

# **Gender Differences and the Influence of a Code of Conduct on Individual Ethical Decision Making at Work: A Comparison of German/Austrian and Chinese Employees**

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*This paper examines gender differences and the influence of a Code of Conduct on an employees' individual ethical decision making at work in Germany, Austria and China. Our findings imply that female employees and female-dominated teams may have a positive effect on good corporate compliance in China. Regarding the influences of a Code of Conduct on individual compliant behaviour such a general statement can't be made. Compliance codices aren't a panacea. Compliance codices need to be handled carefully, culturally adapted and embedded in a full framework ethical education programme.*

## **INTRODUCTION**

There is previous gender-related research on large scale with regard to ethical decision making at work, but until today the famous question about ‘*Who are more ethical – men or women?*’ has not been clearly answered yet. On the contrary, previous studies show mixed results. More or less the same is true for Code of Conduct research as a subfield of Business Ethics research. Many academic research has been triggered over the last twenty years by the increasing importance of corporate compliance regulations and Code of Conducts at the modern-day workplace. Many international corporate scandals have been unveiled over the last years and all these scandals were based on individual unethical behaviour of employees according to Moore and Gino.<sup>1</sup> To address these increased legal risks companies draft and implement internal rules like Codes of Conduct at their headquarters, but also at their subsidiaries abroad. Today's international working world is unimaginable without a large number of internal rules and regulations set up for each area of action. Also Hanson and Rothlin mention the increasing speed of the propagation of such Codes among international companies over the past two decades.<sup>2</sup> They emphasize that nowadays one can hardly find a Western company, engaged in international business activities, without a compliance Code in place, but calling attention to the fact that “...one of the most difficult corporate challenges is how to apply these Codes [...] to the company's operations in developing

countries, particularly in [...] Asia. Among these cases, perhaps the most urgent corporate challenge is to decide how to adapt and apply its Code to operations in China.”<sup>3</sup>

This paper aims to contribute to shed light on this questions, taking also potential gender-related impacts into account.

## **THEORETICAL BACKGROUND**

Business Ethics in management science is about providing appropriate theoretical frameworks for assessing the ethically right or wrong behaviour in business and - consequently - about understanding the nature of individual ethical decision making in business.

### **Business Ethics & Ethical Reasoning Research**

Nowadays, Business Ethics has become a well-established field of research in management science. Weiss notes that “ethics is not something value-added to business operations, it is integral, necessary and central to managing successfully.”<sup>4</sup> Trevino describes the main goal of academic research in the field of Business Ethics as the development of organizational science in management theory.<sup>5</sup> Albach went even one step further in developing an ethical approach which defines and identifies management science as being inherently ethical anyway: “Betriebswirtschaftslehre *ist* Unternehmensethik”.<sup>6</sup> Also Buchholz points out that management and ethics are not separable: “... the fundamental business of business is ethical, the creation of values that enhance the welfare of communities, societies, and the world. Thus, ethics is central to the managerial task; in fact it is the task of management.”<sup>7</sup> Moore and Gino note that “in the past few decades organizational scholars have increasingly turned their attention to the question of why employees and their managers engage in costly unethical behaviour.”<sup>8</sup>

### **The Impact of a Code of Conduct**

In this context corporate governance practices play a very important role in management as internationally active companies have designed and implemented corporate governance schemes, especially Codes of Conducts globally at their corporate entities within the recent years.<sup>9</sup> Singh describes these Codes as instruments to reflect the firm’s aim to create a positive ethical corporate climate and as parts of an overall ethics program of a corporation.<sup>10</sup> A Code of Conduct “is a statement that lays out corporate principles, ethics, rules of conduct, codes of practice or company philosophy concerning responsibility to employees, shareholders, consumers, the environment or any other aspects of society external to the company.”<sup>11</sup> As Barmeyer and Davoine note, a Code “stipulates the rights and the obligations both of the company and the employee in many areas of activity and daily work, such as dealing with conflict of interest, corruption, confidential information, health and safety, colleagues, etc.”<sup>12</sup> Schwartz defines a Code as a “written, distinct, formal document which consists of moral standards which help guide employees or corporate behaviour.”<sup>13</sup>

A Code of Conduct is a part of a corporate ethics programme on the basis of voluntary commitments of the company. According to Trevino et al. ethics codes “typically identify the organization’s conduct standards, the types of ethical and legal issues employees are likely to face in their organization, and the organization’s core values”.<sup>14</sup> But previous research shows mixed results regarding the effectiveness of a Code of Conduct in business. Kish Gephart et al summarize their findings that the mere existence of a Code of Conduct may not be effective to prevent individual unethical intentions and unethical behaviour of employees. Kish-Gephart et al. propose this effect could be explained by the widespread availability and implementation of such Codes in the corporate world which leads to the potential results that Codes “have lost their potency. They have become ground rather than figure.”<sup>15</sup> Another important potential factor for its un-effectiveness may be the fact that many corporations just use such a Code more or less as a façade according to Kish-Gephart et al.<sup>16</sup> In contrast, Rivers affirms that a Code may help to improve ethical decision making in organizations, but Rivers refers to de Bettignies and Tan as well as to von Weltzien Hoivik by pointing out that a Code – especially used in a cross-country setting - need to be customized to the Chinese market to be effective.<sup>17</sup> In fact, lots of master samples of Codes follow U.S.-

Code-samples, which leads to the result that many regulations in fact are too Americanized and cause intercultural problems and refusal while getting implemented as confirmed by the empirical results of the research of Barmeyer and Davoine in 2006, too.<sup>18</sup>

### **Impact of Gender**

The starting point for gender-related research in the context of ethical decision making at work is primarily about the recurrent question “Why (if so)” is there any difference between males and females regarding their perception of an ethical dilemma. More or less all ethical decision making models start with the individual’s perception that a certain situation or future action causes an ethical dilemma. Kohlberg’s Cognitive Moral Development Theory and the further developed Four-Components-Model by Rest are the central key-frameworks in this context. According to Kohlberg and his 6-stages model of different levels of moral development females are regarded by Kohlberg as belonging to stage 3 and males are categorized as belonging to stage 4, a more developed stage, of moral reasoning.<sup>19</sup>

This is also the outcome of the literature review conducted by O’Fallon and Butterfield as a meta-analysis in 2005. They summarize their investigation into 49 previous gender-related studies that in many research studies they couldn’t find a significant difference regarding male or female ethical decision making behaviour, but if any difference occurred, women were found to be more ethical than men.<sup>20</sup> Also Stedham et al. interpret their empirical findings on gender differences regarding behavioural intention in an ethical context accordingly - females seem to judge actions more ethical than men, female judgements of ethical situations seem to be stricter and harder.<sup>21</sup>

However, also Roxas and Stoneback end up with mixed results regarding gender-related impacts across cultures on ethical decision processes after analyzing their empirical data of 750 questionnaires from a research population spanning 8 countries.<sup>22</sup> Their findings show significant gender-related differences for most Western country groups, where females were significantly more ethically sensitive. But, regarding the Chinese research group, the results show that Chinese male students developed by far a greater sensitivity with regard to ethical issues in comparison to their female colleagues.<sup>23</sup> For this paper the authors aim to carry this research question forward, but – as a difference to previous research – choose employees, not students as research population in three countries.

### **Application of the Theory of Planned Behaviour (TpB) and the Person-Situation Interactionist Model (PSIM) as Theoretical Frameworks of Individual Ethical Decision**

**Making** individual decision making process to form a behavioural intention and the subsequent behaviour within an ethical context is quite complex. As already summarized by Lind in 1983 – and this stands to this day – an integrated, fully elaborated and empirically evident overall theory of moral development, individual ethical decision making as well as of behavioural intention is currently not yet existing.<sup>24</sup> For this research the authors rely on the Theory of planned Behaviour by Ajzen and the Person-Situation Interactionist Model, developed by Trevino, as theoretical frameworks to investigate the individual ethical decision making process of employees in three countries. Both theoretical frameworks have been found very useful to predict unethical decision making.

A large number of empirical studies testing Ajzen’s Theory of planned Behaviour provided strong support for the proposition that intention to perform a targeted behaviour can be predicted from the constructs (1) Attitude, (2) Subjective Norm and (3) Perceived Behavioural Control.<sup>25</sup> Trevino’s PSIM model emphasizes the interactive influences of individual as well as situational variables on an individual’s cognitive moral development stage and thus offers an explanation for the performance of ethical or unethical behaviour in business while individuals make decisions in organizations.<sup>26</sup>

### **STATEMENT OF HYPOTHESES**

The authors will analyze whether the pure existence of a Code of Conduct has any impact on attitudes and intention of employees to accept such a corporate Code. A recent -inter alia- Code-related literature review, conducted by Trevino et al. in 2014, shows that research is still scant on the one hand on this

topic, and -as far as previous research is available-, results on impacts of a Code are mixed.<sup>27</sup> Trevino et al. conclude that “researchers need to know much more about the effect of ethics codes on attitudes and behaviour.”<sup>28</sup> This applies in particular for intercultural and cross-country Code-related management research as academic management literature is still very rudimentary in this context. The authors of this paper aim to contribute to fill this research gap. The influence of a Code of Conduct will be tested by a difference hypothesis as follows:

**H<sub>0</sub>:** The mere existence of a Code has no impact on the employees` Intention to comply.

**H<sub>1</sub>:** The mere existence of a Code has an impact on the employees` Intention to comply.

Also the question regarding any gender-related impact on ethical decision making processes, especially across cultures, is not yet answered clearly as already mentioned above. In contrary, a wide range of empirical research conducted in this context within the last 40 years did not really shed light on this phenomenon, but produced mixed results. Church et al. tested the Person-Situation-Interactionist model, one of the underlying theoretical frameworks of this paper, and according to their results the factor gender showed significant impacts; Church et al. suggest a further examination of the factor gender in connection with Trevino`s model<sup>29</sup>, which has been chosen by the authors of this paper as the other theoretical framework of this research.

Therefore, the second difference hypothesis reads as follows:

**H<sub>0</sub>:** Gender has no impact on the employees` Intention to comply.

**H<sub>1</sub>:** Gender has an impact on the employees` Intention to comply.

### **Research Population and Instruments**

Given the goals of this research, the author adapted a quantitative research design using a self-administered trilingual online survey questionnaire to collect data from 421 employees in Germany, Austria and PR China.

### **Research Methodology**

The authors rely on structural equation modelling, the so called PLS-SEM statistical modeling technique, which is increasingly relevant in management science. An analysis, conducted by Hair et al. shows that from 2005 until 2010 the number of PLS-SEM studies per anno has quadrupled.<sup>30</sup> As the authors of this paper aim to investigate in particular the influences of control variables such as gender and the mere existence of a Code, the selection and application of PLS-SEM for statistical analysis of the data, collected for this study in three countries, seems to be highly appropriate.

## **FINDINGS & DISCUSSIONS**

Regarding the descriptive statistical results, the gender identification was largely female with 67% ( $n = 284$ ) compared to 33% ( $n = 137$ ) female-to-male ratio. The authors also surveyed the existence of a Code at the employer companies at the time of the survey. 76% of the respondents ( $n = 321$ ) confirmed the existence of a Code, whereas 24% denied the existence of a Code ( $n = 100$ ) at the time of the survey.

To test the two difference hypotheses the authors carried out a Partial Least Squares Multi-Group Analysis (PLS-MGA) each, which is a non-parametric significance test for the difference of group specific results that builds on PLS-SEM bootstrapping results. When applying this method, a result is significant at the 5% probability of error level, if the p-value is smaller than 0.05 or larger than 0.95 for a certain difference of group-specific path coefficients. This PLS-MGA method, as implemented in SmartPLS, is an extension of the original non-parametric Henseler`s MGA method.<sup>31</sup> To double-check for the results the author has also conducted a parametric significance test for each of the two hypothesis to test for the difference of group-specific PLS-SEM results that assumes equal variance across groups.

Regarding the **first difference hypothesis**, the authors have tested every relationship between two variables in the research model regarding a potential difference for a group specific result (existence of a corporate Code yes/no).

**H<sub>1</sub> is supported.**

The Partial Least Squares Multi-Group Analysis (PLS-MGA) shows the following results:

**TABLE 1**  
**PARTIAL LEAST SQUARES MULTI-GROUP ANALYSIS (PLS-MGA)**

	<b>Path coefficients- difference: Code Yes – Code No</b>	<b>p-value: Code Yes – Code No</b>
<b>Attitude → Intention</b>	<b>0,206</b>	<b>0,96</b>
Guanxi Orientation → Perceived Behavioural Control	0,041	0,343
<b>Guanxi Orientation → Subjective Norm</b>	<b>0,248</b>	<b>0,024</b>
Moral Disengagement → Attitude	0,103	0,807
Perceived Behavioural Control → Intention	0,055	0,309
Subjective Norm → Intention	0,053	0,281
Supervisor-Subordinate Guanxi → Perceived Behavioural Control	0,017	0,604
Supervisor-Subordinate Guanxi → Subjective Norm	0,039	0,434

The findings show two group-specific differences:

The path coefficient Attitude → Intention shows for the Code existence YES group < Code existence NO group a value of 0,206 and a p-value difference of 0,960, which is larger than the reference limit of 0.95 (95%).

The path coefficient Guanxi Orientation → Subjective Norm shows for the Code existence YES group > Code existence NO group a value of 0,248 and a p-value difference of 0,024, which is smaller than the reference limit of 0,05 (5%).

The first finding indicates, that employees, who don't work with a corporate Code until now, have a more favourable evaluation of Code compliance in comparison to employees already working with a Code. The finding of this study provides evidence that the mere existence of a Code doesn't strengthen an employees' Attitude towards Code compliance, rather the opposite seems true. Tjosvold et al. argue that implementing Codes top-down reduce the responsibility of the employee, because „employees may infer instead that dealing with ethical issues is the organization's responsibility, not theirs“. <sup>32</sup> As many corporations introduce their Codes top-down rather than involving their employees to participate in discussing and drafting the Codes' regulations, this could have also been the case at the employer companies of the research population of this study. But this hasn't been the focus of this study and needs further investigation.

Another, more important explanation for this empirical finding could be a phenomenon, which has been described by Franck and Zellner and is called the collectivization of decision making. Franck and Zellner explain that the collectivization of decision making reduces the emotional influence of the individual employee on the decision which leads to the effect that collectivization functions as a filter sorting out the emotions of the group members. <sup>33</sup> A Code typically collectivizes ethical decision making in corporations as it is in particular the reason for implementing a Code to remove the burden of ethical decisions from the individual employee. The employee should only make routine decisions according to a Code, so that autonomous decision making by employees on ethical issues is heavily restricted to avoid legal and other risks as well as widespread damages. <sup>34</sup> As a logical consequence the employee is well aware of his limited ethical decision-making scope, if a Code is in place.

So to say, the employees' ethical decision making process is sedated, his individual sensitivity with regard to an ethical dilemma has been greatly scaled down, because enormous efforts would be needed from an employees' point of view to stand out, to argue against the group and to defend one's own opinion on an ethical issue which may lead in the end even to job loss.<sup>35</sup>

The second finding indicates, that social network connections plays a more important role for those employees already working with a Code.

To explain this empirical result, the argumentation of the first finding of this section needs to be taken further. Two explanations are possible. Firstly, if sedated employees hand over their own sensitivity and responsibility regarding ethical issues to „the rules“ or the impersonal organization as such, ethical principles aren't anymore in their focus. Since the sedated individuals' ethical consciousness is not subjected to a critical scrutiny anymore, the individual will even more focus on social networks and peer connections instead. Secondly, since the ethical decision making process has been collectivized by Code implementation, the employee is well aware, that it's difficult and dangerous to oppose to the Code, to defend one's own opinion in front of the group and to risk the job. This thought guides the employees in developing their evaluations of how the social networks may influence and how important others may think of the Code compliance.

In summary, the employee reacts more strongly on the interpersonal influences if a Code is implemented, because the employee has to achieve a balance between interpersonal relations and Code compliance.

Regarding the **second difference hypothesis** (gender) the authors have tested every relationship between two variables in the research model in terms of a potential difference for a group specific result (male vs. female).

**H<sub>1</sub> is supported.**

The Partial Least Squares Multi-Group Analysis (PLS-MGA) shows the following results:

**TABLE 2**  
**PARTIAL LEAST SQUARES MULTI-GROUP ANALYSIS (PLS-MGA)**

	<b>Path coefficients- difference: Gender Female- Gender Male</b>	<b>p-value: Gender Female - Gender Male</b>
Attitude → Intention	0,078	0,77
<b>Guanxi Orientation → Perceived Behavioural Control</b>	<b>0,265</b>	<b>0,998</b>
Guanxi Orientation → Subjective Norm	0,031	0,389
Moral Disengagement → Attitude	0,02	0,579
Perceived Behavioural Control → Intention	0,112	0,858
Subjective Norm → Intention	0,124	0,095
Supervisor-Subordinate Guanxi → Perceived Behavioural Control	0,002	0,528
Supervisor-Subordinate Guanxi → Subjective Norm	0,099	0,244

The findings show only one group-specific difference:

The path coefficient Guanxi Orientation → Perceived Behavioural Control shows for the Female group < Male group a value of 0,265 and a p-value difference of 0,998, which is larger than the reference limit of 0,95 (95%).

This finding indicates, that male employees are subject to a stronger influence of social network relationships and peers on their own perceived behaviour control whether or not to comply with a Code. Females appeared not to be influenced by any of the variables in a specific or exceptional way.

A possible explanation for this finding can be based on theoretical frameworks of evolutionary biology and sociobiology with regard to studies on competitiveness between males and females. As Gneezy and Rustichini summarize, the key to understand gender differences in competitiveness lays in the cost of reproduction. For males, costs to participate in reproduction are very low which leads to the attempt to mate with as many partners as possible. A logical consequence is a high competitiveness among males in order to do so. In contrary, females invest and endure a much higher cost in parenthood and so “are inherently much more choosy, rather than competitive.”<sup>36</sup> A further logical consequence of high competitiveness is the increased likelihood to be exposed to intensive influential peer pressure. Gneezy and Rustichini conclude that even the performance of male children is significantly affected by peer pressure while having no effect on the performance of female children.<sup>37</sup> This result suggests that groups of reference others, of peers and acquaintances, are more important and more influential to men than to women.

Furthermore the findings of Cull indicate that males are more susceptible to conformity pressure than females, especially, if the conformity pressure is also produced by males.<sup>38</sup> In summary this means, that peer pressure, which is in general strongly influential on Perceived Behavioural Control as shown above, impacts males even more due to their susceptibility to conformity pressure. The explanation for this empirical finding can be further supplemented by the argument of a stronger career orientation of males in comparison to females. Due to their stronger career orientation men are more susceptible for interpersonal influences and less independent regarding their ethical decision making. Eagly et al. developed the social role theory of sex differences, stating that - based on tradition – women take the caregiving social role and concentrate mainly on the family, but not on the professional career, while men still fulfill the “breadwinner role”.<sup>39</sup> Even if contemporary working conditions do not fit this traditional approach anymore, Konrad et al. conclude that males and females still show different ethical sensitivity to various aspects of work and stick to gender roles because these traditional values are deeply internalized by the individual socialization process and influence - until today – an employees’ cognitions.<sup>40</sup> Consequently, male employees focus in particular on their status, on prestige, on recognition by others and on their career. Males wish to maintain job and status, which consequentially boosts their susceptibility to conformity pressure to be safe as a member of a group and to behave according to the expectations of influential and important others.

## CONCLUSIONS

This paper confirms that gender impacts the ethical decision making process of an employee. The authors found a greater impact of peer relations for male employees regarding their ethical choices. Male employees perceive to have less behavioural control over their Code compliance behaviour than females, as men report a greater perceived pressure of social networks and seem to feel a more intensive demand to stay and remain in conformity with reference others at work.

Furthermore, the findings of this paper confirm the influence of a Code of Conduct on the ethical decision making process of an employee. Previous research is confirmed. The authors conclude that the mere existence of a Code could have a sedative effect on the individual attitude of an employee to follow a Code. An employees’ own involvement and confrontation with Code-related issues seem to decrease when a Code is already in place. Sedated employees hand over their own ethical awareness and responsibility regarding ethical issues to „ the rules“ or the impersonal organization, since the ethical decision making process has been collectivized by the Code implementation. Furthermore, the authors

conclude, that in such situations social networks even play a stronger role as the employee is very well aware that he needs to find a balance between social influences and corporate compliance obligations. In conclusion, a Code can minimize (not maximize!) the individual ethical awareness of employees and maximize (not minimize!) social network influences on the employee. This means, a Code can be counter-effective.

Further research is needed to develop risk categories and prevention strategies in order to avoid these counter-effective results in practice.

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