

Ethical Ideology as a Predictor of Ethical Decision Making

Agata Chudzicka-Czupala
Department of Psychology, University of Silesia, Poland
e-mail: agata.chudzicka-czupala@us.edu.pl

Abstract

The study investigates the role of individual ethical ideology as a predictor of moral judgement and ethical decision making at work. Moral judgement and ethical decision making were examined from three points of view: of an observer of unethical behaviour, of the victim and of the perpetrator. Dimensions of moral judgement and ethical decision making were distinguished partly on the basis of Jones' issue-contingent model. These dimensions are as follows: recognition of the behaviour as an unethical issue, the perceived magnitude of emotional consequences for the victim, and the intended behaviour.

As a result of a cluster analysis conducted on a sample group of 326 people employed in Polish organizations two subgroups were specified, differing in terms of ethical ideology. The two groups were subsequently compared to each other and the way they make ethical decisions was characterized.

Results of the research demonstrate that individual ethical philosophy is a significant predictor of ethical decision making. The research offers implications for the practice of moral awareness in organizations.

Introduction

The political transformation that took place in Poland at the end of the 20th century, together with globalization and market liberalization processes, led to changes in organizations. One of the results of such changes was the development of greater interest in the humanization of labour. Human resource development concepts and the democratic approach to management have become more popular, and ideas of making labour less cost-intensive for the individual have started to evolve. While such issues started to enjoy much interest in Poland in the 1990s, much less attention and research were dedicated to ethics in business and to morality at work.

Biernacka (2009, p.183) emphasizes: "Foreigners who represent foreign capital and corporate standards of professional commitment can sometimes be heard saying in a confidential tone: 'There is no work ethic in Poland!'" Poland became a capitalist country nearly overnight and did not go through the series of transformations characteristic of a capitalist economy. The strong legacy of attitudes rooted in the Communist era, different historical experiences and traditions, and also the large impact of Roman Catholicism are factors that could make Poles behave differently. Research shows, however, that despite the differences, individualistic attitudes are similarly strong here as in Western countries, which proves that the same kind of evolution took place in Poland as in Western Europe and North America.

To date, very little research has been carried out on ethical issues in Poland. Rok, Stolorz and Stanny (2003) performed a survey asking managers of the 500 largest Polish companies about their attitude towards ethical issues, taking into account the problem of social responsibility of businesses. Nearly all respondents (99 per cent) answered that

observing ethical principles in business was very important or important. More awareness of the significance of ethical principles can be found in companies with foreign capital where actions were taken to promote ethical forms of behaviour. Larger companies understand the importance of socially accountable practices. Are, however, ethical principles implemented there? Do companies really take into account the interests of its employees, consumers and contracting parties and care for the natural environment? Filek (2001) claims that in Poland an ethical image of the business is often created in order to “sell it well”, and that such a public image has little to do with reality. Poland opened itself to international trade and to the exchange of labour force, for instance within the European Union, which made it imperative for practitioners and scholars to understand Polish workers’ views on ethics and ethical practices. This inspired the research whose results are presented in this paper.

Studies of unethical behaviour in the workplace, carried out for over 30 years now, mainly in Western European countries, in the USA and in Asia, have pointed to many factors determining employee conduct. Empirical investigations dedicated to ethical decision making and unethical behaviour in an organization often focus on the ethical climate in the latter, which may contribute to preferences with regard to determined ways of conduct of its employees and lead to different ethical choices (Cullen et al., 2003).

Trevino (1986) emphasizes, however, the importance of selected personality traits of the individuals engaged in such conduct and the need to take into account individual differences in that respect. Individual differences are factors that play a prominent role in models of ethical decision making. Business ethics literature show that some of them, surprisingly, such as personal attributes (age, gender, religion, neuroticism, introversion and extroversion, locus of control) are often unrelated to moral judgement (Ford and Richardson, 1994). Research has not provided sufficient empirical evidence to prove that ethical decision making depends unequivocally on any of traits listed above.

According to Schlenker and Forsyth (1977), investigation of moral judgement should take into account mainly the individual differences in ideology. Theoreticians (Erondy et al., 2004) assert that individuals make ethical decisions after considering actions in regard to universal principles of right and wrong.

Literature review and hypothesis

It is important to learn about the individual’s ideology and moral philosophy in order to understand moral judgements and behaviour in situations when the individual is faced with the need to solve an ethical dilemma and make a decision (Barnett, Bass, Brown, 1994; Bass, Barnett, Brown, 1999).

The theory of individual moral philosophy was derived from normative philosophical theories. The measurement of the moral philosophy subscribed to by an individual shows the latter’s beliefs within the limits set by the applicable moral standards. Research in the field proves that the individual’s moral philosophy has an impact on her or his opinions and approach to various moral issues: on moral judgements concerning other people’s behaviour, on the manner of attributing responsibility for the effects of such behaviour (which can be described as bad conduct) and on deciding which behaviour the individual regards as unethical and when. The moral values subscribed to are also related to individual resistance to temptations of unethical nature and to the reaction to one’s own errors in that respect (Forsyth, 1992). Kujala et al. (2011, p. 191) state that “every moral decision-making situation forces a business manager to choose, if not explicitly then implicitly, the guiding principles according to which the final decision is made”.

Much of the research has focused only on a single selected ideology. Reidenbach and

Robin (1988) developed and used a multidimensional ethics scale which was derived from many ethical theories, and later different versions of that scale were used in studies related to business ethics (Nguyen et al., 2008).

Idealism and relativism are some of the most significant moral philosophy dimensions, and also ones taken into account most often in research. Apart from them, other principles followed by individuals were investigated, together with moral perspectives and the related dimensions of the “individual moral ideology” construct, such as narcissism, Machiavellianism, utilitarianism, altruism, cost/benefit balance and the golden rule. They were distinguished on the basis of literature on the subject and considered in the survey reported on in this paper (Burton and Goldsby, 2005; Luthy, Padgett, Toner, 2009). Idealism, relativism, utilitarianism and justice theories are also frequently discussed in business ethics manuals (Velasquez, 1998).

Idealism and relativism

As Forsyth (1980) points out, there is most of all one continuum that exists among the many possible and available moral philosophies, namely that of idealism – relativism, which can be used to classify most people. Idealists believe in the existence of universal standards, take into account the good of others and are concerned about it, while relativists believe there is no universal standard – moral principles depend to more extent on the situation and may change

An extreme idealist faced with a moral dilemma believes that harming another person can always be avoided and seeks to act in such a way as to ensure that, while someone who is not an idealist thinks that “harm is sometimes... necessary to produce good” (Forsyth, 1992, p. 462). People who are relativists to a slight extent are convinced that a universal ethical standard can be found in every situation showing us how to behave, in other words: a principle that should be observed. Extreme relativists are of a different opinion: in their view, situations differ to a large extent and all current circumstances need to be considered before a decision is made; moreover, such a decision may never be considered as the only legitimate one, since no single guideline exists that would justify our unequivocal decision and conduct.

Relativists seem less inclined to identify the unethical aspects of various situations, to treat or define people’s behaviour as “unethical” and to actively intervene in situations that spark ethical controversy, since they need to learn about the full background of the behaviour and know all its aspects before they make a decision and give an unequivocal opinion. People that have a more idealistic approach towards the world, on the other hand, may feel obliged to give a quick and decisive opinion, as well as to act in response to behaviour that seems inappropriate to them.

Barnett, Bass and Brown (1994) were some of the first researchers to investigate the impact of individual moral philosophy and of the principles an individual believes in on moral judgements and behaviour in ethical dilemma situations. In their studies they demonstrated that ethical judgements of people employed in business depended on the moral ideology they believed in. What is interesting, the relationships they discovered were linked most of all with the idealism of the people surveyed, while relativism did not have a significant impact on the respondents’ answers.

While Forsyth (1980) presented a bipolar model of moral philosophy, suggesting that moral judgements fluctuated between idealism and relativism, other investigators of ethical decisions combine the two dimensions, speaking of situationism, subjectivism, absolutism and the inclination to depart from ethical principles, referred to as exceptionism. Situationists (high idealism, high relativism) tend to reject ethical principles and are usually guided by the aspiration to achieve the maximum benefits possible in the relevant situation. Subjectivists (low idealism, high relativism) behave in a similar manner, rejecting ethical principles. Their

moral judgements are based only and exclusively on personal perceptions of the situation and on the behaviour of the people involved. Absolutists (high idealism, low relativism) represent the opposite position – they consider behaviour normal only if it is subordinated to the moral absolutes they regard as significant and if its outcomes are positive for all the persons involved. Exceptionists (low idealism, low relativism), on the other hand, consider compliance with moral standards as important, but allow exceptions to the rules.

Barnett, Bass and Brown (1994) also used four variables related to individual moral philosophy as independent variables. The results of their studies prove that people with a very idealistic approach towards the world gave the most severe judgements while evaluating various ethical issues – this was the case with judgements in fourteen out of twenty-six stories studied. In a similar manner, absolutism (high idealism, low relativism) was related to high ethical rigorism: persons who obtained such results considered as unethical the behaviour of protagonists of ten stories, while those acting in response to a situation (and scoring high in terms of idealism and relativism) voiced an unequivocally negative opinion about the behaviour of protagonists of only four stories. High scores on the scale of relativism, on the other hand, were not connected with the ethical judgements made by the persons surveyed.

In another study, Barnett, Bass and Brown (1996) checked the connections between religiosity, idealism, relativism, ethical judgements and the intent to report inappropriate conduct of a co-worker. The studies confirmed that idealism was positively linked and relativism was negatively linked with judgements concerning the inappropriate conduct of co-workers and with the inclination to react to such behaviour, although even in that study the connection between relativism and ethical judgement was rather weak compared to the significance of the relevant individual's idealism. Similarly, the level of religiosity of the survey participants was negatively correlated with relativism, which would point to the existence of a strong connection between religiousness and belief in universal moral principles.

Forsyth (1980) emphasizes that absolutists are much more strict and unequivocal in their judgements, if the relevant behaviour leads to definitely positive or definitely negative consequences. The author discovered that absolutism was connected with a negative judgement of aspects such as the death penalty, euthanasia or homosexuality. Idealists tend to strongly deplore people (the protagonists of the stories) whose behaviour led to definitely negative consequences, regardless of whether they had violated moral standards or complied with them (Forsyth, 1985).

Machiavellianism

Machiavellianism has been empirically proven to have an impact on ethical decision making (Bass et al., 1999; Jones and Kavanagh, 1996; Singhapakdi and Vitell, 1992). Individuals scoring high on the scale of Machiavellianism, which is generally “synonymous with amoral action, sharp dealing, hidden agendas, and unethical excess” (Nelson, Gilbertson, 1991, p. 633), tend to treat relationships with others instrumentally and to use other people for their hidden aims. Research confirms that acceptance of Machiavellian views is related to the frequency of making unethical choices and decisions in the organizational environment (Kish-Gephart, Harrison and Trevino, 2010). Christie, Geis (1970) assert that Machiavellians “manipulate more, win more..., persuade others more” (p. 312). Pilch (2008), on the other hand, demonstrated that Machiavellians were less prone to help others than people who were not Machiavellians. Machiavellians help with equal readiness, but only when the person in need of help is highly likely to return the favour.

Narcissism

A broad definition describes narcissism as “a grandiose sense of self-importance” (Judge et al., 2006). Research shows that most people have certain narcissistic tendencies, which is an utterly normal and healthy phenomenon as a mechanism used to raise one’s self-esteem. People secretly think they are better, more independent, smarter and cleverer, and that they work harder than others. Narcissism may be a problem only once it exceeds healthy limits (Vogel, 2006). Many years of research carried out by Twenge (2006) proved that generational changes had taken place in the level of narcissistic inclinations of young people. According to the author, “young people nowadays differ very much from young people in previous generations and that people born in the 1970s, 1980s and 1990s are the most narcissistic generation that has ever existed” (Twenge, 2006). The research also points to the relationship between narcissistic inclinations and the manner of decision-making (Judge et al., 2006; Brown, et.al., 2010).

The Golden Rule

It is emphasized that what is referred to as the “golden rule” is one of the best known and most universal ethical principles in the world. The rule stating “do unto others as you would want done to you” has appeared in various forms in ethical and philosophical systems as well as among the moral imperatives of most world religions. As Burton and Goldsby (2005) emphasize (p. 372, 377, 382): “the rule seems one of the few candidates for a universally acceptable moral principle... As a consistency principle, the rule allows for different actions to be taken as moral by different actors using different moral perspectives... Its universality... lies in the understanding of cultures and traditions throughout the world that consistency, the willingness to abide by rules we apply to others, is a vital component of moral thinking”. The Golden Rule is a significant principle, taken into account many times in research related to business ethics (Cunningham, 1998).

Utilitarianism

Utilitarianism or utilitarian principles of moral philosophy suggest that individuals make ethical decisions by considering the negative or positive consequences of actions on referent others. In accordance with utilitarian ethics, every behaviour is morally legitimate if it contributes to the common good or brings advantages to the entire community (Erondu et al., 2004). Research confirms that utilitarian grounds are some of the most important criteria taken into account when managers and staff formulate moral judgements and make ethical decisions (Kujala et al., 2011).

Altruism and Cost/Benefit Analysis

The concept of altruism was derived from the French word “altruisme” (Barnhart, 1995) and is defined as “behaviour that promotes the welfare of others without conscious regard or one’s own self-interest” (Davis et al., 2001, p. 39). Even though there is much controversy as to whether an “altruistic personality” exists, since it is not certain whether altruistic behaviour is consistent in its nature, many studies regard altruism to be an individual variable and treat it as a permanent trait of the individual.

Cost/benefit analysis is a term that refers to making decisions and, according to Velasquez (1998), the common way of evaluating a manager’s decision is by relying on cost/benefit analysis. Do people think in terms of costs and losses when they make ethical decisions in their relations with others? The literature points out when individuals are ready to help and what makes them decide to give help, even though various authors have different views on this.

The cost/benefit analysis is an idea based on Darwin's survival of the fittest. Darwin says that we want to pass our genes down to the next generation and therefore we are more ready to help those who are genetically similar to us. Another factor that may have a significant impact on helping others, apart from their closeness, is culture. According to Leung (1988) people from Eastern communal cultures are more willing to help members of their own group and less ready to help people from outside the group.

Moral judgement and ethical decision making

Moral judgement and ethical decision making were examined from three points of view: of an observer/a witness of unethical behaviour, of the victim and of the perpetrator. It was assumed that the adoption of different points of view could result in different ethical choices. Schmitt et al. (2005) checked how sensitively people reacted to unethical behaviour, not only as victims, but also when they were involved in the relevant situation as witnesses and perpetrators. The authors emphasize how the research shows that "... unfair events often imply the involvement of three roles, a victim, a perpetrator, and an observer." (Schmitt et al., 2005, p. 202).

Dimensions of moral judgement and ethical decision making were distinguished partly on the basis of Jones' issue-contingent model (1991). These dimensions are as follows: recognition of the behaviour as an unethical issue, the perceived magnitude of emotional consequences for the victim, and the intended way of behaving.

Based on the findings of existing research, the hypothesis was formed: *The ethical philosophy of the individual looking at the situation from the point of view of an observer, of the victim and of the perpetrator influences the manner in which the same individual forms moral judgements and makes ethical decisions, determining whether the situation is recognized as unethical or not, the perceived magnitude of emotional consequences for the victim and the declared manner of behaving.*

Procedures for collecting data

Participants

The sample consisted of 326 individuals, all of them Polish citizens, employed full-time in Poland. The respondents were workers of organizations of different size and type. A review of the sample indicates that the average age of the subjects was 32 (range = 20 to 63). 63.8 percent of the respondents were female and 36.2 male. 54.9 percent of them were holders of higher education degrees and another 45.1 percent had secondary education. 12.9 percent of the respondents were managers. Data were collected in Spring 2011.

Measures

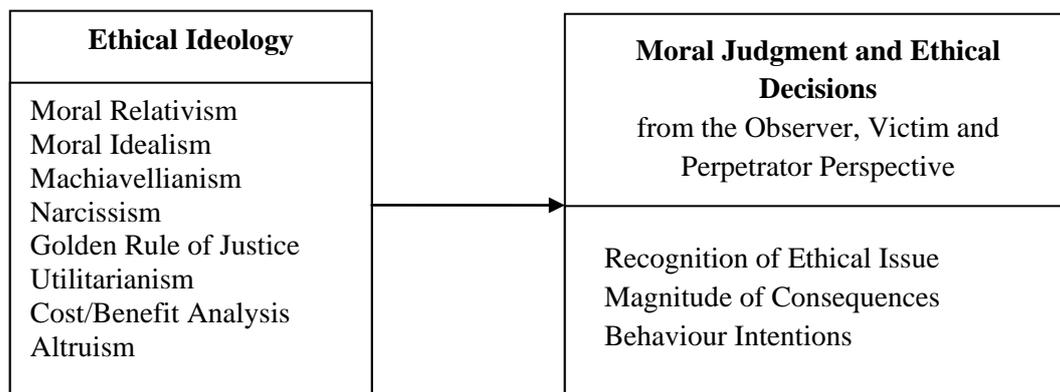
The Ethical Ideology Scale (EIS) was developed to measure the ethical ideology of subjects. Altogether, the scale used in this study consists of 8 statements. Respondents were asked to assess the extent to which they agree with each of the 8 ethical constructs: relativism, idealism, Machiavellianism, narcissism, the golden rule, utilitarianism, cost/benefit analysis and altruism. Five-point Likert-type scales were used ranging from "strongly disagree" (1) to "strongly agree" (5). All ethical ideology questions are included in Appendix 1.

The Questionnaire of Moral Judgement and Ethical Decisions (QMJED) was developed and a scenario conducted by the author was employed in the study. A morally problematic situation was used to cover the respondents' moral decision-making patterns. It was a story about a boss and her subordinate. There was a hypothetical ethical dilemma in the story dealing with a work-related situation, and the respondent had to look at it from the point of view of each of the persons involved in turn and assess the extent to which s/he agreed that the situation was an unethical issue (that the victim was hurt and that the perpetrator's

behaviour was contrary to the system of values of the survey respondent), assess the magnitude of emotional consequences for the victim and to decide what actions s/he would take in such a situation, if s/he were the observer, the victim or the perpetrator. The decisions about how the person would act in a given situation, more or less ethical, were tested from three different perspectives: of an observer of an unethical unfair behaviour, of the victim and of the perpetrator. The individual points of view were separated by short instructions emphasizing the perspective at issue. The Questionnaire of Moral Judgement and Ethical Decisions is included in Appendix 2.

The survey model is presented in Figure 1.

Figure 1. Research Model



Results

The data gathered in the survey were explored in order to learn how people with different moral ideologies formed moral judgements and took ethical decisions.

Ethical Ideology

The first step was to check whether and how people differed in terms of the ethical values they subscribed to. K-means clustering was used for this purpose. The method makes it possible to distinguish natural data clusters in the studied set without interference of the investigator, who does not determine their nature. Two clusters were distinguished in this manner. Accordingly, the survey participants were divided into two groups differing in terms of moral philosophy, and the division was performed according to the degree of acceptance of individual ethical values by the respondents. The result of the division is shown in Table 1.

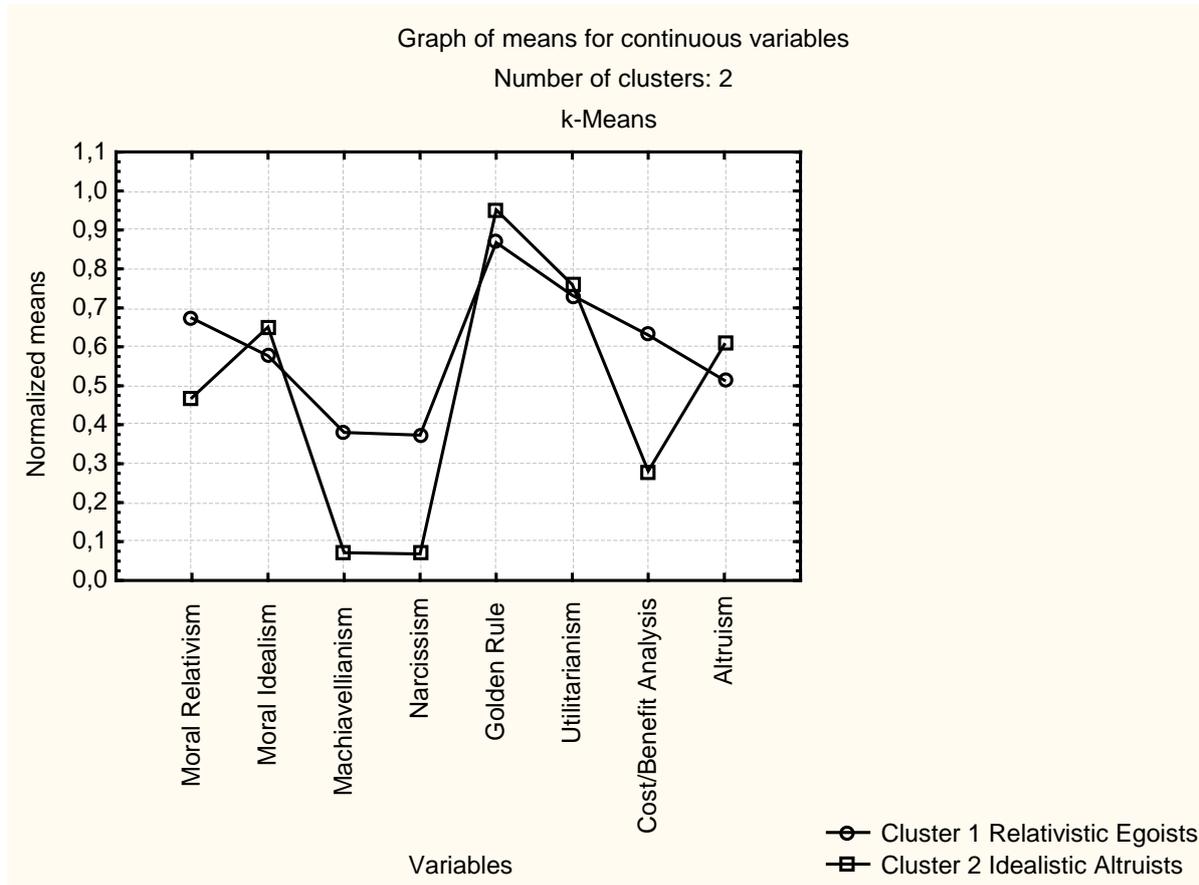
Table 1. Variable means for clusters

Cluster	Moral Relativism	Moral Idealism	Machiavellianism	Narcissism	Golden Rule	Utilitarianism	Cost/Benef. Analysis	Altruism
1								
Relativistic Egoists	3,693	3,307	2,521	2,493	4,471	3,929	3,521	3,057
2								
Idealistic Altruists	2,876	3,602	1,285	1,274	4,806	4,038	2,124	3,425

Legend: Centroids for k-means clustering (Moral judgment and ethical decisions), Number of clusters: 2, Total number of training cases: 326, Cluster 1 - N=140 (42,94%), Cluster 2 - N=186 (57,06%).

Table I shows the means of the values forming the individual's ethical ideology and corresponding to the clusters identified and studied. Standardized means for both clusters are shown on the relevant chart (Figure 2).

Figure 2. Graph of variable means for clusters



The analysis of the differences between the means in the clusters identified using the single-factor ANOVA method (Table 2) showed that all differences in the acceptance of the individual values making up moral ideology were statistically significant, with the exception of acceptance of the principles of *utilitarianism* ($F=1.03$, $p=0.3$). This means that both respondent groups that were distinguished agreed to a similar extent with the assertion that “the aim of an action should be the greatest good for the greatest number”.

Table 2. Variance Analysis for the group of variables “Ethical Ideology”

Moral Principles	Between SS	df	Within SS	df	F	p value
Moral Relativism	53,2537	1	399,9488	324	43,14**	0,000000
Moral Idealism	6,9517	1	452,3520	324	4,97*	0,026338
Machiavellianism	122,1235	1	208,8336	324	189,47**	0,000000
Narcissism	118,6291	1	256,0090	324	150,13**	0,000000
Golden Rule of Justice	8,9655	1	145,9180	324	19,90**	0,000011
Utilitarianism	0,9501	1	296,0223	324	1,0399	0,308602

Cost/Benefit Analysis	156,0617	1	283,0916	324	178,61**	0,000000
Altruism	10,7931	1	374,9891	324	9,32**	0,002447

Legend: ANOVA for continuous variables (Ethical Ideology), Number of clusters: 2, Total number of training cases: 326, Significant at $p < ,05^*$ and $p < ,01^{**}$.

The people making up the first cluster, referred to as *relativistic egoists* (N=186), accepted the Machiavellian principle “Whatever I can get away with is acceptable” (F=189.47, $p < 0.01$) to a higher degree than the people from the second cluster, referred to as *idealistic altruists* (N=140) and presented a more narcissistic approach, agreeing with the motto that “one should have no regard for others” (F=150.13, $p < 0.01$). They also agree to more extent, compared to the persons belonging to the other cluster, with the principle that “people should, in their actions, strive most of all to maximize their own benefits and minimize their costs”, which points to a higher degree of egocentricity in their cost/benefit balance (F=178.61, $p < 0.01$). The people from the first cluster are significantly more relativistic (F=43.14, $p < 0.01$) and, at the same time, less idealistic (F=4.97, $p < 0.05$): in their opinion there are no univocal moral principles, and circumstances determine what is right or wrong. Members of both clusters are also characterized by different levels of acceptance of altruism and of the golden rule: *relativistic egoists* are less altruistic and significantly less often agree that action has a value if it is aimed at bringing benefits to another person, even if it is performed at one’s own expense (F=9.32, $p < 0.05$). *Idealistic altruists*, on the other hand, accept the principle to much more extent and they are much more inclined to admit that others should be treated in the same way as one would like to be treated (F=19.9, $p < 0.01$).

The impact of ethical ideology on the development of moral judgements and ethical decision making

The relationships between the method of forming moral judgements/ethical decision making from the point of view of the observer, of the victim and of the perpetrator and ethical ideology were analysed using the single-factor ANOVA method (multi-dimensional and single-dimensional).

The results of the analysis point to the existence of significant differences between the surveyed persons in the two clusters (*relativistic egoists* and *idealistic altruists*). The differences concern the manner of forming moral judgements and of making ethical decisions in each of the perspectives.

Perspective of the observer

When compared, the groups of *relativistic egoists* and *idealistic altruists*, having adopted the perspective of the observer, differ in terms of the manner of forming moral judgements and making ethical decisions (F=2.416, $p < 0.05$) (Table 3).

Table 3. Multivariate ANOVA for the Observer’s Perspective

Effect	Value	F	Effect	Error	p	Partial eta-squared	Non-centrality	Observed power (alpha=0,05)
Intercept	0,0111	4026,64	7	318	0,0000	0,98884	28186,51	1,0000
Ethical Ideology	0,9495	2,416*	7	318	0,0201	0,05049	16,91	0,8627

Legend: Multivariate Tests of Significance, Effect Sizes and Powers (Observer-Moral judgment and ethical decisions), Sigma-restricted parameterization Effective hypothesis decomposition, Test Wilks.

Looking at the situation from the observer's point of view, *relativistic egoists* are less inclined to consider a situation as an ethical issue. They do not admit as readily as *idealistic altruists* that the victim was harmed. *Idealistic altruists* as observers are more aware of the creation of an ethical issue, namely the harm inflicted ($F=4.813$, $p<0.05$). *Relativistic egoists* are also less ready to give support to the victim, as opposed to the other group surveyed, which declared the intention to help the victim ($F=10.672$, $p<0.01$). *Relativistic egoists* accept the perpetrator's behaviour to a much larger extent and are more inclined to support the latter, while *idealistic altruists* do not accept and do not support the perpetrator's behaviour ($F=8.119$, $p<0.01$) (Table 4).

Table 4. Univariate ANOVA for the Observer's Perspective

	Ethical Ideology MS	Error MS	Ethical Ideology F	Ethical Ideology P
Observer-Recognition of Ethical Issue 1	3,919	0,814	4,813*	0,0289
Observer-Recognition of Ethical Issue 2	0,101	6,084	0,017	0,8977
Observer-Magnitude of Consequences 3	0,376	0,565	0,66	0,4155
Observer-Behaviour Intentions 4	0,279	1,466	0,191	0,6626
Observer-Behaviour Intentions 5	6,772	0,635	10,672**	0.0012
Observer-Behaviour Intentions 6	3,237	1,581	2,047	0,1534
Observer-Behaviour Intentions 7	8,100	0,998	8,119**	0,0046

Legend: Univariate Results for Each DV (Observer-Moral judgement and ethical decisions), Sigma-restricted parameterization, Effective hypothesis decomposition, Significant at $p<0,05^*$ and $p<0,01^{**}$.

Perspective of the victim

When the survey participants adopt the perspective of the victim of unfair behaviour, the *relativistic egoists* and *idealistic altruists* groups differ in terms of the manner of forming moral judgements and making ethical decisions ($F=3.173$, $p<0.01$) (Table 5).

Table 5. Multivariate ANOVA for the Victim's Perspective

Effect	Value	F	Effect	Error	p	Partial eta-squared	Non-centrality	Observed power (alpha=0,05)
Intercept	0,0152	2909,75	7	315	0,0000	0,98477	20368,28	1,0000
Ethical Ideology	0,9341	3,173**	7	315	0,0029	0,06588	22,21	0,9488

Legend: Multivariate Tests of Significance, Effect Sizes and Powers (Victim-Moral judgment and ethical decisions), Sigma-restricted parameterization Effective hypothesis decomposition, Test Wilks.

Relativistic egoists, looking at the situation from the victim's point of view, are less prone to perceive any ethical issues and tend to judge the unethical situation in terms of the harm they suffered less frequently. *Idealistic altruists*, on the contrary, are more aware of the harm inflicted and identify an ethical issue in the situation more easily ($F=4.478$, $p<0.05$). At the same time, they declare to be more inclined than *relativistic egoists* to challenge the perpetrator by actively opposing the latter ($F=12.468$, $p<0.01$) (Table 6).

Table 6. Univariate ANOVA for the Victim's Perspective

	Ethical Ideology MS	Error MS	Ethical Ideology F	Ethical Ideology P
Victim-Recognition of Ethical Issue 1	3,113	0,695	4,478*	0,0351
Victim-Recognition of Ethical Issue 2	0,800	0,967	0,828	0,3635
Victim-Magnitude of Consequences 3	0,101	0,679	0,149	0,6995
Victim-Behaviour Intentions 4	3,624	1,559	2,325	0,1283
Victim-Behaviour Intentions 5	0,029	553,736	0,017	0,8965
Victim-Behaviour Intentions 6	15,908	1,276	12,468**	0,0004
Victim-Behaviour Intentions 7	2,422	1,268	1,910	0,1678

Legend: Univariate Results for Each DV (Victim-Moral judgement and ethical decisions), Sigma-restricted parameterization, Effective hypothesis decomposition, Significant at $p < 0,05^*$ and $p < 0,01^{**}$.

Perspective of the perpetrator

Relativistic egoists and idealistic altruists form moral judgements and make ethical decisions in a different manner when they adopt the perpetrator's perspective ($F=4.078$, $p < 0.01$) (Table 7). The largest number of differences between the groups surveyed was revealed when this perspective was adopted.

Table 7. Multivariate ANOVA for the Perpetrator's Perspective

Effect	Value	F	Effect	Error	p	Partial eta-squared	Non-centrality	Observed power (alpha=0,05)
Intercept	0,0224	1977,92	7	317	0,0000	0,97762	13845,42	1,0000
Ethical Ideology	0,9174	4,078**	7	317	0,0003	0,08262	28,55	0,98647

Legend: Multivariate Tests of Significance, Effect Sizes and Powers (Perpetrator-Moral judgment and ethical decisions), Sigma-restricted parameterization Effective hypothesis decomposition, Test Wilks.

Relativistic egoists, looking at the situation from the perpetrator's perspective, are less inclined to perceive it as an ethical issue. As opposed to the other group, they do not see the harm that occurred, and they do not admit that the behaviour of the perpetrator (in this case their own behaviour) may have been contrary to their system of values. *Idealistic altruists*, despite having adopted the perpetrator's perspective, are more ready to consider the latter's behaviour as the cause of an ethical issues and to agree that harm was inflicted ($F=13.826$, $p < 0.01$). They also concur more often with the opinion that the perpetrator's behaviour – which is in this perspective their own – would be contrary to their system of values ($F=4.409$, $p < 0.05$).

Relativistic egoists not only judge the severity of consequences of the perpetrator's behaviour differently and admit to a lesser extent that the victim suffered any emotional costs ($F=8.993$, $p < 0.01$), but also have a guilty conscience less often than *idealistic altruists* ($F=12.806$, $p < 0.01$). Also, they do not express as strongly as *idealistic altruists* the wish to apologize to the victim ($F=22.848$, $p < 0.01$) or to compensate for the latter's harm ($F=16.946$, $p < 0.01$).

Relativistic egoists are also inclined to justify the wrongdoer (in this perspective themselves), while *idealistic altruists*, when asked to look at the problem with the

perpetrator's eyes, despite the perspective adopted, are not inclined to justify the latter's behaviour and accept it less often ($F=5.873$, $p<0.05$) (Table 8).

Table 8. Univariate ANOVA for the Perpetrator's Perspective

	Ethical Ideology MS	Error MS	Ethical Ideology F	Ethical Ideology P
Perpetrator-Recognition of Ethical Issue 1	15,873	1,14	13,826**	0,0002
Perpetrator-Recognition of Ethical Issue 2	6,378	1,446	4,409*	0,0365
Perpetrator-Magnitude of Consequences 3	5,982	0,665	8,993**	0,0029
Perpetrator-Behaviour Intentions 4	18,177	1,419	12,806**	0,0003
Perpetrator-Behaviour Intentions 5	33,050	1,447	22,848**	0,0000
Perpetrator-Behaviour Intentions 6	21,323	1,258	16,946**	0,0000
Perpetrator-Behaviour Intentions 7	8,721	1,485	5,873*	0,0159

Legend: Univariate Results for Each DV (Perpetrator-Moral judgement and ethical decisions), Sigma-restricted parameterization, Effective hypothesis decomposition, Significant at $p<0,05^*$ and $p<0,01^{**}$.

Conclusions

The results of this study support the basic arguments of theories pointing out the role of individual moral philosophy. Many researchers agree that hopes to create an accurate model are based on research taking into account the differences in individual ethical ideology (Davis et al., 2001). This investigation, similarly to earlier research, proves the impact of individual moral ideology on the opinion of moral issues, on the readiness to give help and, in some way, on attributions of responsibility in response to wrongdoing and on the moral judgments of others (Jones, 1991; Trevino, 1986).

The results of the research reported on in this paper confirm the impact of an individual's moral ideology on his or her ethical choices. Acceptance of the Machiavellian principle and of the narcissistic principle, thinking in terms of costs/benefits, idealism, relativism and altruism proved particularly important. The most significant differences could be noticed between the survey participants with regard to the above values, while slightly less significant differences were recorded in relation to the golden rule. Such differences were not found in the approach of the survey participants to the utilitarian principle.

Persons belonging to the more ethical group of surveyed persons distinguished in the cluster analysis, namely that of idealistic altruists, are also characterized by significantly lower scores on the scales of Machiavellianism and narcissism as well as by a stronger inclination to follow the cost/benefit analysis, despite the adoption of the perpetrator's perspective; they are also more willing to recognize the latter's behaviour as the cause of an ethical issue, admit that the victim was harmed and agree that this would be contrary to their system of values.

Theories pointing to the connection between altruism, empathy and prosocial behaviour such as Batson's works (1991; Batson et al., 1995), shed some light on the results obtained. Batson (1991), author of the empathy – altruism hypothesis, which is rooted in the study of pro-social behaviour and explains why and when people are ready to help others, suggests that there are two main conditions of help: the degree of initial empathy and the ease of psychological escape. According to this author, pure altruism is possible and "feeling

empathy for a person in need evokes motivation to help [that person] in which ... benefits to self are not the ultimate goal of helping; they are unintended consequences” (Batson, Shaw, 1991, p. 114). If the individual does not find altruistic incentives to act, s/he performs the cost/benefit analysis and the result of it determines whether to help out or not.

Batson’s theory was criticized by Cialdini et al. (1987) whose opinion is that helping others does not always result from altruism and that there are many egoistical reasons that persuade us to help, such as guilty conscience or the wish to avoid a bad mood which can result from the lack of reaction to the situation of a person in need. The authors conclude: “It is instructive that theorists coming from very different starting points – multiculturalists, on the one hand, and evolutionary psychologists, on the other – are teaching the same lesson: Crucial features of the self exist outside the body of the individual and inside close others. Consequently, what one does to and for these others one does to and for oneself” (Cialdini et al., 1997, p. 492).

Research directions

The perspectives studied were only a background in this case for the analysis of the relationships between the variables. The analysis would have to go deeper and check whether perhaps they constitute a significant independent variable rather than an intermediate one, and in what way they influence the ethical conduct of humans really facing an ethical dilemma. This, however, would require a change of the analytical approach. Schmitt et al. (2005 p. 202) emphasize that “the same event will often be judged quite differently depending on the perspective from which it is viewed” and even though we may potentially become any of the three protagonists, since we may be harmed, harm somebody or witness harm, imagining the situation of the victim, of the perpetrator and of the observer is after all different from actually being in their place.

Ethical ideology is connected with larger readiness to help the victim and to recognize the perpetrator’s fault. It would seem appropriate to check whether and in what way the ethical decision making characterising employees at Polish enterprises is connected with empathy and egoism.

Appendix 1

Ethical Ideology Scale (EIS)

Please help us understand your ideas about life.

If you tend to disagree with the statement, circle a number on the left side of the scale; if you tend to agree, circle a number on the right side. If you are neutral, circle the “3”.

Please circle one number in each row. Be honest with yourself and think very carefully to what extent the statements below refer to you. Thank you.

State to what extent you agree with the following principles:

	Strongly disagree				Strongly agree
<i>Relativism</i>					
1. There are no universal moral principles: what is right and what is wrong depends on the circumstances.	1	2	3	4	5

Idealism

2. Universal moral principles exist that should absolutely be respected. 1 2 3 4 5

Machiavellianism

3. Whatever I can get away with is acceptable. 1 2 3 4 5

Narcissism

4. One should have no regard for others. 1 2 3 4 5

The Golden Rule

5. You should always treat others as you want to be treated. 1 2 3 4 5

Utilitarianism

6. The goal of any action should be the greatest good for the greatest number. 1 2 3 4 5

Cost/Benefit Analysis

7. In their actions, humans should strive most of all to maximize their own profits and to minimize their own costs. 1 2 3 4 5

Altruism

8. Human actions have a value if their aim is to bring benefits to the other person, even if this happens at one's own expense. 1 2 3 4 5

Appendix 2

Questionnaire of Moral Judgement and Ethical Decisions (QMJED)

Please read the story below and afterwards express your honest opinion about the behaviour of its protagonists.

Elizabeth was asked by her direct superior Margaret to get involved in a project which had to be completed within a very short time. She worked intensely day and night for three weeks and she was very satisfied with what she had managed to come up with.

In the evening she sent the complete project to her boss Margaret and in the morning she was invited to come to her office. Margaret told Elizabeth at that point that she was removing her from the project Margaret would complete the project, and Elizabeth from now on was going to take care of something else. "This is where your role ends – it's better if someone else represents our company outside," the boss explained briefly.

John, a close co-worker of Elizabeth, who followed her work on the project, accidentally overheard her conversation with Margaret as he was passing the door.

The Observer's perspective

Imagine you are John from the story presented above. What would you have thought and what would you have done?

Please rate how strongly you agree or disagree with each of the following statements:

	Strongly disagree				Strongly agree
<i>Recognition of the Behaviour as an Ethical Issue</i>					
1. Margaret was unfair to Elizabeth.	1	2	3	4	5
2. Margaret's behaviour is contrary to my system of values.	1	2	3	4	5
<i>Perceived Magnitude of Emotional Consequences for the Victim</i>					
3. Margaret's behaviour must have been strongly irritating to Elizabeth.	1	2	3	4	5
<i>Behaviour Intentions</i>					
4. I would have decided I didn't know about anything and that I hadn't heard anything.	1	2	3	4	5
5. I would have tried to support Elizabeth.	1	2	3	4	5
6. I would have agreed to testify against Margaret if Elizabeth had asserted her rights in court.	1	2	3	4	5
7. I would have supported Margaret's decision – after all, as Elizabeth's boss she had full right to decide who would represent the company in a better way before third parties.	1	2	3	4	5

The Victim's perspective

Imagine you are Elizabeth from the story presented above. What would you have thought and what would you have done?

Please rate how strongly you agree or disagree with each of the following statements.

	Strongly disagree				Strongly agree
<i>Recognition of the Behaviour as an Ethical Issue</i>					
1. Margaret was unfair to me.	1	2	3	4	5
2. Margaret's behaviour is contrary to my system of values.	1	2	3	4	5
<i>Perceived Magnitude of Emotional Consequences for the Victim</i>					
3. I would have been strongly irritated by Margaret's behaviour.	1	2	3	4	5
<i>Behaviour Intentions</i>					
4. I would have obeyed Margaret and forgotten about the entire matter.	1	2	3	4	5
5. I would have tried to talk to Margaret and persuade her to change her mind and entrust me with the completion of the task.	1	2	3	4	5
6. I would have sued Margaret.	1	2	3	4	5

7. I would have supported Margaret’s decision – as the boss she had full right to decide who would represent the company in a better way before third parties. 1 2 3 4 5

The Perpetrator’s perspective

Imagine you are Margaret from the story presented above. What would you have thought and what would you have done?

Please rate how strongly you agree or disagree with each of the following statements.

	Strongly disagree				Strongly agree
<i>Recognition of the Behaviour as an Ethical Issue</i>					
1. After some time I would have come to the conclusion that I shouldn’t have given Elizabeth’s project to another employee and that I was unfair to her.	1	2	3	4	5
2. My behaviour towards Elizabeth was contrary to my system of values.	1	2	3	4	5
<i>Perceived Magnitude of Emotional Consequences for the Victim</i>					
3. Elizabeth must have been strongly irritated by my behaviour.	1	2	3	4	5
<i>Behaviour Intentions</i>					
4. I would have had a guilty conscience.	1	2	3	4	5
5. I would have apologized to Elizabeth.	1	2	3	4	5
6. I would have tried to make up in some way to Elizabeth for my wrong behaviour.	1	2	3	4	5
7. I would have decided I had the right to act this way towards Elizabeth: as her boss I was after all authorized to decide who would present the project in a better way.	1	2	3	4	5

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