

Sales Ethics: The Impact of Situational Factors on Gender Evaluation Differences

Timothy Heinze, California State University, Chico

Casey Donoho, California State University, Chico

The number of sales positions is increasing, and the number of women in sales is growing. The current study seeks to understand gender-related ethical evaluations through testing responses to ethical situations in sales. Findings indicate that 1) women are less tolerant of ethical abuse in personal selling situations, 2) ethical evaluations do not vary based on situational outcomes, and 3) situations involving money, customers, and/or the companies that employ salespeople are evaluated with less ethical tolerance. Findings may be useful for pedagogical preparation and for the development of codes and training manuals within academia and industry.

Growing at a 9% rate, sales careers remain a bright spot in today's economy (Bureau of Labor Statistics, 2010). The number of women in sales and related occupations is also growing and is nearing the fifty-percent mark (Bureau of Labor Statistics, 2010). Despite the growth, ethical issues continue to haunt both public and private perceptions of sales (Luthy, 2007; Ramsey et al., 2007). Females are generally more sensitive to ethical issues in business, and, given the increased number of women in sales, research is required to better understand the specific ways in which males and females handle ethical scenarios in sales (O'Fallon and Butterfield, 2005). Prior studies have uncovered that 1) philosophical frameworks (moral idealism and relativism) impact ethical evaluations in sales, and 2) females are generally more idealistic than males (Donoho and Heinze, in press). However, philosophical framework divergence accounts for only a small portion of the variance in male/female sales ethics evaluations (Donoho and Heinze, in press).

In a macro marketing ethics model, ethical evaluations are antecedent to decision making (Hunt and Vitell, 1986). This study moves prior research toward a more refined model through not only studying ethical evaluations, but also intentions. The latter constructs are tested via an experimental methodology in which unethical behavior and anticipated consequences are included within manipulated scenarios.

The paper begins with a review of past research on ethics and gender-specific evaluations. Particular attention is paid to selling process evaluations, positive/negative outcome influences, monetary influences, and the effects of involved parties. A series of ethical experiments and scale responses is then conducted to determine and clarify varying gender responses. First, an updated version of the Personal Selling Ethics Scale (PSE-2) is used to replicate previously uncovered male/female evaluative differences related to ethical misconduct in personal selling situations. Second, a positive/negative outcome experiment tests the manner in which positive or negative consequences affect ethical evaluations. Finally, an experiment including money and affected parties studies the influence of money and involved parties on the relative ethical evaluations of each gender. The paper concludes by discussing the manner in which the findings may be useful in both academia and industry. The paper's specific objectives are:

1. Replicate previously uncovered differences in male/female personal selling ethics evaluations (Dabholkar and Kellaris, 1992; Donoho and Heinze, in press).
2. Further the development of a gender/sales ethics model through studying the impact of situational factors (positive/negative outcomes, monetary involvement, affected parties) on gender-specific ethical evaluations.
3. Suggest applications for use in both academia and industry.

LITERATURE REVIEW AND HYPOTHESES

Informing the current study are two streams of research. The first highlights the broad question of gender variation in ethical evaluations. The second reviews specific findings related to sales ethics evaluations.

Ethical Evaluations and Gender

Although early feminist researchers largely discounted the notion of innate gender differences (Grant, 1988), research within the past 30 years has recognized innate gender variations (Pool, 1994; Smith and Rogers, 2000). The current sub-section reviews gender research centered on ethical evaluations.

Both genders consider their own ethical standards as superior (Kidwell et al., 1987), but research indicates that males are generally more tolerant of ethical misconduct (Beu et al., 2003; Dobson and White, 1995; Gilligan, 1982). The gender evaluation divide has been criticized (Walker 1984; Sikula and Costa, 1994), but meta-reviews of ethical evaluation research generally support the contention that males are less ethically sensitive. For example, Collins (2000) reviewed forty-seven studies in the *Journal of Business Ethics* and found that few empirical analyses conclusively proved otherwise. Similarly, although half the studies (23 papers) reviewed by O'Fallon and Butterfield (2005) showed few evaluation differences, the remaining studies uniformly found men to be less ethically sensitive. Ford and Richardson (1994) reviewed fourteen studies and found a gender evaluation difference in half the studies. Similar findings emerged in Weeks et al., (1999) review of ethical evaluation research. Although each review uncovered a substantive number of studies with no gender evaluation differences, the remaining studies uniformly demonstrated less ethical sensitivity on the part of males. Male evaluations were less ethically sensitive across a range of issues, from sexual ethics to double standards to social concerns (Smith and Oakley, 1997; Vermeir and Van Kenhove, 2008).

In sales, specific gender evaluation differences have been studied using Dabholkar and Kellaris' (1992) personal selling ethics scale (PSE). The PSE presents an array of ethical situations and asks respondents to identify the degree to which they feel the situation is ethical. In the original PSE, statistically significant gender differences emerged in four sales scenarios (Kellaris and Dabholkar, 1989). Evaluation differences have also emerged in a wide variety of subsequent studies using the PSE (Donoho et al., 1998, Donoho et al., Swenson, 2003). An updated version of the PSE, referred to as the PSE-2 (Donoho and Heinze, 2011), is used to test ethical evaluation differences in the current study. In light of prior research and in order to provide a basis for the current study, the following hypothesis is proposed:

Hypothesis 1: Females will be less tolerant of unethical behavior in sales ethics dilemmas than males.

Sales Ethics Evaluations and Gender

Providing a foundation from which to better understand the divergence in male/female sales ethics evaluations, Donoho and Heinze (in press) examined the evaluative effects of moral idealism and relativism. The two perspectives flow from Hunt and Vitell's (1986) general theory of marketing and can offer a nuanced view of ethical gender variation (Schminke, 1997). Idealistic perspectives view activities as either moral or immoral, regardless of the consequences associated with the activity. Actions can be judged by universal principles as either right or wrong. Relativistic, or utilitarian, frameworks propose that actions and resulting consequences cannot be separated. Therefore, the relative morality of an action is dependent on the action's effects.

Although Donoho and Heinze (in press) found that males and females possess moderately disparate ethical frameworks, they also uncovered that idealism and relativism accounted for less than 9% of the variance in gender-related sales ethics evaluations. Additional factors behind evaluative disparity are clearly present and may include the presence of money and the parties that are affected by the action. Dabholkar and Kellaris' (1992) original PSE study uncovered that the presence of money in a sales situation heightens ethical sensitivity. Likewise, Donoho and Heinze (2011) conducted a content analysis of recent sales material and found that the nature of involved parties (i.e. customers, company, competitors) is an important variable. Therefore, the following hypotheses are proposed in order to further explore moral frameworks, monetary involvement, and affected parties:

Hypothesis 2: Both males and females will be less tolerant of sales dilemmas whose outcomes are negative than with sales dilemmas whose outcomes are positive.

Hypothesis 3: Both males and females will be less tolerant of sales dilemmas which directly involve money than with scenarios that do not directly involve money.

Hypothesis 4: Both men and women will be less tolerant of ethical misconduct in sales ethics dilemmas that affect the following parties in the following order (a. Customers, b. Company, c. Competitors).

Hypothesis 5: Ethical sensitivity (as measured by the PSE-2) will influence experimental ethical evaluations.

Method

To replicate prior findings regarding ethical evaluative disparity and to examine associated factors, the current study administered a scale questionnaire and conducted two experiments. The scale questionnaire consisted of an updated version of Dabholkar and Kellaris' (1992) personal selling ethics scale. The new scale is referenced as the PSE-2 (see Donoho and Heinze, 2011). It presents 20 ethical dilemmas related to the personal selling process. The scale was used as a gender divide replication device, and results were compared with prior utilizations of the scale (Dabholkar and Kellaris, 1992, Donoho and Heinze, in press).

Following testing of the gender divide via the PSE-2, the study adapted an experiment from Tanner et al., 2009. The experiment was designed to examine the relative effects of utilitarian/relativistic factors on ethical evaluations. Using ethical evaluation as the dependent variable, the study reviewed two independent variables. The first was ethical behavior within the scenario (ethical or unethical), and the second was the outcome/consequence of the situation (positive or negative). The experimental situation and four experimental cells can be found in Exhibit 1.

Exhibit 1: Experimental Scenario

Ethical/Unethical Behavior by Positive/Negative Outcome

Scenario: Salesperson X graduated from college and went to work for Patman Paper Company, a provider of office supplies. The salesperson had recently been married and life was good. Sales were slow initially, and after 6 months, the salesperson had only sold 80% of quota. A brief meeting with the sales manager indicated that this was unacceptable performance and may result in termination. What bothered Salesperson X was there was an account worth 30% of quota just waiting for a deal to be made.

Entertaining clients is not unusual for Salesperson X, especially for breakfast and lunch. The meeting with the Buyer went well and the Salesperson got a small order, but not enough to make quota. "There's a lot more where that came from," winked the Buyer to the Salesperson. An attractive person, the Buyer leaned over and put a hand on the Salesperson's knee. "What do you say we head over to O'Malley's for happy hour and talk it over?"

Ethical/(Unethical) Behavior: The Salesperson replied, "My spouse is expecting me home for dinner soon, but how about if we meet for breakfast in the morning to discuss the rest of the order?" (Salesperson X agreed to go to the bar and drank and danced with the Buyer until the wee hours of the morning.)

Positive/(Negative) Outcome

Positive/(Negative) Response: The Buyer agreed and the next morning placed a large enough order for the Salesperson to exceed quota by a generous amount. (The Buyer did not place the large order with the Salesperson as originally suggested. Shortly thereafter, the Salesperson was terminated.)

The second experiment was designed to examine the relative evaluative influences of monetary involvement and affected parties. Ethical evaluation was the dependent variable. The first independent variable was monetary involvement (money directly involved or not directly involved), and the second independent variable was the affected party (company, customer, or competitor). The experimental situation can be found in Exhibit 2. Respondents were asked to use a 7-point scale ("1" = very unethical; "7" = very ethical) to rate the ethical acceptability of the situation.

Exhibit 2: Experimental Scenario

Money Directly Involved (not directly involved) by

Party Affected (Customer, Company, Competitor)

Salesperson C was involved in a certain practice that might be questionable. The practice involved (did not involve) money in a direct way. The main party affected by C's action was a customer (company, or competitor).

Data Collection and Sample Characteristics

Part of an on-going, multi-sample, multi-questionnaire study at medium-sized U.S. university in the west, the current study administered the PSE-2 to 669 undergraduate business students at two western universities. The experiments, conducted separately, netted 491 usable responses. The PSE-2 and experiments were administered using the survey/quiz function of the WebCT/Blackboard learning system. The multiple surveys took less than 30 minutes to complete and were a voluntary, extra credit assignment.

Table 1 presents sample characteristics. Males comprised 58% of the sample. The 18-24 age range represented 87% of the sample. Most respondents were juniors (45.0%) or seniors (51.5%). Thirty-five percent were marketing majors. Seventy-six percent had 3 or more years of work experience, and only 24% had 3 or more years of sales experience. Almost 40% had no sales experience. The sample generally represents today's traditional, undergraduate business student enrolled in upper division classes.

Table 1: Sample Characteristics by Gender (n = 491)

	Male		Female		Total		Chi-Sq.	p
	Count	Percent	Count	Percent	Count	Percent		
Age							11.457	.022
20 or younger	49	17.3	54	26.0	103	21.0		
21-22	137	48.4	105	50.5	242	49.3		
23-24	56	19.8	25	12.0	81	16.5		
25-34	35	12.4	17	8.2	52	10.6		
35+	6	2.1	7	3.4	13	2.6		
Class Standing							2.315	.510
Fresh/Soph	8	2.8	6	2.9	14	2.9		
Junior	121	42.8	100	48.1	221	45.0		
Senior	153	54.1	100	48.1	253	51.5		
Graduate	1	0.4	2	1.0	3	0.6		
Major							9.811	.133
Accounting	19	6.7	19	9.1	38	7.7		
Info. Systems	21	7.4	5	2.4	26	5.3		
Economics	1	0.4	0	0.0	1	0.2		
Finance	20	7.1	10	4.8	30	6.1		
Management	50	17.7	37	17.8	87	17.7		
Marketing	100	35.3	72	34.6	172	35.0		
Other	72	25.4	65	31.3	137	27.9		
Work Experience							12.949	.044
0	17	6.0	20	9.6	37	7.5		
1	23	8.1	8	3.8	31	6.3		
2	26	9.2	22	10.6	48	9.8		
3	37	13.1	18	8.7	55	11.2		
4	58	20.5	46	22.1	104	21.2		
5-9	97	34.3	85	40.9	182	37.1		
10+	25	8.8	9	4.3	34	6.9		
Sales Experience							16.145	.013
0	118	41.7	75	36.1	193	39.3		
1	67	23.7	39	18.8	106	21.6		
2	42	14.8	31	14.9	73	14.9		
3	21	7.4	18	8.7	39	7.9		
4	14	4.9	25	12.0	39	7.9		
5-9	14	4.9	19	9.1	33	6.7		
10+	7	2.5	1	0.5	8	1.6		
Total	283	57.6	208		491	42.4		

Results

PSE-2 Results. Analyzing responses to the PSE-2 allowed for confirmation of Hypothesis 1 (see Table 2 for description of all 20 PSE-2 ethical dilemma scenarios). Gender differences clearly exist in the PSE-2 scale, and this finding confirms and mirrors the findings of prior studies (Dabholkar and Kellaris, 1992; Donoho and Heinze, 2011). Gender Table 2 presents the results. A MANOVA of the 20 PSE-2 scale items by gender was conducted, resulting in significant gender differences (Wilks' Lambda = 2.651, $p = .000$). Individual ANOVAS revealed that 6 scale items (offer monetary bribe to buyer, inflate expense report, sneak vacations on company time, sneak vacations on company time, false promises used to close sale, cheating on the bidding process and charging customers different prices) were responsible for the rejection. All six items were viewed as less ethical by females ($p < .05$). Additionally, the mean for all 20 PSE-2 items was significantly lower for females than for males ($F = 3.83$, $p < .033$). Thus, females are less tolerant of ethical misconduct in sales than are males.

Table 2: Gender Differences in the PSE-2 Scale (1 = very unethical, 7 = very ethical)

PSE	PSE2 Ethical Scenarios	Male	SEError	Female	SEError	F	Sig. F
1	Offer monetary bribe to buyer	2.74	.07	2.52	.08	4.76	.029
2	Steal from competitor at trade show	1.95	.06	1.82	.07	1.97	.161
3	Inflate expense report	2.61	.07	2.18	.08	18.48	.000
4	Sneak vacations on company time	2.55	.07	2.29	.08	6.62	.010
5	Conflict of interest with company (moonlighting)	3.33	.09	3.15	.10	1.98	.160
6	Lavish entertaining	3.71	.08	3.50	.09	2.99	.084
7	Cheating on sales contest	2.43	.07	2.30	.08	1.75	.186
8	False promises used to close sale	2.31	.06	2.13	.07	4.32	.038
9	Cheating on bidding process	4.02	.08	3.77	.09	3.99	.046
10	Fear exploitation used to close sale	4.04	.08	4.10	.09	0.23	.630
11	Frequent flyer abuse	3.22	.09	3.26	.10	0.81	.777
12	Information leaks about one customer to another	2.95	.07	2.89	.08	0.39	.535
13	Withholding information to customer about product	3.90	.07	3.70	.08	3.29	.070
14	Defamation of a competitor	3.58	.07	3.48	.08	1.02	.314
15	Tying agreement	3.46	.08	3.42	.09	0.13	.715
16	Charging customer different prices	3.93	.09	3.44	.10	14.30	.000
17	Puffery	5.11	.08	5.20	.09	.56	.457
18	Reciprocity	4.42	.08	4.63	.09	2.95	.086
19	Special Treatment	4.48	.08	4.61	.09	1.00	.318
20	Scarcity (excessively limited choice)	3.59	.08	3.63	.09	0.11	.745
PSE-2	PSE-2 Mean (of all scale items)	3.42	.03	3.30	.04	4.580	.033
	MANOVA (Wilks' Lambda) PSE-2 20 scale items by Gender					2.651	.000
	Cronbach Alpha = .802						

Table 3: Means Ethical Evaluation by Gender of Salesperson and Gender

		PSE 7	PSE 9	PSE 2	PSE X
Male	Male Salesperson	2.48	4.21	2.27	4.17
	Female Salesperson	2.64	4.17	2.28	4.14
	Total	2.57	4.19	2.27	4.16
Female	Male Salesperson	2.37	3.82	2.22	4.37
	Female Salesperson	2.38	4.13	2.07	3.96
	Total	2.38	3.98	2.15	4.18
Total	Male Salesperson	2.43	4.05	2.25	4.25
	Female Salesperson	2.53	4.15	2.19	4.06
	Total	2.48	4.10	2.22	4.17
PSE Scale	Male	2.43	4.02	1.95	n/a
Items	Female	2.30	3.77	1.82	n/a

Additional analysis utilizing the PSE-2 was also conducted to determine the competence of the PSE-2 in predicting how current student respondents will make ethical evaluations in their future industrial careers. Four scenarios were chosen based on their representation of the full ethical spectrum. Results (see Table 3 above) indicated that the gender of the salesperson did not significantly affect ethical evaluations.

Overall, ethical sensitivity was significantly related to each scenario, and therefore, the PSE-2 scale mean is a good predictor of how “future managers” will make their ethical evaluations.

Note: PSE-7, 9, and 2 are “repeats” from the actual scale modified for gender. The PSE-2 scale was part of Survey 1, and the gender manipulation was Part of Survey 2.

Experiment 1 Results. A manipulation check of the first experiment indicated that the ethical and unethical scenarios were clearly evaluated as different ($F = 35.3$, $p = .000$). To test H2 (both males and females will be less tolerant of sales dilemmas whose outcomes are negative than with sales dilemmas whose outcomes are positive), a series of tests was conducted.

First, it was hypothesized that scenarios with positive outcomes would be evaluated as more ethical than scenarios with negative outcomes. This hypothesis was not confirmed ($F = 1.2$, $p = .279$). However, there was an interaction effect between ethical/unethical behavior and outcome ($F = 8.2$, $p = .004$). For the ethical behavior scenario, the scenario was considered more ethical if there was a negative outcome, while for the unethical behavior, the scenario was considered more ethical if there was a positive outcome.

Second, it was hypothesized that females would evaluate the scenarios as less ethical than males. The hypothesis was confirmed ($F = 10.4$, $p = .001$) and was followed by a test of the hypothesis that ethical evaluation would be lower for respondents who have lower PSE-2 mean scores (ethically sensitive). Tests results confirmed this hypothesis ($F = 10.4$, $p = .001$).

Next, in line with the Hunt & Vitell (1986) model of marketing ethics, it was hypothesized that ethical evaluations are positively related to ethical intentions. Ethical intentions were measured via two questions that addressed 1) personal ethical intentions regarding the situation and 2) the relative degree to which the situation fell within accepted social norms. Results confirmed the hypothesis (males $r^2 = .392$, females $r^2 = .621$, total $r^2 = .522$). Ethical evaluations are positively related to ethical intentions. Likewise, social norm evaluations are positively related to social norm ethical intentions (males $r^2 = .208$, females $r^2 = .149$, total $r^2 = .297$). Finally, personal ethical evaluations have a larger effect on ethical intentions than do social norm evaluations (Males: norm eval std. beta = .244, personal ethical eval std. beta = .499; Females: norm eval std. beta = .373, personal ethical eval std. beta = .519; Total: norm std. beta = .277, personal ethical evaluation std. beta = .537). For females, the “normative” effect is larger ($42\% = .373/.892$) than for males ($33\% = .244/.743$), indicating that females are more prone to take the views of others into consideration when making their own ethical evaluations.

Table 4: Means Ethical Evaluation by Behavior (Ethical, Unethical) and Outcome (Positive, Negative) (1=strongly disagree, 7=strongly agree)

Male	Positive Outcome	Negative Outcome	Total
Ethical Behavior	4.94	5.26	5.11
Unethical Behavior	3.96	3.49	3.76
Total	4.42	4.45	4.43
Female	Positive Outcome	Negative Outcome	Total
Ethical Behavior	4.37	5.31	4.68
Unethical Behavior	2.87	2.85	2.86
Total	3.72	3.66	3.69

Table 5: ANOVA Ethical Evaluation by Behavior (Ethical, Unethical) and Outcome (Positive, Negative)

Source	df	Mean Square	F	Sig	Eta squared
Corrected Model	8	53.7	18.8	.000	.238
Ethical/Unethical Behavior	1	320.7	112.0	.000	.189
Positive/Negative Outcome	1	3.36	1.2	.279	.002
Behavior by Outcome	1	23.5	8.2	.004	.017
Gender by Behavior	1	10.2	3.6	.059	.007
Gender by Outcome	1	5.7	2.0	.159	.004
Gender by Behavior by Outcome		.4	0.1	.707	.000
Gender	1	29.9	10.4	.001	.021
PSE-2 Mean	1	33.1	11.6	.001	.023

Table 6: Regression: Intentions by Ethical Evaluations
 Dependent Variable: SEXH3 I would act in the very same way
 Independent Variables:
 SEXH I consider the action very ethical
 SEXH2 Most people consider the action very ethical
 PSE-2 Sales Ethics Scale (Ethical Sensitivity)
 (1=strongly disagree, 5=strongly agree)

	Adj. R ²	F	Sig. F	Std Beta	t	p
Males	.418	112.2	.000			
I consider the action very ethical				.499	9.3	.000
Most people consider the action very ethical				.214	4.0	.000
Females	.686	265.7	.000			
I consider the action very ethical				.519	9.9	.000
Most people consider the action very ethical				.373	7.1	.000
Total	.563	406.8	.000			
I consider the action very ethical				.537	15.1	.000
Most people consider the action very ethical				.277	7.8	.000

Table 7: Regression Intentions by Ethical Evaluation Personal and Social Norm

I would act in the same way	Adj. R ²	F	Sig.F	Std eta	t	p
Males: I consider the action very ethical	.392	201.5	.000	.628	14.2	.000
Females: I consider the action very ethical	.621	398.3	.000	.789	20.0	.000
Total: I consider the action very ethical	.522	690.1	.000	.723	26.3	.000
Most people would act in the same way	Adj. R ²	F	Sig.F	Std eta	t	p
Males: Most people consider the action very ethical	.208	165.3	.000	.456	12.9	.000
Females: Most people consider the action very ethical	.149	55.5	.000	.390	7.5	.000
Total: Most people consider the action very ethical	.297	103.1	.000	.547	10.2	.000

In summary, results associated with Experiment 1 (see Tables 4-7 above) indicate that ethical evaluations were not different in the positive or negative outcome conditions ($p=.235$), females evaluated the scenario as less ethical than their male counterparts ($p = .001$), and the experimental factors explained about 21% of the variance in ethical evaluations.

Experiment 2 Results. Experiment 2 was conducted to test H3 (both males and females will be less tolerant of sales dilemmas which directly involve money than with scenarios that do not directly involve money) and H4 (both men and women will be less tolerant of ethics situations that affect the following parties in the following order (a. Customers, b. Company, c. Competitors)).

Results indicate that scenarios in which money is directly involved are viewed as less ethical than those in which money is indirectly involved ($F = 5.6$, $p = .019$). Likewise, it was partially confirmed that scenarios in which customers are affected are viewed as less ethical than those in which the company or the competition is affected ($F = 7.5$, $p = .001$). However, pairwise comparisons showed that the difference lies between customer/company and competitors, but not between customers and company. In the scenario in which money was directly involved, females ordered their evaluations in the hypothesized manner (customers, company, competitors).

Second, females were found to evaluate the scenarios as less ethical than males ($F = 9.9$, $p = .003$). Finally, H5 was confirmed. The PSE-2 was found to be a good predictor of ethical evaluations in Experiment 2 ($F = 57.7$, $p = .000$).

In summary, Experiment 2 results (see Tables 8-10 below) indicate that respondents evaluate situations involving money as less ethical than situations in which money is not directly involved ($p<.062$). Additionally, situations that affect customers or the company are evaluated as less ethical than situations that affect competitors. Females evaluate the scenario as less ethical than their male counterparts ($p = .001$), and the experimental factors explained approximately 5% of the variance in ethical evaluations.

Table 8: Means Ethical Evaluation by Money Involved and Party Affected

Male	Customer	Company	Competition	Total
Money Directly Involved	2.96	2.74	3.43	3.04
Money Not Directly Involved	3.26	3.28	3.41	3.32
Total	3.1	3.02	3.42	3.18
Female	Customer	Company	Competition	Total
Money Directly Involved	2.23	2.69	3.11	2.66
Money Not Directly Involved	2.75	2.65	3.13	2.81
Total	2.51	2.67	3.12	2.73

Table 9: ANOVA Ethical Evaluation by Money Involved and Party Affected

Source	df	Mean Square	F	Sig	Eta squared
Corrected Model	12	11.9	8.4	.000	.173
Money Involved (directly, not directly)	1	8.0	5.6	.019	.012
Party Affected (Company, Customer, Competitor)	2	10.7	7.5	.001	.030
Gender by Money Involved		.4	.3	.570	.001
Gender by Party Affected		1.7	1.2	.303	.005
Money Involved by Party Affected		2.3	1.6	.206	.007
Gender by Money Involved by Party Affected		2.5	1.8	.170	.007
Gender		13.0	9.9	.003	.019
PSE-2 Mean		82.6	57.7	.000	.108

DISCUSSION, LIMITATIONS, AND RECOMMENDATIONS

PSE-2

Overall conclusions confirm prior findings (Dabholkar and Kellaris, 1992; Donoho and Heinze, in press), indicating that females are often less tolerant of ethical misconduct in the sales arena. In the current study, females were more sensitive across the 20 situational items in the PSE-2 and in two small experiments that manipulated several ethical factors.

Although the current study merely confirmed prior gender evaluation research utilizing the Personal Selling Ethics Scale (Dabholkar and Kellaris, 1992; Donoho and Heinze, 2011), it did additionally demonstrate the scale's ability to predict ethical evaluations. The utility of the scale is therefore markedly increased for those within academia and industry.

Experiment 1

The model associated with Experiment 1 explained approximately 24% of the variation in ethical evaluation, with the ethical/unethical behavior factor explaining a larger portion of the variation. If ethical behavior is in question, both males and females evaluated negative outcomes as more ethical than positive outcomes. Rescheduling the appointment for the next morning was evaluated as quite ethical, and being fired for doing the right thing was evaluated as more ethical than making the sale. Therefore, both females and males "rewarded" ethical behavior when it was accompanied by a known, negative outcome.

However, with the unethical behavior in Experiment 1, the outcomes did not affect female evaluations. Conversely, male evaluations were affected. Males viewed the unethical scenario as less ethical when associated with a negative outcome than when associated with a positive outcome. An explanation could be the impact of relativism/utilitarianism. Prior research on moral frameworks and sales evaluation indicates that males are more relativistic/utilitarian than females (Donoho and Heinze, in press). Since females lean toward moral idealism in sales scenarios (Donoho and Heinze, in press), the positive or negative outcomes associated with Experiment 1 did not pragmatically influence their judgment of the relative morality of the action. However, relativistic males were more likely to color their ethical evaluations based on situational outcomes.

Limitations associated with Experiment 1 include the unrealistic fact that the "consequence" of the described action was known with 100% probability. In "real-life" situations, consequences have unknown

probabilities and weights must be determined by the individuals making the evaluation (Hunt and Vitell, 1986).

Second, confounding variables may have colored responses. For example, the description of the “new” spouse may have unintentionally increased ethical sensitivity.

Finally, Experiment 1 was gender neutral. Most respondents likely assumed that the buyer was a member of the opposite sex, and this assumption could influence responses. Future studies should include a follow-up question in which respondents are asked to identify their assumptions regarding the buyer’s gender.

Experiment 2

The second experiment clarified evaluative differences related to important factors such as the presence of money and the nature of the involved parties. As expected, the presence of money increases evaluative stringency. Likewise, the involved party increases ethical sensitivity to the situation, with situations involving customers and the company being evaluated with less tolerance. Overall, females were shown to be less tolerant of ethical misconduct than were males.

Recommendations

Although prior research indicates that moral idealism and relativism are not the only drivers behind male/female evaluative differences (Donoho and Heinze, in press), the influence of these variables is still strongly felt. Gender differences in Experiment 1 can be partially, yet plausibly, explained by gender-related moral stance variation. Experiment 2 added additional factors by which the overall model is strengthened. Nevertheless, the importance of moral frameworks remains and should be considered as a key component in academic and corporate ethical sales training.

The study’s first recommendation moves beyond gender and highlights the importance of including ethical sales training in both academia and industry. The overall mean PSE-2 score (males, 3.42; females 3.30) indicate that today’s students have fairly tolerant evaluations of ethical misconduct in sales. Most PSE-2 scenarios involve serious ethical breaches, but respondents averaged an evaluation that fell between “somewhat unethical” and “neither unethical nor ethical.” This average response indicates that a large percentage of respondents are tolerant of ethical misconduct in sales.

The study’s second implication concerns the use of morally idealistic frameworks in sales training. Regardless of gender, individuals who favor idealistic frameworks exhibit increased ethical sensitivity. Idealistic approaches also provide a foundation from which to discuss situational factors such as the presence of money or variation in the involved parties. Therefore, encouraging idealistic orientations may increase the likelihood of positive ethical responses to ethically questionable sales scenarios. Teachers and training managers can incorporate idealistic perspectives through using ethical codes or practical representations of ethical codes (e.g. PSE-2).

Third, situational and relativistic perspectives should also be included in training since there are a large number of individuals (especially men) who hold these perspectives (Donoho and Heinze, in press). These orientations can be addressed through reviewing situational variables (such as the presence of money or the unique party involved) within the context of ethically idealistic frameworks. In this manner, relativists can be introduced to the utility and necessity of idealistic frameworks.

Finally, additional work is required to develop a truly comprehensive model of ethical sales evaluations and gender. The current paper highlights important elements of the model, but further research is still required.

CONCLUSION

Despite the growth in sales and the increasing number of women in sales-related occupations, ethical issues continue to negatively color public and private perceptions of sales. Since females are generally more sensitive to ethical issues in business, the current study reviewed ethical evaluations variations

through testing gender responses to ethical situations in sales. The Personal Selling Ethics Scale (PSE-2) was used to confirm gender-related evaluative differences toward ethical misconduct in personal selling situations. Second, a positive/negative outcome experiment tested the manner in which positive or negative consequences affect ethical evaluations. Finally, an experiment including money and affected parties studied the influence of money and involved parties on the relative ethical evaluations of each gender. Findings indicated that 1) women are less tolerant of ethical abuse in personal selling situations, 2) ethical evaluations do not vary based on situational outcomes, and 3) situations involving money, customers, and/or the companies that employ salespeople are evaluated with less ethical tolerance. Findings may be useful for pedagogical preparation and for the development of codes and training manuals within academia and industry.

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Tim Heinze is an assistant professor of marketing at California State University, Chico. He received his Ph.D. in organizational management with an emphasis in marketing from Capella University. His current research interests include sales ethics, Generation Y marketing, and impression management. He has published in *Journal of Marketing Education*, *Research in Consumer Behavior*, *Journal of Business & Economics Research*, and others.

Casey Donoho is an associate professor of marketing at California State University, Chico. He received his Ph.D. in marketing from University of Oregon. His current research interests include sales ethics, marketing case research, and sales education pedagogy. He has published in *Journal of Business Research*, *Journal of Marketing Education*, *Journal of Services Marketing*, *Case Research Journal*, and others.