

UNIVERSITY ofHOUSTON

Demographic Differences in Professional Ethical Behavior

by Emily Nham; Dr. Michael Newman, Department of Accountancy & Taxation; Dr. Michael Murray, Department of Decision & Information Sciences

Background

- Ethical behavior is determined by what people generally consider as acceptable and honest. However, individuals may differ in some aspects of moral behavior due to their demographic.
- It is important for businesses to consider what is acceptable behavior when forming or revising their code of ethics to effectively enforce ethical behavior in the workplace and to present a trustworthy public image.
- I argue that people do have a general idea of ethical behavior, but when analyzed by each generation, the responses will show varying reactions to certain factors of ethical behavior.

Methodology

- We formed a survey that included a questionnaire of 12 workplace scenarios with two versions each for a total of 24 scenario questions. At the end of the survey, respondents will answer demographic questions (e.g., age, income, and occupation).
- The participants will agree or disagree to the action taken in the 24 scenarios with a scale of 1 to 7.

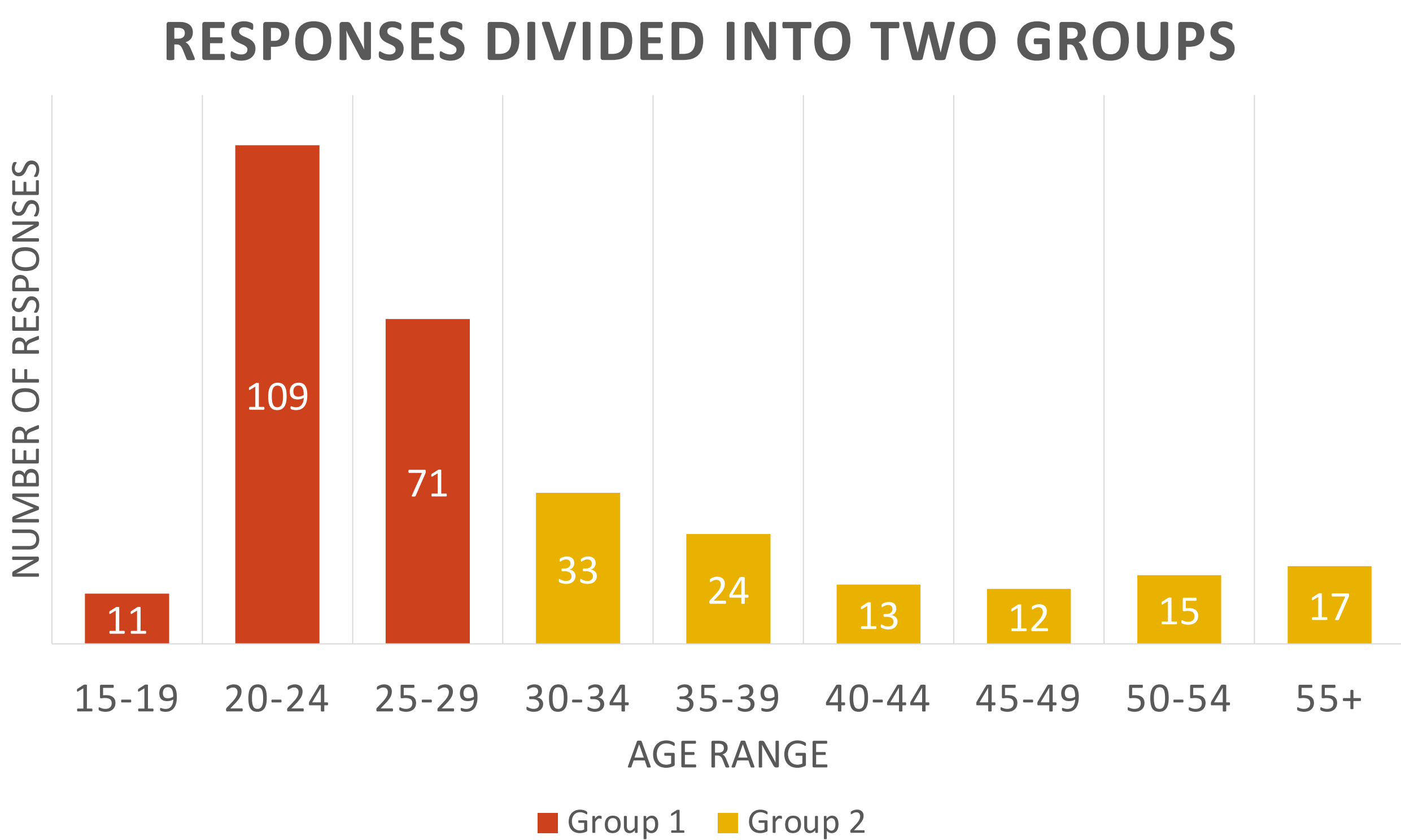
1	2	3	4	5	6	7
Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree

- The responses were then statistically analyzed through the software tool R to find any correlation between the responses.
- We ran a principal components analysis to sort similar questions together by a common factor.
- Then, we divided the responses into two age groups and found the mean and standard deviation of the groups for each question. We conducted a hypothesis test to determine if there is a significance in the difference of means between the two groups.
- In the hypothesis test, a t-value, or test statistic, was calculated using the means and standard deviations of each question for each group. Next, a p-value, the probability of achieving the test statistic, was found for each t-value. If the p-value was equal to or less than .05, meaning that the probability was equal to or less than 5%, then the question had a statistically significant difference of means.

Acknowledgements

- I would like to thank Dr. Michael Newman and Dr. Michael Murray for their support and guidance this summer.
- I would also like to thank The Office of Undergraduate Research and Major Awards and the SURF Program for providing the opportunity to conduct my research project.

Analysis



- Out of the total 364 survey responses received, 305 were completed and analyzed. We divided the responses into ages 18 to 29 and then ages 30 and older. Group 1 had 191 responses and group 2 had 114 responses.

Question	18-29 Mean	30-69 Mean	t-Value	P-Value
10	4.95	4.70	1.33	0.183
23	4.98	4.33	3.44	<0.001
19	5.52	5.35	0.99	0.323
8	2.86	3.28	2.23	0.026
2	4.20	4.20	0.02	0.988
14	5.12	5.01	0.58	0.562
21	3.59	4.77	5.98	<0.001
1	1.90	1.45	3.45	<0.001
15	3.48	2.42	5.25	<0.001

- Using the hypothesis test, we were able to conclude that questions 23, 8, 21, 1, and 15 had a significant difference in their means. This means that these five questions were answered differently between the two age groups. It is also important to note that questions 15 and 21 had a 1-point difference in their means, while the other three questions only had a slight difference in means.

- Through the principal component analysis, we found that 9 questions were able to be grouped by 3 factors. The possible factors were academic setting, job setting, personal interactions, personal responsibility, managerial responsibility.

Questions from the Survey:

10. Your coworker has been talking about their child’s school play for weeks now. On the day of the play, everyone is required to work late to finish their work. Your coworker asks you to cover for them and do their work. You do not want to cause friction with your coworker, so you cover for them and do not tell your boss.

23. Your coworker has been talking about their child’s school play for weeks now. On the day of the play, everyone is required to work late to finish their work. Your coworker tells you they will call in sick even though they are not in order to go to the play and asks you to cover for them if the boss asks. You know this is important to them, so you cover for them.

19. You have a paper due in class right after work and you don’t have time to print it in the school library before class. The professor does not accept late work and you need to turn in this project to pass the class. You use the printers at work to be able to turn in your work in time.

8. You hear gossip about two employees dating. You know the two employees have been falling behind in work and are frequently distracted, and you believe the relationship is the reason why. You go to your manager to talk about this.

2. Your boss has been doing the work of an employee because she is the boss’ niece. You decide to go to another superior to report your boss.

14. The boss hires their nephew for a position that has never existed before. This is a clear violation of company policy, so you tell this to a higher-up.

21. You overhear your boss talking to Human Resources on the phone saying that your coworker may be fired if they make another mistake at work. You don’t tell your coworker about this because you don’t want to get into trouble even though they are a close friend of yours.

1. You are assigned a new confidential project that requires a higher level of security others do not have. You put off working on the project and later realize that you will not be able to meet the deadline. So, you choose to ask for help from a friend at a different department who is able to do it for you. Your friend owes you a favor anyways and promises not to tell anyone they helped you.

15. Your boss tells you confidentially that another employee will be laid off in a few weeks. You tell the employee this so that they can find another job quickly.

Conclusion

- This study examined how different generations respond to ethical dilemmas in the business setting. The results reveal that there is reason for businesses to reexamine their written codes of ethics in order to adapt to the rising generations’ differing views on ethics. The codes reflect a business’ professional behavior, so having a relevant code will allow employees to practice honest work and for potential shareholders to trust them.
- A limitation found in the study was that some questions resulted in wide variations of responses which caused an insignificant amount of correlation between the questions. The wide variance could be due to the idea that people have individually diverse concepts of what is right.

Further Research

- Questions 15 and 21 have a considerable difference in their means for the two groups compared to the other questions, and these focus on the factor of personal interactions in the workplace. A potential explanation for the varied reactions from the age groups could be the different levels of experience in handling conflicts with other employees.