

# Effects of Nationality, Gender, and Religiosity on Business-Related Ethicality

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**ABSTRACT.** Cross-national studies of business-related ethicality frequently have concluded that Americans possess higher ethical standards than non-Americans. These conclusions have generally been based on survey responses of relatively small convenience samples of individuals in a very limited number of countries. This article reports a study of the relationship between nationality and business-related ethicality based on survey responses from more than 6300 business students attending 120 colleges and universities in 36 countries. Two well-documented determinants of business ethics (gender and religiosity) were investigated as moderators of the nationality–business ethicality relationship. The major research finding is that, while statistically significant differences were found between the business-related ethicality of American survey participants and the business-related ethicality of the non-American survey participants, the magnitudes of the differences were not substantial. The results of the study suggest that (i) more empirical cross-cultural/national research is required on business-related ethicality and (ii) previous explanations for cross-cultural/national differences in ethics need to be reconsidered before further generalizations are warranted.

**KEY WORDS:** business ethics, ethics attitudes, future business leaders, nationality differences, gender differences, religiosity differences

## Introduction

Successful business relationships are built on, and sustained by, the expectations of mutual trust and

ethical conduct. This is true whether the relationships are business-to-business relationships or business-to-consumer relationships. Moreover, this is true whether the relationships are confined to a single country or are transnational in scope and nature. However, trust expectations in transnational relationships can be problematic if the entities and nations involved possess different cultural values.

Consequently, there has been considerable research conducted on the relationship between culture/nationality and business ethics, whether operationalized as business ethics attitudes, business ethics intentions, business ethics judgments, or business ethics behaviors. Review of the business ethics literature reveals that one question has been repeatedly raised in this research: Do individuals in the United States have higher business ethics standards than do individuals in other countries?

Much of the published research leads to the conclusion that the answer to this question should be a qualified “yes.” Surveys conducted in numerous countries with business practitioners, consumers, and (especially) business students as survey participants indicate that Americans possess higher business ethics standards than non-Americans, regardless of the survey methodology employed or the ethics variables studied (e.g., Allmon et al., 1997; Grimes, 2004; Whipple and Swords, 1992; White and Rhodeback, 1992). Simultaneously, though, other surveys have found no differences in ethics attitudes between Americans and non-Americans (e.g., Davis et al., 1998; Grunbaum, 1997; Stevenson and Bodkin, 1998). Moreover, some researchers have simply discussed “differences” in ethics between the two groups

without direct comparisons. For example, De George (1994, p. 3) wrote that, for a variety of reasons, “it is understandable that American international business ethics may be different from international business ethics in other parts of the world” (without fully explaining why it is “understandable”).

### *Purpose*

The primary purpose of the present research was to revisit the question whether future business leaders in the United States (operationalized as American business students) possess, on average, a higher level of ethicality than their counterparts in other countries. To address this question, a large sample of undergraduate business students from universities in the United States and 35 other countries was surveyed and their responses to a series of questions analyzed.

Gender has been demonstrated to explain differences in ethics attitudes and behaviors. Meta-analyses have shown that females tend to have higher ethical standards than males (e.g., Borkowski and Ugras, 1998), and that this difference exists across a number of countries (e.g., Roxas and Stoneback, 2004). Given the importance of gender in the ethics literature, the present research examined whether gender moderates the relationship between nationality (US vs. non-US) and business-related ethics attitudes. Another variable of interest in the study of business-related ethics attitudes is religiosity. The most common conclusion regarding the relationship between religiosity and business ethics is that a high “degree of religiosity is generally associated with higher ethical attitudes” (Conroy and Emerson, 2004, p. 384). Since the present research focuses on comparing ethics attitudes in different countries, religiosity was examined to determine whether it moderates the relationship between nationality and business ethics attitudes. Given the scope of the present research, the research findings should provide benchmark data for future studies of business-related ethics attitudes in the international arena.

### **Nationality and ethicality**

The reason for differences in business ethics across countries may well relate to differences in cultures,

since culture affects moral orientations such as idealism and relativism (e.g., Srnka, 2004; Swaidan et al., 2008). In the context of cross-cultural differences, Iyer (2001) discussed ethical dimensions of exchange and major ethical principles that emerge as possible explanations of cross-cultural differences generally: sovereignty, justice, and integrity. Buller et al. (1991) wondered rhetorically whether there is a common business ethics core across cultures but whether, beyond this core, widespread differences exist in the levels of ethical standards. From a theoretical perspective, researchers have attempted to apply Hofstede’s (2001) cultural constructs of individualism and collectivism in cross-cultural models of ethical decision making in business (e.g., Husted and Allen, 2008) and his constructs of individualism and uncertainty avoidance to social desirability response bias (e.g., Bernardi, 2006), as well as Kohlberg’s (1984) levels of moral development in explaining cross-cultural differences in business ethics (e.g., Kini et al., 2004).

Even though several empirical comparisons of the ethics of American versus non-American business people (e.g., Becker and Fritzsche, 1987; Beekun et al., 2008; Singhapakdi et al., 2001) and American versus non-American consumers (see Vitell, 2003, for examples of studies) have been reported, American and non-American business students have far more often been the populations of interest in cross-national comparisons of business ethics. The primary rationale for studying business students in cross-cultural or cross-national research is that they are “prospective managers” (Preble and Reichel, 1988), “tomorrow’s business professionals” (Stevenson and Bodkin, 1998), or “future business executives” (Jones and Gautschi, 1988). Given that these characterizations are correct, studying business students may lead to predictions of the future ethical climate in business, especially as a global economy emerges. At the same time, though, it is important to recognize that business students are not, by definition, business managers, and therefore may not provide generalizable inferences about current business managers, and that students’ ethicality may change as they are exposed to a country’s ethical climate in business.

Table I summarizes a representative (but not comprehensive) sample of cross-national studies of business ethics wherein business students constituted the survey participants. The number of countries

TABLE I  
Illustrative surveys of business students' reported ethics in cross-cultural studies

Study	Sample size	Research design	Significant national differences <sup>a</sup>
Ahmed et al. (2003)	288 American 171 Chinese 184 Egyptian 242 Finnish 221 Korean 48 Russian	Scenarios	Yes and No
Grunbaum (1997)	199 American 147 Finnish	Scales	No
White and Rhodeback (1992)	118 American 267 Taiwanese	Scenarios	Yes
Allmon et al. (1997)	107 American 120 Australia 331 Taiwanese	Scales	Yes
Okleshen and Hoyt (1996)	358 American 341 New Zealand	Scenarios	Yes
Lysonski and Gaidis (1991)	103 American 138 Denmark 181 New Zealand	Scenarios	Yes and No
Clarke and Aram (1997)	180 Spain 159 American	Scales	Yes
Davis et al. (1998)	90 American 95 Indonesia 80 Austria	Scenarios	No
Kennedy and Lawton (1996)	145 American 170 Ukraine	Scales	Yes
Preble and Reichel (1988)	129 American 150 Israel	Scales	Yes
Stevenson and Bodkin (1998)	402 American 126 Australian	Scenarios	No
Whipple and Swords (1992)	193 American 123 United Kingdom	Scenarios	Yes
Priem et. al. (1998)	56 American 45 Belize		Yes

<sup>a</sup>Where significant differences were found, U.S. students reported higher ethicality ratings than did non-U.S. students.

ranged from two to six in a given study, and individual country sample sizes ranged from 45 to 402. Both scenarios (vignettes) and scales were used to assess ethics attitudes. With few exceptions, survey participants were drawn from courses taught by the researchers conducting the studies. Most of the studies reported significant national differences, with American business students tending to exhibit higher ethicality levels than non-American business students.

A recent study reported by Crittenden et al. (2009) queried business students in all regions of the world regarding their attitudes toward ethical behavior. Using cluster analysis, four segments of students emerged: (1) less principled, (2) ambivalent, (3) subjective, and (4) more principled. Consistent with other reported research, relatively more American students were classified as "more principled" than were students from any other region of the world. However, 45.5% of the American students were also

classified as less principled or ambivalent, which indicates there is variance among a seemingly homogeneous population (American business students). In addition, these researchers analyzed business ethics attitudes on the basis of level of country corruption. Not surprisingly, students in more corrupt countries tended to equate local legal and ethical standards as their ethical guide in business decision making.

In light of the existing literature, the present research retests the dominant hypothesis:

*H1:* American business students have a higher level of business-related ethicality than do non-American business students.

### Gender and ethicality

A majority of studies have concluded that females exhibit higher ethical standards and behaviors than do males. Borkowski and Ugras (1998) conducted a meta-analysis of 47 empirical studies published in the period 1985–1994 that investigated the relationship between gender and ethics; only studies that contained data on American business students were included in the meta-analysis. Of the 47 studies, 29 “reported that females (males) exhibited more (less) ethical attitudes/behavior than their counterparts” (Borkowski and Ugras, 1998, p. 1124). Following meta-analyses of both statistical significance levels and effect sizes, the researchers concluded that generally “the null hypothesis of no relationship between gender and ethical behavior can be rejected” (Borkowski and Ugras, 1998, p. 1124).

Similarly, Franke et al. (1997) conducted a meta-analysis of more than 20,000 survey participants in 66 samples to investigate the role that gender plays in perceptions of ethical decision making. Using social role theory to explain how gender differences in perceptions are affected by work experience, they found that gender differences observed in pre-career (student) samples (women have higher ethical standards than men) decline as work experience increases. Further, following a qualitative review of the literature, Kennedy and Lawton (1996, p. 904) concluded that while some studies “have shown little or no difference between males and females...none have found higher standards for males than females.”

Roxas and Stoneback (2004) reported the results of an eight-country ethical dilemma study of accounting students (Australia, Canada, China, Germany, Philippines, Thailand, Ukraine, and United States) that concluded that “males were significantly less ethical than females” (Roxas and Stoneback, 2004, p. 161). Analogous cross-national findings have been reported by, among others, Sikula and Costa (1994) and Whipple and Swords (1992), although in some non-United States studies (e.g., Phau and Kea, 2007; Stevenson and Bodkin, 1998) males reported higher levels of business ethicality than did females.

From the above findings the following hypotheses are presented:

*H2:* Female business students have a higher level of business-related ethics attitudes than do male business students.

More specifically, with respect to possible gender-nationality interactions, the following hypotheses are offered:

*H3A:* American male business students have a higher level of business-related ethicality than do non-American male business students.

*H3B:* American female business students have a higher level of business-related ethicality than do non-American female business students.

*H3C:* There is no difference between male and female business students with respect to the effect of nationality (American vs. non-American) on business-related ethicality.

### Religiosity and ethicality

There has been less focus on studying religiosity and its influence on business-related ethics than on studying relationships involving nationality or gender. Even so, there have been studies of the relationship between religiosity and ethics that have dealt with selected issues such as cheating by students (Allmon et al., 2000; Barnett et al., 1996), environmentalism (Wolkomer et al., 1997), and insider trading (Terpstra et al., 1993). Additionally, there have been studies that go beyond a single focal issue (e.g., Miesing and Preble, 1985; Siu et al., 2000; Smith and Oakley, 1997). In all these studies, a

positive relationship between degree of religiosity and level of ethical attitude has been observed.

When the relationship between religiosity and business-related ethics attitudes has been studied, the analysis has typically occurred in the context of other relationships, such as gender (e.g., Albaum and Peterson, 2006), or the analysis has been of secondary concern (e.g., McNichols and Zimmerer, 1985; Phau and Kea, 2007). For example, whereas the Kennedy and Lawton (1996) study primarily focused on a comparison of the willingness of American and Ukrainian business students to engage in unethical behavior, it also delved into the relationship between religiosity and willingness to engage in unethical behavior.

Although the relationship between degree of religiosity and business-related ethicality has generally been found to be positive (e.g., Conroy and Emerson, 2004; Ibrahim et al., 2008; Kurpis et al., 2008; Wong, 2008), the relationship is tempered by mixed findings (cf. Shepard and Hartenian, 1991; Terpstra et al., 1993) and different operationalizations of “religiosity.” For example, even though it did not specifically focus on business students, a study of managers by Longenecker et al. (2004) found that reported results varied by the measure of religiosity employed.

These findings suggest the following hypotheses:

- H4:* There is a positive relationship between religiosity and degree of business-related ethicality for business students.
- H5A:* American business students who consider themselves very religious have a higher level of business-related ethicality than do non-American business students who consider themselves very religious.
- H5B:* American business students who consider themselves moderately religious have a higher level of business-related ethicality than do non-American business students who consider themselves moderately religious.
- H5C:* American business students who do not consider themselves religious have a higher level of business-related ethicality than do non-American business students who do not consider themselves religious.

Since there are no studies comparing the joint effect of religiosity and nationality on business ethics, the following hypothesis is proposed in null form:

- H5D:* Degree of religiosity does not moderate the impact of nationality (American vs. non-American) on the business-related ethicality of business students.

## Research methodology

### *Samples and data collection*

Because the primary purpose of the study was to compare the business-related ethicality of American business students with that of non-American business students, an attempt was made to obtain reasonably representative and equal-sized samples of American and non-American business students. A two-stage sampling design was employed in data collection. The first stage consisted of identifying judgmentally representative samples of 4-year colleges and universities in the United States as well as in other countries. The second stage consisted of obtaining a cluster sample of undergraduate business students in each of the stage-one colleges and universities selected. Consequently, the study can perhaps be best described as one employing a relatively large and diverse international sample permitting broad-based generalizations, as opposed to one employing a more narrowly focused sample permitting more in-depth inferences.

Specifically, to obtain geographically diverse cross sections of business students, professors in business schools in the United States and 35 additional countries (including Hong Kong) were contacted and asked if their research or teaching assistant would administer about 50 questionnaires to undergraduate business students. Table II contains a listing of the countries from which the questionnaires were obtained, the number of colleges and universities sampled in each country, and the number of survey participants from each country. The professors were told that the questionnaires should not take more than 5 min to administer and that their assistant would receive an “honorarium” of US \$20 as a token of appreciation. Professors who agreed to participate in the survey were either emailed a copy of the questionnaire or sent 60 blank questionnaires, a pre-addressed return envelope and the honorarium. The number of completed questionnaires from the various

TABLE II  
Countries included in survey

Argentina (1, 59)	Iceland (1, 46)
Australia (2, 57)	Ireland (1, 38)
Austria (1, 50)	Malta (1, 49)
Belgium (1, 52)	Mexico (2, 72)
Bolivia (2, 71)	Morocco (2, 109)
Brazil (3, 131)	Netherlands (1, 47)
Canada (3, 128)	New Zealand (2, 88)
Chile (1, 54)	Norway (2, 183)
China (1, 30)	Philippines (1, 43)
Columbia (3, 149)	Senegal (3, 109)
Denmark (1, 75)	Singapore (2, 117)
France (2, 150)	South Korea (2, 86)
Germany (2, 242)	Spain (2, 174)
Greece (1, 49)	Thailand (1, 52)
Honduras (1, 39)	Tunisia (3, 212)
Hong Kong (2, 113)	Turkey (2, 95)
Hungary (1, 26)	United Kingdom (4, 148)
	United States (58, 2949)
	Vietnam (2, 54)

The numbers in *parentheses*, respectively, reflect the number of colleges and universities sampled and the number of survey participants in that country with complete data.

colleges or universities ranged from 29 to 121, with the average being 53.

Data collection was accomplished through an in-class setting to control for possible “noise” by having a common data collection environment. The approach to data collection was chosen to take advantage of the personal relationships that existed between the authors and colleagues in the countries where data were collected. This allowed the investigation to be completed in a reasonable length of time, with a high response rate, and at a cost that fit within a relatively small budget.

The sample of students from the United States was obtained from 58 colleges and universities. These colleges and universities are located in 32 states ranging from Maine to California, Washington to Florida, and Minnesota to Texas. Eighty-eight percent of the United States business schools from which data were collected are components of a public college or university. The sample of students from the other 35 countries was obtained from 62 colleges and universities, of which about two-thirds are public.

The final sample consisted of 6331 survey participants, of which 3034 were from the United States

and 3297 were from the other 35 countries. There were 1492 males and 1479 females from the United States, and 1553 males and 1699 females from the other 35 countries. (Because some study participants did not answer all demographic questions, the demographic variable group sizes do not sum to the final sample sizes.) Approximately 97% of each subsample responded to all questionnaire items; hence, missing data were not considered an issue.

Even though probability sampling was not employed, the samples were deemed to consist of sufficiently broad distributions of undergraduate business students to warrant confidence in the general inferences drawn. The United States sample in particular was representative of undergraduate business students in the United States based on comparisons with data from the U.S. Census Bureau and the Association to Advance Collegiate Schools of Business. The total sample is believed to be the most extensive and the largest international sample studied to date in the context of business-related ethicality. Table III presents a brief profile of the two samples. The American and non-American samples were relatively similar with respect to gender. They did not differ with respect to average number of years in college ( $t = 1.56, p < 0.12$ ), although they did differ with respect to distributions of years in college. Significant differences ( $\chi^2$  test,  $p < 0.001$ ) existed with regard to age and employment; non-American survey participants were significantly less likely to be employed and reported being slightly younger than American survey participants.

In addition to the significant difference in the distribution of religiosity values, there was a significant difference ( $t = -14.08, p < 0.001$ ) between the mean values of American (mean = 2.05) and non-American (mean = 2.29) samples. American survey participants reported being more religious than did the non-American survey participants (religiosity was coded from 1 to 3, where the lower the number, the greater the reported religiosity). Since the non-American sample included students from 35 countries, variation within such a diverse group was expected.

The number of survey participants responding to each demographic question did not vary systematically or greatly across the 36 countries, and only survey participants who responded to all ethicality items were included in the analysis. Therefore, missing data were not believed to have any effect on the results.

TABLE III  
Selected survey participant characteristics (percentage distributions)

Characteristics	Sample		$\chi^2$	<i>p</i>
	U.S.	Non-U.S.		
Gender	( <i>N</i> = 2942)	( <i>N</i> = 3159)	1.984	<0.16
Female	50.2	52.0		
Male	49.8	48.0		
Age	( <i>N</i> = 2936)	( <i>N</i> = 3176)	16.250	<0.001
20 and below	24.0	25.4		
21–25	67.1	62.8		
26 and above	8.9	11.8		
Number of years in college	( <i>N</i> = 2942)	( <i>N</i> = 3178)	54.770	<0.001
One	11.5	15.0		
Two	19.7	20.8		
Three	36.8	28.4		
Four or more	31.9	35.8		
Employment	( <i>N</i> = 2947)	( <i>N</i> = 3149)	715.228	<0.001
Full-time	16.1	10.4		
Part-time	55.1	26.8		
Not employed	28.8	62.7		
Religiosity	( <i>N</i> = 2926)	( <i>N</i> = 3148)	193.068	<0.001
Very religious	22.2	12.5		
Somewhat religious	51.0	45.4		
Not so religious	26.8	42.0		

### Measurement

The questionnaire contained 19 Likert-type items designed to measure business-related ethicality, 4 demographic questions (age, gender, employment status, and country of citizenship), and 2 questions (academic classification and major field of study) to screen potential survey participants to ensure that the sample was limited to only undergraduate business students from the respective countries. The ethics attitude items were derived from several sources, including Beltramini et al. (1984) and Hunt et al. (1989). Each of the Likert-type items consisted of a declarative statement and a six-category “strongly agree” to “strongly disagree” rating scale; only the endpoints of the rating scale were labeled. Scale categories were labeled numerically from 1 (“Strongly Agree”) to 6 (“Strongly Disagree”). Thus, the item format was balanced and did not contain a neutral point. Such a scale assumes that a survey participant had an ethics attitude and was able to articulate it (Tull and Albaum, 1973, p. 108).

The questionnaire was originally developed in English and pilot-tested on a sample of American business students to obtain a qualitative evaluation of item understandability and an assessment of administrative ease. It was subsequently translated into Chinese, French, German, Spanish, and Vietnamese, usually by professors in the countries where data were collected. Because many of the survey participants were from English-speaking countries or were enrolled in educational institutions where English was the language of instruction, or spoke English or one or more of the languages into which the questionnaire was translated (i.e., Tunisians speak French), there was no need to translate the questionnaire into other languages.

Nationality was coded as an indicator variable. Religiosity was measured with a single item; survey participants were asked, “Do you consider yourself to be ‘very religious’, ‘somewhat religious’, or ‘not very religious.’” Whereas Churchill (1979) and Peter (1979) argued that psychological attributes are better measured with multi-item measures than with

single-item measures, more recent research (e.g., Bergkvist and Rossiter, 2007; Drolet and Morrison, 2001; Rossiter, 2002) suggests that if an attribute can be conceptualized as concrete, measurement does not require multiple items. In the present research, religiosity was considered concrete, and thus a single item was appropriate. The scale measuring religiosity was straightforward, unambiguous, and easy to apply. (Longenecker et al. (2004) similarly used a single-item measure of religious interests.)

Furthermore, the decision was made to use a psychological measure of religiosity rather than a behavioral measure such as attendance at religious services. The reason for this decision was threefold. First, in many regions of the world attendance at religious services is irrelevant. Second, psychological measures of religiosity have been shown to possess validity and reliability no less than behavioral measures. Third, personal belief in religiosity was considered a stronger influence on other beliefs and behavior than a behavioral measure.

#### *Ethicality attitude scale*

Thirteen of the 19 Likert-type items represented general attitudes toward business ethics and pertained to relative ethical standards, deterioration of ethics, meeting the needs of business and society, and miscellaneous issues such as whether students should take a formal course in business ethics. The remaining six items comprised the Ethicality scale developed by Albaum and Peterson (2006). Four of these items were reverse coded (see Albaum and Peterson, 2006) when computing individual survey participant ethicality scores. The range of possible scores was 6–36, with the larger the score the greater the degree of business-related ethicality. The items are:

- If a manager in a company is discovered to have engaged in unethical behavior that results primarily in personal gain (rather than corporate gain), he or she should be terminated or fired (reverse coded).
- If a manager in a company is discovered to have engaged in unethical behavior that results primarily in corporate gain (rather than personal gain), he or she should be fired (reverse coded).
- Top business executives should state in no uncertain terms that unethical behaviors in their companies will not be tolerated (reverse coded).
- It is important that ethical considerations be taken into account when designing company policies (reverse coded).
- Within a business firm, the ends justify the means.
- Business behavior that is legal is ethical.

#### *Preliminary scale analyses*

The six Ethicality scale items were subjected to separate factor analyses within the American and non-American subsamples. Similar to Albaum and Peterson (2006), two factors emerged—behavioral ethicality and philosophical ethicality (see Table IV). The resulting factor structures were compared using Cattell's salient variable similarity index (Cattell and Baggaley, 1960; Cattell et al., 1969) and Levine's (1977) pattern similarity index. The results of these analyses suggested that Ethicality scores (and the underlying factor structures) were comparable across the American and non-American subsamples.

Three additional, independent samples of undergraduate business students from, respectively, France, Spain, and the United States were used to evaluate the longitudinal stability (test–retest reliability) of the Ethicality scale. The median (2 weeks and 1 month) test–retest correlation measuring the longitudinal stability of the Ethicality scale was an acceptable 0.62.

The variances of the six Ethicality scale items were compared across the American and non-American subsamples. Although there were some minor differences, item variances were relatively similar, suggesting response homogeneity in the context of the business-related ethicality items employed.

Cronbach's alpha was 0.63 across all survey participants, 0.66 for the American survey participants, and 0.58 for non-American survey participants. Although these values appear low, given the research conditions they were reasonable (see Cortina, 1993; Duhachek and Iacobucci, 2004; Peterson, 1994). The median item–total correlation for the Ethicality scale was an acceptable 0.60 for the total sample (the range was 0.38–0.68), 0.61 for the American subsample (the



TABLE IV  
Factor Loadings and Coefficient Alpha for Ethicality Scale, by Sample Group

Scale Items	U.S. <sup>a</sup>		Non-U.S. <sup>b</sup>	
	B <sup>c</sup>	p <sup>d</sup>	B <sup>c</sup>	p <sup>d</sup>
If a manager in a company is discovered to have engaged in unethical behavior that results primarily in personal gain (rather than corporate gain), he or she should be terminated or fired	0.825		0.747	
If a manager in a company is discovered to have engaged in unethical behavior that results primarily in corporate gain (rather than personal gain), he or she should be fired	0.798		0.633	
Top business executives should state in no uncertain terms that unethical behaviors in their companies will not be tolerated	0.684		0.725	
It is important that ethical considerations be taken into account when designing company policies	0.612		0.667	
Within a business firm, the ends justify the means		0.830		0.727
Business behavior that is legal is ethical		0.853		0.838
Coefficient Alpha	0.72	0.62	0.65	0.41

<sup>a</sup>Percentage of variance accounted for is 61.0%.

<sup>b</sup>Percentage of variance accounted for is 54.8%.

<sup>c</sup>Behavioral ethicality.

<sup>d</sup>Philosophical ethicality.

range was 0.34–0.71), and 0.60 for the non-American subsample (the range was 0.23–0.64). Finally, an investigation of potential extreme response bias and yay-saying/nay-saying was undertaken. In general, the results of the preliminary analyses suggested that any risk that measurement problems existed when measuring ethicality with the same scale across countries that may have different concepts of ethics was minimal.

## Results

Two versions of the general linear statistical model, analysis of variance and regression analysis, were conducted to evaluate the relationships investigated. To take into account the relatively large sample sizes, a conservative  $p$  value of 0.005 was used as the threshold when determining whether a statistically significant difference or relationship existed. The reason for selecting this value of  $p$  rather than the more standard ones of 0.05 or 0.01 is that almost any small relationship or difference will be statistically significant with very large samples, as was the case here (Mohr, 1990, p. 74). Table V presents the results of a three-way analysis of variance with nationality (American/non-

American), gender, and religiosity as the independent variables and the Ethicality scale as the dependent variable. Using the criterion of  $p < 0.005$  as a threshold indicator of statistical significance revealed that only the main (general) effects of the three independent variables were statistically significant. Table VI presents means and standard deviations corresponding to the effects represented in Table V.

### Nationality effects

As expected from previous research, a statistically significant difference between American survey participants and non-American survey participants was observed with respect to business-related ethicality. On average, the Ethicality scores of American survey participants (mean = 27.6) were significantly higher ( $p < 0.001$ ) than the Ethicality scores of non-American survey participants (mean = 25.8). Thus, H1 was supported. Even so, the Ethicality score distributions of the two samples had an overlap of 85.5% (Alf and Abrahams, 1968). This suggests that while the mean Ethicality score difference was statistically significant, individual Ethicality

TABLE V  
Analysis of variance results for Ethicality

Source of variation	Type III sum of squares	df	Mean square	F	p
Nationality (N)	3459.85	1	3459.85	159.18	0.000
Gender (G)	1113.24	1	1113.24	51.22	0.000
Religiosity (R)	870.70	2	435.35	20.03	0.000
N × R	51.08	2	25.54	1.18	0.309
N × G	15.88	1	15.88	0.73	0.393
R × G	33.52	2	16.76	0.77	0.463
Error	130932.61	6026	21.74		

TABLE VI  
Ethicality means and standard deviations

Variable	Mean value	Standard deviation	N
<i>Nationality</i>			
American	27.6	4.60	2949
Non-American	25.8	4.79	3197
<i>Gender</i>			
All respondents			
Female	27.1	4.59	3122
Male	26.2	4.92	2979
American			
Female	28.1	4.46	1478
Male	27.0	4.68	1464
Non-American			
Female	26.3	4.55	1644
Male	25.4	5.02	1515
<i>Religiosity</i>			
All respondents			
Very religious	27.6	4.97	1044
Somewhat religious	26.4	4.64	2922
Not very religious	26.7	4.80	2107
American			
Very religious	28.2	4.64	649
Somewhat religious	27.2	4.49	1492
Not very religious	27.6	4.70	784
Non-American			
Very religious	26.5	5.30	395
Somewhat religious	25.5	4.62	1430
Not very religious	26.1	4.79	1323

scale values in the two samples were very similar (i.e., nearly 86% of the total number of Ethicality scale values could be placed in a single, common distribution).

*Gender effects*

On average, female survey participants had a significantly higher Ethicality score mean than did male survey participants (mean of 27.1 vs. mean of 26.2). This difference was statistically significant at  $p < 0.001$ , thus supporting H2. Again, however, the two Ethicality score distributions overlapped considerably; the overlap was 92.5%.

Analysis of variance was used to test H3A and H3B. For both males ( $F = 82.95, p < 0.001$ ) and females ( $F = 121.86, p < 0.001$ ), American survey participants had higher Ethicality scores than did their non-American counterparts. Thus, H3A and H32B were supported. Gender did not moderate the relationship between nationality and business-related ethicality ( $F < 1, p = 0.39$ ); this finding supported H3C.

*Religiosity effects*

In general, survey participants reporting they were “very religious” possessed significantly higher ( $p < 0.001$ ) Ethicality scores (mean of 27.6) than survey participants reporting they were “somewhat religious” (mean of 26.4) or “not very religious” (mean of 26.7). There was no significant difference in Ethicality score means between survey participants reporting they were “somewhat” or “not very” religious. As before, the percentage overlaps between the respective pairs of Ethicality score distributions was large; the average overlap was nearly 96%. Correlation analysis between religiosity and business-related ethicality resulted in  $r = 0.046 (p < 0.001)$ , indicating that H4 should not be rejected. However, the magnitude of

the correlation was so small that while it was significantly different from zero, the corresponding coefficient of determination, or variance explained, was less than 1%.

Analysis of variance was used to test H5A, H5B, and H5C. For all religious groups (very religious—H5A, moderately religious—H5B, and non-religious—H5C), American survey participants had higher Ethicality scores than did non-American survey participants. Thus, H5A ( $F = 32.04, p < 0.001$ ), H5B ( $F = 112.30, p < 0.001$ ), and H5C ( $F = 44.03, p < 0.001$ ) were all supported. Religiosity did not moderate the relationship between nationality and business-related ethicality ( $F = 1.17, p = 0.31$ ); this supported H5D.

## Discussion

Although the mean difference between the Ethicality scores of the American survey participants and the non-American survey participants was statistically significant for nationality, as were those for gender and religiosity, the differences were not substantial, as indicated by the overlaps of the respective Ethicality score distributions. Moreover, the respective variance proportions accounted for by the three independent variables in the analyses were very small: 0.032 for nationality, 0.010 for gender, and 0.020 for religiosity. Even smaller variance figures were observed for the interaction (moderator) analyses. Indeed, the total variance proportion in Ethicality scores collectively accounted for by nationality, gender, religiosity, and their interactions was only 0.041. Stated somewhat differently, only 4% of the variance in the Ethicality scores was explainable by the three independent variables acting together.

Previous cross-national survey research on business students' ethics traditionally compared responses obtained in one American university with responses obtained in one or more universities in one or a few foreign countries. In an effort to generalize results, the present research compared aggregated ethics responses obtained in 58 American colleges and universities with aggregated ethics responses obtained in 62 colleges and universities situated in 35 different countries.

Given the magnitude of the differences in sample responses across the independent variables studied, it is

instructive to investigate survey responses aggregated to the college or university level only. Doing so provides insights into the variability existing within the American and non-American samples and permits an assessment of the degree to which American colleges and universities are homogeneous with respect to the business-related ethicality of their business students. Large variances in business-related ethicality at the college or university level in the United States would cast doubt on the general conclusion regarding the greater ethical standards of American business students relative to non-American business students.

The mean Ethicality scores of the American colleges or universities varied from 23.4 to 29.6 across the 58 schools. In the 62 non-American colleges and universities, the mean Ethicality scores ranged from 19.3 to 31.5, a somewhat larger range than in the United States (as might be expected given the diverse nature of the countries studied). However, the mean Ethicality score of 16% of the non-American colleges and universities was larger than the median Ethicality score of the American colleges and universities. Moreover, the Ethicality score means of only 8% of the non-American colleges and universities were smaller than any American college or university Ethicality mean score. Thus, it is possible that any one pairwise comparison of an American college or university Ethicality mean with a non-American college or university Ethicality mean could either result in no significant difference or a significant difference. These findings illustrate both inter-sample differences as well as intra-sample differences in Ethicality scores.

## Conclusion

If taken literally, the present investigation provides a traditional answer to the focal question, "Do individuals in the United States have higher business ethics standards than individuals in other countries?" Survey results suggest that the answer is a conditional "yes." The Ethicality mean score of the American survey participants was higher than that of the non-American survey participants, and the difference was statistically significant. But, contrary to the conclusions of the majority of previous empirical cross-national surveys of business-related ethicality, the present results suggest that the average Ethicality

scores of the American and non-American survey participants were not substantially significant, that is, they did not differ practically or managerially in that there was considerable overlap in score distributions, and the variance explained by nationality was minimal.

In other words, even though American survey participants possessed statistically and significantly higher scores in the aggregate on the Ethicality scale than did non-American survey participants, the magnitude of the difference between the samples was small, and the respective score distributions displayed a large overlap. Likewise, the variance accounted for in Ethicality scores by nationality, gender, and religiosity was minimal, and disaggregate data analyses revealed considerable variability in business-related ethicality within both the American and non-American colleges and universities studied. The “statistical significance” observed was probably due as much to the large sample size employed as it was to the magnitude of the differences in the Ethicality scores compared (Mohr, 1990).

Although possible reasons for the difference in findings between the present study and many prior studies are not known with certainty, a variety of factors probably contributed to it. Two of these factors merit specific mention. First, most of the prior research on business-related ethics has been based on relatively small convenience samples within a limited number of countries. The present study incorporated a relatively large number of diverse survey participants and countries from all continents. Second, there was relatively little variability in mean Ethicality scores across countries. While the average Ethicality score in 29 of the 35 non-U.S. countries was less than that in the United States, Ethicality score averages in 6 of the 35 countries—Argentina, Canada, Chile, Mexico, Norway, and Philippines—were larger than that in the United States.

The finding regarding nationality was replicated for the gender and religiosity variables. Although there were statistically significant mean differences in Ethicality scores as a function of gender and religiosity, the differences were not substantively significant. In short, the magnitudes of the differences in Ethicality scores were small. Indeed, together gender and religiosity accounted for less variance in Ethicality scores than did nationality alone. Further, neither

gender nor religiosity moderated the relationship between nationality and business-related ethicality.

The present investigation has broad implications for cross-national business-related ethics research, especially research employing business students. At a minimum, the results require that researchers reconsider and perhaps even reanalyze observed differences in prior studies of business ethics across countries. More important, given that the present research results are valid and reliable, they suggest that explanations of observed results in prior cross-national business ethics studies need to be rethought (see Ge and Thomas, 2008; Husted and Allen, 2008; Kurpis et al., 2008, for recent examples).

For instance, the present findings raise questions about the possible antecedents of gender differences in the realm of business-related ethicality and have implications for the internationalization of gender socialization theories such as those set forth by Betz et al. (1989), Gilligan (1982), or Kohlberg (1984), as well as findings regarding the use of different decision rules by males and females (e.g., Galbraith and Stephenson, 1993). Consequently, either new theories will have to be developed or existing theories will have to be modified or applied in a manner different from their present applications.

Although the results of the present study are more generalizable than those of prior business-related ethics studies, caution is warranted so that any inferences derived from the present findings are not unreasonably broad. Even though relatively large numbers of survey participants and countries were used in the study in aggregate, certain study characteristics, such as the specific ethicality scale employed, the fact that the survey participants were undergraduate business students, the specific countries studied, the distributions of colleges and universities from which data were collected, and the relatively small sample sizes for some of the colleges and universities serve to condition the feasible inferences. Additionally, it is always necessary to keep in mind that attitudes, especially self-reported attitudes, do not necessarily lead to consistently predictable behaviors, and business students are not perfect surrogates for business managers.

Hopefully, the principal findings of the present investigation will stimulate future research, especially research that seeks further theoretical explanations for

the attitudinal similarities observed here, and what these similarities mean for business in general and cross-national business in particular. Obviously there are, and there will remain, differences in business-related ethics attitudes in select country pairs. One research direction is to identify what countries or regions differ (such as the United States or Western Europe countries or China) in terms of ethical attitudes or behaviors and to offer cultural, legal, or socio-economic explanations for these differences. Another direction is to focus more on similarities than on differences. Finally, the absence of major substantive differences in the business-related ethicality of American business students and non-American business students lends support to the notion of a more uniform global business ethics environment in the future. To the extent that this environment does unfold, the global economy will experience less friction than it would if business-related ethicality were more heterogeneous cross-nationally.

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