

## Managerial and Other White-Collar Employees' Perceptions of Ethical Issues in Their Workplaces

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**ABSTRACT.** Understanding what types of issues working adults perceive as ethical in their workplaces will allow better teaching of business ethics. This study reports findings of a thematic analysis of 764 ethical challenges described by working adults in a part-time MBA program and combines its findings with the other published studies on perceptions of ethical issues in the workplace. The results indicate that most people are assured about what they describe as ethical transgressions although experts might disagree. It also highlights certain issues and contexts as being more frequently perceived than others. Ideas for future research in this area are also explored.

**KEY WORDS:** Ethical decision making, ethical perceptions, moral intensity, part-time MBA students

Much social science research in business ethics has focused on ethical attitudes. In most of these studies subjects are asked directly about ethical issues or are presented with vignettes and asked questions about them (see Collins, 2000; Ford and Richardson, 1994; Loe et al., 2000 for reviews). In these studies the ethical issues are specified by experts, not by the respondents themselves. Relatively few studies have

focused directly on what ethical issues people actually perceive in their working lives.

We believe studying what people perceive as ethical issues in their work warrants attention for three reasons. First, a better understanding of what people experience as ethical in the workplace can better direct our teaching efforts. Adult education theory has long held that it is important to know and honor what adults already know about their subject. In his classic book, *The Adult Learner* (1973), Knowles wrote that it is important to respect and use the experiences of adults because their experiences are who they are and motivate their more "problem centered" approach to learning (pp. 46–48).

A second reason for learning more about what kinds of issues people identify as ethical in their everyday work experience is that, to the extent that the purpose of studying business ethics is to improve ethical decision-making in the workplace, it would be helpful to know what types of issues are most often perceived by people as fitting into that category. For instance, if there were significant differences between the issues perceived by employees and experts or management, such gaps would need to be addressed to provide a common base for ethical dialogues.

And third, we believe it is possible that individuals might approach decision-making differently when it concerns issues which have more personal intensity for them. Jones (1991) has hypothesized the importance of moral intensity in ethical decision-making and identified some of its components. Here, we are suggesting that there may be at least two types of moral intensity: one type of intensity would be based on the assessment of the ethical issue's importance to society by multiple observers and another type of

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intensity would be based on a more personal assessment of the issue's importance based on an individual's beliefs and/or the perceived probability that they are likely to be directly involved with the issue. In order to study those differences researchers would first need to know which issues might have more personal intensity than others.

We found three published studies exploring what situations business people perceive as ethical and one of these reported very little data. The earliest published study was by Waters et al. (1986) in which they interviewed 40 managers asking them, "What ethical questions come up or have come up in the course of your work life?" and then analyzed the 193 situations described. In 1997, Marshall and Dewe reported the results of a survey they did which included the opportunity for respondents to describe, without prompting, what they considered ethical issues. This part of the questionnaire, unfortunately, had a very low response rate. And in 2000, Dukerich et al. reported an interview study of 40 mid and top level managers in which they asked them to describe one moral decision and one non-moral decision.

The study reported here adds significantly to the data already published. It is a thematic analysis (Boyatzis, 1998) of 764 ethical challenges perceived in their workplaces by 280 part-time MBA students, approximately 98% of whom were also working full-time in white collar or professional jobs. The larger amount of data has similarities with earlier findings but also allows for a better description of the issues and contexts of these perceived ethical situations. Our study will be described and its results reported and integrated with the findings of the other two studies on perceived ethical issues. Then the discussion will conclude by exploring the new findings of the current study, how we believe they might inform teaching and the study of ethical decision-making, and some ideas for future studies.

### Methodology and sample

Data was collected using a two-sided, single data sheet. One side of the data sheet gathered demographic information and the other side asked the open-ended question, "What ethical challenges are you aware of in your business experience?" with the additional sentence, "Please try to describe specific challenges rather

than general topics." Three numbered blanks were provided with generous space between each blank. These data collection sheets were handed out mid-semester to all sections of the beginning course and the final course in a part-time MBA program. These courses were chosen to determine whether significant differences in the challenges were recognized between those individuals entering the MBA program and those leaving. It was the class instructor's decision about whether the instrument was administered or not. This provided a respondent group of 280 individuals, split roughly evenly between the first and last courses in the curriculum.

The data was analyzed using thematic analysis which translates qualitative information into a quantitative format by using a well-defined code and multiple coders with a high level of reliability in judgments about applying the code (Boyatzis, 1998). Because the researchers wanted the data to speak for itself as much as possible, the code was devised inductively in what Boyatzis calls a "hybrid approach" (1989, p. 51). Also, it should be noted that no attempt was made to prescribe a definition of "ethical" for the respondents because we wanted to capture their spontaneous responses. These decisions to approach this study inductively identify it as within the interpretative research paradigm where the goal is to generate descriptions based on as few a priori ideas and existing theories as possible (Gioia and Pitre, 2001, p. 588).

Developing the code and codebook for the thematic analysis involved the first author reading through the data, making a list of the various issues and contexts identified by the respondents and developing definitions of the categories and coding procedures. A three person coding team of the first author and two college staff members working in the area of business ethics then worked together on samples of the data to refine the code and codebook. Three judges were used to increase the likelihood of clear and therefore replicable definitions and procedures (Boyatzis, 1998, p. 150). Finally, all the data was coded by all three, trained coders; their coding compared; and differences among them discussed until a consensus coding in each instance was reached (Boyatzis, 1989, pp. 150-151).

Each challenge was categorized in terms of its issue (i.e., the principles or standards mentioned or strongly implied by the respondent as the reason the

situation was an ethical one) and in terms of the context of the situation described (i.e., the direction of the treatment and the group identification of the actor and the target of the action). For example, if the challenge described was, "subcontracting the production of a product without telling the customer," the issue would be categorized as "honesty - withholding or hiding information" and its context categorized as "treatment of clients/customers by companies/employees - product manufacturing."

Forty-nine specific issues and 21 different contexts were identified in an attempt to capture as much richness as possible from the data. There were five categories for different instances of dishonesty, for instance. Also, since stealing might have been considered either unfairness or dishonesty, at the point of initial coding it was given its own category. Challenges mentioning multiple issues in a given context or multiple contexts with respect to a given issue were broken apart for the quantitative analysis that follows.

During the development of the issue code, it became apparent that the respondents perceived three different kinds of challenges. Thus, the nature of the challenge was also categorized. This would be considered an example of latent-content analysis by Boyatzis (1989, p. 16). He points out that one of the advantages of thematic analysis is that it allows both manifest- and latent-content analysis at the same time. The first type of challenge was the description of a situation where the lack of some *single* ethical principle or standard was the focus of the challenge description. For example, "Creating false advertising based on what customers say they want" could be categorized as focusing on the lack of "honesty." We called these types of challenges "single focus" challenges.

The second type of challenge was one in which the respondent reported that balancing two different issues was the focus of the challenge; we called these "balanced pair" challenges since they involved two issues that needed to be balanced. An example was, "Balancing environmental concerns with corporate profits." And the third type of challenge was one in which the respondent reported difficulties or uncertainty in terms of personal behavior (their own or others) in relation to some other ethical issue. An example would be, "not reporting true expenses on expense reports when no one will know." We referred to these challenges as "personal pair" challenges. Finally, there were

also challenges that mentioned multiple issues or contexts in a single statement. For example, "honesty to customers and employees;" these were broken apart into multiple single focus challenges to do the quantitative analysis reported here.

## Results

### *Sample demographics*

The sample was comprised of working adults enrolled in an evening MBA program in a medium-sized Midwestern university. Their ages ranged from 23 to 58 with a mode of 29 and median of 30. The mode number of years in the workforce was 8 and the median between 8 and 9. Sixty percent were male, 37% had children, and 59% were supervisors. Ninety-four percent were Caucasian. Forty-three percent were protestant, 39% catholic, and 18% reported other religious preferences. Seventeen percent worked in finance, 23% in information systems and engineering, 13% in marketing, 10% in accounting, 9% in general management, and the remaining 28% in a variety of other areas.

When comparing the beginning MBA students to those leaving the program a chi square test showed that the demographics differed significantly in ways that might be expected. The individuals leaving the program were older, had been in the workforce longer, were more likely to have children and be supervisors. A comparison of the two groups using a chi square test showed no significant differences in issues and contexts groups.

### *Types of challenges*

Each of the 280 respondents was asked to describe 3 challenges by virtue of the 3 spaces provided on the data collection sheet. They described a total of 764 challenges, an average of 2.7 challenges per respondent. The vast majority (83%) of challenges are single focus challenges. Seven percent were balanced pairs and 10% were personal pairs. There was no apparent pattern regarding the respondents' use of the three types of challenges, but 37% of the respondents described at least one challenge as either a balanced pair or a personal pair. The issues raised within both types of paired challenges will be

reported separately from the single focus challenges. An analysis of the contexts or context-issue combinations for the two alternate types of challenges was not undertaken because of the relatively small number of these types of challenges.

### Issues

To facilitate analysis, the categories were regrouped into six issue groups: Honesty, Fairness, Personal Issues, Relationship Issues, Complex Business Issues, and Other Issues. Of course, which issues were aggregated into which groups was somewhat arbitrary

and so the specifics of the groupings as well as the frequencies of each group have been reported in Table I. These groups were selected because they represented the primary ethical foci of the challenges.

Honesty and fairness clearly focus on virtues or the lack of them. Personal issues focus on the behavior of a person, either the respondent or someone else, in terms of a personal issue such as a lack of courage or a quandary about the situation. Relationship Issues, in contrast, describe interactions involving more than one person. For instance, people not fulfilling their job responsibilities in the respondent's perception were seen as a relationship issue as was backstabbing and inappropriate rela-

TABLE I  
Frequency and make up of issue emphasis groups

Issue Group	Issues Included in Issue Group	Frequency (Percent of Responses)
Complex, business issues	Conflicts of interest; Privacy or misuse of information; Concern about excessive corporate profit; Compliance; Product or service quality; Competitive practices or relationships; Environmental issues; Safety; International issues; Work-Life balance; Sexual harassment; Insider trading or other illegal acts; Executive compensation; Corporate social responsibility or citizenship	199 (21.5%)
Honesty	Manipulating or misreporting financial figures; Over-Billing; Withholding or hiding information or not telling the whole truth; Selling something the customer doesn't need; Stealing via expense reports	189 (20.4%)
Personal issues	Stealing time from employer; Lack of integrity; Courage; Not knowing what to do; Reporting another's unethical or other behavior; Self-interest; Acting in conflict with corporate policy; All other instances of unhappiness with corporate policy	156 (16.9%)
Relationship issues	Taking credit for other's work; Favoritism; Stealing ideas or clients; Inappropriate relationships; Backstabbing; Other instances of problems with others; Not being respected as an individual; Being threatened with losing your job; Being asked to do something unethical; Being asked to do something you don't agree with; Others not taking ownership of the job	142 (15.4%)
Fairness issues	Discrimination; Taking advantage of customers; Other instances of unfairness	129 (13.9%)
Other	Any otherwise unspecified issues including loyalty, and bribes or rebates; Unclear issues	110 (11.8%)
	Totals	925 (100.0%)

relationships. Finally, the Complex Business Issues Emphasis Group included those challenges that focus on issues well-known and often discussed in society that usually involve a number of ethical issues. These Complex Business Issues were most often described by the respondents by simply using well-known words or phrases such as sexual harassment or work/family balance. As Table 1 shows, the Complex Business Issues Group had the highest frequency (22%) while the Fairness Group had the lowest (13.9%) with the other issue groups drawing between 15% and 20% each.

Within the Complex Business Issue Emphasis Group, the single issue most often mentioned was concern about corporate profits being too large (23% of the issues in the group). Within the Honesty Issues Emphasis Group two specific issues stood out. Withholding or hiding information was the single most often identified issue (24%); manipulating financial figures and over-billing was second in frequency (21%). Within the Personal Issues Emphasis Group self-interest was most often mentioned single issue (40%). And within the Relationship Issues Emphasis Group, not fulfilling job responsibilities was described most often (36%). Finally, discrimination was the most often identified issue (41% of the responses) within the Fairness Issues Emphasis Group. "Discrimination" could also have been included within the Complex Business Issues Emphasis Group. Had that categorization been used, it would have been the most often mentioned issue in that group as well.

Fifty-five percent of the balanced-pair challenges (where the respondent reported that balancing two different issues was the challenge) paired some issue with concern about large corporate profits. Concern about corporate profits was paired with 13 other issues; the most frequent of these was quality of product or service (in 29% of the pairings) and taking advantage of customers (in 16% of the pairings).

The most common personal pair challenges (where the respondent described a concern about personal behavior in relation to another ethical issue) reported were linked with either self interest and another issue (in 19% of the pairings) or honesty and another issue (in 19% of the pairings). Self interest and honesty were linked together as a pair in an additional 14% of these challenges.

### Contexts

To simplify analysis, the 21 contexts were aggregated into 9 context groups. The context groups were determined by looking at those contexts with small frequencies and attempting to aggregate them with the other contexts in some meaningful way. Table II describes the make up of each context group along with the frequencies for each group. The three most often mentioned contexts were: employer treatment of employees, not including supervisory interactions (18%); employee/company treatment of customers (17%), and employee treatment of employer, not including relating to supervisors (11%).

### Bivariate analysis of issue and context groups

Because the vast majority of the single focused challenges described both an issue emphasis and a context, we decided to do a Pareto analysis of the various combinations of context and issue groups. A Pareto analysis identifies which few cells of the bivariate table have the most population and, simply because of their size, seem worthy of further consideration. A chi square analysis was not possible because there were too many cells with zero observations.

Table III shows the table used for the Pareto analysis. Twenty-nine percent of the issue emphasis group-context group interactions fell into five of the cells: fairness to employees by the company ( $n = 56$ ), honesty toward customers ( $n = 42$ ), the company's treatment of society in terms of well-known business issues ( $n = 38$ ), employer treatment of employees in terms of relationship issues ( $n = 31$ ), and employees' honesty to their employers ( $n = 29$ ). This analysis shows that the challenges are fairly well distributed over the issue and context groups, which was a noted goal of the aggregation process. Still, these five pairings stood out in the Pareto analysis.

### Discussion

Of course, any single study of this sort has limitations. As pointed out earlier, there have been relatively few studies on the perception of ethical issues published to date. We believe that more studies should be done to refine or question the findings

TABLE II  
Frequency and make up of context groups

Context group	Contexts included in context group	Frequency (percent of responses)
Employees/Company treatment of customer	Treatment of customers regarding billing, pricing, manufacturing and quality, and everything else	132 (16.9%)
Employer treatment of employees	Policies and other management treatment except that specifically identified as by one's supervisor	174 (22.3%)
Company or employees treatment of society	Treatment of society by company or employees by breaking the law and all other incidents	66 (8.5%)
Boss-subordinate treatment of each other	Supervisors considering their treatment of supervisees and treatment of supervisors by subordinates	45 (5.8%)
Employee treatment of other employees	Treatment of other employees by employees	41 (5.3%)
Employee treatment of employer	Treatment of company by employees	85 (10.9%)
Personal behavior	Personal behavior identified by respondent as own behavior and all other's behavior	46 (5.9%)
Other contexts	Other actor combinations or unclear actors, such as international contexts, treatment of other companies by company/employees, and vendors by company/employees	131 (16.8%)
No context given	No context given	60 (7.7%)
	Totals	780 (100.0%)

reported here. In particular studies which include more racially and ethnically diverse respondents, part-time students from more than one institution, and working adults who are not in school would be helpful.

The results of this study will be discussed and compared with the results of the two other interview studies that produced significant amounts of data concerning what real world situations are recognized as ethical by business people. Both earlier studies involved interviewing middle and upper level managers. Our study had mostly lower level managers (59% had supervisory responsibility in a population whose median age was 30) and individual contributors as respondents thus widening the gen-

eralizability of the common findings discussed below. In addition, our study which involved over triple the number of situations analyzed previously allows us to explore more specifics about how people conceptualize what they perceive as ethical situations in their workplace. Those new findings will also be discussed.

A basic commonality among all three studies is that most subjects could readily identify situations they believed were ethical. Waters et al. reported that in all cases the managers they interviewed were able to talk about a few cases "in which they were called upon to act on the basis of moral judgments" (1986, p. 374). (It should be noted that Waters et al. specifically states that they used

TABLE III  
Issue emphasis groups by context groups

Issue group→ Context group↓	Honesty	Fairness	Personal	Relationship	Complex* Corporate	Other	Totals
Company treatment of customer	42	15	2	6	19	14	98
Employer treatment of employees	17	56	23	32	24	16	168
Company/employees treatment of society	16	1	1	0	38	4	60
Boss-subordinate relationships	8	3	2	7	3	5	28
Employee treatment of employees	2	3	4	17	3	4	33
Employee treatment of employer	29	1	15	18	6	4	73
Personal behavior	4	3	12	9	8	3	39
Other	24	13	4	15	31	34	121
No context given	11	14	5	5	11	9	55
Totals	153	109	68	109	143	93	675

"moral" and "ethical" interchangeably.) Dukerich et al. (2000), reported that only 9 of the 40 people interviewed had some difficulty at first identifying a problem that was of an ethical nature, but all were eventually able to do so. In our study, the average number of ethical challenges provided by the 280 respondents was 2.7.

Another commonality was the preponderance of what we call single focus challenges being described, that is, challenges in which the respondent describes with assurance that an ethical principle has been violated. These challenges may have been focused on a clear violation of a well accepted ethical standard such as honesty or a much more complex situation about which respondents were certain about the rightness of their positions but others might not have been. An analysis of whether these issues were "correctly" perceived was beyond the scope of this study. These single focus challenges made up 83% of the conceptualizations in our study. The work of Waters et al. (1986) found that certainty about the moral standards used in the situation was expressed either directly or indirectly in 84% of the situations described.

In a much smaller set of situations, the respondents conceptualized the challenges in terms of balancing organizational concerns (i.e., the balanced pairs, 7% of the challenges) or in terms of acting congruently

with ethical values (i.e., the personal pairs, 10% of the challenges). Dukerich et al. also appear to have found something similar to the balanced pairs combination because they write that some of the situations they heard described focused on "the need to 'balance competing interests'" (2000, p. 34).

These differing conceptualizations of ethical challenges may explain part of the teaching challenge of engaging many students – if they think they know what is ethical, they may not perceive a need to discuss the issue but perhaps see the problem as managing the behavior of others. Although some might hope that substantial experience in the working world would help people appreciate the grey areas related to acting ethically, this is apparently not the case for a majority when reporting issues they perceive as ethical. This data would suggest that a prime focus of teaching ethics may be in helping students shift from a more black and white view of ethics in the working world to seeing issues more often in relation to behaving congruently with one's ethics or determining how to balance competing concerns or desires.

Because of the larger number of situations described in our study, we are able to report issues and contexts which were identified with more frequency. We found a large variety of issues and contexts described in our study. Nonetheless, through analysis

we were able to identify areas where significant numbers of students already perceive ethical issues. We believe these situations, because of their higher frequencies would have what we would call a personal moral intensity and would lead to more engaged discussion in the ethics classroom.

Quantitatively, our respondents conceptualized their ethical challenges in terms of the virtues of honesty or fairness (39%), intrapersonal or relationship issues (36%), or in terms of complex business issues (24%) as reported in Table I. It is interesting to note the size of the focus on intrapersonal and relationship issues. That size would be slightly larger if the personal pair challenges were added since they were analyzed separately. Such intrapersonal and relationship issues seldom take up much time within business ethics courses (Adams et al., 1998; Ghorpade, 1991) and may not even be considered issues of business ethics, although they appear to make up more than a third of the issues perceived in the workplace.

Further specificity can be added to these issues by remembering that discrimination was the most frequently identified issue within the fairness group; self-interest in the intrapersonal issues group; people not fulfilling job responsibilities in the relationship issues group; and concerns about excessive company profits in the complex business issues group. Furthermore, concern about excessive corporate profits was also the most frequent issue in the balanced pair issues. Again, it should be noted that what respondents identified as ethical issues might well not be considered ethical by experts in the field. This suggests that a discussion of what might be considered an ethical issue and why could be a fruitful beginning discussion in classes of working adults.

We also categorized the ethical situations described in terms of the contexts or the relationships that were related to the issues themselves (see Table II). The two most frequent contexts described were treatment of employees by their employers (excluding situations specifically identified a supervisor supervisee interaction) and treatment of customers by companies or their employees; together these two contexts accounted for almost 40% of the situation descriptions while the other 60% of the situations involved the other six category groups.

Looking at gross frequencies of issues or contexts is one method for identifying issues that may be of more natural interest to part-time students, but the size of

our data base allowed us to also identify the issue-context combinations that were most frequent. Our Pareto analysis identified five combinations as involving approximately 30% of the challenges described. In all but one case, they can be paired with the most frequently mentioned issue in the analysis of the single focus issue groups to increase the likely recognition of ethical issues as present in their working lives. The five combinations with added emphasis are

- companies' fairness to employees with an emphasis on discrimination issues,
- companies' or employees honesty to customers with an emphasis on withholding or hiding information,
- companies' treatment of society with respect to complex business issues with an emphasis on the issue of what might be excessive corporate profits,
- employees' honesty to employers with an emphasis on hiding or withholding information, and
- employer treatment of employees in terms of relationship issues.

The most frequent issue in the relationship issue group was others not taking ownership of their jobs. This context group is about employer treatment of employees and is focused more on policies or acts by management generally (versus direct supervisors). We did an analysis of these incidents and found a range of issues mentioned such as management not respecting employees, not appearing to select the most competent to do tasks, not managing conflict well, and employees not agreeing with corporate policy.

Jones (1991) has hypothesized that issues with the highest moral intensity will be most often mentioned as ethical issues. The issues and context combinations just described would appear to have at least what we call personal moral intensity for our part-time students. While experts may not agree about the importance of many of these issues as business ethics issues, they are what these working adults categorize as ethical issues in their workplace.

In addition to doing similar studies with more diverse populations, we would suggest four additional ways for continuing this line of research. First, a questionnaire could be developed asking students to identify those issues they believe would be most

interesting to study in an ethics class. Such a questionnaire could include brief descriptions of the most frequently described context and issues described here but also include other ethical situations to see if students selected the issues highlighted here more frequently. Regardless of the outcome of the study, the questionnaire results could be used to guide course topics. It might also be useful to re-administer the questionnaire at the end of a course to see if the sensitivity of the students had changed during the semester.

A second area of study would be to attempt to develop a universally embraceable, codified body of content regarding MBA-level business ethics education. Our study has suggested what kinds of issues and contexts at least one group of part-time MBA students who work fulltime identified. Other similar studies would probably expand and refine our list substantially. Once that work was well underway, discussion about what should be addressed in business ethics classes could be undertaken with greater focus.

A third area of study would be to focus on one issue or a related set of issues such as discrimination or people perceiving that others are not fulfilling their job responsibilities, exploring in more depth exactly what people who identify those as ethical issues are objecting to, and comparing their findings to the work of ethicists on the subject. Such studies might lead to a better understanding of the definition of ethical issues as well as how to teach about such issues.

And finally a fourth type of study would be to explore the relative importance of these issues as perceived by working adults with other ethical issues. Such studies would further explore the Jones' concept of moral intensity and our own of personal moral intensity. Dukerich et al. (2000) and Marshall and Dewe (1997) have begun down such a path and we hope that our identification of issues that seem to have more intensity for working adults can help to continue that investigation.

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