moral judgment." Ferrell and Gresham (1985) established that "moral intent" of the individual is moderated by significant others, individual moderators, and opportunity. Trevino (1986) identified both individual and situational moderators as affecting the relationship between making a moral judgment and engaging in moral behavior. The most comprehensively examined variables are discussed below and include gender, moral philosophy, education and work experience (individual factors), culture and climate, codes of ethics (organizational factors), awareness, rewards and sanctions, and significant others (organizational factors). Other studies with less empirical examination are discussed in a miscellaneous category section, and include individual factors: cognitive moral development, moral philosophy, gender, age, education and work experience, nationality, religion, locus of control, and intent; the organizational factor opportunity, and moral intensity.

III. Empirical studies of ethical decision making in business

Studies addressing the ethical decision making process in business can be categorized into two distinct pursuits: 1) studies that directly examine the hypotheses set forth by ethical decision making models, and 2) studies identifying the moderators of ethical decision making within the organization. Table I provides a summary of empirical studies of ethical decision making in business by general category of inquiry. Table II provides a summary of the empirical studies that address the direct linkages in ethical decision making models (awareness, individual factors and intent). Table III details the studies of the moderating factors of ethical decision making in the organization (organizational factors such as organizational culture, opportunity, codes, significant others, etc.) and moral intensity. The overall findings of these studies are reviewed with the most comprehensively researched areas discussed first.

A. *Gender in ethical decision making*

Table I reviews the studies related to each established dimension of ethical decision making and reveals that the bulk of empirical studies address individual factors that influence ethical decision making. These types of inquiries accompany most ethics studies as control mechanisms and therefore, generate a greater volume of findings than any other single area. Particularly, the role of gender in ethical decision making has received significant examination (twenty-six studies in

TABLE I
Number of empirical studies of ethical decision-making in business by category

Construct	# of empirical studies
Awareness	15
Individual factors	
Cognitive moral development	6
Moral philosophy	21
Gender	26
Age	15
Education and work experience	18
Nationality	10
Religion	3
Locus of control	4
Intent	4
Organizational factors	
Opportunity	3
Codes of Ethics	17
Rewards and sanctions	15
Culture and climate	18
Significant others	11
Moral intensity	2

business). The bulk of studies either determined no significant gender differences or found females tend to be more ethically sensitive than males. Even though gender is one of the most researched or tangentially researched areas, the findings are mixed and inconclusive. More reflection on the methodology of these studies is necessary; how was ethical behavior measured, what was the composition of the study, and where was the study conducted? The bulk of gender related studies were reported in the *Journal of Business Ethics* (seventeen) and of the twenty-six studies conducted, eleven used a student sample. Perhaps the use of student samples to measure organizational ethics related issues should be examined. Student samples often are younger than organizational samples and have some imbedded characteristics associated with the sample's inexperience both in life and in the workplace.

B. *Moral philosophy*

Moral philosophy ranks second in number of studies conducted (twenty-one). Evaluations of moral philosophy range from examining deontological perspectives versus teleological (Hunt and Vasquez-Parraga, 1993; Mayo and Marks, 1990) to Machiavellianism's influence on ethical decision making (Cyriac and Dharmaraj, 1994; Hegarty and Sims, 1978). Student or faculty samples were utilized in one third of the studies and thirteen appeared in the *Journal of Business Ethics*. Generally, these studies reveal that moral philosophy is related to ethical decision making and individuals may decide upon using different philosophies based upon experience (early career versus later) or based upon industry. Moral philosophy has not been systematically related to the level of ethical behavior in ethical decision making, which represents opportunity for future research.

C. *Education, work experience and culture and climate*

Eighteen studies explored education and work experience and culture and climate. Education and work experience were found to have negligible or no influence on ethical decision making in half of the studies. The other nine studies produced mixed findings, while some of the studies indicated that higher educational levels are associated with greater ethical sensitivity. The mixed nature of the findings suggests we do not clearly understand the role of experience and education in ethical decision making in organizations. Similar studies of age related to ethical decision making found a positive correlation between age and ethical decision making. Additional research can assist in understanding the role of education, intra-company experience, and cross industry and multi-company experience on ethical decision making. Culture and climate have been found to be pervasive in influencing and adapting organizational ethics. Findings in this area strongly support the theoretical and managerial beliefs that managing

TABLE II
Empirical research of ethical decision–making in business

Yr./Author: Journal	N: Sample composition	Findings
Awareness		
1961 Baumhart: HBR	1700: HBR Subscribers	Industry climate influences ethical behavior.
1992 Tyson: JBE	495: Students	Individuals perceive their own behavior to be more ethical than others.
1992 Dubinsky et al.: JPSSM	218: Salespeople	Salespeople differ in their view of what is or is not an ethical situation.
1992 Henthorne, Robin, and Reidenbach: JBE	311: Sales managers 329: Salespeople	Managers have more critical view of questionable behavior than salespeople.
1993 Kawathatzopoulos: JBE	31: Students	Simple instruction is sufficient for a shift in subject's mode of ethical problem solving.
1993 Morgan: AMR	385: Managers	Individuals perceive their own behavior to be more ethical than others.
1993 O'Clock & Okleshen: JBE	195: Students	Individuals perceive their own behavior to be more ethical than others.
1993 Robertson & Schlegelmilch: JBE	813: Managers	U.S. managers consider most ethical issues to be more important than U.K. managers; U.S. managers differ in their perception of the importance of ethical issues.
1993 Shaub, Finn & Munter: BRA	207: Audit CPAs	Ethical orientation influences ethical sensitivity.
1993 Stevens, Harris & Williamson: JBE	171: Students and faculty	Freshman and faculty differ in their awareness levels in some instances. Seniors were more ethically conservative than Freshman.
1993 White & Dooley: JBE	184: Students	Awareness of codes of conduct has no significant impact on ethical decision or behavior.
1994 Kohut & Corriher: SAM AMJ	86: MBA Students	Awareness of codes of conduct has no significant impact on ethical decision or behavior; no significant difference in level of awareness by position or level.
1994 Simpson, Banerjee & Simpson: JBE	209: Students	Awareness of codes of conduct has no significant impact on ethical decision or behavior.
1996 Armstrong: JBE	197: Students (3 different countries)	Cultural environment influences the perception of ethical situations.
1996 Wimalasiri, Pavri & Jalil: JBE	157: Managers and students (Singapore)	Gender and ethnicity is not significantly related to ethical sensitivity; business managers and students demonstrate the same ethical sensitivity.
Individual factors: cognitive moral development		
1990 Trevino & Youngblood: JAP	94: MBA Students	CMD influences ethical decision-making.
1992 Goolsby & Hunt: JM	269: AMA members	CMD is positively related to socially responsible behavior.

TABLE II (*Continued*)

Yr./Author: Journal	N: Sample composition	Findings
1993 Elm & Nichols: JBE	243: Managers	Age and education level are negatively related CMD.
1990 Weber: HR	37: Managers	Level of moral reasoning in a business context is lower than in nonbusiness.
1996 Wimalasiri, Pavri & Jalil: JBE	109: Managers 48: Business students	Age, education and religious affiliation influences CMD.
1993 Sridhar & Camburn: JBE	246: Students	Organizations develop along similar stages and levels as individuals.

Individual factors: moral philosophy

1978 Hegarty & Sims: JAP	120: Graduate students	Machiavellianism is a significant covariant of unethical behavior.
1989 Swinyard, DeLong, & Cheng: JBE	568: Students (U.S. and Chinese)	U.S. students base ethical behavior more on teleological philosophy; students are equivalent in their moral acceptance of a decision.
1990 Mayo & Marks: JAMS	104: Marketing researchers	Deontological and teleological philosophies have a significant influence on ethical judgments.
1992 Fraedrich & Ferrell: JAMS	184: Marketing managers	Managers change moral philosophy based on the situation.
1993 Allen & Davis: JBE	207: Consultants	Individual values are positively related to professional ethics.
1993 Cohen, Pant & Sharp: JBE	113: Accounting academics	Accountants use different philosophies.
1993 Fraedrich: JBE	189: Managers	Rule deontologists rank higher on ethical behavior scale than any other philosophy types.
1993 Galbraith & Stephenson: JBE	107: Students	Type of situation leads to different decision criteria for males vs. females; neither males nor females use one decision making criteria.
1993 Glenn & Van Loo: JBE	1668: Students	Students are less ethical than managers and have lower ethical attitudes.
1993 Hunt & Vasquez–Parraga: JMR	747: Managers	Deontological unethical behavior with negative consequences is disciplined more severely and is rewarded more with positive consequences.
1993 Singhapakdi & Vitell: JBE	492: AMA members	Professional values and certain personal values are factors in ethical judgments.
1993 Vitell, Rallapalli & Singhapakdi: JAMS	508: AMA Members	Ethical climate has no significant effect upon personal norms; relativism is a poor predictor of norms; established 5 dimensions of ethical marketing norms.
1993 Zabid & Alsogoff: JBE	81: Malaysian managers	Malaysian managers have high ethical values.
1994 Cyriac & Dharmaraj: JBE	68: Middle and senior level managers	Machiavellianism influences ethical decisions.

TABLE II *(Continued)*

Yr./Author: Journal	N: Sample composition	Findings
1994 Grover & Hui: JBE	248: Students	Individuals change philosophies based upon the situation.
1994 Tansey et al.: JPSSM	104: Sales people	Moral philosophy affects ethical decision.
1996 Brady & Wheeler: JBE	141: Financial institution employees	Ethical philosophy is more behavioral-oriented (people tend to behave before they think).
1996 LaFleur et al.: JAMS	251: Advertising practitioners	Rule configuration (moral philosophy) influences ethical intentions and judgment.
1996 McDonald & Pak: JBE	4044: MBA students employed full time; business association members	Multiple cognitive frameworks (philosophies) are used to evaluate ethical content of marketing activities.
1996 Verbeke, Ouwerkerk & Peelen: JBE	185: Salespeople	Personality traits (Machiavellianism) affects ethical decision-making.
1997 Akaah: JBR	452: AMA members	People form research ethics judgments based primarily on deontological considerations secondarily on teleological considerations.

	Individual factors: gender	
1978 Hegarty & Sims: JAP	120: Graduate Students	No significant gender differences.
1983 Browning & Zabriskie: IMM	145: Purchasing association	No significant gender differences.
1984 Beltramini, Peterson & Kozmetsky: JBE	2856: Students	Females act more concerned with ethical issues.
1985 Chonko & Hunt: JBR	1076: Managers	Males acknowledged fewer ethical problems than females.
1985 Dubinsky & Levy: JAMS	122: Retail sales people	No significant gender differences.
1985 McNichols & Zimmerer: JBE	1178: Students	No significant gender differences.
1987 Kidwell, Stevens & Bethke: JBE	100: Managers	Males amd females differ slightly; males are more likely to hide their mistakes.
1988 Ferrell & Skinner: JMR	602: Marketing researchers	Gender is a significant predictor of ethical behavior.
1988 Jones & Gautschi: JBE	455: MBA Students	Females are less likely than males to be loyal to the organization in an ethically questionable environment.
1989 Akaah: JBE	420: AMA Members	Females indicate higher ethical judgment than males.
1989 Barnett & Karson: JBE	513: Insurance company employees	Females more ethical than males.
1989 Bellizi & Hite: JM	452: Sales managers and executives	Gender influences ethical behavior.
1989 Betz, O'Connell & Shepherd: JBE	213: Students	Males more than twice as likely as females to engage in unethical behavior.

TABLE II *(Continued)*

Yr./Author: Journal	N: Sample composition	Findings
1989 Derry: JBE	40: Fortune 100 industrial corporate employees	Gender not related to reported experience of moral conflict
1990 Kelley, Ferrell & Skinner: JBE	550: Marketing researchers (AMA)	Females more ethical than males.
1990 Singhapakdi & Vitell: JMM	529: AMA Members	No significant gender differences.
1992 Borkowski & Ugras: JBE	90: Students 40: MBA students	Males and MBAs are more utilitarian; females have more definite ethical positions.
1992 Callan: JBE	2261: State employees	No significant gender differences.
1992 Dawson: JPSSM	89: Students	Females operate with higher standard of ethical behavior than males.
1992 Goolsby & Hunt: JM	269: AMA members	High CME profile more likely to be female and highly educated.
1992 Ruegger & King: JBE	2196: Students	Females more ethical than males.
1992 Serwinek: JBE	423: Insurance employees	No significant differences in majority of indices.
1992 Tyson: JBE	495: Students and accountants	Females have greater ethical sensitivity.
1992 Whipple & Swords: JBE	319: Students	Females are more critical of ethical issues than males.
1993 Galbraith & Stephenson: JBE	107: Students	Genders differ in use of decision approach when making ethical judgments.
1996 Brady & Wheeler: JBE	14: Financial institution employees	Gender is not a significant indicator of ethical disposition.

Individual factors: age

1983 Browning & Zabriskie: IMM	145: Purchasing association members	Younger managers have a more ethical viewpoint than older managers.
1984 Stevens: ABER	349: Students 113: Executives	No significant age differences.
1987 Kidwell, Stevens & Bethke: JBE	100: Managers	No significant age differences.
1988 Izraeli: JBE	97: Managers	No significant age differences.
1988 Jones and Gautschi: JBE	455: MBA Students	Minimal significance on 2 of 14 items.
1989 Barnett & Karson: JBE	513: Insurance company employees	Later career stages generally more ethical.
1990 Kelley, Ferrell & Skinner: JBE	550: Marketing researchers (AMA)	Older respondents and those with greater than 10 years experience are more ethical.
1992 Muncy & Vitell: JBR	569: Consumers	Individuals with greater ethical concern are older, have lower income and less education.
1992 Ruegger & King: JBE	2196: Students	Older students are more ethical.
1992 Serwinek: JBE	423: Insurance employees	Older workers have stricter interpretations of ethical standards.

TABLE II *(Continued)*

Yr./Author: Journal	N: Sample composition	Findings
1992 Tyson: JBE	495: Students and accountants	Regardless of age, individuals rated themselves as more ethical than others.
1993 Stevens, Harris & Williamson: JBE	171: Students and professors	Seniors are more ethically conservative than freshmen.
1993 White & Dooley: JBE	184: Students	Students respond more practically than ethically.
1994 Kohut & Corriher: SAM AMJ	86: MBA Students	No significant age differences.
1996 Brady & Wheeler: JBE	141: Financial institution employees	Age is a powerful determinant regarding ethical disposition.

Individual factors: education and work experience

1972 Hawkins & Cocanougher: JM	225: Students	Business majors tend to be more tolerant of questionable business practices.
1974 Goodman & Crawford: PJ	1500: Students	No significant differences found.
1980 Arlow & Ulrich: ABER	120: Students 103: Executives	Executives are more ethical than students.
1981 Dubinsky & Gwin: JPMM	226: Sales and purchasing managers	Purchasing managers see more questionable business practices than sales managers.
1983 Browning & Zabriskie: IMM	145: Purchasing association	Managers with higher level of education viewed gifts as unethical.
1984 Beltramini, Peterson & Kozmetsky: JBE	2856: Students	Business majors are more concerned with ethical issues than other majors.
1984 Dubinsky & Ingram: JBE	116: Salespeople	No significant differences.
1984 Stevens: JBR	349: Students 113: Executives	Executives more ethical than students.
1985 Chonko & Hunt: JBR	1076: Managers	Technical majors tend to be more ethical than nontechnical majors.
1985 McNichols & Zimmerer: JBE	1178: Students	No significant differences.
1987 Kidwell, Stevens & Bethke: JBE	100: Managers	The greater the work experience, the more ethical the responses.
1987 Laczniak & Inderrieden: JBE	113: MBA students	Education (technical versus nontechnical) has no effect.
1988 Lane, Schaupp & Parsons: JBE	335: Graduate and Undergraduate students	Minimal significant differences.
1989 Stevens, Richardson & Abramowitz: AMAP	382: Students, managers and Attorneys	No significant differences.
1992 Callan: JBE	226: State employees	Length of employment not related to ethical values.

TABLE II (*Continued*)

Yr./Author: Journal	N: Sample composition	Findings
1992 Henthorne, Robin & Reidenbach: JBE	311: Sales mangers 329: Salespeople	Substantial variance between the responses from retail managers vs. retail salespeople; managers viewed the scenarios more critically than salespeople.
1992 Serwinek: JBE	423: Insurance employees	No significant differences.
1994 Kohut & Corriher: SAM AMJ	86: MBA Students	No relationship between experience or position and ethical decision-making.
Individual factors: nationality		
1978 Hegarty & Sims: JAP	120: Graduate students	Foreign students are more ethical than U.S. students.
1987 Becker & Fritzsche: JBE	72: French; 70: German; 124: U.S. managers	French managers have strongest beliefs in codes of ethics.
1992 Abratt, Nel & Higgs: JBE	52: South African and Australian managers	South African and Australian managers show no significant differences in responses.
1992 Kaye: JBE	50: Australian and U.S. companies	U.S. firms have more formal ethical structures than Australian firms.
1992 Small: JBE	179: Students	U.S. and Australian students have similar attitudes; U.S. students slightly stronger ethical sensitivity.
1992 Whipple & Swords: JBE	319: U.S. and U.K. students	No significant differences.
1992 White & Rhodeback: JBE	118: Graduate students 267: Taiwanese managers	U.S. managers have a higher ethical rating than Taiwanese managers.
1993 Alam: JBE	99: Top 200 New Zealand companies	New Zealand CEOs give low priority to ethical values.
1993 Robertson & Schlegelmilch: JBE	813: U.S. managers 860: U.K. managers	U.S. managers consider ethical issues to be more important than U.K. managers.
1993 Zabid & Alsagoff: JBE	81: Malaysian managers	Malaysian managers have relatively high ethical values.
Individual factors: religion		
1978 Hegarty & Sims: JAP	120: Graduate students	No significant findings.
1985 McNichols & Zimmerer: JBE	1178: Students	Strong religious beliefs related to a negative attitude toward certain acceptable behaviors.
1987 Kidwell, Stevens & Bethke: JBE	100: Managers	No significant findings.
Individual factors: locus of control		
1978 Hegarty & Sims: JAP	120: Graduate students	Locus of control is not related to ethical decision-making.
1989 Zahra: JBE	302: Managers	Managers with an external locus of control perceived organizational politics as ethical.

TABLE II *(Continued)*

Yr./Author: Journal	N: Sample composition	Findings
1990 Klebe-Trevino & Youngblood: JAP	94: MBA students	Locus of control influences ethical decision-making directly and indirectly through outcome expectancies.
1990 Singhapakdi & Vitell: JMM	529: AMA members	No significant findings.
Individual factors: intent		
1989 Dubinsky & Loken: JBR	305: Salespeople	Subjective norms and attitudes are good predictors of intentions.
1990 Mayo & Marks: JAMS	104: Marketing researchers	Deontological and Teleological evaluations have a significant influence on ethical intent.
1990, Reidenbach & Robin: SMA	103: Sales personnel	Ethical attitudes are strongly linked to ethical intentions.
1996 Robin, Reidenbach, & Forrest: JBR	251: Advertisers	Perceived importance of ethical issue influences behavioral intention.
Individual factors: moral intensity		
1996 Robin, Reidenbach, & Forrest: JBR	251: Advertisers	Perceived importance of ethical issue influences behavioral intention.
1996 Singhapakdi, Vitell & Kraft: JBR	453: AMA members	Moral intensity influences the ethical decision-making process.

the culture of the organization contributes to managing organizational ethics.

D. *Codes of ethics*

The structural elements of an ethics and compliance program contribute to ethical decision making in organizations following the importance of the organizational culture and climate. Key in this understanding is the articulation of the organizational risk areas and the values of top management expressed through the code of ethics (or conduct). Seventeen studies address the role of codes of ethics in influencing organizational ethical decision making. A majority of the studies revealed that codes influence ethical decision making and assist in raising the general level of awareness of ethical issues. The passage of the Federal Sentencing Guidelines for Organizations in 1991, which outlined seven fundamental steps to developing effective compliance programs, spotlighted codes of ethics as key to effectuating higher levels of ethical climate. Perhaps our greatest opportunities for research relate to evaluating the effectiveness of codes, structuring of codes, and their communication and integration with other aspects of the organization's culture.

E. *Awareness*

Fifteen studies address awareness of ethical issues. A majority of these studies utilized student samples (nine). The findings were widely diverse based upon the goals of the studies. Several evaluate the role of codes of conduct in generating awareness of ethical issues (Kohut and Corriher, 1994; Simpson, Banerjee and Simpson, 1994; White and Dooley, 1993). Others consider individuals' awareness of their own ethical behavior relative to others' (Morgan, 1993; O'Clock and Okleshen, 1993; Tyson, 1992),

TABLE III
Moderating factors of ethical decision–making in business

Yr./Author: Journal	N: Sample composition	Findings
Organizational factors: opportunity		
1979 Zey-Ferrell, Weaver & Ferrell: HR	133: AMA marketing managers	Opportunity and significant others are better indicators of ethical behavior than personal factors.
1982 Zey-Ferrell & Ferrell: HR	225: Advertising managers	Opportunity is a predictor of ethical behavior.
1993 Wahn: JBE	565: Human resource professionals	The greater the organizational dependence, the more likely the compliance with organizational pressure to behave unethically.
Organizational factors: opportunity; codes of ethics		
1977 Brenner & Molander: HBR	1227: HBR subscribers	Codes are second to superior behavior in influencing ethical behavior.
1977 Weaver & Ferrell: AMAP	280: AMA members	Codes and enforcement improve ethical behavior.
1978 Ferrell & Weaver: JM	236: Marketing managers	Existence/enforcement of a corporate policy does not support more ethical conduct.
1990 Trevino & Youngblood: JAP	94: MBA students	Formal policies generate an increased level of awareness and subsequent reporting of unethical incidents.
1992 Barnett: JBE	240: Business executives	Formal policies generate an increased level of awareness and subsequent reporting of unethical incidents.
1992 Dubinsky et al.: JPSSM	218: Salespeople	Employees desire more direction through formal policies and codes of ethics.
1992 Kaye: JBE	50: Australian companies	Formal policies generate an increased level of awareness and subsequent reporting of unethical incidents.
1993 Allen and Davis: JBE	207: Consultants	Codes must be enforced to be effective.
1993 Barnett, Cochran & Taylor: JBE	295: Business executives	Formal policies generate an increased level of awareness and subsequent reporting of unethical incidents.
1993 Beneish & Chatov: JAPP	160: Managers	Contents of codes vary according to industry.
1993 Glenn & Van Loo: JBE	1668: Students	Codes are less effective than earlier research indicated.
1993 Kawathatzopoulos: JBE	31: Students	Simple instruction is sufficient for a significant shift in the subject's mode of ethical problem solving.
1993 Robertson & Schlegelmilch: JBE	813: Managers	U.K. companies' communicate policies through senior executives and U.S. communicate policies through the HR department.
1994 Bruce: PPMR	522: Managers	Codes are necessary, but not as effective as example, support and education.

TABLE III (Continued)

Yr./Author: Journal	N: Sample composition	Findings
1994 Kohut & Corriher: SAM AMJ	86: MBA students	Knowledge of code has no significant impact on ethical decisions.
1996 McCabe, Trevino & Butterfield: BEQ	318: People employed in business	Codes of conduct are positively associated with ethical behavior.
1996 Verbeke, Ouwerkerk & Peelen: JBE	185: Salespeople	Internal communication and choice of control system affects ethical decision-making.

Organizational factors: opportunity; rewards and sanctions

1961 Baumhart: HBR	1700: HBR subscribers	Rewards for ethical behavior increases ethical behavior.
1978 Hegarty & Sims: JAP	120: Graduate students	Rewards for unethical behavior increases its frequency.
1989 Bellizi & Hite: JM	452: Managers and executives	Poor performers are disciplined more harshly when caught in questionable activity than good performers; when negative consequences result from the behavior there is harsher punishment.
1990 Hunt, Kiecker & Chonko: JAMS	330: Advertising executives	Neither penalties nor rewards are associated with socially responsible actions.
1990 Trevino & Youngblood: JAP	94: MBA students	Rewards influence ethical decision-making indirectly through outcome expectations.
1992 Barnett: JBE	240: Executives	Executives report increased frequency of employee-voiced concerns in larger or non-unionized organizations; unionized companies perceive higher levels of whistleblowing.
1992 Callahan & Collins: JBE	276: NY State employees	Belief that there is an informal hierarchy for whistleblowing; fear of reprisal deters whistleblowing.
1992 Dabholkar & Kellaris: JBR	198: Sales managers	Controversial sales practices with direct $ consequences and practices involving transgressions against customers are judged most severely.
1992 DeConinck: JBE	246: Sales managers	Consequences of unethical behavior reflect the strength of the discipline received with poor performers receiving the harshest discipline.
1992 Trevino & Victor: AMJ	478: Students	Unethical behavior tends to be reported by those with responsibility and when others are perceived to be hurt.
1993 Barnett, Cochran &	295: Executives	Policies encouraging disclosure are positively associated with increased reporting; ethics policies are positively associated with greater disclosure.
1993 Hunt & Vasquez-Parraga: JMR	747: Managers	Unethical behavior is disciplined more severely when results are negative and rewarded for positive results.
1993 Schultz et al.: JAR	145: Managers	Organizational prosperity is not related to reporting, but the situation relates positively to reporting.

TABLE III *(Continued)*

Yr./Author: Journal	N: Sample composition	Findings
1993 Victor, Trevino & Shapiro: JBE	159: Fast food employees	Inclination to report peers is positively associated with role perception, interest of group members and procedural justice.
1997 Akaah: JBR	452: AMA members	Assessment of the appropriateness of reward/ discipline for ethical unethical research behavior is guided solely by ethical judgments in the case of reward, and partly by ethical judgments and partly by teleological considerations in case of discipline.

Organizational factors: culture and climate

1961 Baumhart: HBR	1700: HBR subscribers	Industry climate influences ethical decision-making.
1977 Weaver & Ferrell: AMAP	280: AMA members	Existence and enforcement of a corporate policy on ethics may improve some ethical beliefs.
1988 Ferrell & Skinner: JMR	602: Marketing researchers	Organizational structure or bureaucracy is related to ethical behavior.
1988 Victor & Cullen: ASQ	872: Managers	Identifies 5 dimensions in ethical work climate.
1992 Dabholkar & Kellaris: JBR	198: Sales managers	Organizational controversial practices which are targeted to customers are judged most severely.
1992 DeConinck: JBE	246: Sales managers	Poor performers receive the harshest discipline for unethical behavior.
1992 Kaye: JBE	50: Australian companies	U.S. firms have more cultural support of ethics throughout the organization than Australian firms.
1992 Small: JBE	179: Students	Similarities exist between U.S. and Australian attitudes toward business ethics.
1992 Wang & Coffey: JBE	78: Fortune 500 Board of Directors	Social responsibility receives greater support when more outsiders are on the board.
1993 Alam: JBE	99: New Zealand companies	New Zealand companies give low priority to ethical values within the organization.
1993 Elm & Nichols: JBE	243: Managers	Ethical climate is unrelated to moral reasoning.
1993 Posner & Schmidt: JBE	1059: Managers	Supports values congruence model.
1993 Vitell, Rallapalli & Singhapakdi: JAMS	508: AMA members	Support such as a code of ethics contributes to ethical climate.
1994 Judge: JBE	162: Hospitals	Organizational size and economic scarcity are negatively related to the social performance of the organization.
1994 Soutar, McNeil & Molster: JBE	105: Western Australian managers	Organizational factors have a significant impact on the ethicalness of the firm.
1995 Jones & Hiltebeitel: JBE	250: Members of the institute of management accountants	Organizational support influences ethical decision processes.

TABLE III *(Continued)*

Yr./Author: Journal	N: Sample composition	Findings
1997 Schwepker, Ferrell & Ingram: JAMS	152: Employees of Sales and marketing executive member firms	Ethical climate is negatively associated with perceived ethical conflict.
1996 Verbeke, Ouwerkerk & Peelen: JBE	185: Salespeople	Ethical climate affects ethical decision-making.
Organizational factors: significant others		
1961 Baumhart: HBR	1700: HBR subscribers	Significant others influence ethical decision-making.
1977 Brenner & Molander (77): HBR	1227: HBR subscribers	Significant others influence ethical behavior; codes second to supervisor behavior.
1979 Zey-Ferrell, Weaver & Ferrell: HR	133: AMA marketing managers	Significant others and opportunity better indicators of ethical behavior.
1982 Zey-Ferrell & Ferrell: HR	225: Managers and ad agency managers	Significant others predictor of ethical behavior; significant others best predictor of ethical behavior.
1992 Tyson: JBE	495: Students	A relationship exists between significant others and ethical decision-making in the organization.
1993 Morgan: AMJ	385: Managers	Perception of manager varied according to perspective of rater; ethical behavior enhances managers' stature in eyes of subordinates.
1993 Wahn: JBE	565: Human Resource Professionals	A relationship exists between significant others and ethical decision-making in the organization.
1993 Zabid & Alsagoff: JBE	81: Malaysian managers	Behavior of immediate supervisor most important variable in influence to act unethically.
1994 Bruce: PPMR	522: Managers	Significant others more effective than code in influencing ethical conduct.
1994 Grover & Hui: JBE	248: Students	A relationship exists between significant others and ethical decision-making in the organization.
1994 Soutar, McNeil & Molster: JBE	105: Western Australian managers	A relationship exists between significant others and ethical decision-making in the organization.

while some evaluated singular issues with respect to awareness. Researchers fail to relate awareness to ethical behavior in organizations, representing a significant opportunity for study.

F. *Rewards and sanctions*

Rewards and sanctions, which are the major components of opportunity, were investigated in fifteen studies. A relationship between rewarding unethical behavior and the continuation of such behavior was revealed in a majority of these projects. Generally, rewarded and supported behaviors occur more frequently. Sanctions and their enforcement minimize opportunity. Additional research of rewards and sanctions should address communication issues at different levels in the organization, how other organizational members are informed of violations, and continuous improvement mechanisms for revising policies.

G. *Significant others*

Eleven studies address significant others. Significant others (within the organization) greatly influence ethical decisions of their co-workers and peers as suggested by Ferrell and Gresham (1985). These studies show overwhelming support for the importance of managing relationships within the work group and the pervasive influence of peers in ethical decision making. Perhaps the greatest strides in understanding the influence of significant others can come from a better understanding of group decision making and the role of peer influence in ethical decision making. We know peers are influential, but is that influence greater in day-to-day decision making or with major ethics related decisions? When does the collectivity of the system break down and group members report behavior and decisions to other organizational members? Future research should address these questions.

H. *Miscellaneous categories*

The remaining areas of study provide very mixed findings (i.e., the role of nationality) or only a few studies addressing a particular issue (i.e., cognitive moral development in business, religion, locus of control, intent, general opportunity, and moral intensity). Areas such as moral intensity represent relatively new topics for investigation. This variable originated with Jones' (1991) synthesis model and additional research in this area is anticipated. Topics such as cognitive moral development and religion represent difficult areas of study to report and relate the findings to managerially actionable conclusions. Opportunity has often been assessed through the structural mechanisms within the organization (codes and policies, rewards and sanctions). Intent has proven to be a very difficult area to assess in organizational ethical decision making. And finally, locus of control relates to an individual's susceptibility to influence (external locus of control-particularly concerned with significant others versus an internal locus of control which indicates less susceptibility to peer influence).

Locus of control closely parallels, in ethical decision making, the concept of peer influence-which has been extensively researched.

IV. Discussion and conclusions

Organizational ethical decision making theory needs to be empirically tested to further our knowledge in the area of business ethics. Numerous researchers have contributed to our knowledge in this area through the testing of current ethical decision making models. A few researchers (i.e., Ford and Richardson, 1994; Tsalikis and Fritzsche, 1989) have provided helpful reviews of ethics research. This article reviews the empirical studies related to organizational ethical decision making theory and evaluates the general findings while observing areas that would benefit from further inquiry. Such an analysis is necessary for ethics researchers to evaluate the progress of knowledge development.

The tables provided offer a synopsis of the studies, their findings, samples researched, and the scope of the research. The *Journal of Business Ethics* published an overwhelming number of the studies (sixty-one), reaffirming the journal's status as the major outlet for business ethics research. Other outlets included the *Journal of Business Research* (eight) the *Journal of Marketing Science* (seven), and the *Journal of Marketing* (four). The paucity of articles published in other journals indicates a need to more thoroughly integrate ethics issues in other areas of research. Robin and Reidenbach (1987) indicate a need for the gap between ethics and marketing strategy to narrow. Further study integrating the ethical constructs suggested by ethical decision making theory with other marketing related variables, such as marketing orientation, quality and performance would be appropriate in narrowing the gap.

The studies reviewed here indicate a need to consider methodological issues when conducting ethics research. Longitudinal studies are necessary to more fully gain understanding of how ethical climate is impacted by ethics training and, as indicated above, how ethics constructs influence performance over time. Additional studies using industry samples is important to gaining

face validity and in providing research results that will be given serious consideration by practitioners.

Understanding why and how individuals and groups make ethical decisions in a business context should improve the ethical decisions made in the organizational context. There is a difference between studying ethics in the personal lives of individuals and the ethical decisions made in organizations. People in organizations are influenced by the corporate culture and role relationships. While there is great difficulty in describing precisely how or why individuals in the work group make the decisions they do, ethical decision models attempt to generalize about the average or typical behavior patterns within organizations. The empirical studies undertaken should help managers who attempt to influence the ethical environment of their organizations through ethics training and compliance programs.

Though all of the constructs set forth in ethical decision making have been empirically examined, more research needs to be conducted on intent and moral intensity. This study chronicles research in business that has tested the major organizational ethical decision making constructs. These studies were related specifically to the constructs and relationships set forth in positive theories, which is one of the first steps to assess our overall level of understanding of organizational ethical decision making. Aristotle (1943) suggested that when such observations fail to support theory, the theory must be abandoned for theory that can be supported by empirical testing. Our efforts should assist in guiding the efforts of organizational ethics researchers.

References

Abratt, R., D. Nel and N. S. Higgs: 1992, 'An Examination of the Ethical Beliefs of Managers Using Selected Scenarios in a Cross-cultural Environment', *Journal of Business Ethics* 11, 29–35.

Akaah, I.: 1989, 'Differences in Research Ethics Judgments Between Male and Female Marketing Professionals', *Journal of Business Ethics* 8, 375–381.

Akaah, I.: 1997, 'Influence of Deontological and Teleological Factors on Research Ethics Evaluations', *Journal of Business Research* 39, 71–80.

Alam, K. F.: 1993, 'Ethics in New Zealand Organisations', *Journal of Business Ethics*, 12, 433–440.

Allen, J. and D. Davis: 1993, 'Assessing Some Determinant Effects of Ethical Consulting Behavior. The Case of Personal and Professional Values', *Journal of Business Ethics* 12, 449–458.

Aristotle: 1943, *Aristotle: On Man in the Universe*, Edited by Louise Ropes Loomis (Gramercy Books, New York, New York).

Arlow, P. and T. A. Ulrich: 1980, 'Business Ethics, Social Responsibility and Business Students: An Empirical Comparison of Clark's Study', *Akron Business and Economic Review* 11(3), 17–23.

Armstrong, R. W.: 1996, 'The Relationship Between Culture and Perception of Ethical Problems in International Marketing', *Journal of Business Ethics* 15(11), 1199–1208.

Barnett, T.: 1992, 'A Preliminary Investigation of the Relationship Between Selected Organizational Characteristics and External Whistleblowing by Employees', *Journal of Business Ethics* 11, 949–959.

Barnett, J. H. and M. J. Karson: 1989, 'Managers, Values, and Executive Decisions: An Exploration of the Role of Gender, Career Stage, Organizational Level, Function, and the Importance of Ethics, Relationships and Results in Managerial Decision Making', *Journal of Business Ethics* 8, 747–771.

Barnett, T., D. Cochran and G. S. Taylor: 1993, 'The Internal Disclosure Policies of Private-Sector Employers: An Initial Look at Their Relationship to Employee Whistleblowing', *Journal of Business Ethics* 12, 127–136.

Baumhart, R.: 1961, 'How Ethical Are Businessmen?', *Harvard Business Review* 39(4), 6–19.

Becker, H. and D. J. Fritzche: 1987, 'Business Ethics: A Cross-cultural Comparison of Managers' Attitudes', *Journal of Business Ethics* 6, 289–295.

Bellizi, J. A. and R. E. Hite: 1989, 'Supervising Unethical Salesforce Behavior', *Journal of Marketing* 53, 36–47.

Beltramini, R. F., R. A. Peterson and G. Kozmetsky: 1984, 'Concerns of College Students Regarding Business Ethics', *Journal of Business Ethics* 3, 195–200.

Beneish, M. B. and R. Chatov: 1993, 'Corporate Codes of Conduct: Economic Determinants and Legal Implications for Independent Auditors', *Journal of Accounting and Public Policy* 12, 3–35.

Betz, M., L. O'Connell and J. M. Shepherd: 1989,

'Gender Differences in Proclivity for Unethical Behavior', *Journal of Business Ethics* **8**, 321–324.

Borkowski, S. and Y. Ugras: 1992, 'The Ethical Attitudes of Students as a Function of Age, Sex, and Experience', *Journal of Business Ethics* **11**(12), 961–979.

Brady, F. N. and G. E. Wheeler 1996, 'An Empirical Study of Ethical Predispositions', *Journal of Business Ethics* **15**, 927–940.

Brenner, S. N. and E. A. Molander: 1977, 'Is the Ethics of Business Changing?', *Harvard Business Review* **55**(1), 57–71.

Browning, J. and N. B. Zabriskie: 1983, 'How Ethical are Industrial Buyers?', *Industrial Marketing Management* **12**, 219–224.

Bruce, W.: 1994, 'Ethical People Are Productive People', *Public Productivity & Management Review* **17**(3), 241–252.

Callahan, E. S. and J. W. Collins: 1992, 'Employee Attitudes Toward Whistleblowing: Management and Public Policy Implications', *Journal of Business Ethics* **11**, 939–948.

Callan, V. J.: 1992. 'Predicting Ethical Values and Training Needs in Ethics', *Journal of Business Ethics* **11**, 761–769.

Chonko, L. B. and S. D. Hunt: 1985, 'Ethics and Marketing Management: An Empirical Examination', *Journal of Business Research* **13** (August), 339–359.

Cohen, J., L. Pant, and D. Sharp: 1993, 'A Validation and Extension of a Multidimensional Ethics Scale', *Journal of Business Ethics* **12**, 13–26.

Cyriac, K. and R. Dharmaraj: 1994, 'Machiavellianism in Indian Management', *Journal of Business Ethics* **13**, 281–286.

Dabholkar, P. A. and J. J. Kellaris: 1992, 'Toward Understanding Marketing Students' Ethical Judgment of Controversial Personal Selling Practices', *Journal of Business Research* **25**, 103–109.

Dawson, L. M.: 1992, 'Will Feminization Change the Ethics of the Sales Profession?', *Journal of Personal Selling and Sales Management* **12**(1), 21–32.

DeConinck, J. B.: 1992, 'How Sales Managers Control Unethical Sales Force Behavior', *Journal of Business Ethics* **11**, 789–798.

Derry, R.: 1989, 'An Empirical Study of Moral Reasoning Among Managers', *Journal of Business Ethics* **8**, 855–862.

Dubinsky, A. J. and J. M. Gwin: 1981, 'Business Ethics: Buyers and Sellers', *Journal of Purchasing and Materials Management* (Winter), 97–103.

Dubinsky, A. J. and T. N. Ingram: 1984, 'Correlates of Salespeople's Ethical Conflict: An Exploratory Investigation', *Journal of Business Ethics* **3**, 343–353.

Dubinsky, A. J., M. A. Jolson, A. Marvin, R. E. Michaels, M. Kotabe and C. U. Lim: 1992, 'Ethical Perceptions of Field Sales Personnel: An Empirical Assessment', *Journal of Personal Selling and Sales Management* **12**(4), 9–21.

Dubinsky, A. J. and M. Levy: 1985, 'Ethics in Retailing Perceptions of Retail Salespeople', *Journal of the Academy of Marketing Science* **13**(1), 1–16.

Dubinsky, A. J. and B. Loken: 1989, 'Analyzing Ethical Decision Making in Marketing', *Journal of Business Research* **19**, 83–107.

Elm, D. R. and M. L. Nichols: 1993, 'An Investigation of the Moral Reasoning of Managers', *Journal of Business Ethics* **12**, 817–833.

Ferrell, O. C and J. Fraedrich: 1991, 'Moral Philosophies of Marketing Managers: An Empirical Investigation', *Journal of Marketing Management* (Fall), 87–106.

Ferrell, O. C. and L. G. Gresham: 1985, 'A Contingency Framework for Understanding Ethical Decision Making in Marketing', *Journal of Marketing* **49** (Summer), 87–96.

Ferrell, O. C., L. G. Gresham and J. Fraedrich: 1989, 'A Synthesis of Ethical Decision Models for Marketing', *Journal of Macromarketing* (Fall), 55–64.

Ferrell, O. C. and S. J. Skinner: 1988, 'Ethical Behavior and Bureaucratic Structure in Marketing Research Organizations', *Journal of Marketing Research* **25**, 103–109.

Ferrell, O. C. and M. K. Weaver: 1978, 'Ethical Beliefs of Marketing Managers', *Journal of Marketing* (July), 69–73.

Ford, R. C. and W. D. Richardson: 1994, 'Ethical Decision Making: A Review of the Empirical Literature', *Journal of Business Ethics* **13**, 205–221.

Fraedrich, J. P.: 1993, 'The Ethical Behavior of Retail Managers', *Journal of Business Ethics* **12**, 207–218.

Fraedrich, J. P. and O. C. Ferrell: 1992, 'Cognitive Consistency of Marketing Managers in Ethical Situations', *Journal of the Academy of Marketing Science* **20**(3), 245–252.

Fraedrich, J. P. and O. C. Ferrell: 1992, 'The Impact of Perceived Risk and Moral Philosophy Type on Ethical Decision Making in Organizations', *Journal of Business Research* **24**, 283–295.

Galbraith, S. and H. B. Stephenson: 1993, 'Decision Rules Used by Male and Female Business Students in Making Ethical Value Judgements: Another Look', *Journal of Business Ethics* **12**, 227–233.

Glenn, J.R., Jr. and M. F. Van Loo: 1993, 'Business

Students' and Practitioners' Ethical Decisions Over Time', *Journal of Business Ethics* **12**, 835–847.

Goodman, C. S. and C. M. Crawford: 1974, 'Young Executives: A Source of New Ethics?', *Personnel Journal* (March), 180–187.

Goolsby, J. R. and S. D. Hunt: 1992, 'Cognitive Moral Development and Marketing', *Journal of Marketing* **56**(1), 55–68.

Grover, S. L. and C. Hui: 1994, 'The Influence of Role Conflict and Self-Interest on Lying in Organizations', *Journal of Business Ethics* **13**, 293–303.

Hawkins, D. I. and A. B. Cocanougher: 1972, 'Student Evaluations of the Ethics of Marketing Practices: The Role of Marketing Education', *Journal of Marketing* **36** (April), 61–64.

Hegarty, W. H. and H. P. Sims, Jr.: 1978, 'Some Determinants of Unethical Decision Behavior: An Experiment', *Journal of Applied Psychology* **63**, 451–457.

Henthorne, T. L., D. P. Robin and R. E. Reidenbach: 1992, 'Identifying the Gaps in Ethical Perceptions Between Managers and Salespersons: A Multidimensional Approach', *Journal of Business Ethics* **11**, 849–856.

Hunt, S. D.: 1991, *Modern Marketing Theory: Critical Issues in the Philosophy of Marketing Science* (South-Western Publishing Company, Cincinnati, OH).

Hunt, S. D., P. L. Kiecker and L. B. Chonko: 1990, 'Social Responsibility and Personal Success: A Research Note', *Journal of the Academy of Marketing Science* **18**(3), 239–244.

Hunt, S. D and A. Z. Vasquez-Parraga: 1993, 'Organizational Consequences, Marketing Ethics, and Salesforce Supervision', *Journal of Marketing Research* **30** (February), 78–90.

Hunt, S. D and S. Vitell: 1986, 'A General Theory of Marketing Ethics', *Journal of Macromarketing* **6** (Spring), 5–16.

Izraeli, D.: 1988, 'Ethical Beliefs and Behavior Among Managers: A Cross-cultural Perspective', *Journal of Business Ethics* **7**, 263–271.

Jones, T. M.: 1991, 'Ethical Decision Making by Individuals in Organizations: An Issue-Contingent Model', *Academy of Management Review* **16**(2), 366–395.

Jones, T. M. and F. J Gautschi, III: 1988, 'Will the Ethics of Business Change? A Survey of Future Executives', *Journal of Business Ethics* **7**, 231–248.

Jones, S. K. and K. M. Hiltebeitel: 1995, 'Organizational Influence in a Model of the Moral Decision Process of Accountants', *Journal of Business Ethics* **14**, 417–431.

Judge, W. Q., Jr.: 1994, 'Correlates of Organizational Effectiveness: A Multilevel Analysis of a Multi-dimensional Outcome', *Journal of Business Ethics* **13**, 1–10.

Kawathatzopoulos, I.: 1993, 'Development of a Cognitive Skill in Solving Business Ethics Problems: The Effect of Instruction', *Journal of Business Ethics* **12**, 379–386.

Kaye, B. N.: 1992, 'Codes of Ethics in Australian Business Corporations', *Journal of Business Ethics* **11**, 857–862.

Kelley, S. W., O. C. Ferrell and S. J. Skinner: 1990, 'Ethical Behavior Among Marketing Researchers: An Assessment of Selected Demographic Characteristics', *Journal of Business Ethics* **9**, 681–688.

Kidwell, J. M., R. E. Stevens and A. L. Bethke: 1987, 'Differences in the Ethical Perceptions Between Male and Female Managers: Myth or Reality', *Journal of Business Ethics* **6**, 489–493.

Klebe-Trevino, L. and S. A. Youngblood: 1990, 'Bad Apples in Bad Barrels: A Causal Analysis of Ethical Decision making Behavior', *Journal of Applied Psychology* **75**(4), 378–385.

'Kohut, G. F. and S. E. Corriher: 1994, 'The Relationship of Age, Gender, Experience and Awareness of Written Ethics Policies to Business Decision Making', *SAM Advanced Management Journal*, 32–39.

Laczniak, G. and E. J. Inderrieden: 1987, 'The Influence of Stated Organizational Concern upon Ethical Decision Making', *Journal of Business Ethics* **6**, 297–307.

Lane, M. S., D. Schaupp and B. Parsons: 1988, 'Pygmalion Effect: An Issue for Business Education and Ethics', *Journal of Business Ethics* **7**, 223–229.

LaFleur, E. K., R. E. Reidenbach, D. P. Robin and P. J. Forrest: 1996, 'An Exploration of Rule Configuration Effects on the Ethical Decision Processes of Advertising Professionals', *Journal of the Academy of Marketing Science* **24**(1), 66–76.

McCabe, D. L., L. K. Trevino and K. D. Butterfield: 1996, 'The Influence of Collegiate and Corporate Codes of Conduct on Ethics-Related Behavior in the Workplace', *Business Ethics Quarterly* **6**(4), 461–476.

McDonald, G. and P. C. Pak: 1996, 'It's All Fair in Love, War, and Business: Cognitive Philosophies in Ethical Decision Making', *Journal of Business Ethics* **15**, 973–996.

Mayo, M. A. and L. J. Marks: 1990, 'An Empirical Investigation of a General Theory of Marketing

Ethics', *Journal of the Academy of Marketing Science* **18**, 163–171.

McNichols, C. W. and T. W. Zimmerer: 1985, 'Situational Ethics: An Empirical Study of Differentiators of Student Attitudes', *Journal of Business Ethics* **4**, 175–180.

Morgan, R. B.: 1993, 'Self and Co-Worker Perceptions of Ethics and Their Relationships to Leadership and Salary', *Academy of Management Journal* **36**(1), 200–214.

Muncy, J. and S. Vitell: 1992, 'Consumer Ethics: An Investigation of the Ethical Beliefs of the Final Consumer', *Journal of Business Research* **24**, 297–311.

O'Clock, P. and M. Okleshen: 1993, 'A Comparison of Ethical Perceptions of Business', *Journal of Business Ethics* **12**, 677–687.

Posner, B. and W. Schmidt: 1993, 'Value Congruence and Differences Between the Interplay of Personal and Organizational Value Systems', *Journal of Business Ethics* **12**, 341–347.

Reidenbach, R. E. and D. P. Robin: 1990, 'A Partial Testing of the Contingency Framework for Ethical Decision Making: A Path Analytical Approach', *Southern Marketing Association Proceedings*, 121–128.

Rest, J. R.: 1986, *Moral Development: Advances in Research and Theory* (Praeger, New York, NY).

Robertson, D. C. and B. B. Schlegelmilch: 1993, 'Corporate Institutionalization of Ethics in the United States and Great Britain', *Journal of Business Ethics* **12**, 301–312.

Robin, D. P. and R. E. Reidenbach: 1987, 'Social Responsibility, Ethics, and Marketing Strategy: Closing the Gap Between Concept and Application', Journal of Marketing **51** (January), 44–58.

Robin, D. P., R. E. Reidenbach and P J. Forrest: 1996, 'The Perceived Imporance of an Ethical Issue as an Influence on the Ethical Decision making of Ad Managers', *Journal of Business Research* **35**, 17–28.

Ruegger, D. and E. W. King: 1992, 'A Study of the Effect of Age and Gender Upon Student Business Ethics', *Journal of Business Ethics* **11**, 179–186.

Schultz, J. J., Jr., D. A. Johnson, D. Morris and A. Dyrnes: 1993, 'An Investigation of the Reporting of Questionable Acts in an International Setting', *Journal of Accounting Research* **31** (Supplement), 75–103.

Schwepker, C. K. Jr., O. C. Ferrell and T. N. Ingram: 1997, 'The Influence of Ethical Climate and Ethical Conflict on Role Stress in the Sales Force',

Journal of the Academy of Marketing Science **25**(2), 99–108.

Serwinek, P. J.: 1992, 'Demographic and Related Differences in Ethical Views Among Small Businesses', *Journal of Business Ethics* **11**, 555–566.

Shaub, M. K., D. W. Finn and P. Munter: 1993, 'The Effects of Auditors' Ethical Orientation on Commitment and Ethical Sensitivity', *Behavioral Research in Accounting* **5**, 145–169.

Simpson, P. M., D. Banerjee and C. L. Simpson, Jr.: 1994, 'Softlifting: A Model of Motivating Factors', *Journal of Business Ethics* **13**, 431–438.

Singhapakdi, A. and S. J. Vitell: 1990, 'Marketing Ethics: Factors Influencing Perceptions of Ethical Problems and Alternatives', *Journal of Macro-marketing*, 47–65.

Singhapakdi, A. and S. J. Vitell: 1993, 'Personal and Professional Values Underlying the Ethical Judgements of Marketers', *Journal of Business Ethics* **12**, 525–533.

Singhapakdi, A., S. J. Vitell and K. L. Kraft: 1996, 'Moral Intensity and Ethical Decision Making of Marketing Professionals', *Journal of Business Research* **36**, 245–255.

Small, M. W.: 1992, 'Attitudes Towards Business Ethics Held by Western Australian Students: A Comparative Study', *Journal of Business Ethics* **11**, 745–752.

Soutar, G., M. M. McNeil and C. Molster: 1994, 'The Impact of the Work Environment on Ethical Decision Making: Some Australian Evidence', *Journal of Business Ethics* **13**, 327–339.

Sridhar, B. S. and A. Camburn: 1993, 'Stages of Moral Development of Corporations', *Journal of Business Ethics* **12**, 727–739.

Stevens, G. E.: 1984, 'Business Ethics and Social Responsibility: The Response of Present and Future Managers', *Akron Business and Economic Review* (Fall), 6–11.

Stevens, G. E., W. D. Richardson and A. E. Abramowitz: 1989, 'Perceptual Differences of Ethical Decision Situations Business vs. Law: A Difference of Opinion?', *Southern Management Association Proceedings*, 199–201.

Stevens, R., J. Harris and S. Williamson: 1993, 'A Comparison of Ethical Evaluations of Business School Faculty and Students: A Pilot Study', *Journal of Business Ethics* **12**(8), 611–619.

Swinyard, W. R., T. J. DeLong and P. S. Cheng: 1989, 'The Relationship Between Moral Decisions and Their Consequences: A Tradeoff Analysis Approach', *Journal of Business Ethics* **8**, 289–297.

Tansey, R. G., H. Brown, M. R. Hyman and L. E.

Dawson, Jr.: 1994, 'Personal Moral Philosophies and the Moral Judgements of Salespeople', *Journal of Personal Selling and Sales Management* **14**(1), 59–75.

Thorne, D. M. and O. C. Ferrell: 1993, 'Assessing the Application of Cognitive Moral Development Theory to Business Ethics', *Journal of Business Ethics* **10**, 829–838.

Trevino, L. K.: 1986, 'Ethical Decision Making in Organizations: A Person-Situation Interactionist Model', *Academy of Management Review*, 601–617.

Trevino, L. K and B. Victor: 1992, 'Peer Reporting of Unethical Behavior: A Social Context Perspective', *Academy of Management Journal* **35**(1), 38–64.

Trevino, L. K and S. A. Youngblood: 1990, 'Bad Apples in Bad Barrels: A Causal Analysis of Ethical Decision Making Behavior', *Journal of Applied Psychology* **75**(4), 378–385.

Tsalikis, J. and D. J. Fritsche: 1989, 'Business Ethics: A Literature Review with a Focus on Marketing Ethics', *Journal of Business Ethics* **18**, 695–753.

Tyson, T.: 1992, 'Does Believing that Everyone Else is Less Ethical have an Impact on Work Behavior?', *Journal of Business Ethics* **11**, 707–717.

Verbeke, W., C. Ouwerkerk and E. Peelen: 1996, 'Exploring the Contextual and Individual Factors on Ethical Decision Making of Salespeople', *Journal of Business Ethics* **15**, 1175–1187.

Victor, B. and J. B. Cullen: 1988, 'The Organizational Bases of Ethical Work Climate', *Administrative Science Quarterly* **33**(1), 101–125.

Victor, B., L. K. Trevino and D. L. Shapiro: 1993, 'The Influence of Justice Evaluations and Social Context Factors', *Journal of Business Ethics* **12**(4), 253–263.

Vitell, S, K. C. Rallapalli and A. Singhapakdi: 1993, 'Marketing Norms: The Influence of Personal Moral Philosophies and Organizational Ethical Climate', *Journal of the Academy of Marketing Science* **21**(4), 331–337.

Wahn, J.: 1993, 'Organizational Dependence and the Likelihood of Complying with Organizational Pressures to Behave Unethically', *Journal of Business Ethics* **12**, 245–251.

Wang, J. and B. S. Coffey: 1992, 'Board Composition and Corporate Philanthropy', *Journal of Business Ethics* **11**, 771–778.

Weaver, K. M. and O. C. Ferrell: 1977, 'The Impact of Corporate Policy in Reported Ethical Beliefs and Behavior of Marketing Practitioners', *AMA Proceedings*, 477–481.

Weber, J.: 1990, 'Managers' Moral Reasoning: Assessing Their Responses to Three Moral Dilemmas', *Human Relations* **43**(7), 687–702.

Whipple, T. W. and D. F. Swords: 1992, 'Business Ethics Judgments: A Cross-cultural Comparison', *Journal of Business Ethics* **11**, 671–678.

White, C. S. and R. S. Dooley: 1993, 'Ethical or Practical: An Empirical Study of Students' Choices in Simulated Business Scenarios', *Journal of Business Ethics* **12**, 643–651.

White, L. P. and M. J. Rhodeback: 1992, 'Ethical Dilemmas in Organization Development: A Cross-Cultural Analysis', *Journal of Business Ethics* **11**, 663–670.

Wimalasiri, J. S., F. Pavri and A. A. K. Jalil: 1996, 'An Empirical Study of Moral Reasoning Among Managers in Singapore', *Journal of Business Ethics* **15**, 1331–1341.

Zabid, A. R. M. and S. K. Alsagoff: 1993, 'Perceived Ethical Values of Malaysian Managers', *Journal of Business Ethics* **12**, 331–337.

Zahra, S. A.: 1989, 'Executive Values and the Ethics of Company Politics: Some Preliminary Findings', *Journal of Business Ethics* **8**, 15–29.

Zey-Ferrell, M. and O. C. Ferrell: 1982, 'Role-Set Configuration and Opportunity as Predictors of Unethical Behavior in Organizations', *Human Relations* **35**(7), 587–604.

Zey-Ferrell, M., K. M. Weaver and O. C. Ferrell: 1979, 'Predicting Unethical Behavior Among Marketing Practitioners', *Human Relations* **32**(7), 557–569.

Terry W. Loe
Department of Marketing,
Hankamer School of Business,
Baylor University,
P.O. Box 98007,
Waco, TX 76798-8007,
U.S.A.

Linda Ferrell
University of Tampa,
401 W. Kennedy,
Tampa, FL 33606.

Phylis Mansfield
Andrews University,
Department of Management and Marketing,
Berrien Springs, MI 49104.