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The ethical reasoning variations of personal characteristics

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Abstract

This study provides a comparison of the ethical reasoning components of business managers and executives based on personal characteristics of working experiences, gender and age group. Data were collected in Malaysia within the small and medium sized industry in the form of questionnaires which contain vignettes of questionable ethical reasoning issues. Factor analysis was used to identify the major ethical reasoning dimensions which were then used as the basic comparison. Our study reviews that SMEs managers' and executives' ethical reasoning influenced by their years of working experiences. The gap analysis between male and female managers and executives revealed that the significant difference only occurs for ethical awareness in business management and business practices but not for other dimensions. Besides, there are indications that generally, business people tend to have higher ethical reasoning evaluation when they reach thirty six years old. Based on our results, recommendations are made to improve the ethical reasoning evaluation of business managers and executives.

Keywords: Ethical reasoning, Personal characteristic, Awareness, Judgment, Intention

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1. Introduction

The interests towards ethical reasoning have climbed tremendously. Those interests are fuelled in part by regular media coverage of ethical lapses in the business community in Malaysia. The organizations' reputation was tarnish due to the wrong doing of business managers and executives in ethical reasoning (Costingan et al., 2007). However, the bottom line of this issue is whether the business managers and executives are ethically responsible for the entire range of the basic management activities in the organizations (McDevitt et al., 2007). Khalid et al. (2011) further explained that these unethical practices are based on the individual business managers' and executives' ethical reasoning adhered by them. Lovisky et al. (2007) suggested that the complexity of personal factors in ethical decision affects managers' and executives' ethical reasoning processes. This factor has been acknowledged as the characteristics that influence the proportional variations in the ethical reasoning (Arjoon, 2007). Previous studies have made an attempt to explore and explain personal variations as underlying factors in ethical reasoning and as a crucial role in ethical decision making in organizations (Mustamil and Quaddus, 2009). Studies have also evidenced that personal factors such as gender, age and experiences are identified to have varying impacts on individual ethical reasoning (Freeman, 2007; Costingan et al., 2007; Huang, 2006; Mustamil and Quaddus, 2009; Khalid et al., 2011). Given these points, the complexity of personal characteristics play a crucial role in ethical reasoning as it involves choosing ethical alternatives. Personal factors help business managers and executives to weight the moral issues based on the ethical notion between right and wrong; or good and bad (Arjoon, 2007). Drake (2009) explained that these processes facilitate the prioritizing moral values over personal values before moral action is convened. Henceforth, the aim of this study is to discern the personal factors of gender, age and experience in ethical reasoning of business managers and executives in Malaysia.

2. Literature review

2.1. Experience and ethical reasoning

Forte (2004) mentioned that business managers' and executives' experiences have relations to ethical reasoning. She further explained that mature managers may have more positive moral evaluations towards moral issues in business. This supports the argument by Kohlberg's cognitive moral development theory suggesting that the individual's capacity of moral reasoning develops over time (Kujala, 1995). It is stated that employees with three to five years of work experience tend to compromise their ethical values to the advances in career (Kelly et al., 1990). Similarly, Ahmad et al. (2005) explained that the experience acquired by business managers and executives influences their ethical beliefs. Under those circumstances, it gives an impact on managerial ethical decision making. Another study conducted by Koumbiadis and Okpara (2008) provides compelling evidence that those future managers' ethical reasoning progression evolves side by side with level of experiences. The more experiences gained by future managers, the ethical reasoning evaluation becomes more intense and purposeful. In fact, Harris (1990) found that managers who have ten years of less of working experience with organizations are less tolerant of immoral business practices. Forte (2004) emphasized that career tenure is positively correlated with higher ethical orientation levels.

Cron (1987) and Weeks et al. (1999) claimed that ethical reasoning evaluations vary according to a person's career stage. This is due to work experiences that significantly influence a person's evaluation in ethical reasoning. Mujtaba and Afza (2011) clarified that services sector respondents with more years of experience did have a higher ethical reasoning evaluation score; and Cannon (2001) discovered that the ability of managers and executives who have at least 14 years of experience are slightly higher in ethical reasoning. In fact, as Lawrance and Shaub (1997) have evidenced, having experience in career level influences ethical reasoning and decisions of auditors. Tilley (2010) further explained that experience of an individual could also be influenced by non organizational factors which affect the value of concept of relational independence and enhance ethical reasoning thinking. He suggested that organization should facilitate and support diverse perspectives on ethical issues via creating an ethical culture within the organization in order to enhance the experiences of the managers. This will mitigate the gap between individual ethical decision and organizational ethical decision (French and Casali, 2008).

On the other hand, Kennedy (2003) found that management experience has negative relationship with managers' and executives' ethical reasoning evaluations. In like manner, Huang (2006) and Mujtaba et al. (2009) experienced that there is not a significant relationship between ethical reasoning and organizational experiences. Hyppolite (2003) found that cognitive moral development and maturity in tenure of business managers and executives are not significantly related. In another study Cho (2009) found that there is not a significant difference between the rank and position of business managers and executives based on seniority towards evaluation of ethical reasoning. A summary of the mixed findings is presented in Table 1. Accordingly, this study proposes the following hypothesis.

Hypothesis 1: years of experience in organization determine the ethical reasoning ability of business managers and executives.

2.2. Gender and ethical reasoning

Male and female will view the same ethical dilemmas; however the decision is decided in different ways (Ducut, 2007). Kidder (2002) explained that individuals often internalize organizational expectations related to their specific gender roles in ethical decisions. Men are expected to be task oriented while women are expected to have relation-oriented characteristics (Kidder, 2002) and therefore gender is considered to be a significant factor in ethical reasoning (Ruegger and King, 1992). Yet, both males and females perceived that they are more ethical in comparison to their counterpart (Kidwell et al., 1987). According to Ahmad and Seet (2010) females tend to exhibit fewer unethical activities than males, even though the unethical actions perceived by each gender are different. Females are less likely to use double standards in ethical behavior compared to corporation actions performed by males (Vermeir and Van Kenhove, 2008). Chuang (2008) evidenced that women tend to use more ethical decision than men and female accounting students possess higher levels of ethical reasoning than male students. Moreover, previous studies that corroborated gender as factor in ethical orientations have found that females tend to exhibit higher levels of ethical reasoning compared to their counterparts (Albaum and Peterson, 2006; Glover et al., 2002; Loo, 2003; Roxas and Stoneback, 2004).

Table 1. A summary of the mixed findings of years of experience in organization and ethical reasoning ability

Forte (2004)	Yes
Kujala (1995)	Yes
Kelly et al. (1990)	Yes
Ahmad et al. (2005)	Yes
Koumbiadis and Okpara (2008)	Yes
Harris (1990)	Yes
Cron (1987)	Yes
Weeks et al. (1999)	Yes
Mujtaba & Afza (2011)	Yes
Cannon (2001)	Yes
Lawrance & Shaub (1997)	Yes
Tilley (2010)	Yes
French & Casali, 2008	Yes
Kennedy (2003)	No
Huang (2006)	No
Mujtaba et al. (2009)	No
Hyppolite (2003)	No
Cho (2009)	No

Khalid et al. (2011) however, evidenced that matured females prone to have less ethical reasoning evaluation than males. Another study conducted by Juujarvi et al. (2010) have shown that the degree of ethical reasoning between genders may vary by the status of self determination and care reasoning. Furthermore, Mellahi and Guermat (2004) evidenced that male and female business managers and executives perceive different managerial values and managerial practices that may influence their managerial decisions. Lawrance and Shaub (1997) also found that male and female auditors perceived to have variation ethical reasoning depending on the society's view of ethical problems. Similarly, Ali and Al-Kazemi (2005) revealed that female managers achieve higher score on certain work value measures. Such research studies that have been conducted in diverse environments, industries, and cultures (Albaum and Peterson, 2006); and have examined various categories of samples ranging from students to managers (McCabe et al., 2006) have shown that the different levels of ethical sensitivity could affect the ethical reasoning evaluation for ethical decisions. On the other hand, Peterson et al. (2001) indicated that the reason underlying gender variations in ethical reasoning and ethical sensitivity are unclear.

Having noted that, other studies evidenced no significant differences between gender cohorts in business decisions (Wilson, 1995; McCabe et al., 2006; Roxas and Stonebone, 2004). Study by Longenecker et al. (2006) also found that no significant difference exists between gender in a tracking study between 1985 and 2001. Mujtaba and Afza (2011) evidenced that gender is not a factor in the ethical decision in an organization regardless of public and private entities. Likewise, most studies have supported the similarities of empirical evidence confirming that there are no differences between genders in relation to moral and ethical responses (Nguyen et al., 2008). However, McCuddy and Perry (1996) argued that even though previous studies have shown “the trivial relationship between gender and ethical attitudes is derived from ethical reasoning”; but they have also perceived that the differences are illogical. A summary of the mixed findings is presented in Table 2. Based on this summary we can develop another hypothesis.

Hypothesis 2: gender variations play a major role in the ethical reasoning evaluation in business dealings.

2.3. Age and ethical reasoning

Freeman (2007) revealed that age is an important factor in determining the ability in ethical reasoning. Equally, Ruegger and King (1992) found that age is significant factor in ethical reasoning, with older individuals being the most ethical. Another study carried out by Cannon (2001), Hyppolite (2003), Huang (2006) and Mujtaba et al. (2009) mentioned that empirical findings based on a comparison of older individuals with the age of 30 years and above, with younger respondents with 29 years old and younger; confirmed that the age of a person significantly affects his or her wisdom and ability in ethical reasoning. Khalid et al. (2011) found that age does effects ethical reasoning in determining ethical/ unethical acts with younger person is confirmed to have significantly less ethical reasoning tolerance. Chan et al. (2002) uncovered that younger Chinese executives are more inclined to engage in illicit activities for profits. Wimalasiri (2001) unveiled the significantly differences in ethical reasoning between younger and older participants of the study. Borkowski and Ugras’s (1998) meta-analysis of 35 studies concluded that maturity in age is as a crucial factor in ethical reasoning evaluation; as the age increases, ethical reasoning evaluation becomes more sensible. Similarly, Freeman (2007) concluded that younger managers and executives are less tolerant to ethical reasoning due to vulnerability to external factors.

The findings are consistent with Mujtaba et al. (2009) that found a significant difference between age and ethical reasoning. They evidenced that older executives have better ethical reasoning evaluation in comparison to the executives who are under 26 years old. McCabe et al. (2006) suggested that older individuals tend to have more ethical wisdom than younger ones. Further, Davison et al. (2009) argued that professionals with the age between 31 to 50 years old have more wisdom in ethical reasoning for business decisions. While ethical sensitivity found to be more prevalence among older employees (Sidani et al., 2009); managers’ and accountants’ age found to be significantly different when evaluating the ethical reasoning (Liu, 2011). Likewise, Mujtaba and Afza (2011) mentioned to the significant differences between the respondents with younger age and those with older age. According to Colby et al. (1983) ethical maturity is partially supported; since those who are older and have more years of experience do have higher business ethics

scores. In addition, Khalid et al. (2011) explained that age has significant effects on the ethical reasoning with matured males to have better ethical reasoning in comparison to matured females.

Table 2. A summary of the mixed findings of gender in organization and ethical reasoning evaluation in organization

Ahmad & Seet, (2010)	Yes
Vermeir & Van Kenhove (2008)	Yes
Ducut (2007)	Yes
Kidder (2002)	Yes
Ruegger & King (1992)	Yes
Kidwell et al. (1987)	Yes
Chuang (2008)	Yes
Albaum & Peterson (2006)	Yes
Glover et al. (2002)	Yes
Loo (2003)	Yes
Roxas & Stoneback (2004)	Yes
Khalid et al. (2011)	Yes
Juujarvi et al. (2010)	Yes
Mellahi & Guermat (2004)	Yes
Lawrance & Shaub (1997)	Yes
Ali & Al-Kazemi (2005)	Yes
McCabe et al. (2006)	Yes
Peterson et al. (2001)	Yes
Wilson (1995)	No
McCabe et al. (2006)	No
Roxas & Stonebone (2004)	No
Longenecker et al. (2006)	No
Mujtaba & Afza (2011)	No
Nguyen et al., 2008	No
McCuddy & Perry (1996)	No

Notwithstanding, Bastons (2006) evidenced that age cohorts are insignificantly related to level of ethical reasoning evaluations and concluded that ethical decision based on ethical reasoning process does not aligned with the maturity adhered by them as the maturity level of people are different due to other factors like life experiences and family background. In addition, Wilson (1995) and Abdul Hamid and Yahya (2011) evidenced that the effect of the age subject on ethical reasoning is not significant. Study on expatriate managers also showed that there is no significant difference between age and the level of ethical reasoning of surveyed managers (Huang, 2006). Christie et al. (2003) and Forte (2004) also revealed that previous studies found insignificant difference between age and ethical reasoning. A summary of the mixed findings is presented in Table 3. Thus, we hypothesis as below;

Hypothesis 3: ethical reasoning wisdom does concurrently intensify with age.

Table 3. A summary of the mixed findings of relationship between age and ethical reasoning wisdom in organizations

Freeman (2007)	Yes
Ruegger & King (1992)	Yes
Cannon (2001)	Yes
Hyppolite (2003),	Yes
Huang (2006)	Yes
Mujtaba et al. (2009)	Yes
Khalid et al. (2011)	Yes
Chan et al. (2002)	Yes
Wimalasiri (2001)	Yes
Borkowski & Ugras (1998)	Yes
McCabe et al. (2006)	Yes
Davison et al. (2009)	Yes
Sidani et al. 2009	Yes
Liu (2011)	Yes
Colby et al. (1983)	Yes
Bastons (2006)	No
Wilson (1995)	No
Abdul Hamid & Yahya (2011)	No
Huang, 2006	No
Christie et al. (2003)	No
Forte (2004)	No

3. Research methodology and result

3.1. Measure

The questionnaires were mailed randomly to a sample of 1500 small and medium sized enterprises (SMEs) managers and executives whose names were obtained from the Small and Medium Enterprise Corporation Malaysia (SMEECorp Malaysia, 2010), the central point of reference for information and advisory services for all SMEs in Malaysia. The business managers and executives were selected from a wide variety of industries to be representative of the sample.

The questionnaire contained 13 vignettes related to business management and practices scenarios; and a common set of 26 Likert-scaled items for the first part of the questionnaire. The questionnaires were set in bilingual; English and Malay language, and consisted of three parts. The first part was made up of 13 vignettes describing ethical awareness questionable scenarios based largely on questionnaires designed by Longnecker et al. (1989), Clark (1966), Fritzsche and Becker (1982) and Harris (1991); 23 ethical judgment statements adapted from Epstein et al. (1996) and Cacioppo et al. (1984); and four statements of ethical intention were taken from Jones and Ryan (1997). Using a common six-point Likert scale, the questionnaire asked the respondents to indicate the extent to which they viewed the scenario and statement as “strongly disagree”; scored 1, to “strongly agree”; scored 6. Therefore, higher average scores indicated a higher degree of agreement. The second part of the questionnaire solicited information on the respondent’s gender, age, educational background and years of experience.

3.2. Data

Non response bias for the sample was assessed with an analysis of variance between “early” and “late” respondent groups (Sax et al., 2003). The result showed that there are no statistical differences among the two groups of respondents. The demographic breakdowns of respondents’ profiles are presented in Table 4. 66.4% of the respondents were female and 93.8% were younger than 41 years old. While the majority of respondents held bachelor degree (55.4%) and with less than 6 years of working experience. To derive a concise list of exploratory constructs from the responses collected, a factor analysis was performed.

Of the 789 returned questionnaires, a list wise deletion was performed by SPSS to yield 744 completed and usable questionnaires. Hair et al. (2006) explained that factor analyses procedures are based on correlation matrices and can be used for the purpose of identifying the underlying dimensions in multivariate data analysis. As a result, the distribution quality is examined for this study. Based on Cohen et al. (2002), correlation values fall between 0.3 and 0.9 are considered sizeable and a variable that does not have minimum correlation values of 0.3 is considered non convergent.

A principle component factor analysis with varimax rotation was used on the 45 items that assessed the ethical reasoning. Bartlett’s test of sphericity was significant (Bartlett’s Sphericity = 20197.880, $p < 0.001$), indicating identity matrix can be ruled out. The Kaiser-Meyer-Olkin measure of sampling adequacy was larger than 0.6 (KMO = 0.879), which showed that the use of factor analysis was appropriate. Nine of the 45

items in the questionnaire were reduced to six factors loadings greater than 0.5 and an eigenvalue greater than 1.0. The resultant factor structure explained 73.4% of the total variance. These results are consistent with minimum value proposed by Hair et al. (2006) which is 0.5 for factor loadings, 1.0 for eigenvalue and 0.5 for variance extracted. The eight factors reliability coefficient and the loadings of each item are listed in Table 5. The overall reliability of the scale was satisfactory, since a Cronbach coefficient of at least 0.7 is considered adequate for exploratory work (Sekaran and Bougie, 2010). Apart from Factor 3 ($\alpha = 0.704$), the reliability coefficients of other factors were ranged from 0.815 to 0.935.

Table 4. Demographic Breakdown of Respondents

Demographic profile	Category	Respondents	%
Gender	Male	250	33.6
	Female	494	66.4
Age group	21-25	285	38.3
	26-30	242	32.5
	31-35	153	20.6
	36-40	18	2.4
	41-45	14	1.9
	46-50	16	2.2
	51 and above	16	2.2
Educational background	High school	17	2.3
	Certificate level	75	10.1
	Diploma	169	22.7
	Bachelor degree	412	55.4
	Postgraduate degree	71	9.5
Years of experience	1-5	408	54.8
	6-10	196	26.3
	11-15	96	12.9
	16-20	24	3.2
	21 and above	20	2.7

3.3. Result

Six factors were generated from the factor analysis: (1) ethical awareness in ethical management, (2) ethical awareness in ethical practices, (3) deliberative ethical judgment, (4) experimental ethical judgment, (5) derivative ethical judgment, and (6) ethical intention. Ethical awareness in ethical management in organization was composed of four items ($\alpha = 0.815$), accounting for 5.251% of the variance. The item of "promoting friend over another" produced the highest mean score of 4.188 among the four items. Ethical awareness in ethical practices was composed of nine items ($\alpha = 0.924$), explaining 8.547% of the variance. Item of "open to bribe" scored the highest mean of 3.674 among the nine items. "Safety design flaw" item however had lowest mean of 2.798. Four items ($\alpha = 0.839$) were included in the dimension of deliberative ethical judgment that accounted for 3.925% of the variance. The mean score of 4.688 was the highest among all items in which represented by item of "intellectual challenges". Whereas experimental ethical judgment represented by eight items ($\alpha = 0.935$) with 11.406% of variance. Relatively, all items produced mean below 4.0 with "intuition best in solving problems" item lead the score (3.850). Conversely, the dimension of derivative ethical judgment produced the highest mean score of 3.683 for "no sense of intuition" among 11 items with Cronbach's alpha of 0.932 and variance accounted for 32.966%. Even though ethical intention items of four yielded for 3.327% of the variance and the Cronbach's alpha of 0.704, but it produced highest mean of 4.183 for the item of "harm is small".

Based on the data obtained from the survey, analysis of variance and gap analysis were conducted to compare the variation of ethical reasoning evaluation based on personal characteristics of business managers and executives in Malaysia. The mean and standard deviation are presented in tables below.

Table 6 illustrates the result of analysis of variance between years of experience of business managers and executives in Malaysia and variables of ethical reasoning. The results confirms that there is a significant difference between years of experiences on ethical reasoning with variables of ethical awareness in business management ($M=4.823$), ethical awareness in business practices ($M=2.639$), deliberative ethical judgment ($M=4.969$), and ethical intention ($M=4.556$) recorded highest mean scores for business managers and executives with 11 to 15 years of experiences. While the highest mean scores were produced by business managers and executives with experiences between 1 to 5 years for experimental ethical judgment ($M=3.840$) and experiences between 16 to 20 years for derivative ethical judgment ($M=3.879$). Business managers and executives with 11 to 15 years of experience were more sensitive towards ethical awareness in management; while business managers and executives with 6 to 10 years of experience were focused into ethical practices awareness in organizations. Surprisingly, even though most experienced business managers and executives tended to use deliberative in ethical judgment but some of them preferred utilizing their guts in making ethical judgment. Despite the fact that ethical judgment is based on reasoning and guts, this study evidenced that business managers and executives in Malaysia with 16 to 20 years of experience have used derivative ethical judgment in ethical reasoning. For these reasons, ethical intention is mostly demonstrated by business managers and executives with 11 to 15 years old.

Table 5. Factor structure and the mean scores of each item along six dimensions

Dimensions and items	Loadings	<i>M</i>	α
Ethical awareness in ethical management			0.815
Promote friend over another	0.821	4.188	
Hire male employee	0.72	3.79	
Deceptive advertising	0.621	4.156	
Promotion of relative over other	0.617	3.871	
Eigenvalue : 2.363			
% of Variance : 5.251			
Ethical awareness in ethical practices			0.924
Pad expenses account	0.616	3.506	
Polluted the environment	0.783	3.069	
Recommend bad stock	0.809	3.006	
Underreport income tax	0.748	2.968	
Safety design flaws	0.822	2.798	
Hire consultant to deceive	0.584	3.344	
Cut cost	0.748	2.907	
Open to bribe	0.686	3.674	
Bribe manager to make sale	0.748	3.152	
Eigenvalue : 3.846			
% of Variance : 8.547			
Deliberative ethical judgment			0.839
Intellectual challenges	0.766	4.688	
Hard thinking	0.828	4.683	
Prefer complex problem	0.81	4.505	
Logical thinking	0.756	4.565	
Eigenvalue : 1.766			
% of Variance : 3.925			
Experimental ethical judgment			0.935
Gut feeling works well	0.75	3.742	
Trust hunches	0.841	3.823	
Intuition best in solving problems	0.857	3.85	
Instinct for actions	0.784	3.661	
Trust initial feelings	0.642	3.796	
People are undecided	0.713	3.683	
People agreed on decision	0.61	3.79	
Decision not cause harm	0.656	3.683	
Eigenvalue : 5.133			
% of Variance : 11.406			
Derivative ethical judgment			0.932

Avoid depth thinking	0.636	3.602	
Not good in complicated problem	0.675	3.554	
Not good in logical analysis	0.623	3.538	
Do not like lots of thinking	0.701	3.527	
Thinking not enjoyable	0.717	3.683	
Not an analytical thinker	0.673	3.57	
No sense of intuition	0.735	3.683	
Intuition misguidance	0.752	3.538	
Gut feelings make mistakes	0.746	3.522	
Decision not on feelings	0.74	3.366	
Consequences meant for few people	0.551	3.328	
Eigenvalue : 14.834			
% of Variance : 32.966			
Ethical Intention			0.704
Harm is small	0.691	4.183	
Decision do not cause harm	0.71	4.124	
Quick effect on decision	0.659	4.086	
Eigenvalue : 1.497			
% of Variance : 3.327			

This result illustrates that business managers and executives' years of experience in organization does determine the ethical reasoning ability in Malaysian SMEs. Years of experiences recorded different perspectives of ethical reasoning components perceived by managers and executives. Although the ethical reasoning adhered by managers and executives varies in relation to components, but in general it supports empirical findings that found level of experiences of managers and executives are crucial in ethical reasoning evaluation (Ahmad et al., 2005; Forte, 2004; Koumbiadis and Okpara, 2008; Lawrance and Shaub, 1997; Mujtaba and Afza, 2011) as managers and executives with at least 14 years of experience are evidenced less tolerant to unethical decisions; slightly higher in ethical reasoning (Cannon, 2001). Our findings support Kohlberg's theory that explains individual moral reasoning (Forte, 2004; Kujala, 1995) capacity is determined by organizational factors and experiences that shape SMEs managers' and executives' ethical reasoning perspectives (French and Casali, 2008; Tilley, 2010). For this reason, our findings suggest that the ability of business managers and executives in valuing ethical reasoning components is determined by years of organizational working experiences.

Table 6. Means and standard deviations for years of experience

Variables	Years	<i>M</i>	<i>SD</i>	Sig.
Ethical awareness in business management	1-5	3.684	1.02	.000**
	6-10	4.291	0.757	
	11-15	4.823	0.835	
	16-20	4.167	0.686	
	21 and above	3.5	1.17	
Ethical awareness in business practices	1-5	3.02	0.871	0.000**
	6-10	3.444	0.927	
	11-15	3.132	1.003	
	16-20	2.639	0.679	
	21 and above	3.125	1.388	
Deliberative ethical judgment	1-15	4.463	0.706	0.000**
	6-10	4.694	0.678	
	11-15	4.969	0.499	
	16-20	4.542	0.666	
	21 and above	5.15	0.661	
Experimental ethical judgment	1-5	3.84	0.774	0.000**
	6-10	3.693	0.994	
	11-15	3.474	1.071	
	16-20	3.354	0.832	
	21 and above	4.4	0.582	
Derivative ethical judgment	1-5	3.537	0.745	0.018**
	6-10	3.412	0.915	
	11-15	3.705	1.004	
	16-20	3.879	0.591	
	21 and above	3.546	1.398	
Ethical intention	1-5	3.941	0.7	0.000**
	6-10	4.299	0.62	
	11-15	4.556	0.901	
	16-20	3.944	0.413	
	21 and above	4.533	0.958	

**Significant at $p < 0.05$

Table 7 shows the results of independent t test for gender and variables of ethical reasoning. The results indicated that there is a significant difference in the scores between male and female business managers and executives in regards to ethical awareness in business management (male: $M=4.168$, $SD=0.965$; female: $M=3.917$, $SD=1.031$) as well as ethical awareness in business practices (male: $M=3.252$, $SD=0.973$; female: $M=3.078$, $SD=0.910$). In this study, male was found to have greater ethical awareness for both significant variables. Nevertheless, deliberative ethical judgment, experimental ethical judgment, derivative ethical

judgment and ethical intention were not recorded significant difference between male and female. Given these points, this study proved that Malaysian male is more ethical awareness oriented in comparison to female.

Table 7. Means and standard deviations for gender

Variables	Gender	<i>M</i>	<i>SD</i>	Sig.
Ethical awareness in business management	Male	4.168	0.965	0.001**
	Female	3.917	1.031	
Ethical awareness in business practices	Male	3.252	0.973	0.017**
	Female	3.078	0.91	
Deliberative ethical judgment	Male	4.655	0.697	0.214
	Female	4.588	0.67	
Experimental ethical judgment	Male	3.736	0.96	0.698
	Female	3.762	0.856	
Derivative ethical judgment	Male	3.594	0.905	0.194
	Female	3.508	0.822	
Ethical intention	Male	4.131	0.87	0.997
	Female	4.131	0.677	

**Significant at $p < 0.05$

The above results exhibited mixed levels of ethical sensitivity as the differences only recorded for ethical awareness in ethical management and ethical awareness in ethical practices, while female had distressingly low rates for both. This result suggests that gender differences are not as prevalent as claimed in some earlier research. Our results are similar to some studies that were done based on different samples in other countries that only found significant gender differences in few of the ethical reasoning orientation (e.g.; Juujarvi et al., 2010; Lawrance and Shaub, 1997; Mellahi and Guermat, 2004). However, out of 72 ethical situations that explored by Landry et al. (2004), only 18 situations were recorded to have significant differences between male and female. Thus our findings suggests that variation in gender does not play a major role in the ethical reasoning evaluation in business dealings, as the results do not yield overwhelming evidence of higher general female ethical reasoning sensitivity.

Table 8. Means and standard deviations for age cohorts

Variables	Years	<i>M</i>	<i>SD</i>	Sig.
Ethical awareness in business management	21-25	3.64	0.974	0.000**
	26-30	4.08	0.966	

	31-35	4.525	0.874	
	36-40	4.542	0.602	
	41-45	3.964	0.914	
	46-50	4.469	1.103	
	51 and above	3.203	1.191	
Ethical awareness in business practices	21-25	3.016	0.794	0.000**
	26-30	3.241	0.9	
	31-35	3.193	1.002	
	36-40	3.611	1.154	
	41-45	2.614	1.029	
	46-50	3.865	1.532	
	51 and above	2.36	1.08	
Deliberative ethical judgment	21-25	4.381	0.64	0.000**
	26-30	4.653	0.736	
	31-35	4.851	0.608	
	36-40	4.875	0.464	
	41-45	4.339	0.67	
	46-50	5.156	0.625	
	51 and above	5.125	0.758	
Experimental ethical judgment	21-25	3.858	0.706	0.000**
	26-30	3.624	0.962	
	31-35	3.58	0.974	
	36-40	4.292	1.033	
	41-45	3.768	0.877	
	46-50	4.406	1.007	
	51 and above	4.227	0.89	
Derivative ethical judgment	21-25	3.576	0.705	0.009**
	26-30	3.532	0.898	
	31-35	3.625	0.905	
	36-40	3.03	1.12	
	41-45	3.403	0.543	
	46-50	2.96	1.134	
	51 and above	3.358	1.209	
Ethical intention	21-25	3.896	0.674	0.000**
	26-30	4.19	0.669	
	31-35	4.305	0.799	
	36-40	4.833	0.834	
	41-45	3.905	0.514	
	46-50	4.604	0.743	
	51 and above	4.688	1.078	

**Significant at $p < 0.05$

Table 8 exemplified the result between age cohorts and ethical reasoning variables using the analysis of variance. The result validated the literature review discussed above that there is a significant difference between age cohorts and ethical reasoning. All variables in ethical reasoning were experienced the significant differences; where age cohort of 36 to 40 years old produced the highest mean for ethical awareness in business management ($M=4.542$) and ethical intention ($M=4.833$). While, business managers' and executives' age between 46 and 50 are more intuitive ($M=4.406$) and the focus of ethical awareness is on business practices ($M=3.865$). Older person however are more thorough in evaluating ethical judgment ($M=5.125$). On the contrary, age cohort of 31 to 35 years old is like to follow or replicate others' judgment rather than critically evaluating the ethical judgment ($M=3.625$). Middle age business managers and executives in Malaysia are more concerned on management ethical awareness in contrast to late 40s cohorts. Similarly, the late 40s cohorts were concentrating on ethical practices awareness together with adopting deliberative and experimental ethical judgment in ethical decisions in comparison to 31 to 35 years old business managers and executives that emulate others' judgment in making decisions. Hence, younger managers and executives produced less ethical intention compared to other age cohorts in Malaysia.

For this study, age seemed to explain better differences in responses in all ethical reasoning components. In addition, age of the respondents provided better explanation for ethical reasoning components differences among respondents in given situations. This is in line with earlier research that found people tend to be more ethical as they grow older (Davison et al., 2009; Freeman, 2007; Khalid et al., 2011; McCabe et al., 2006; Sidani et al., 2009) even though the result only applied to some situational components and not to others. In addition, the wisdom on ethical reasoning is reinforced through organizational training, organization's ethical policy and other organization's reinforcement mechanism that foster the ethical decision and behaviors; as they learned from past ethical/ unethical decisions (Stead et al., 1990). These results supported previous studies which concluded that older individuals tend to have more ethical wisdom than younger ones that significantly has less ethical reasoning tolerance (Borkowski and Ugras, 1998; Cannon, 2001; Chan et al., 2002; Huang, 2006; Hyppolite, 2003; Liu, 2011; Mujtaba et al., 2009).

4. Conclusion and implication

The findings of this study confirmed the results of some earlier studies done in different cultural and industry contexts in relation to the fact that maturity and wisdom gained from working experiences determines the weight in ethical reasoning evaluation. Once mistakes are learned and experiences are valued, managers and executives will put more effort on ethical reasoning evaluation as the evaluation will weight their successful career progression in the organizations. Comparatively, age group profoundly affects ethical reasoning evaluation as younger age groups tend to be more ethical tolerant. As people aged, it seems that they increasingly develop their ethical reasoning comprehension and the gender differences tend to be narrow; especially towards ethical judgment and ethical intention. However, working experiences and age are concurrently related as it is evidenced by the findings of this study.

Earlier research suggested that perspective gap between males and females on the level of ethical sensitivity have been reduced over time. These are due to common socialization learned and experienced in working environment. Furthermore, the reinforcement of organization's ethical training, ethical policy and reward/ punishment system in relation to ethical/ unethical acts have been applied to all, unbiased towards gender. Trevino and Nelson (2007) mentioned that managers and executives are required to embrace organizational ethical practices once they enter the organization door on the first day on report duty. Under those circumstances, Markham et al. (1985) suggested that the value system of females tend to become similar to males as they enter the workplace. However, Peterson et al. (2001) argued that males tend to reduce their ethical value system gap to get closer to females as their age increased. Sidani et al. (2009) evidenced that gender is a factor in explaining differences in people's value orientations in younger age. The results of this study supports the occupational socialization theory that emphasizes on reducing gap between gender on the job related attitudes through occupational socialization (Smith and Rogers, 2000).

The current study serves several implications for SMEs and research. The gender differences findings from this study may be presented among younger managers and executives as work socialization prone to reduce the impact of ethical reasoning differences between male and female. This highlights the importance of occupational socialization on the ethical reasoning orientations of the SMEs managers and executives in Malaysia. According to Butterfield et al. (2000), management initiatives could help managers and executives to develop their comprehension in ethical reasoning evaluation in the workplace. Furthermore, ethical work climate (Cullen et al., 2003) which is simulated by perceived organizational support (Eisenberger et al., 2002) through distributive justice (Eisenberger et al., 1997), supervisory support (Eisenberger et al., 1986) and rewards/ punishment system (Hunt and Vitell, 1986) together with ethical leadership (ethical role modelling and ethical promotion) (Brown and Treviño, 2006) could foster the development of their ethical reasoning and make them more sensitive to issues with ethical contents. As has been noted that older managers and executives tend to be ethically reasoned, yet the incomprehensiveness of the experiences that failed to include variation of situations and contexts may jeopardize their ethical reasoning evaluation. Therefore, exposure to a wider variety of potential issues and incidents in relation to ethical nature could be considered as initiatives broadening the perspectives and experiences of the organization in ethical decision making.

The similarity of ethical reasoning perspectives of older age groups with more years of working experience could be the result of homogeneity organizational context. Different results may be recorded for different industries, sampling frames, and cultures. Further research is required to corroborate this possibility in different contexts as emphasizing in specific environment (example: SMEs) may limit the generalizability of the results. In fact, as Peterson et al. (2001) argued, the business ethics studies do not essentially exemplify the actual behavior of the involved people because ethics is intrinsically measured by respondents' perceptions towards ethical contexts or dilemmas.

As abovementioned, this study has offered a valuable contribution to the literature on ethical reasoning. In addition, this study provided some corroboration to the working experience-gender-age factors in ethical reasoning components. The conclusion drew from this study is overwhelming for SMEs organizational human resources strategies in order to ensure that the stereotype perceptions towards working experience,

gender and age will not contribute to the unethical decision making that jeopardize organizational profit and reputation in a long run.

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