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## **Age and Work Experience as Antecedents of Ethical Decision Making of Managers: Nigerian Experience**

**J. C. Iyiegbuniwe, W. C. Iyiegbuniwe**

**Joy Chimebere Iyiegbuniwe**

Department of Business Administration, University of Lagos, Nigeria

**Wilfred C. Iyiegbuniwe**

Department of Finance, University of Lagos, Nigeria

### **Abstract**

Cognitive moral development theory posits that an individual's cognition, emotion and judgment changes as one move through stages of moral development. Age and work experience have been suggested as determinants of ethical ideology which in turn influences ethical behavior. This study examined age and work experience as antecedents of ethical decision making of managers. Ethical judgment and ethical intention were used to measure ethical decision making. The findings indicate that older managers are not necessarily more ethical than younger managers. But the evidence demonstrated further that more experienced managers are more ethical than less experienced managers. It can be concluded that work experience rather than mere age is the real antecedent of ethical behavior. Further analyses showed that this conclusion may be due to the evidence that more experienced managers are more

idealistic and less relativistic than less experienced managers.

**Keywords:** Age; Ethical Judgment; Ethical Intention; Idealism and Relativism; Work Experience.

### **Introduction**

Theories of ethical decision making have identified age as a key individual characteristic that significantly influences the ethical decision making of managers, Kohlberg (1981), Ferrell (1985), Hunt and Vitell (1986), Trevino (1986), Dubinsky and Loken (1989). Furthermore, several empirical studies have confirmed the role of age in ethical decision making of managers Beltramini, Peterson and Kozmetky (1984), Meising and Preble (1989), Jones and Gautschi (1988), McCabe, Dukerich and Dutton (1991), Nyaw and Ng.(1994), Ruegger and King (1992), Singhapakdi, Salychivin, Virakul and Veerayangkur (2000), Iyiegbuniwe, Oghojafor and Kuye (2016), Iyiegbuniwe (2015). More specifically, Ruegger and King (1992) found that age is relevant in making ethical judgments and asserted that older students were more ethical than younger students. Ruegger and King (1992) further stated that students who have worked for a long period of time appear to be more ethical than those with limited work experience. It concluded that “the longer the length of work experience the lower the selfish interest, for the survival of the fittest and the belief in absolutes”.

Jones (1991) demonstrated that ethical dilemma is not a univariate, but a multidimensional construct. The construct was named moral intensity with six dimensions. Hence, the appropriate study of ethical decision making should be carried out in the context of moral intensity construct. The studies of ethical decision making cited above, except Singhapakdi et al (2000), did not consider the relevance of the dimensions of moral intensity in ethical decision making. Furthermore, previous studies of ethical decision-making used between-subject survey research design which did not experimentally manipulate the decision scenario. The exception was Frey (2000a and 2000b). Frey (2000) demonstrated that “with-in scenario manipulation of all six Moral Intensity dimensions should yield cleaner data and effect” and is a “more sensitive” survey research design. This study revisited the influence of age and work experience on ethical decision making of

managers in the context of moral intensity framework and with Nigerian managers as the referent population.

### **Literature Review**

Ferrell et al (1985) presented a contingency model of ethical decision making. In this model, the social and cultural environment generates the ethical issues or dilemma, which are perceived or recognized by the decision maker. Personal characteristics (knowledge, values, attitudes, intentions), significant others (differential association, role set configuration), and opportunity (professional codes, corporate policy, rewards/punishment) affect the ethical/unethical behavior decided by the decision maker. The evaluation of the decided behavior leads to a feedback to personal characteristics, significant others, and opportunity, which will be transmitted to future decision making. The main contribution of the model is the recognition of the influence of individual characteristics and organizational factors as determinants of ethical decision making.

Hunt and Vitell (1986) developed a comprehensive ethical decision-making model, in which cultural, industry and organizational environments and personal experiences of the decision-maker are the sources of perception of ethical problems, alternate solutions to the ethical problems and their perceived consequences. These factors also have a direct influence on the decision maker's evaluation of deontological norms, consequences and the importance of stakeholders. The perception of ethical problems leads to the perception of alternative behavior options, which, in turn, leads to the perception of consequences. The latter has a direct influence on the decision maker's evaluation of the probability and desirability of consequences. The foregoing factors directly lead to both deontological and teleological evaluations, respectively, which, in turn, directly impact the decision-makers ethical judgment. The introduction of the decision-makers moral philosophical evaluation is an important and major feature of this model. Ethical judgment directly impacts on ethical intention, which, in turn, directly impacts on ethical/unethical behavior. Another important feature of the model is that teleological evaluation directly affects ethical intention. The implication of this is that the decision-maker feels that a particular behavioral alternative may be the most ethical but decides (intends) to choose a different behavioral option because its consequences are preferable. The new feature in this model is the

inclusion of the individual's philosophical evaluation as a component of the ethical decision-making process. The rationale is that an individual may intend to choose a different behavioral option because of preferred consequences, McMahon (2002).

Ferrell, Gresham and Friedrich (1980) provided a synthesis of Ferrell and Gresham (1985) and Hunt and Vitell (1986) with the inclusion of theory of cognitive moral development Kohlberg (1981). This synthesized model attempted the integration of the important features of the incorporated models. This model has an elaboration of the ethical judgment phase with the inclusion of the effects of cognitive moral development and moral philosophy (deontological and teleological) evaluations. The contingent factors (organizational culture and individual moderators) have an influence on the decision maker's ethical awareness, cognition, moral evaluations and ethical intentions, which directly impacts on ethical behavior. It also includes opportunity (to behave ethically or unethically) as a variable representing the influence of professional codes, corporate policy and rewards/punishments. The model provides for a feedback from behavior to the situational variables, the effects of which will reflect on future ethical decisions. A unique feature of this model is that it clarifies the influence on the ethical decision-making process of the individual and situational factors, as identified in Ferrell and Gresham (1985). Specifically, it indicates that individual and situational factors affect each of the five stages in the linear process of ethical decision-making: awareness, cognition, philosophical evaluation, intentions and behavior.

Jones (1991) reviewed extant models of ethical decision-making and remarked that though "each of these models has something to contribute to the understanding of ethical decision-making; none, however, does more than a hint that characteristics of the moral issue itself will affect the moral decision-making process". It presented an issue-contingent model of ethical decision making and behavior, arguing that "ethical decision-making is issue contingent, that is, characteristics of the moral issue itself, collectively called moral intensity, are important determinants of ethical decision making and behavior" and defined moral intensity as "a construct that captures the extent of issue-related moral imperative in a situation" and noted that "its component parts are characteristics of the moral issue, such as magnitude (seriousness) of consequences (MC), social consensus (SC),

probability of effect (PE), temporal immediacy (TI), proximity (PR), and concentration of effect (CE)”.

### **Research Methods**

The research design for this study is the cross-sectional within-subject survey design. Most previous studies of ethical decision-making of managers used between-subject survey design. This study used within-subject survey design because, as demonstrated by Mc Mahon (2002), “it is only in within-subject survey design that the researcher is able to truly test the effect of moral intensity on ethical judgment“. This is because within-subject survey design enables the researcher “to control for the referent a participant uses in making a judgment”.

The population of this study consisted of managers that are enrolled in the Executive Master of Business Administration (MBA) programme in Nigerian universities, and their immediate senior managers in the organizations where they work. The MBA programme typically runs in two modes: (1) Full-Time, comprising mostly recent graduates who do not have much post-graduation work experience, and are enrolled in full time study; (2) Executive, consisting of persons who are typically employed and engaged in MBA programme on part-time (weekday evening or weekend) study. The Executive MBA students typically possess some work experience that qualifies them as junior managers. The immediate senior managers of the MBA students, covered in this study, are included to increase the breadth of working experience of the respondents.

### **Sample and Sampling Techniques**

In this study, the sample was drawn using two-stage sampling procedures. At the first stage, the cluster sampling method was used and the Executive MBA programme (Weekday evening and Weekend) of the University of Lagos, Lagos was selected. The University of Lagos is ideal for the study given that the Lagos metropolitan area is the industrial and commercial capital of Nigeria and has the highest concentration of managers in Nigeria. The University of Lagos has the oldest and biggest MBA Programme in Nigeria. It runs both Full-Time and Executive classes. The Executive variety has two modes – Weekday Evening (770 registered students in 2012/2013 session) and Weekend (109 registered students in 2012/2013 session). Therefore, at the second stage of the sampling, stratified random sampling method was used to

proportionally draw a sample of four hundred and fifty students, from both the first year and second year strata of the MBA Executive students. The sub-strata, therefore, consist of: (1) First-year weekday students (163), (2) Second-year weekday students (231), (3) First-year weekend students, and (4) Second-year weekend students, Rugger and King (1992). Within each sub-stratum, simple random sampling scheme is adopted. The corresponding immediate senior managers of the selected-MBA students constitute a complementary subsample of 450 respondents making the total sample of 900 respondents. The determination of the sample size was done with Sample Size Table (Research Advisors). Given one to one pairing of Executive MBA students and their senior managers, the number of registered Executive MBA students for 2012/2013 session (879) multiplied by two is the sampling frame for this study, which is 1758. The sample size corresponding to this sampling frame in the sample size table, at 95% confidence level and 2.5% margin of error is 869, which is rounded up to 900 (Kothari, 1992; Akpa, 2011).

### **Research Instrument**

The appropriate data for this research is the primary type generated from the administration of a structured questionnaire. The questionnaire has three sections: section A presents two ethical scenarios which describe business decision situations of an arguably ethical nature (vignette). In this section, respondents are requested to read the two scenarios (low and high moral intensity scenarios, respectively) and thereafter answer eight questions from Multidimensional Ethics Scale (MES) to express their opinion on ethical judgment and ethical intention, about the decision presented in each scenario, respectively (Reidenbach and Robin, 1990). Section B measures the Personal Moral Philosophy (PMP) of the respondents, while in section C the demographic characteristics (Work Experience and Age) of the respondents are measured.

Consistent with convention, the reliability and validity of the questionnaire used in this study were checked through a pilot test. The questionnaire was administered on a sample of sixty junior managers on the MBA programme, University of Lagos, Lagos. From the responses made by fifty-six of the respondents, the following reliability measures were obtained:

**Table no. 1.** Validity and reliability of questionnaire

<b>VARIABLE</b>	<b>CRONBACH'S <math>\alpha</math></b>
Ethical Sensitivity	0.885
Ethical Judgment	0.901
Ethical Intention	0.871
Personal Moral Philosophy (a) Idealism	<b>0.942</b>
(b) Relativism	<b>0.915</b>

Although the different segments of the questionnaire were adapted from previous studies, they were moderated for content validity by a panel of experts comprising senior academics at the University of Lagos, Lagos.

#### **Ethical Decision Scenarios**

The operationalization and measurement of Ethical Judgment and Ethical Intention in research on ethics is typically done with description of business decision situations of an arguably ethical nature, referred to as scenario. The use of scenarios in ethical business research allows the provision of a greater amount of background information and allows detail into an ethically arguable decision situation (Fritzsche and Becker, 1982). Scenarios are therefore considered more adequate for eliciting a higher quality of data in business ethics research than is possible from simple questions. Scenarios allow for systematic variations of realistic characteristics and provide a standardized social stimulus across respondents (Alexander and Becker, 1978). The scenarios used in this study depict business-decision situations which are familiar to managers (including Executive MBA Students) given their academic and industry managerial experience. Hence, the respondents are capable of assimilating and evaluating the ethical issues of the business-decision scenarios. Business-decision scenarios developed and applied in business ethics study by Frey (2000a and 2000b), were pre-tested and adapted in this study.

Most ethical decision-making studies used a single description of an ethics scenario. This study has improved on this by incorporating construct of moral intensity, Jones (1991). It manipulated each of the six moral intensity dimensions (MC, SC, PE, TI and PX, CE) to reflect two different levels (Low, High) of Moral Intensity. Only one of the six dimensions of moral intensity is manipulated in each scenario, to change one or more characteristics in the business decision scenario.



This yielded: (1) Low Moral Intensity Scenario – includes a description of low moral intensity for all the dimensions of moral intensity, and (2) High Moral Intensity – includes a description of the high moral intensity of a dimension of moral intensity the scenario is designed to manipulate. This procedure yielded one low moral intensity scenario and six different high moral intensity scenarios, each representing one of the six dimensions of moral intensity. Two scenarios, the low moral intensity scenario and one of the six manipulated high moral intensity scenarios, were presented in each questionnaire. This produced six different questionnaires. The respondents were randomly assigned to the six questionnaires.

### **Research Variables**

#### **Ethical Judgment (EJ)**

The degree of moral intensity, depicting the ethicality of decision scenarios was measured using the 8-item Multidimensional Ethics Scale (MES), Reidenbach and Robin (1990). McMahon (2002) concluded that the 8-item MES is a “better predictor of overall ethicality” and suggested that “future research into the ethical decision-making process should use the MES to measure ethical judgment rather than the one-item measures that are endemic in the literature but are questionable in terms of reliability”. In this study, ethical judgment was measured with the 8-item statements, on a five-point scale. The respondents were requested to indicate, on a five-point Likert-Type Scale, their degree of agreement or disagreement with the statements, respectively; ranging from strongly agree (1) to strongly disagree (5). Since the manipulated decision scenario is unethical, higher MES score indicates an ethical judgment disposition since the respondent disagreed with the unethical decision/action. An example of the eight statements is “The manager’s decision is Just”.

#### **Ethical Intention (EI)**

Ethical Intention was measured by a single item per scenario. Respondents were requested to indicate their agreement or disagreement with the statement “I would act in the same manner as the decision maker in the above scenario”. A four-point Likert-type scale (1 = Strongly Disagree to 4 = Strongly Agree) was used to measure ethical intention. Given that all the manipulated scenarios depict unethical behavior, higher score implies lower Ethical Intention (that is a higher



tolerance for unethical behavior). This operationalization of Ethical Intention is consistent with the practice in previous studies such as that of Vitell and Hunt (1990).

### **Personal Moral Philosophy**

In Section B of the questionnaire, the respondents were requested to indicate their degree of agreement or disagreement with a range of statements meant to reveal their personal moral philosophy: Idealism and Relativism. Personal Moral Philosophies were measured by an adaptation of Ethical Position Questionnaire (EPQ), Forsyth (1980), as used by Fernando and Chowdhury (2010), Fernando, Dharmage and Almeida (2008) and Karande, Rao and Singhapakdi (2002). The adapted EPQ consists of eight items measuring Idealism and seven items measuring Relativism. An example of an idealism item is “a person should make certain that his/her actions never intentionally harm another person even to a small degree”, while an example of a Relativism item is “what is ethical varies from one situation and society to another”. Responses were indicated on a 5 – point Likert Scale (1 – Strongly Disagree to 5 – Strongly Agree). A higher score reflects a higher level of idealism or relativism. For each respondent, the idealism and relativism scores were computed by averaging the responses to the items of each construct. A Malaysian study, Johari, Sanusi and Ismail (2012) demonstrated that though Forsyth’s Ethics Position Questionnaire was developed in the west, it is relevant and valid for research application in other cultures/countries (Malaysia).

### **Demographic Variables**

In this study, the influences of Age and Working Experience on ethical decision making were investigated. Section E of the questionnaire contains questions to elicit information on Working experience and Age, of the respondents. Age and post-graduation working experience was measured in years.

### **Findings**

#### **Age and Ethical Decision Making**

This study has as one of its objectives the determination of the difference in the ethical intention of older managers, (greater than or equal to thirty-one years) and younger managers (below thirty-one years). The results of independent sample t-test of difference in the

mean scores of ethical decision making of the two groups of managers, for the six dimensions of moral intensity construct, are presented in tables no.1 and 3.

In terms of ethical judgment (MES scores) shown in table no. 2, there are three (out of six) dimensions of moral intensity with a significant difference between older and younger managers. Younger managers have ethical judgment scores that are significantly higher than that of older managers in two out of the three dimensions with a significant difference in ethical judgment. This finding suggests that younger managers may be more ethical than older managers. Older managers exhibited the same level of ethical intention as the younger managers. As shown in table no. 3, four out of the six dimensions of Jones' moral intensity dimensions have a significant difference in the level of ethical intention of the older and younger managers. Each category of managers had two dimensions (fifty per cent) of significant difference in ethical intention in which it had the lower ethical intention score which represents ethical disposition. Therefore, this study concluded that older managers do not appear to exhibit a higher level of ethical intention, than younger managers.

**Table no. 2. Age and Ethical Judgment**

SCOREMEAN			t-test for Equality of Means (Unequal Variance)			
Moral Intensity Types	Younger Managers	Older Managers	t-value	df	Significance (2-tailed)	Mean Difference
SC	2.0581	1.8114	2.512	107.79	0.014×	0.2467
MC	1.9884	1.8001	0.8831	26.25	0.412	0.1862
TI	0.9714	0.9486	0.145	111.26	0.885	0.229
LE	2.1424	1.1424	2.806	65.84	0.007××	03181
CE	1.736	1.8176	-1.044	155.67	0.398	-0.0816
PR	1.6300	2.000	-4.597	11.000	0.001××	-0.3700

**Source:** Data Analysis 2018

× = Significant at 0.05 level of statistical significance

×× = Significant at 0.01 level of statistical significance

**Table no. 3.** Age and Ethical Intention

MEAN SCORE			t-test for Equality of Means (Unequal Variance)			
Moral Intensity Types	Younger Managers	Older Managers	t-value	df	Significance (2-tailed)	Mean Difference
SC	1.4828	1.4759	0.073	201	10.943	0.0069
MC	2.1818	1.7925	2.132	179	0.034×	0.1827
TI	1.5000	1.4524	0.365	138	0.715	0.0476
LE	1.4634	1.7333	-2.350	66	0.022×	0.2699
CE	1.7795	2.0556	-2.628	189	0.009××	-0.2760
PR	2.0000	1.6667	2.345	11	0.039××	0.3333

**Source:** Data Analysis 2018

× = Significant at 0.05 level of statistical significance

×× = Significant at 0.01 level of statistical significance

### Work Experience and Ethical Decision Making

Varied exposure to ethical decision situations should impact on the ethical decision making of managers. Hence, a stronger impact on ethical decision making by work experience should be expected that is the case with age because work experience can be viewed as age weighted by exposure to practical decision-making.

To determine if managers with long work experience are more ethical than managers with short work experience, independent sample t-test of difference in mean scores of ethical judgment was employed. Seven years work experience is the cut-off point. The results are presented in table no. 5. Only five moral intensity dimensions were considered because the proximity dimension could not be computed due to insufficient data. In four of the five (eighty per cent) dimensions, the mean ethical judgment score of the more experienced managers was significantly higher than the corresponding mean ethical judgment score of the less experienced managers. Hence, the results clearly show that more experienced managers are more ethical than less experienced managers.

With age as a differentiating factor, it was observed that older managers displayed the same level of ethical intention as the younger managers. The same analysis was done with work experience as the differentiating factor using independent sample t-test of difference in the mean scores of ethical intention. The results are shown in table no. 6. The difference in mean score of ethical intention of more experienced and less experienced managers are significant in four out of five

dimensions of moral intensity. In all the four dimensions, more experienced managers had lower mean ethical intention scores than that the less experienced managers. Since the referent ethical decision scenarios were manipulated to depict unethical behavior, higher ethical intention scores imply lower ethical intention (that is a higher tolerance for unethical behavior). Hence, it is concluded that managers with longer work experience are more ethical than managers with less work experience. These results are more emphatic than the results with age as the differentiating factor. It clearly leads to the conclusion that more experienced managers are more ethical than less experienced managers.

**Table no. 4.** Work Experience and Ethical Judgment

MEAN SCORE			t-test for Equality of Means (Unequal Variance)			
Moral Intensity Types	More Experience	Less Experience	t-value	df	Significance (2-tailed)	Mean Difference
SC	2.1886	1.7102	5.283	139	0.000	0.4785
MC	2.3289	1.6139	4.086	63	0.000	0.7156
TI	1.0556	0.8400	1.350	212	0.180	0.2156
LE	1.8846	1.4333	3.571	84	0.001	0.4153
CE	2.1901	1.8107	2.998	62	0.004	0.3794

**Source:** Data Analysis 2018

× = Significant at 0.05 level of statistical significance

×× = Significant at 0.01 level of statistical significance

**Table no. 5.** Work Experience and Ethical Intention

MEAN SCORE			t-test for Equality of Means (Unequal Variance)			
Moral Intensity Types	More Experience	Less Experience	t-value	df	Significance (2-tailed)	Mean Difference
SC	1.1832	1.3797	2.596	144	0.020	-0.1965
MC	1.0870	2.0870	2.659	176	0.009	-0.3597
TI	1.3871	1.5000	0.890	132	0.375	-0.1129
LE	1.5167	1.8077	3.411	109	0.001	-0.2910
CE	1.926	2.2067	1.981	247	0.049	-0.2799

**Source:** Data Analysis 2018

× = Significant at 0.05 level of statistical significance

×× = Significant at 0.01 level of statistical significance

### **The Role of Personal Moral Philosophy**

This analysis will be incomplete if it does not determine why there exists a difference in the ethical disposition of: (i) Older and Younger managers; (ii) Managers with long work experience and short work experience. As earlier indicated, it was asserted by Singhapakdi, Vitell and Franke (1999) and Fernando and Chowdhury (2010) that personal moral philosophy of people has an important influence on their ethical judgment and intention. It is, therefore, necessary to investigate if there is a statistically significant difference in the personal moral philosophies of (i) Older and Younger managers; (ii) Managers with long work and short work experience. To achieve this objective, independent sample t-test was used.

The results of independent sample t-test of statistical difference in the idealism of older and younger managers are exhibited in tables 6 and 7. In table 6, five out of the six moral intensity dimensions exhibited a significant difference in idealism scores of older and younger managers. In four (80%) of these five significant dimensions, older managers are more idealistic (higher idealism score) than younger managers. It is then concluded that older managers have higher level of idealism than younger managers.

In terms of relativism, in table no. 7, four dimensions of moral intensity show a significant difference between older and younger managers. Older and younger managers have the same level of relativism (each has a higher relativism score in two of the four statistically different dimensions). Therefore, it can be concluded that older and younger managers display the same level of relativism. From these results, this study concluded that older managers have a higher level of idealism, but the same level of relativism as younger managers.

Independent sample t-test was employed to determine if there is a significant difference in idealism and relativism, respectively, of the more experienced managers and the less experienced managers. The results of the difference in idealism and relativism are presented in table 8, and 9, respectively. In table 8, three (out of the five) dimensions of moral intensity exhibited a significant difference in mean idealism scores. Managers with longer work experience had a significantly higher level of idealism than the less experienced managers in all the three dimensions of moral intensity. It can, therefore, be concluded that idealism of managers' increase with work experience, and that

managers with longer work experience are more ethical because they have higher levels of idealism than less experienced managers.

**Table no. 6.** Age and Idealism

MEAN SCORE		t-test for Equality of Means (Unequal Variance)				
Moral Intensity Types	Younger Managers	Older Managers	t-value	df	Significance (2-tailed)	Mean Difference
SC	4.0643	4.9363	-1.943	154	0.050 ×	-0.8720
MC	3.4209	4.2081	-4.213	23	0.000 ××	-0.7872
TI	3.879	4.0001	-1.343	128	0.187	-0.1023
LE	2.4744	4.3970	-8.486	27	0.000 ××	-1.9226
CE	4.2429	4.0360	2.683	107	0.008 ××	0.2069
PR	2.2500	3.6267	-3.374	11	0.006 ××	-0.3767

**Source:** Data Analysis 2018

× = Significant at 0.05 level of statistical significance

×× = Significant at 0.01 level of statistical significance

**Table no. 7.** Age and Relativism

MEAN SCORE		t-test for Equality of Means (Unequal Variance)				
Moral Intensity Types	Younger Managers	Older Managers	t-value	df	Significance (2-tailed)	Mean Difference
SC	2.8888	3.4548	-3.831	131	0.000 ××	-0.5660
MC	2.8586	3.0465	-0.0901	23	0.377	-0.1929
TI	3.3414	3.712	-.0300	134	0.764	-.0298
LE	3.4567	2.0445	9.619	51	0.000 ××	1.4122
CE	3.5003	3.3519	1.990	119	0.049 ×	0.1484
PR	2.5700	3.3233	-4.261	11	0.001 ××	-0.7533

**Source:** Field Survey 2018

× = Significant at 0.05 level of statistical significance

×× = Significant at 0.01 level of statistical significance

The results of the difference in relativism are presented in table 9. Three (out of the five) dimensions of moral intensity exhibited a significant difference in mean relativism scores. The more experienced managers exhibited lower mean relativism scores in all the three dimensions of moral intensity that had a significant difference in mean scores of relativism.

**Table no. 8.** Work Experience and Idealism

MEAN SCORE			t-test for Equality of Means (Unequal Variance)			
Moral Intensity Types	More Experience	Less Experience	t-value	df	Significance (2-tailed)	Mean Difference
SC	4.1090	5.0154	-1.438	208	0.152	-0.9064
MC	4.5176	3.9643	6.054	85	0.000	0.5533
TI	3.8906	3.9987	-1.210	115	0.229	-0.1082
LE	4.4453	2.7708	5.530	19	0.000	1.6744
CE	4.2839	4.1173	2.249	146	0.004	0.1666

**Source:** Data Analysis 2018

× = Significant at 0.05 level of statistical significance

×× = Significant at 0.01 level of statistical significance

**Table no. 9.** Work Experience and Relativism

MEAN SCORE			t-test for Equality of Means (Unequal Variance)			
Moral Intensity Types	More Experience	Less Experience	t-value	df	Significance (2-tailed)	Mean Difference
SC	3.1695	3.3580	-1.217	208	0.225	-0.1835
MC	3.0189	3.0333	- 0.144	176	0.886	-0.1005
TI	3.2864	3.4661	-2.015	131	0.046	-0.1797
LE	3.1433	3.2142	-3.691	26	0.001	-1.0031
CE	2.7358	3.3926	-5.149	55	0.000	-0.6563

**Source:** Data Analysis 2018

× = Significant at 0.05 level of statistical significance

×× = Significant at 0.01 level of statistical significance

### Discussion

Some studies indicated that age has an influence on ethical judgment and intentions of managers, Akpa (2011); Rugger and King (1992); Frey (2000); Fernando et al. (2008); Hall (1976); Singhapakdi (1999) and Terpstra, Rozell and Terpstra et al. (1993). In particular, the results of these studies suggested that “people tend to become more ethical as they grow older”. In particular, Frey (2000) found that age is inversely related to ethical judgment and intention, respectively and interpreted this to suggest that younger people may be likely to support a decision that is ethically questionable. The findings of this study, however, indicate that older managers are not necessarily more ethical than younger managers. This appears consistent with the assertion in the



Holy Bible that “Wisdom belongs to the aged and understanding to those who have lived many years” Job (32 vs 12), but “sometimes the elders are not wise. Sometimes the aged do not understand Justice Job (32 vs 7 and 8).

### **Conclusion**

Hence, it is not just age that matters in ethical conduct, but work experience. This study found unequivocal evidence that managers who have long work experience are more ethical than managers with shorter work experience. Managers with longer work experience can be described in the words of Iyiegbuniwe (2015) as “those who are mature, who have trained themselves to recognize the difference between right and wrong and then do what is right”.

These results are consistent with the observation by Fernando et al. (2008) that “Australian managers show decreasing relativism with age”. It is also consistent with the assertion by Singhapakdi (1999) that “idealism generally increased perceptions of moral intensity (ethical sensitivity and intention), and relativism lowered them”, and the observation by Singhapakdi et al (2000) that “our survey results indicate that idealism influences ethical intention in a positive way; the idealist Thai managers tend to be more likely to have an ethical intention than their less idealistic counterparts”.

The above results particularly on the relationship between working experience and ethical judgment, and between working experience and ethical intention were statistically significant in all the moral intensity dimensions, but one (Temporal Immediacy). Hence, the results can be seen as exhibiting a high level of consistency across moral intensity dimensions (different characteristics of the moral issue). It can be concluded therefore that managers with longer work experience are more ethical than managers with shorter work experience because idealism of managers increases with work experience.

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