

## Gender Differences in Students Ethical and Social Values

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### **Abstract**

Women are becoming increasingly visible in the domestic and international sphere in business. With the increase in sensitivity to the influence of ethical values on business decisions, this study was undertaken to determine if gender influences the business student's responses to questions involving rules such as those embodied in laws and those pertaining to social concerns. The sample comprised of 60 business students enrolled in Panjab University. Upon graduation these students, male and female, will enter the business world, either as managers in private or public organisations or as owners of their own firms. Significant differences were observed in male and female responses to some of the business scenarios relate to law and organisational policies; and social and interpersonal issues. The females had lower acceptance levels for unethical behavior in both ruled based and social concerns. However, based on the composite scores, no gender related differences were observed.

**Key Words:** Ethics, Social, Values, Gender.

### **INTRODUCTION**

The business community continues to wrestle with problems of ethical behavior. The ethical issues in business have become more complicated because of the global and diversified nature of many large corporations and because of the complexity of economic, social, global, natural, political, environmental, and legal and government regulations. There is a heightened sensitivity to the influence of ethical values on business decisions which has led to the researchers attempting to find out the factors effecting the ethical orientation of men and women in businesses. It has been recommended by Callahan(1990) that men make moral judgments based on rules and justice while women make moral decisions that more often involve concerns for interpersonal needs and emotional nurturance (Smith and Oakley, 37). Women are becoming

increasingly visible in the domestic and international sphere in business. With the increase of women in business the aim of this study was to determine if gender influences the student's responses to questions involving rules such as those embodied in laws and those pertaining to social concerns. Upon graduation these students, male and female, will enter the business world, either as managers in private or public organisations or as owners of their own firms.

Women are becoming increasingly visible and successful in the professional and public sphere. The Indian women have proved their footage in the male dominated business arena. Many of them are entering the corporate field as financial advisors, investment bankers, chartered accountants etc. and doing their job with unmatched excellence and poise. Though they are not in majority, Indian women professionals

are definitely on the rise and are paving the way for future generations. The emergence of women entrepreneurs and their contribution to the national economy is quite visible in India. The number of women entrepreneurs has grown over a period of time, especially in the 1990s. At a global level, around 126 million have started or are running their business and whereas in India, there are about 8 million women who have started or are running their own business.<sup>1</sup> With the growth of women in business the need was felt to explore whether men and women make ethical and moral decisions in distinct ways.

### REVIEW OF LITERATURE

Several studies have been conducted to analyse the differences in male and female workers and these studies on gender differences have reported inconsistent results. Various studies have reported gender differences (Loden, 1985; Callahan, 1990) and on the other hand there are some that have not observed any significant differences (Derry, 1987; Serwinek, 1992). Loden (1985) agrees that women have leadership styles that differ from men. While males give more value to competition, the need of control, and aggressive behavior, women tend to rely on cooperative operating style based on a team concept of management. Derry (1987) found no significant differences in the moral reasoning of men and women business managers and concluded that gender differences found in other research may be context specific and that the norms

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<sup>1</sup> <https://bizztor.com/in/women-entrepreneurship-india/>

and roles of the business context may have a powerful influence on managers moral. According to Callahan (1990), because of the social and developmental differences between men and women, men advocate impartial, principled justice and rely on rules such as those embodied in state and federal laws. While women make moral judgments that more often involve concerns for interpersonal needs and emotional nurturance. Serwinek (1992) in a study of insurance managers observed that there was little difference in gender-related responses to ethical issues and that differences are context specific. Cole and Smith (1996) assessed the perceptions of business students and of business practitioners regarding ethics in business and observed that male students were more accepting of questionable ethical responses and saw less difference between typical and ethical responses than did the female students. However, male and female business people appeared to think alike with regard to both typical and ethical responses. Smith and Oakley (1997) in their study on gender-related differences amongst business student observed significant difference in male and female responses to questions concerning ethics in social and personal relationships. However, no differences were noted for survey items concerning rules-based obligations. Jones and Kavanagh (1996) investigated the effects of situational and individual variables on individual's intentions to act unethically and found results that did not support gender differences. Luthar et al., (1997) examined ethical attitudes and perceptions of 691 undergraduate seniors and freshmen in a college of business. Gender was found to be correlated to perceptions of "what the ethical climate should be" with female

subjects showing significantly more favorable attitude towards ethical behaviors than males. Allmon et al., (2000) evaluated factors that impacted business students' ethical orientation and perceptions of ethical classroom behaviors and observed that women were significantly different from the men in their ethical ideology. Women were more likely to be situationists (high idealism and high relativism) and somewhat less likely to be exceptionists (low idealism and low relativism) than men. However, they did not report any gender differences in students' perception of ethical classroom behaviors. Sleeper et al., (2006) studied the student's attitude towards business education's role in addressing social concerns and found that post scandal business students, particularly women, are indeed interested in it. Atakan et al., (2008), in an empirical investigation of the ethical perceptions of the future managers (business students), revealed that female students have more ethical perceptions about the Turkish business climate, behavior of employees, and the ethicalness of the behavior of the employees in comparison with their male counterparts. In a study of 218 students from Northeast area of the U.S., Bernardi et al. (2011) measured the ethical sensitivity of students in marketing situations and found that female students were more sensitive to unethical advertising than male students. Donoha et al. (2012) tested the sales ethics evaluation of men and women. Taking a sample of 429 students from marketing classes at a public university they found that the females found sales ethics scenarios as less ethical than males. Further, the results showed that, the divergence were explained by the varying positions on the ethical framework, hence,

suggesting the use of moral idealism when teaching sales ethics by educators.

## **THE PRESENT STUDY**

### *Purpose*

This study constitutes an investigation of the relationship of gender and the evaluation of ethically acceptable behavior in the workplace. Following Smith and Oakley (39, 40) two research questions were posted:

1. Are there differences in male and female business students' perception of acceptable ethical behavior in the context of justice based legal and business rules?
2. Are there differences in male and female business students' perceptions of acceptable ethical behavior in the context of broader societal concerns?

### *Research design*

The data for this study was collected from graduate students enrolled in business programs in Panjab University. Out of the total 60 respondents, 38 were female and 22 were male.

Participants completed questionnaires designed to gather information on their gender, age and acceptance level of the stated business scenarios. The instrument presented 15 hypothetical business scenarios which had been utilized by Smith and Oakely (41) in their study of gender related differences in ethical and social values of business students. Using a six-point Likert scale, the students were asked to indicate the extent to which they viewed the situation as never ethically acceptable or always ethically acceptable. These hypotheticals are illustrated in Table 1.

**Table 1. Business scenarios to gauge perceptions of ethical behavior**

- 1 An executive earning ₹22,50,000 a year padded (expand falsely) his expenses account by ₹67,500 a year.
- 2 In an effort to increase profits, a general manager used a production process which exceeded legal limits for environmental pollution.
- 3 A small business received one-fourth of its gross revenue in form of cash. The owner reported only one-half of the cash receipts for income tax purpose.
- 4 A company paid ₹ 15.75 million “consulting” fee to an official of a foreign country. In return, the official promised assistance in obtaining a contract which should produce ₹ 450 million profit for the contracting company.
- 5 A company president found that a competitor had made an important scientific discovery which would sharply reduce the profits of his own company. He then hired a key employee of the competitor in an attempt to learn the details of the discovery.
- 6 A highway building contractor disliked the cutthroat competition created by bidding process used locally. He, therefore, reached an understanding with other major contractors to permit bidding which would provide a reasonable profit.
- 7 A company president recognized that sending expensive Christmas gifts to purchasing agents might compromise the positions. However, it continued the policy since it was common practice and changing it might result in loss of business.
- 8 A corporate director learned that his company intended to announce a stock split and increase its dividend. On the basis of this information he bought additional shares and sold them at a gain following the announcement.
- 9 A corporate executive promoted a loyal friend and competent manager to the position of divisional vice president in preference to a better-qualified manager with whom he had no close ties.
- 10 An engineer discovered what he perceived to be a product design flaw which constituted a safety hazard. His company decline to correct the flaw. The engineer decided to keep quiet rather than taking his complaint outside the company.
- 11 A comptroller selected a method of financial reporting which was legal but concealed some embarrassing financial facts which would otherwise have become public knowledge.
- 12 An employer received applications for a supervisor’s position form two equally qualified applicants but hired the male applicant because he thought that some employees might resent being supervised by a female.
- 13 As part of the marketing strategy for a product, the producer changed its colour and marketed it as “new and improved” even though its other characteristics were unchanged.
- 14 An owner of a small firm obtained a free copy-righted computer software program from a business friend rather than spending ₹22,500 to obtain his own program from the software dealer.
- 15 As an owner of a struggling restaurant and bar, you have been advised that changing your format to feature young, attractive, skimpily clad waitresses would dramatically increase sales.

The objective of the study was to determine if men and women respond differently to behaviors that are governed by rules and justice and to behavior which reflect concerns for social and interpersonal relationships. Hence, the business scenarios are categorized into these two classifications following Smith and Oakely (40). The first category concerns behaviors that are governed by rules and justice and the second category the behaviors which reflect concerns for social and interpersonal relationships. Item 1, 2, 3, 4, 6, 8, 13 and 14 involve rules clearly defined by law or by the organisational policies and hence fall in the first category. The second category comprises of items 5, 7, 9, 10, 11, 12 and 15 as these are representative of issues which involve social concerns or

interpersonal relationships within a business context. For the purpose of analysis the sum of score of each item and the composite scores, i.e. the sum of scale scores, for each of the two categories of items were calculated.

### *Results*

Table 2 presents the descriptive statistics of the full sample of 60 respondents for each item. The maximum mean score is of 3.45 for item no. 13. It can be inferred that on an average, at the most, unethical behavior is only sometimes acceptable by the business students. It cannot be ruled out that all students find unethical behavior completely unacceptable. This is revealed by the minimum mean score of 1.8 for item 1.

**Table 2. Descriptive statistics for the full sample (n=60)**

Item	Mean	Mode	Std. Deviation	Median	Minimum	Maximum
1	1.800	1	1.038	1	1	5
2	1.833	1	0.994	2	1	4
3	2.833	3	1.368	3	1	6
4	3.683	4	1.467	4	1	6
5	3.150	3	1.273	3	1	6
6	3.033	2	1.495	3	1	6
7	3.417	3	1.239	3	1	6
8	2.800	3	1.375	3	1	6
9	2.800	2	1.350	3	1	6
10	2.283	2	1.180	2	1	6
11	2.950	2	1.346	3	1	6
12	2.267	1	1.191	2	1	6
13	3.450	3	1.358	3	1	6
14	2.967	2	1.377	3	1	6
15	3.267	4	1.604	3	1	6

Table 3 presents the descriptive statistics and the results of t-statistics examining the relationship of gender and perceptions of ethical behavior. The results of the t-test

reveal that men and women respond similarly to questions concerning ethics related to legal or company policy issues (ruled based issues) and social and

interpersonal concerns (social concerns). However, the mean score for both the ruled-based issues and social concerns are

lower for females as compared to males. A lower score indicates lower acceptance level for unethical behavior.

**Table 3. Mean scores, standard deviation and results of t-statistics examining relationship of gender and perception of ethical behavior**

Group	Females (n=38)		Males (n=22)		P-values
	Means	S.D	Means	S.D	
Ruled-based issues	21.605	6.215	23.773	6.218	0.198
Social concerns	19.421	5.139	21.364	5.197	0.165

Table 4 presents the descriptive statistics and the results of t-statistics for each of the items falling in the two categories. In category 1 that concerns rule based issues there is a significant difference found in items 1, 2 and 4. For these items the mean score of females is 1.553, 1.579 and 3.395 respectively as compared to 2.227, 2.273 and 4.182 for males. These results reveal that females acceptance of unethical behavior was lower as compared to their male counterparts in matters which concern legal and company policy issues. In category 2, concerning matters of social

and interpersonal issues, a significant difference is observed in items 5 and 12. A comparison of the mean scores shows that male's acceptance level of unethical behavior is higher than the females in matters which concern social and interpersonal issues. The mean values of item 1, 2 and 12 reveal that, the acceptance level of males, of business scenarios concerning these items, is not very high. However, since the female's acceptance for the same is very low a significant difference is observed.

**Table4. Mean scores, standard deviation and results of t-statistics for each item.**

Category 1 Ruled-based issues (legal or company policy issues)						
Item	Mean		Difference	P-value	Std. Deviation	
	Male (n=22)	Female (n=38)			Male (n=22)	Female (n=38)
1	2.227	1.553	0.675**	0.032	1.270	0.795
2	2.273	1.579	0.694***	0.008	1.077	0.858
3	2.682	2.921	-0.239	0.518	1.249	1.440
4	4.182	3.395	0.787**	0.029	1.140	1.569
6	3.318	2.868	0.450	0.265	1.211	1.630
8	2.545	2.947	-0.402	0.279	1.143	1.488
13	3.318	3.526	-0.208	0.572	1.211	1.447
14	3.227	2.816	0.411	0.268	1.378	1.373
Category 2 Social concerns (social and interpersonal concerns)						
Item	Mean		Difference	P-value	Std. Deviation	
	Male (n=22)	Female (n=38)			Male (n=22)	Female (n=38)
5	3.545	2.921	0.624*	0.067	1.371	1.171
7	3.591	3.316	0.275	0.412	1.221	1.254
9	2.909	2.737	0.172	0.638	1.540	1.245

10	2.227	2.316	-0.089	0.782	1.307	1.118
11	2.864	3.000	-0.136	0.709	1.283	1.395
12	2.727	2.000	0.727**	0.021	1.241	1.090
15	3.500	3.132	0.368	0.358	1.300	1.758

Note: \* Significant at 10% level,

\*\* Significant at 5%,

\*\*\* Significant at 1% level.

### Conclusion

The study was undertaken to determine if gender influences the business student's responses to questions involving rules such as those embodied in laws and those pertaining to social concerns. The sample comprised of 60 business students enrolled in Panjab University. Thirty eight of the respondents were female and 22 were male. Upon graduation these students, male and female, will enter the business world, either as managers in private or public organisations or as owners of their own firms. The questionnaire used to collect data presented 15 hypothetical business scenarios which had been utilised by Smith and Oakely (41). The business scenarios were classified into two categories, the first concerning behaviors that are governed by rules and justice and second concerning behaviors which reflect concerns for social and interpersonal relationships. Using a six-point Likert scale, the students were asked to indicate the extent to which they viewed the situation as never ethically acceptable or always ethically acceptable. The results of the study, based on the composite scores

of the two categories, reveal no gender-related difference in the evaluation of ethical behaviors related to issues that violate law or organizational policies and social and interpersonal issues. However, an analysis of each business scenario reveals difference in the evaluation of 5 business scenarios concerning ethical behavior, out of which 3 relate to law and organizational policies and the remaining 2 concern social and interpersonal issues. The females had lower acceptance levels for unethical behavior in both ruled based and social concerns. The importance of these findings lies in the implication for management in the future. Women are becoming increasingly visible and successful in the professional and public sphere. In the present study, female business student's moral thinking reflected higher standards concerning some of the survey items based on rules and relationships. It is thus suggested that females may approach moral dilemmas in business with a humanistic component and as intellectual problems to be solved keeping in mind the laws and company policies.

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