



(Review Article)

## Investigating the Factors Affecting the Ethical Decision-making of Sports Consumers

Reza Mirfallah-Nassiri, \*Farshad Tojari, Ali Zarei

*Dept. of Sport Management, Faculty of Physical Education & Sport Sciences, Islamic Azad University, Tebran, Iran*

### Abstract

**Background:** The issue of ethics in commercial relations between the buyer and the seller is highly significant and if there are no solutions to ethical problems in these areas, the continuation of this process will lead to a shake-up in trade and commercial communications from the lower layers that are consumers up to the upper layers that are major traders. The first articles on ethical issues were published in the 1960s and were mostly philosophical articles. In such an atmosphere, having a good understanding of consumers' ethical behaviors and the process of consumption includes several advantages. These benefits include helping managers in their decision making, providing a cognitive basis through analyzing consumer behavior, helping legislators, and regulators to lay down rules for the purchase and sale of goods and services, and ultimately for consumers in the decision-making process. The purpose of this study is to investigate ethics in the of sports consumer behavior. In fact, researchers have found that observing ethical issues in transactions not only from the seller and the marketer's side, but also, from the consumer's side is important.

**Conclusion:** The results of the review of the research done on the relationship between individual factors such as age, gender, religion, and moral intensity show that in most cases, these variables have had an impact on ethical decision making. Therefore, further research in this area should be made to clarify the certainty of these effects.

**Keywords:** Ethics, Business, Decision-making, Sport

### Introduction

In the past decade, research on ethical consumption has entered from cultural margins into the context of society (1-3). By developing models of consumer ethical behavior, researchers have tried

to understand the reason for this change. These models are generally taken from the theory of planned behavior and suggest that consumers' ethical intentions are guided by personal values,

\* **Corresponding Author:** Email: [Farshad.tojari@gmail.com](mailto:Farshad.tojari@gmail.com)

Received: 24 May 2018

Accepted: 7 Jul 2018

ethical norms, inner morality, and other similar factors (4-6). In the last half century, attention to ethical issues in social and economic relations has grown considerably. At the outset, the observance of ethics was confined to marketers and was related to the activities they did to sell their goods or services. With customer orientated businesses, developments in marketing concepts took place, including the fact that all activities that a consumer does to buy a product or service is also a kind of marketing (7-10).

Ethics is a topic that has received remarkable attention in business and society over the last half century. The first articles on ethical issues were published in the 1960s and were mainly philosophical articles (11-14). Initial empirical work that looked at the decision-making process lacked theoretical foundations. The research on marketing ethics in the 1970s continued with simple works in this regard. A major part of these studies focused on seller and marketer's ethics (15-18). Consumer behavior was one of the important issues that was introduced and studied in marketing research, but paying attention to observance of ethics in consumer behavior is a new issue that was actually identified and investigated in the process of reviewing and analyzing consumer behavior and its effects on sales and the trade of sports products (19, 20). The researchers' focus was therefore on providing models that explain ethics, factors affecting decision making and consumer behavior. A look at the literature on consumer ethics suggests that in recent years much attention has been paid to ethical issues in the field of trade and on the part of the buyer. Indeed, researchers have found that respecting ethical issues in transactions not only from the seller and the marketer's side, but also on the part of the buyer is of growing importance, therefore, over time, more research should be done to explain the new and complex subject of consumer ethics Which has not been taken into consideration in the not too distant past (21, 22). The research conducted in this field is mainly in foreign countries, and in Iran research has not been carried out on this subject. In this context, having a good understanding of consumer ethical behav-

iors and the process of consumption has several advantages (23, 24). These benefits include helping decision makers, providing a cognitive basis through analyzing consumer behavior, helping legislators and regulators of markets, and ultimately consumers in making better decisions.

Consumer behavior also plays a vital role in designing promotional campaigns (25, 26). By knowing how audiences behave, media and the right message can be selected. In addition, studying consumer behavior can help us understand the factors related to the social sciences that affect human behavior. Accordingly, consumer behavior analysis is essential in some cases, such as marketing mix design, market segmentation and positioning and product differentiation (27, 28).

According to rational principles, as buyers and consumers are more committed to complying with the ethical principles in their purchases, manufacturers and retailers will have less concern to prevent the harm caused by the immoral and criminal conduct of buyers, especially in large stores, and it will cost them less to control buyers (11, 29). This could have a significant positive effect on reducing the costs for vendors and manufacturers and increasing their profitability. At the same time, reducing the number of violations on the buyers' side is also less costly for vendors. If it is viewed at a wider and more national level, it can be considered even in the context of economic benefits for the whole country. But to achieve this goal, it is necessary that consideration of ethical principles by buyers, which is a relatively new and complex phenomenon and closely related to the principles and specific cultural values of each society, be investigated and explained by doing research, so that the right methods to deal with this problem can be obtained (30, 31) .

### *Ethics*

Is a series of acquired attributes and properties that humankind accepts as moral principles or, in other words, a spiritual framework for the human being, in which the human soul is constructed on that basis and based on it? In fact, morality is how the human spirit is (32, 33).

### *Consumer behavior*

Consumer behavior is the decision process and the actions of those involved in the purchase and use of products, including purchases and other activities of those involved, related to consumption in the process of interchange (34, 35).

### *Ethical Theories*

The subject of ethics has been a matter of philosophical debate for over 2500 years –as far back as the Greek philosopher Socrates. Different schools of thought have developed as to how we should go about living an ethical life. Ethical theories can be divided into three categories: virtue ethics, ethics for the greater good and universal ethics (36-38).

- *Virtue Ethics*

Aristotle's belief in individual character and integrity established a concept of living your life according to a commitment to the achievement of a clear ideal- what sort of person would I like to become, and how do I go about becoming that person?(39)

The problem with virtue ethics is that societies can place different emphasis on different virtues. For example, Greek society at the time of Aristotle valued wisdom, courage, and justice. By contrast, Christian societies value faith, hope, and charity (40).

- *Ethics for the greater good*

Ethics for the greater good is more focused on the outcome of your actions rather than the apparent virtue of the actions themselves-that is, a focus on the greatest good for the greatest number of people. Originally proposed by a Scottish philosopher named David Hume, this approach to ethics is also referred to as utilitarianism. The problem with this approach to ethics is the idea that the ends justify the means (41).

- *Universal ethics*

Originally attributed to a German philosopher named Immanuel Kant, universal ethics argues that there are certain and universal principles that should apply to all ethical judgments. Actions are

taken out of duty and obligation to a purely moral ideal rather than based on the needs of the situation, since the universal principles are seen to apply to everyone, everywhere, all the time. The problem with this approach is the reverse of the weakness in ethics for the greater good. If all you focus on is abiding by a universal principle, no one is accountable for the consequences of the actions taken to abide by those principles (42, 43).

- *Ethical relativism*

When the limitations of each of these theories are reviewed, it becomes clear that there is no truly comprehensive theory of ethics, only a choice is made based on your personal value system. In this context, it is easier to understand why, when faced with the requirement to select a model of how we ought to live our lives; many people choose the idea of ethical relativism, whereby the traditions of their society, their personal opinions, and the circumstances of their present moment define their ethical principles. The idea of relativism implies some degree of flexibility as opposed to strict black-and-white rules (44).

### *Summary of Prior Reviews*

Previously researchers published a review of the empirical research on ethical decision-making from 1978 to 1992, the first literature review on this subject. At this time, research was mostly no empirical and was lacking in theory development and testing. The scarcity of empirical research and lack of theory development and testing hindered, in Ford and Richardson's opinion, the development of the field of ethical decision-making. Their results indicated the majority of research involved individual factors: aspects of ethical decision-making uniquely associated with an individual decision maker. Individual factors that received the most attention in empirical research were personal attributes associated with gender (13 studies), age (44), nationality (4), and religion (5). Twenty-three findings were related to education and an individual's employment background (type and

years of education, type and years of employment). The final section categorized findings in the areas of an individual's personality, beliefs, and values (7 totals). In sum, 59 findings related to individual factors.

Because an individual does not work in a vacuum, empirical results related to referent groups (labeled "organizational" in later reviews) also appeared in the studies. Articles reported findings about organizational factors such as significant others (peers versus management influence; codes of conduct, levels within the organization (45, 46); ethics training and culture (4); rewards and sanctions within the organization structure (7); and industry and organization size (3 studies each).

The studies published in the past decade were used that summarized empirical research on ethical decision-making between 1992 and 1996 (47). Using a similar format as Ford and Richardson, this literature review added Jones' synthesis of ethical decision-making model to categorize findings because it used the "most comprehensive synthesis model of ethical decision-making". The addition of moral intensity, as defined by Jones, was also included in this literature review (48). The findings centered on positive, rather than normative, models of ethical behavior. Positive models, or descriptive ethics, focus on how individuals actually behave rather than normative models that are more theoretical and focus on how individuals should behave. Positive models are more often evaluated and are suited for empirical research using scientific modes of inquiry and study (49, 50).

Similarly, another study found the individual factor studied most often was gender (47), as echoed in the earlier review. Perhaps this was because it was an easy variable to test and about which to gather information. Age (49, 50), nationality (51), and religion (5) were again represented in the results. Eighteen findings related to education, employment, and experience were included, as well as personality factors locus of control (4). However, more individual findings were found to have been studied during this time period, includ-

ing cognitive moral development and the development of ethical judgment (45, 52). Finally, a significant increase in research in moral

Philosophy and value orientation was seen. For example, 21 findings were related to topics such as deontological and teleological philosophies; professional values; relativism; and the changing of moral philosophies in different situations. It should be noted that researchers defined findings in this area as personality, beliefs, and values, whereas Ford and Richardson discussed personality factors as well as moral philosophy in the same section (47, 48). In addition, they found 15 studies that addressed awareness and perception of ethical decisions and 4 studies provided empirical results on intent, two areas not mentioned in Ford and Richardson. Awareness of codes of conduct; ethical sensitivity to ethical situations; perception of ethical situations; and differences in ethical

Sensitivity was found for awareness. Studies related to subjective norms, ethical attitudes, and perceived importance of ethical issues was also discussed. In sum, 122 findings were related to individual factors.

A departure from Ford and Richardson (1994) is seen in Loe et al. with the inclusion of moral intensity as a separate factor. Two studies researched areas related to moral intensity (53-56). Findings discussed in moral intensity included the perceived importance of an ethical issue influencing behavioral intention and the influence of moral intensity on the ethical decision-making process.

Chan and Leung (2006) found that Age was positively correlated with ethical sensitivity (57, 58). Eweje and Brunton (2010) realized that cannot conclude older students are more ethically oriented than younger students (59, 60). Krambia-Kapardis and Zopiatis announced that Individuals over 30 were more ethical than those under 30 regarding perception (61, 62).

Interestingly, researchers observed over cognitive moral development found that females were higher overall in their level of moral reason-

ing ability (63). In a study over cultural values/ nationality found that Cultural factors impacted on student perceptions of ethical and moral dilemmas, perceptions related to themselves and their peers (59). Researchers in a study on cultural values/ nationality found that American business people are more likely to perceive unethical marketing behaviors as more serious than their Turkish and Taiwanese counterparts (64).

## Conclusion

The literature examining gender continues to produce fairly consistent findings. There are often no differences found between males and females, but when differences are found, females are more ethical than males.

### *Philosophy/value orientation*

There were a total of 42 findings for philosophy/value orientation. These studies range from examining the differences between idealism and relativism to deontological versus teleological perspectives to other value orientations, such as achievement and economic values (65, 66). The research examining idealism and relativism has produced consistent results. That is, idealism and deontology are positively related to the ethical decision-making process, whereas relativism and teleology are negatively related.

Comparison to past reviews reported only one finding regarding value orientation (51). Political orientation produced no significant findings, while economic orientation was associated with unethical behavior. Rule deontologists rank higher on an ethical behavior scale than any other philosophy types and deontology and teleology have significant influences on the decision making process (47). There were no reported findings regarding idealism and relativism.

Conclusion - More than two decades of research reveal fairly consistent findings. Idealism and deontology are generally positively related to ethical decision-making, while relativism, teleology, and other factors, such as economic orientation are generally negatively related to ethical decision-making.

### *Education, employment, job satisfaction, and work experience*

Forty-one findings were reported with respect to education (type and number of years of education), employment, job satisfaction, and work experience. Of these, six studies examined differences between student majors on the ethical decision-making process; five of which found no significant findings (67). However, researchers found that non-business majors were more ethical than business majors. In another 11 studies, years of education, employment or work experience did not significantly influence or marginally influenced ethical decision-making. Other studies reported positive influences, such as individuals in the latter years of their career displayed higher ethical judgment while others reported negative influences. For example, CEO tenure was found to be negatively related to the ethical decision-making process (68, 69).

Comparison to past reviews of the 23 studies included in their review, eight examined type of education. Five of these studies reported little or no significant findings, while the remaining three studies produced mixed results (51). Of the remaining 15 studies with respect to years of education or employment, eight discovered no significant findings. Four of the remaining studies produced results that favor more education, experience or employment. After eliminating the studies that were used in Ford and Richardson's review (total of 16), there were only two new studies that examined this variable. One study was in support of the notion that employment does influence ethical decision making, while the other found no relationship (47).

The research generally indicates that more education, employment or work experience is positively related to ethical decision-making (12 of 18 studies). However, type of education has little or no effect on the ethical decision-making process (10 of 14 studies). In addition, it is interesting to note that seven studies compared practitioners to students; three of which found students to be less ethical than practitioners. This has important im-

plications for research, as many researchers study ethical decision making using student samples.

In the 25 findings examining nationality, five studies found few or no differences across cultures. However, most studies and results are not directly comparable as, for the most part, each study examined different nations. Among the studies comparing the U.S. to other nations, the results have been mixed. Some suggest that U.S. respondents make better ethical decisions, whereas other studies suggest that U.S. respondents may not make better ethical decisions (70-74).

Comparison to past reviews consisting of five studies, the results were mixed. Two of the five showed no significant findings (51). Of the three remaining studies, two indicated that U.S. respondents were more ethical than non-U.S. respondents. After eliminating the five studies that overlapped with Ford and Richardson's review, six new studies were included in their review, all of which found significant differences. However, only one study compared the U.S. to another nation and found that U.S. managers consider ethical issues to be more important than U.K. managers (6, 47).

## Ethical considerations

In the present study, cases such as the use of credible information and library resources, honesty and trust in the report of the findings, the appropriate citation have been considered.

## Acknowledgment

For all the professors and colleagues and participants in the study who patiently and diligently cooperated in this research, as well as for the Islamic Azad University of Central Tehran, which provided the opportunity for conducting the present research and provided the necessary support in this field. All the points in this article belong to the Islamic Azad University of Central Tehran Branch.

## References

1. Crane A, Matten D (2004). *Business ethics: A european perspective*. Oxford University Press, UK.
2. Vitell SJ, Singhapakdi A, Thomas J (2001). Consumer ethics: an application and empirical testing of the Hunt-Vitell theory of ethics. *Journal of Consumer marketing*, 18(2):153-78.
3. Huang CC, Lu LC (2017). Examining the roles of collectivism, attitude toward business, and religious beliefs on consumer ethics in China. *Journal of Business Ethics*, 146(3):505-14.
4. Awasthi VN (2008). Managerial decision-making on moral issues and the effects of teaching ethics. *Journal of Business Ethics*, 78(1-2):207-23.
5. Ardichvili A, Jondle D (2009). Integrative literature review: Ethical business cultures: A literature review and implications for HRD. *Human Resource Development Review*, 8(2): 223-244.
6. Noval LJ, Stahl GK (2017). Accounting for proscriptive and prescriptive morality in the workplace: The double-edged sword effect of mood on managerial ethical decision making. *Journal of Business Ethics*, 142(3):589-602.
7. Armstrong RW, Williams RJ, Barrett JD (2004). The impact of banality, risky shift and escalating commitment on ethical decision making. *Journal of Business Ethics*, 53(4):365-70.
8. Street M, Street VL (2006). The effects of escalating commitment on ethical decision-making. *Journal of Business Ethics*, 64(4): 343-356.
9. de Vries M, Weerdesteijn M (2018). *The life-course of Pol Pot: How his early life influenced the crimes he committed*. Amsterdam Law Forum, Netherland.
10. Mayberry R, Boles JS, Donthu N (2018). An escalation of commitment perspective on allocation-of-effort decisions in professional selling. *Journal of the Academy of Marketing Science*, 1-16.
11. Muncy JA, Vitell SJ (1992). Consumer ethics: An investigation of the ethical beliefs of the final consumer. *Journal of business Research*, 24(4): 297-311.
12. Vitell SJ, Paolillo JG, Singh JJ (2005). Religiosity and consumer ethics. *Journal of Business Ethics*, 57(2):175-181.
13. Flurry LA, Swimberghe K (2016). Consumer ethics of adolescents. *Journal of Marketing Theory and Practice*, 24(1):91-108.
14. Arli D (2017). Does ethics need religion? Evaluating the importance of religiosity in consumer ethics. *Marketing Intelligence & Planning*, 35(2): 205-21.

15. Marks LJ, Mayo MA (1991). *An empirical test of a model of consumer ethical delimitas*. ACR North American Advances, USA.
16. Hunt SD, Vitell SJ (2006). The general theory of marketing ethics: A revision and three questions. *Journal of Macromarketing*, 26(2):143-153.
17. Vásquez-Párraga AZ (2015). Consumer ethics: How do consumers solve ethical dilemmas. Proceedings of the 2000 Academy of Marketing Science (AMS) Annual Conference, Springer.
18. Gummerus J, Liljander V, Sihlman R (2017). Do ethical social media communities pay off? An exploratory study of the ability of Facebook ethical communities to strengthen consumers' ethical consumption behavior. *Journal of Business Ethics*, 144(3):449-465.
19. Boshnjaku Krasniqi D (2015). *Impact of marketing in consumer behavior: case study "IPKO" company*. Kolegji AAB, India.
20. Ferreira AI, Ribeiro I (2017). Are you willing to pay the price? The impact of corporate social (ir) responsibility on consumer behavior towards national and foreign brands. *Journal of Consumer Behaviour*, 16(1):63-71.
21. Laczniak GR, Murphy PE (2006). Normative perspectives for ethical and socially responsible marketing. *Journal of Macromarketing*, 26(2):154-77.
22. Sanclemente-Télez J (2017). Marketing and corporate social responsibility (CSR): Moving between broadening the concept of marketing and social factors as a marketing strategy. *Spanish Journal of Marketing-ESIC*, 21: 4-25.
23. Burke SJ, Milberg SJ (1993). *The role of ethical concerns in consumer purchase behavior: Understanding alternative processes*. ACR North American Advances: USA.
24. Sudbury-Riley L, Kohlbacher F (2016). Ethically minded consumer behavior: Scale review, development, and validation. *Journal of Business Research*, 69(8): 2697-710.
25. Park C-H, Kim Y-G (2003). Identifying key factors affecting consumer purchase behavior in an online shopping context. *International Journal of Retail & Distribution Management*, 31(1): 16-29.
26. Peter JP, Olson JC, Grunert KG (1999). *Consumer behavior and marketing strategy*. 9<sup>th</sup> edition. Mcgraw Hill Higher Education.
27. Solomon MR, White K, Dahl DW, Zaichkowsky JL, Polegato R (2017). *Consumer behavior: Buying, having and being*. Pearson Boston: USA.
28. Nuno A, Blumenthal J, Austin T, Bothwell J, Ebanks-Petrie G, Godley B, et al. (2018). Understanding implications of consumer behavior for wildlife farming and sustainable wildlife trade. *Conservation Biology*, 32(2): 390-400.
29. McWilliams A, Siegel D (2001). Corporate social responsibility: A theory of the firm perspective. *Academy of Management Review*, 26(1):117-127.
30. Noll RG (2004). Buyer power and economic policy. *Antitrust LJ*, 72: 589.
31. Wilmers N (2018). Wage stagnation and buyer power: How buyer-supplier relations affect US workers' wages, 1978 to 2014. *American Sociological Review*, 83(2): 213-42.
32. Ajzen I (1985). *From intentions to actions: A theory of planned behavior*. Action Control: Springer. pp. 11-39.
33. Ajzen I. (2002). Perceived behavioral control, self-efficacy, locus of control, and the theory of planned behavior. *Journal of Applied Social Psychology*, 32(4):665-83.
34. Mykhailyk N (2014). *Consumer behavior: The psychology of marketing*. Available from: <https://www.consumerpsychologist.com/>.
35. Shaw SD, Bagozzi RP (2018). The neuropsychology of consumer behavior and marketing. *Consumer Psychology Review*, 1(1): 22-40.
36. Thiroux JP, Krasemann KW (1980). *Ethics: Theory and practice*. Glencoe Publishing Company: UK.
37. Bjola C, Kornprobst M (2018). *Understanding international diplomacy: theory, practice and ethics*. Routledge: Netherland.
38. Hayes J. (2018). *The theory and practice of change management*. 4<sup>th</sup> ed. Palgrave Macmillan: USA.
39. Hursthouse R (1999). *On virtue ethics*. OUP Oxford Publication: UK.
40. Swanton C (2003). *Virtue ethics: A pluralistic view*. OUP Oxford Publication: UK.
41. Walker RL, Ivanhoe PJ (2007). *Working virtue: Virtue ethics and contemporary moral problems*. Oxford University Press.
42. Wood AW (2007). *Kantian ethics*. Cambridge University Press: UK.
43. Shweder RA (1990). Ethical relativism: Is there a defensible version? *Ethos*, 18(2): 205-218.

44. Chang CJ, Yen S-H (2007). The effects of moral development and adverse selection conditions on managers' project continuance decisions: A study in the Pacific-Rim region. *Journal of Business Ethics*, 76(3): 347-360.
45. Brunton M, Eweje G (2010). The influence of culture on ethical perception held by business students in a New Zealand university. *Business Ethics: A European Review*, 19(4):349-62.
46. Chavez GA, Wiggins RA, Yolas M (2001). The impact of membership in the ethics officer association. *Journal of Business Ethics*, 34(1): 39-56.
47. Loe TW, Ferrell L, Mansfield P (2000). A review of empirical studies assessing ethical decision making in business. *Journal of Business Ethics*, 25(3):185-204.
48. Ford RC, Richardson WD (2016). Ethical decision making: A review of the empirical literature. *Journal of Business Ethics*, 19: 44-66.
49. Wisesa A (2016). Cognitive moral development and its relevance in establishing moral integrity in organization. *Sains Humanika*, 8(1-2).
50. Fraedrich J, Thorne DM, Ferrell O (1994). Assessing the application of cognitive moral development theory to business ethics. *Journal of Business Ethics*, 13(10):829-838.
51. Cherry J, Fraedrich J (2002). Perceived risk, moral philosophy and marketing ethics: mediating influences on sales managers' ethical decision-making. *Journal of Business Research*, 55(12):951-62.
52. Jaffe ED, Kushnirovich N, Tsimerman A (2018). The impact of acculturation on immigrants' business ethics attitudes. *Journal of Business Ethics*, 147(4):821-34.
53. Singhapakdi A, Kraft KL, Vitell SJ, Rallapalli KC (1995). The perceived importance of ethics and social responsibility on organizational effectiveness: A survey of marketers. *Journal of the Academy of Marketing Science*, 23(1):49.
54. Robin DP, Reidenbach RE, Forrest P (1996). The perceived importance of an ethical issue as an influence on the ethical decision-making of ad managers. *Journal of Business Research*, 35(1):17-28.
55. Ferrell O, Crittenden VL, Ferrell L, Crittenden WF (2013). Theoretical development in ethical marketing decision making. *AMS Review*, 3(2): 51-60.
56. Womack CA (2013). Ethical and epistemic issues in direct-to-consumer drug advertising: where is patient agency? *Medicine, Health Care and Philosophy*, 16(2):275-280.
57. Chan SY, Leung P (2006). The effects of accounting students' ethical reasoning and personal factors on their ethical sensitivity. *Managerial Auditing Journal*, 21(4):436-57.
58. Hermiyetti H, Ariani M, Hernadewita H (2015). The effect of moral reasoning and the student's personal factors towards student's moral behavior. *Scientific Journal of PPI-UKM*, 2(5):245-50.
59. Eweje G, Brunton M (2010). Ethical perceptions of business students in a New Zealand university: do gender, age and work experience matter? *Business Ethics: A European Review*, 19 (1): 95-111.
60. Costa AJ, Pinheiro MM, Ribeiro MS (2016). Ethical perceptions of accounting students in a Portuguese university: The influence of individual factors and personal traits. *Accounting Education*, 25(4):327-348.
61. Krambia-Kapardis M, Zopiatas A (2008). Uncharted territory: investigating individual business ethics in Cyprus. *Business Ethics: A European Review*, 17(2):138-148.
62. Williams RN, Agle BR, Gates D (2018). *Teaching business ethics: current practice and future directions*. The Routledge Companion to Business Ethics: Routledge. pp. 80-96.
63. Herington C, Weaven S (2008). Improving consistency for DIT results using cluster analysis. *Journal of Business Ethics*, 80(3): 499-514.
64. Burnaz S, Atakan MS, Topcu YI, Singhapakdi A (2009). An exploratory cross-cultural analysis of marketing ethics: The case of Turkish, Thai, and American businesspeople. *Journal of Business Ethics*, 90(3):371-382.
65. Singhapakdi A, Vitell SJ, Franke GR (1999). Antecedents, consequences, and mediating effects of perceived moral intensity and personal moral philosophies. *Journal of the Academy of Marketing Science*, 27(1):19-36.
66. Cohen JR, Pant LW, Sharp DJ (2001). An examination of differences in ethical decision-making between Canadian business students and accounting professionals. *Journal of Business Ethics*, 30(4):319-336.
67. Sweeney B, Costello F (2009). Moral intensity and ethical decision-making: An empiri-

- cal examination of undergraduate accounting and business students. *Accounting Education*, 18(1):75-97.
68. Weeks WA, Moore CW, McKinney JA, Longenecker JG (1999). The effects of gender and career stage on ethical judgment. *Journal of Business Ethics*, 20(4):301-313.
69. Cherry J, Lee M, Chien CS (2003). A cross-cultural application of a theoretical model of business ethics: Bridging the gap between theory and data. *Journal of Business Ethics*, 44(4):359-76.
70. Volkema RJ, Fleury MTL (2002). Alternative negotiating conditions and the choice of negotiation tactics: A cross-cultural comparison. *Journal of Business Ethics*, 36(4):381-398.
71. Lin C-P, Liu M-L (2017). Examining the effects of corporate social responsibility and ethical leadership on turnover intention. *Personnel Review*, 46(3):526-550.
72. Visser W, Tolhurst N (2017). The world guide to CSR: A country-by-country analysis of corporate sustainability and responsibility. Routledge.
73. Geiger I (2017). A model of negotiation issue-based tactics in business-to-business sales negotiations. *Industrial Marketing Management*, 64:91-106.
74. Bush V, Bush AJ, Oakley J, Cicala JE (2017). The sales profession as a subculture: Implications for ethical decision making. *Journal of Business Ethics*, 142(3):549-65.