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**Behave ethically in business decision making: An examination of gender in China**

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by

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## ABSTRACT

The purpose of this study is to explore the relationship between behave ethically in decision making and gender in the context of Chinese culture. Using Reidenbach and Robin's<sup>1</sup> measurements of the ethical dimensions of justice in business school students from China, we found a significant correlation between gender and the ethical behavioral intentions of respondents. Females rely on both utilitarianism and high power distance in making moral decisions. In contrast, when males face the same moral issues, they rely on uncertainty avoidance. In addition, Female's behavioral intention is related to the certain situation and is significantly influenced by Chinese culture (Confucius and Buddhism), while male's decision-making is more common and irrelevant to national cultural dimensions.

## I. INTRODUCTION

As is evident from the current worldwide economic crisis, economies and businesses around the world are intertwined and interdependent. Due to the spread of the globalization of the world economy, government, enterprises and people need to enhance mutual understanding of each other's culture (Beekun et al., 2010). Under different national cultures, management concepts and management methods were found to be significantly different, including decision making, leadership and reward systems (Walstrom, 2006). Although the judgments and responses in different cultures differ under same moral dilemmas, the theoretical basis behind this has not been fully explored (Beekun et al., 2010).

A particularly underdeveloped and urgently needed area of cross-cultural research is gender differences in management method. In most developed economies, female account for about half of work labor (Drumwright et al., 2015). Research on female management shows that there are significant differences between female management practices and male management practices (Beekun et al., 2010). However, the results of investigating the differences in gender in management methods are mixed. Some studies have indicated that there are diversities in ethical management between the two sexes (Jonsson, 2011). Other researches show no gender difference among ethical decision making (Kaposy et al., 2016).

A recent study examined the ethical decision-making process in more detail. The results show that female pay more attention to interaction, interpersonal relationships, and situations in management practice. They emphasize different ethical standards than male and may draw different conclusions. This study suggests that female ethical judgment may be more sensitive than male to the specific cultural backgrounds (Beekun et al., 2010).

However, there is few researches in China about gender matters in decision making process. In China, due to the diversity of ethnic groups in the whole country, cultural differences derived from it are also very significant (Gobble, 2018). China also has more than 5000 years cultural history. Under the influence of Confucius and Buddhism, people have different moral judgments and choices in different situations (Sardy, 2010). As a result, the research about ethical different between rural areas and urban areas had conducted (Gobble, 2018).

1. Reidenbach and Robin used some initial steps towards improving the measurement of ethical evaluations of marketing activities, published in *Journal of Business Ethics in 1988*.

So, there is a knowledge gap, between previous foreign researches and Chinese regional research.

Does gender really matter in China? Therefore, this research explores the impact of Chinese culture on gender differences in ethical management practices. To be more specific, this study examines the gender differences in ethical judgment by exploring whether ethical judgments are different when the judgment bases on ethical views of justice in a cross-cultural context, especially Chinese culture. And this research would use measurement of ethical evaluations of marketing activities (Reidenbach et al., 1988) to demonstrate the hypothesis: females are more affected by Chinese culture, in contrast, males are more justice when making ethical decisions.

The research contributes to find out the opportunity and challenge in ethical decision making when Chinese businesspeople are facing the wave of globalization. This is a newly investigated country which has never been studied before. It can represent Eastern Asian people who are affected by Confucians and Buddhism thinking and compare with previous study holding in Japan to find out the difference.

The remainder of my paper is organized as follows. In the next section, I briefly review the relevant literature and develop hypothesis. In part 3, I explain the research method and sample. In part 4, there are results of my model tests. And in part 5, I give the conclusion.

## **II. BACKGROUND AND HYPOTHESIS DEVELOPMENT**

### **Overview Literature**

Previous research of management practices in gender differences focused on demonstrating and analyzing such differences in leadership forms, communication forms and time control (Beekun et al., 2010). Between two different genders, some significant differences have been discovered. Female managers prefer a confidential management method and an interactive leadership form, while male are more likely to adopt a restraining management method and a transactional leadership form (Jonsson, 2011). Males believe that leadership is a transaction with employees which uses their position and resource control to motivate their subordinates. Females use an interactive leadership form which is emphasized on encouraging full involvement and sharing with power and tend to be confidential leaders whose focus is to translate the personal interests of the employees into concern for the entire group. In encouraging employees, Jonsson (2011) found that male emphasized income and leisure, while female pay more attention on task enjoyment. According to Godfrey et al. (2011), female pay more attention to harmonious interpersonal relationships, are more caring, and pay more attention to doing well, while male emphasized competitive success and external rewards, including economic and status rewards. Equally, Jonsson (2011) discovered that male were more concerned with dominance, while female are more concerned with affiliation. The literature suggests gender differences in many areas of management, including leadership, interpersonal relations, reward preferences, and motivation. It is worth noting that most of these studies were conducted in the United States without concerning cultural factors.

However, in Chinese culture, both male and female emphasize the Confucian doctrine of the “mean” and emphasize the value of harmony in interpersonal communication, which leads to more emphasis on team harmony rather than self-interest when making ethical decisions (Sardy, 2010)

## **Gender Matter Literature**

Today, people are more cautious about managing decisions than ever before, so it's important to analyze and comprehend the differences (if any) that male and female managers might make when making ethical decisions. Previous studies have somewhat inconsistent results in gender and ethical decision making (Walstrom, 2006), although some business ethical researchers have found that females are more ethical than males (Beekun et al., 2010).

Moral reasoning theory can be used to explain why gender differences may occur when analyzing ethical dilemmas. As individuals, there are six “invariant and universal” stages of moral reasoning (Beekun et al., 2010). When they pass to the higher stages, their comprehensive ability and integrative ability increases. Male and female have different stages- female are in the third stage and male are in the fourth stage (Beekun et al., 2010). These two phases are different in reasoning process. In the third stage, reasoning is based on maintaining relationships and meeting the expectations of others. In the fourth stage, reasoning is based on obeying the law to maintain social order. This finding is related to the extensive study of the moral development of adolescent boys and girls (Novoa, 2018).

Novoa (2018) found that people with the same or opposite sex as their mothers differed in terms of attachment and development, which led to female's emphasis on interpersonal relationships and men's emphasis on justice. These emphases are concerned to be different ways of addressing ethical conflicts. Female are adopting a “care” approach because of their concern for interpersonal relationships; male are concerned with rights and they use a “fair” approach. Therefore, relevant studies on ethics development distinguishes from justice ethics and care ethics.

Beekun (2010) proved the six “invariant and universal stages” using the theory of social role, which argues that expected social roles influence behavior. Because of these stereotypical roles, females are more likely to be communal and male are more agentic.

The theory holds that when assessing the ethical content of decision making, females emphasize caring for others. Their decision contains the communication and acceptance of the decision. In contrast, men's work is more independent, and they treat moral dilemmas more objectively. In this analysis, male emphasis on individualism, relying on a fair competitive environment of system-oriented justice, while female focus on interpersonal relationships. However, those researches do not provide definitive results on gender differences in ethics reasoning. Then one more research conducted a meta-analysis of the subject and found that the difference in care orientation biased towards female and fair orientation biased toward male is small (Mahdavikhou et al., 2012).

## **Culture Matter Literature**

The national culture of a country is a series of lifestyles and beliefs shared by nationals (Beekun et al., 2010). Culture influences in decision-making and the way treating others, and how to distinguish right and wrong (Walstrom, 2006). Over the past 20 years, more and more people have become interested in “how businessmen in different countries dealing with ethical dilemmas”. This progress is reflected in many of articles published in academic journals about cultural differences in ethical decision making (Beekun et al., 2010). Those results of studies show that merchants in different countries have different approaches to dealing with ethical dilemmas consistently. Jonsson (2011) indicated that it must first be recognized that the particular problem

belongs to the “moral domain”, in which the field of the problem is determined by the judgment of right or wrong rather than personal preference. This “moral domain” has been proven to determine by culture, and the issue of being considered moral varies from culture to culture (Walstrom, 2006). To be more specific, it has been found that the standards for addressing ethical dilemmas depend on the culture of a country, whether culture is figurative or universal, individualism or communal (Beekun et al., 2010).

The thought of peace advocated by Confucius in China is obviously reflected in the moral dilemma (Sardy, 2010). Interest is not the first, which is contrary to the thought of utilitarianism. In terms of collectivism, Chinese culture places more emphasis on collective advance and retreat rather than individual responsibility, which may lead to the inaction of everyone in making moral decisions (Gobble, 2018).

### **Hypothesis Development**

Different perspectives must be considered when studying the way individuals analyze ethical dilemmas. This research focuses on using a new country sample (China) to examine gender-based differences over two ethical perspectives: justice and utilitarianism. The previous literature suggests that there are potential gender differences between the two perspectives.

### **Gender Differences in Ethical Perspectives**

Males emphasize on objectivity and abstraction which is consistent with the general view of justice, adherence to rules, and objective evaluation. In contrast, females concern about relationships, care, and responses, which is tailored to specific circumstances (Beekun et al., 2010), and it seems that female's focus is on a particular perspective of justice. The first hypothesis is that the moral judgments of male and female are based on justice:

**H1:** There is a relationship between intention to behave ethically and particular justice as a guiding moral philosophy for female but not for men.

Given the importance female place on caring and relationships, they may be more utilitarian than men. Unlike male who emphasize rule-based justice, Beauchamp and Bowie (2004) believe that human relationships of warmth, friendliness and trust cannot be constrained by formal rules of behavior. Accordingly, the utilitarian caring orientation may represent a sensitivity to the ethical decision-making environment, including the development and maintenance of harmonious relationships and cooperation. According to Beekun (2010), female managers pay more attention to establishing positive interactions with subordinates, encouraging participation and inclusiveness, and gaining consensus than male managers. Female are more likely than male to be "utilitarian" when considering moral dilemmas. Therefore, we come up with the following hypothesis:

**H2:** There is a relationship between intention to behave ethically and utilitarianism as a guiding moral philosophy for female but not for men.

### **Cultural and Ethical Perspectives**

Culture and gender both represent socially constructed phenomenon, therefore, the relationship between them is implicit. Previous studies believe that gender is

constructed by individuals through their behaviors (Mahdavikhou, 2012). Hence, 'gender' refers to a cultural negotiable and social construction that is 'masculine' (Mahdavikhou, 2012). This illustrates the dynamics of culture and gender. As a result, male and female may perceive cultural traits differently – not just in terms of the roles that male and female should play in cultural or social expectations, but also in terms of what their culture is like. These different views will be reflected in the decisions and behaviors of male and females. Hence, we propose the following hypothesis:

**H3:** There is a relationship between intention to behave ethically and the collectivism dimension for female but not for male.

Females, who have a care perspective and are more sensitive to their cultural background, may differ from males in their moral judgments using a justice perspective, especially when emphasizing obeying rules and regulations to uncertainty avoidance. When Males make an ethical judgment, they emphasize on justice, which is consistent with avoiding uncertainty. As a result, we have the following hypothesis:

**H4:** There is a relationship between intention to behave ethically and uncertainty avoidance for female but not for male.

A larger power distance may also be influenced by gender, because, as noted by Godfrey (2011), it may lead to more dependence on superiors, rules. Given that males emphasize on objectivity and rely on rules, and females, are more concerned with care and cultural background, and may differ from males in their moral judgments when using a justice perspective. Hence, we propose the following hypothesis:

**H5:** There is a relationship between intention to behave ethically and power distance for females but not for men.

### III. RESEARCH METHOD

#### Sample

To examine the external validity of hypotheses, Chinese cultural data were collected from 105 respondents. There were 59 males and 46 females. Samples were business school graduates with work experience. Studies had shown that there was a high degree of similarity between students and business professionals, so business graduate students were often used to represent businesspeople (Beekun et al., 2010). And they were also sensitive with ethical issues. Some researchers used students to learn business ethics (Beekun et al., 2010) that business graduates with work experience were effective agents. However, other researchers (Walstrom, 2006) suggested that students may not have enough ethics of a business professional. Therefore, the results of this study explained with caution.

#### Measures

Using a method similar to Beekun et al. (2010), we use a pre-validated multi-standard instrument by Reidenbach & Robin (1988) that contains several core dimensions from an ethical perspective. We chose this survey tool because it is a multi-perspective, multi-item questionnaire. This tool combines the ethical perspectives of the multiple projects discussed earlier and is therefore more reliable than a single project tool (Beekun et al., 2010). Redenbach and robin's instrument (Reidenbach et al.,

1988), developed in the United States, includes a preliminary set of scales that show evidence of high reliability and moderate convergent validity. The scale is highly correlated with univariate measures of the moral content of the situation. Therefore, this tool can be said to have high structural validity.

Using a likert 7-point scale (1=ethical, 7=unethical), respondents were asked to rate their behavior under five situations which showed in Table 2. When using the utilitarian standard, the respondents judged whether the utility produced by each scenario is the maximum or the minimum, whether the benefit is maximized while the harm is minimized, whether the benefit is maximized for the most people or the benefit is minimized for the most people.

**Table 1:**  
**Sample age distribution and work experience results**

<u>Age</u>	<u>Total</u>	<u>Male</u>	<u>Female</u>
<20	39	15	24
20-25	59	38	21
25-30	7	6	1
<b>Experience</b>			
No paid job(Including full-time students)	88	51	37
Semi-skilled worker	14	6	8
Generally trained worker	3	2	1

**Table 2:**  
**Ethics instrument scales**

<u>Ethical perspective</u>	<u>Items (seven-point Likert scale)*</u>
Justice	Your best college roommate applied for a job at your company and you were hired as an HR person. Would you let him pass, even if he wasn't the best of all the candidates?
Utilitarianism	Do you force your subordinates to work overtime with you when your department needs to finish a project in a week that should have been completed in a month because of your boss's mistake?
Collectivism	When you enter the purchasing department of the company, you find that everyone is taking a 10% rebate from the customer. Will you take the rebate together?
Uncertainty Avoidance	The new female employee you recruited to the company concealed her marriage status and planned to have a baby next year. She may have deliberately entered the company to cheat the salary. Would you find another reason to fire her to save the company's budget?
Power Distance	Do you go over the top and report to your boss's boss (after your boss explicitly refuses to change the budget) when you're planning your purchases for the next year and find that the budget your boss gave you wasn't optimal?

According to this scale, the scenario is considered ethical if the action described is deemed to have produced the greatest utility, maximized the benefit, minimized the harm, and brought the greatest benefit to the majority of people. As we described earlier, this measure emphasizes on moral utilitarianism. Specifically, "profit maximization" emphasizes the environment and other contents consistent with individual care orientation and collectivism. Based on the criterion of justice, an act is judged as just or unjust, fair or unfair. If the action described in the scene is considered just and fair, then it is considered ethical, which means adhering to clear and unambiguous ethical standards.

#### IV. RESULTS

Table 3 summarizes the correlations by gender for five independent variables, as well as sum up, mean and standard deviation of these variables across five different situations by gender. In table 3(a), it shows the results for whole sample, meanwhile, Table 3 (b & c) demonstrate the correlations of independent variables and justice between males and females. It is noted one important thing that the correlation between Justice and Utilitarianism was .341 ( $p < .001$ ) for the whole sample, which was slightly lower than male (0.419,  $p < .001$ ), and significantly higher than female (.188). The correlation between Justice and collectivism was .477 ( $p < .001$ ) for male, which influenced the correlation of whole sample being 0.414 ( $p < .001$ ), as well as the correlations between justice and uncertainty avoidance (the whole sample was .293,  $p < .01$ , male sample was .360,  $p < .01$ ), and there is relevance between those variables among females. Finally, the correlation between justice and power distance was 0.242 ( $p < .05$ ) for female, which is slightly lower than whole sample (.367,  $p < .001$ ), and much lower than male sample (.378,  $p < .01$ ).

The Omnibus ANOVA analysis test (Table 4) was conducted because the respondents were asked questions only one time. The F test results indicate that the whole research results are clear and stable ( $F = 4.85$ ,  $P < .001$ ) about understanding what influence us behaving ethically.

Table 5 indicates the ANOVA analysis results for ethical decisions by gender (male and female separately). Hypothesis 1 was not demonstrated. Justice for both male ( $F = .177$ ,  $p > .1$ ) and female ( $F = .109$ ,  $p > .1$ ) are not the reason to behave ethically. Hypothesis 2 was supported. Utilitarianism is a strong influence for female to make ethical decisions ( $F = 1.75$ ,  $p < .08$ ), but not for male ( $F = .155$ ,  $p = .695$ ). Therefore, female may take actions to justice for establishing positive interactions with subordinates, encouraging participation and inclusiveness, and gaining consensus than male managers, meanwhile, males may take more universalistic actions. However, as for hypothesis 3, it was not supported. Both male ( $F = .656$ ,  $p = .421$ ) and female ( $F = .02$ ,  $p = .869$ ) are not affected by collectivism when behaving ethically, as well as individualism. Hypothesis 4 got the opposite result that male ( $F = 3.96$ ,  $p < .05$ ) is the group who behaves ethically significantly influenced by uncertainty avoidance and emphasizes on obeying rules and regulations. By contrast, female is affected by power distance ( $F = 2.56$ ,  $p < .05$ ) not uncertainty avoidance ( $F = .184$ ,  $p = .67$ ), which supports hypothesis 5. Male has little relation between behaving ethically and power distance ( $F = .003$ ,  $p = .956$ ). However, when combined male group and female group together, intention to behave ethically was not significant.

**Table 3:  
Correlations by gender**

	<u>N</u>	<u>Mean</u>	<u>SD</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
<b>(a)Correlations for whole sample (both male and female)</b>							
1.Justice	426	4.057	2.201	.341***	.414***	.293**	.367***
2.Utilitarianism	417	3.971	2.114		.0326***	.278**	.442***
3.Collectivism	447	4.257	2.188			.317**	.322***
4.Uncertainty Avoidance	409	3.895	2.218				.414***
5.Power Distance	395	3.762	2.255				
<b>(b)Correlations (Male)</b>							
1.Justice	265	4.649	2.264	.419***	.477***	.360**	.378**
2.Utilitarianism	238	4.175	2.172		.398**	.349**	.517***
3.Collectivism	272	4.772	2.155			.359**	.332*
4.Uncertainty Avoidance	245	4.298	2.236				.532***
5.Power Distance	241	4.228	2.268				
<b>(c)Correlations (Female)</b>							
1.Justice	161	3.354	1.918	.188	.207	.088	.242*
2.Utilitarianism	179	3.729	2.039		.197	.150	.316*
3.Collectivism	175	3.646	2.088			.178	.213
4.Uncertainty Avoidance	164	3.417	2.122				.192
5.Power Distance	154	3.208	2.133				

\*\*\*p < .001  
\*\*p < .01  
\*p < .05

**Table 4:  
Omnibus ANOVA**

	<u>Sum of Squares</u>	<u>df</u>	<u>Mean Square</u>	<u>F</u>
Overall model	6.94	6	1.156	4.85***
1.Justice	3.21	6	.536	2.30*
2.Utilitarianiam	.604	6	.101	.387
3.Collectivism	2.12	6	.353	1.45
4.Uncertainty Avoidance	1.45	6	.242	.963
5.Power Distance	2.39	6	.399	1.65

\*\*\*p < .001  
\*\*p < .01  
\*p < .05

**Table 5:**  
**ANOVA for ethical decisions by gender**

<u>Source</u>	<u>df</u>	<u>Sum of squares</u>	<u>Mean square</u>	<u>F value</u>
<b><u>(a)ANOVA (male)</u></b>				
1.Justice	1	.922	.922	.177
2.Utilitarianism	1	.742	.742	.155
3.Collectivism	1	3.07	3.07	.656
4.Uncertainty Avoidance	1	18.8	18.79	3.96*
5.Power Distance	1	.001	.001	.003
<b><u>(b)ANOVA (female)</u></b>				
1.Justice	1	.409	.409	.109
2.Utilitarianism	1	3.5	3.5	1.75*
3.Collectivism	1	.123	.123	.02
4.Uncertainty Avoidance	1	.841	.841	.184
5.Power Distance	1	11.3	11.26	2.56*

\*\*\*p < .001  
\*\*p < .01  
\*p < .05

## V. DISCUSSION

### Justice and Utilitarianism Discussion

In this research, I investigated whether males and females are different under different ethical dilemmas when making ethical decisions. I suggested that females emphasized more on justice when behaving ethically, because of their concern about relationships, care, and responses, whereas males would emphasize on obeying the law to maintain social order. My research indicated that male's action for ethical decision making is not influenced by justice, as well as females. I also proposed that utilitarianism would affect the behavior to ethical decisions among females but not males, which females would perform more utilitarian because human relationships of warmth, friendliness and trust cannot be constrained by formal rules of behavior. The results of my research are consistent with the hypothesis. The literature on gender differences in ethical management and social management shows that females should focus analysis on the themselves and relational aspects of an action. My findings suggest that females use a particular approach to justice which emphasizes on utilitarianism and environmental considerations in assessing right and false. In contrast, for males, no matter what the situation, no matter who is involved, justice is justice. For females, however, in China, environmental factors must be taken into account when accessing ethical decisions. Consideration of factors implicit in the culture, such as tradition and family, is the key to female's evaluation of the unethical action proposed. Considering Chinese national culture, female's emphasis on utilitarianism may reflect society's expectation of them as caretakers (Gobble, 2018). According to the Chinese utilitarian view, Chinese citizen's main obligation is to do what is beneficial to the majority — helping others is a moral responsibility.

### Collectivism, Uncertainty Avoidance and Power Distance Discussion

The results of the research are consistent with those of gender difference management. Female managers tend to adopt an interactive management style, focusing on interpersonal relationships and helping others. Males are more likely to adopt order management and transactional management. As the results of this study support,

females are more likely to look at the "details" of a situation, such as who is involved and why. Females take into account the contextual aspects of specific situations while males prefer a universal approach; this heuristic requires the mining of deterrence, which rule applies to a given situation, and the enforcement of that rule.

Given the cross-cultural nature of our research, we were able to investigate what specific cultural aspects might be relevant to female's ethical decision-making. We find that collectivism is not important for females to form moral behavioral intentions and uncertainty avoidance has opposite effect on gender difference. Compared with previous research, we think collectivism doesn't work because it is associated with Confucius thought. Compared to the philosophy of utilitarianism, collectivist culture take care on the welfare of society, which is consistent with the perspective of caring ethics. However, both males and females are not willing to take the responsibility of dereliction of duty. As a result, collectivism did not work on the contrary. Uncertainty avoidance is related to male's ethical decision-making because it implies the extent to which a culture is required to abide by rules and regulations. In a culture of high uncertainty, males are acutely aware of the existence of these rules and regulations and of society's expectations of them. However, this requirement runs counter to their caring and utilitarian ethics and their desire to consider situational and contextual factors. Therefore, male's moral behavioral tendency is more susceptible to uncertainty avoidance than females. Females simply follow the rules and regulations without further consideration.

### Reliance and Validity

The table 6 summarizes the Cronbach Alpha test. It can be seen from the above table that the value of reliability coefficient is 0.748, greater than 0.7, which indicates that the reliability quality of the research data is very good. For the "deleted  $\alpha$  coefficient", after any item is deleted, the reliability coefficient will not increase obviously, so it shows that the item should not be deleted. To sum up, the reliability coefficient of the research data is higher than 0.7, and the reliability coefficient will not be significantly improved after the item is deleted, which indicates that the data reliability is of high quality and can be used for further analysis.

**Table 6**  
**Cronbach Alpha Test**

<u>Name</u>	<u>Corrected Item Total Correlation</u>	<u>Deleted <math>\alpha</math> coefficient</u>	<u>reliability coefficient</u>
1.Justice	.543	.695	
2.Utilitarianism	.615	.673	
3.Collectivism	.475	.716	
4.Uncertainty Avoidance	.509	.706	.748
5.Power Distance	.627	.668	
Standard Cronbach $\alpha$ :	.695		

### Limitations

To analyze the results of the research, certain limitations should be under considering. The research region is limited. The sample is drawn from Wenzhou-Kean University students and only students from 10 provinces take the questionnaire who may not represent whole population. Furthermore, the questionnaire was written in English which is not convenient to transfer the meaning of ethical decision making

perfectly into Chinese. There are 14 of respondents who submit the questionnaire with all 7 ethical answers which would affect the results. Though there are limitations, the results of the research contribute to ethical decision-making literature by analyzing the culture difference and gender difference in China.

### **Theoretical Contribution**

From a practical point of view, the results of this study are useful for managers, providing insight into the different ways in which they deal with moral dilemmas. Understanding that females are more concerned with the environment and males are more concerned with "rules" may lay the foundation for more effective communication. Female managers may need to fully disclose to male managers all the factors they consider in ethical assessments. In turn, male managers may need to advise their female counterparts on their ethical views on consistency and dependability -- and the rules may not apply in every case. This may allow for the formation of more accurate mutual expectations about how to conduct the ethical decision-making process. In addition, in the face of different or ambiguous norms, values and cultures, the situational approach to ethical decision-making may provide stronger adaptability for female foreign and cross-cultural managers. They have increased their ability to put ethical issues into context, which could provide an advantage in dealing with countries or regions with diverse populations, such as China, and make Chinese people better fit into globalization. In an increasingly multicultural and international business environment, this flexibility may be valuable, rather than rigid adherence to a "universal" code of ethics that may be wrong or counterproductive. In short, the moral decision made by male and female managers may be a compromise, but it may also be a better decision.

About the theoretical contribution, this research focuses on effects of different cultural dimensions on ethical decision making among both males and females, which emphasizes on the sample respondents in China. This is a newly investigated country which has never been studied before. It can represent Eastern Asian people who are affected by Confucians and Buddhism thinking and compare with previous study holding in Japan to find out the difference. The research aims to find out the opportunity and challenge in ethical decision making when Chinese businesspeople are facing the wave of globalization.

## **VI. CONCLUSION**

The results of this study have certain enlightening significance to the research of business ethics. Our research supports the idea that gender differences exist, that gender uses an ethical perspective that plays a role in their ethical assessment, and that gender differences are reflected in culture. Future research needs to further explore the relationship between gender, culture and ethical decision-making. The results show that due to the relationship among utilitarianism, uncertainty avoidance and power distance, females in utilitarianism may have greater differences in ethical decision-making than men, as well as females in uncertainty avoidance culture. Similarly, females in a culture of high power distance may be more different from males in moral decision-making than females in a culture of low power distance.

In addition to gender differences, the multidimensional nature of the judgment process behind ethical decisions has also been demonstrated. Previous studies and the results of this study suggest that ethical perspectives may not be independent of each other. Individuals may use several ethical perspectives simultaneously, although they

may not measure them in the same way. In addition, further research exploring the "how, when, and why" of peers or comparing the influence of others on moral judgments will have important theoretical and practical implications. Much remains to be done to develop a coherent and complete framework that reflects the multidimensional dimensions of ethical decision-making.

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