EMPLOYEE ETHICAL ATTITUDES: CONTEXTUAL DIFFERENCES AND IMPACT ON PERCEIVED QUALITY OF LEADERSHIP RELATIONSHIPS

Denise Jepsen
Macquarie University

Don Hine
University of New England

Andrew Noblet
Deakin University

Ray Cooksey
University of New England

Abstract
This study examines the differences in how employees and their supervisors view ethical dilemmas. A 20 item ethical attitudes scale of vignettes in six categories of ethical dilemmas—business, discrimination, environment, marketing, personal finances and sexuality was developed and distributed to 152 male and female employees. To determine the way employees see themselves as ethically similar to their supervisors, respondents’ own attitudes were compared with their perceptions of their supervisors’ attitudes to the same ethical dilemmas. A small but significant contribution to the quality of the leadership relationship can be accounted for by the ethical similarity of an employee and their supervisor. Results also demonstrated that employees have a “more strict” moral or ethical attitude towards non-organisational than organisational ethical dilemmas.

Introduction
The leadership theory that examines the dyadic or paired relationship between a leader and a follower (called “member”) is leader-member exchange theory (LMX) (Graen & Scandura, 1987; Graen, Novak, & Sommerkamp, 1982). This social exchange theory focuses on the relationship between the leader and member as its level of analysis (Gerstner & Day, 1997). The quality of the relationship is said to be reflected at the individual, group and organisational levels. LMX proposes that over time, a leader treats some individuals in the team differently to others, creating an ingroup and an outgroup through ongoing unequal relationships with individual team members. The relationship includes the member’s attitudes and behaviour toward the leader which the leader exchanges for individualised treatment of that member. Individualised
treatment includes more attractive tasks, increased opportunities and tangible benefits (Yukl & Van Fleet, 1992).

There are many benefits in a strong LMX relationship. A stronger LMX relationship is positively associated with better performance, higher overall satisfaction, greater satisfaction with the supervisor, stronger organisational commitment, more positive role perceptions and more positive ratings of member performance (Dunegan, Duchon & Uhl-Bien, 1992, Scandura & Graen, 1984). Ingroup members have leaders who do not resort to formal authority, while outgroup members experience a more formal and limited, job-description exchange with the supervisor (Liden & Graen, 1980). Ingroup members contribute more and have more responsibilities than outgroup members who perform more routine, mundane tasks of the unit (Liden & Graen, 1980). Ingroup members receive increased attention, trust, benefits, privileges, support, and sensitivity from their supervisors (Liden & Graen, 1980). Ingroup members are evaluated, described and attributed more positively and are more persuasive communicators than outgroup members (Taylor, Peplau & Sears, 1970). Ingroup membership favours member and leader, while outgroup members are disadvantaged.

Social psychology research on group membership refers to the similarity of ingroup members, or group members and leaders. (eg, Hogg & Abrams, 1988; Schneider, 1988). This relational demography has been found to increase leader’s liking (Bauer & Graen, 1996) and trust and confidence (Turban & Jones, 1988) and is suggested to lead to the ingroup favouritism effect (Taylor, Peplau & Sears, 1970). With much of the similarity-attraction paradigm perhaps operating on a subconscious level (Bauer & Graen, 1996), the similarity-attraction paradigm has been suggested as one of the cumulative qualities to predict the quality of LMX.

Douglas (1995) suggests similarity may also require confrontation to assess the common ground between group members and hence the member’s value to the group. Confrontation sometimes occurs when important decisions are being made – and important decisions are usually made by the leader as agency theory prescribes the agent of the organisation (Eisenhardt, 1989). The existence of conflict is consistent with a pluralistic culture as business needs sometimes conflict with a leader or member’s personal or social values (Beauchamp, Bowie, & Arnold, 2009). As ethics is defined as the balancing of the organisational economic objectives and personal social responsibility in business decision making (Sciarelli, 1999), the personal nature of these competing demands and role conflict is the source of ethical dilemmas (Froelich and Kottke, 1991). Ethical theories include the utilitarian view that an action’s moral worth is determined by its consequences, the Kantian view that
requires respect for the moral dignity of the human being, the virtue ethics perspective that recognises the morally appropriate motivation of a virtuous or just person and the common morality perspective that all people in a communal life share a common morality (Beauchamp, Bowie, & Arnold, 2009).

A person's ethics reflect the sum total of that individual's experiences, education, and upbringing. The process of making good ethical decisions is complex and influenced by individual, organisational, situational and external factors (Jose & Thibodeaux, 1999) as well as interpersonal and organisational influences (Knouse & Giacalone, 1992). Furthermore, ethical decision making is regularly hampered by psychological factors such as ignoring low-probability events, limiting the search for stakeholders and ignoring the possibility of being found out. A person tends to have certain theories about the world, other people, or themselves that affect their ethical decision making (Messick & Bazerman, 1996).

Organisational ethical dilemmas may focus on treatment of employees, marketing, finance and accounting, the natural environment, emerging technologies or international business (Beauchamp, Bowie, & Arnold, 2009). Attitudes towards workplace ethics impact on recruitment and selection processes, goal setting, performance management and reward systems (Morgan, 1993). Many organizations have formal ethics management programs and codes of ethics to guide decision making (McNamara, 1999). However, ethics officers and committees are not perceived as effective in institutionalising ethics as culture, leadership and communication channels (Jose & Thibodeaux, 1999). Bass, Barnett, and Brown (1999) examined the influence of personal moral philosophy, locus of control, Machiavellianism, and belief in a just world on managers' ethical judgments and stated behavioural intentions. A study demonstrating a strong positive correlation between self perceptions of ethics and self perceptions of leadership (Morgan, 1993) concluded that "ethical behaviour appears to contribute to credibility as a leader" (p210). Leaders are seen as role models for members' behaviour. Ethical attitudes have repercussions in the workplace beyond group membership and leadership. Attitudes towards ethics impact on problem solving, motivation, managing conflict and team building (Yukl & Van Fleet, 1992).

Much research has focussed on the leader's ethics, yet both leaders and followers have attitudes towards ethical dilemmas. A leader's attitude and decisions on more difficult ethical dilemmas is often seen by group members and will influence members' perceptions of that leader. Could the members' attitudes towards their leader's decision making be behind one person being accepted into the ingroup and another being rejected to the outgroup? This
study examines the relationship between an individual employee and their leader to determine if perceived differences in ethical attitudes make a difference in the quality of the relationship. Supposing that ethical similarity is a strong part of what makes people similar, it is predicted that:

**Hypothesis 1:** A smaller difference between self and perceived supervisor ethical attitudes will predict a more positive LMX relationship.

Much of the organisational research that focuses on business ethics has excluded personal attitudes towards non-organisational ethical situations. An example is a study on generational attitudes to ethical situations (Longenecker, McKinney, and Moore, 1989) where respondents evaluated 16 vignettes representing business ethical situations. Yet the whole person works in the organisation, not just a part of the person. The extent to which an employee is able to separate their personal ethical values from their morals on business behaviour has not been evaluated. The second part of this study examines employees' attitudes towards organisational versus personal or non-organisational ethical dilemmas. Given that personal ethics are likely to be more stable than business-related ethics, it is predicted that:

**Hypothesis 2:** Respondents will have "less strict" ethical attitudes towards organisational than non-organisational ethical dilemmas.

The study was conducted in two parts, starting with developing an ethical attitude scale of vignettes to be used in the following employee attitude survey.

**Method – Study 1 – Ethical Attitude Scale Development**

Vignettes are frequently used in research on ethics as they create specific, life-like situations for decision-making evaluation (Bass, Barnett & Brown, 1999). To generate an initial pool of vignettes for an employee survey, seven categories of personal and organisational behavioural domains identified in the literature were determined. The categories were business, discrimination, environmental, marketing, organisational finances, personal finances and sexuality. All 16 vignettes used in the Longenecker et al. (1989) study were used or adapted in the test scale. Additional vignettes were developed to bring the number of vignettes to at least four on each of the ethical dimensions. There were 34 vignettes pilot tested on 26 currently working professionals including university psychology staff. For item discrimination, respondents were asked to rate the degree of "acceptability" of each ethical vignette. To determine the vignette's ethical category, respondents were asked to determine which of the seven subscale categories, plus an additional category, "Unknown/Unable to determine", was most appropriate for each vignette. Vignettes were assigned to ethical subscale category based on the
respondents' assignments. The business and organisational finances vignettes were grouped together and the category renamed business. To reduce the number of vignettes to 20 with at least three per category, the vignettes with the lowest category agreement and poorest range of responses were eliminated. The stems and final twenty items are listed in the Appendix.

Method – Study 2 – Employee Survey
Surveys were distributed to 320 employees in diverse occupations in an insurance company, a stationery wholesaler, a manufacturing company and a private educational institution. There were 152 responses received (a response rate of 47.5%), including 67 (45.4%) from men. The mean age range was 31 to 40.

Ethical attitudes
The 20-item ethical attitude scale (EAS) developed for this project was used to measure attitudes across a range of ethical dimensions. Part one of the survey was the EAS for the respondent themselves, the respondent’s own ethical attitudes. Part two was the same scale but the respondent’s beliefs or understanding of their supervisor’s ethical attitudes. While the same vignettes were used in both parts, the stems were different. In part one (self), items referred to the respondents' own ethical view with the stem: “How much would it bother you to learn that someone you knew (perhaps even a family member) behaved in the manner described in the situation?” Two example items are “An employer received applications for a supervisor’s position from two equally qualified applicants. The employer hired the male applicant because he thought that some employees might resent being supervised by a female” and “In order to increase profits, a general manager used a production process that exceeded legal limits for environmental pollution.” The forced choice response selection was 1 = It would not bother me at all, 2 = It would bother me a little, 3 = It would bother me quite a bit and 4 = It would bother me very much.

In part two (supervisor), items referred to respondents’ estimates of their supervisor’s views. Respondents were instructed on who was their supervisor (“the person who you feel has the most control over your daily work activities”) and asked to rate the same vignettes by “how much you think – or estimate, or guess if necessary – it would bother your workplace supervisor to learn that someone they knew behaved in the situation”. The same forced choice options were adjusted slightly for the supervisor perspective. Scores were averaged for each of the subscales. Higher scores indicate “stricter”, more moral or less permissive ethical standards. Internal consistency of the final scale was satisfactory, with Cronbach's alpha for the self scale being .76.
Denise Jepsen, Don Hine, Andrew Noblet and Ray Cooksey

and the supervisor scale being .90. Subscale alphas ranged from .54 for business to .73 for marketing.

Leader-member exchange. Seven items (Graen and Scandura, 1987) measured respondent’s LMX relationship. The scale was reported as having the soundest psychometric properties of all LMX measures (Gerstner & Day, 1997). An example is “How well do you feel that your immediate supervisor understands your problems and needs?” Responses used a variable four point scale e.g., completely; well enough; some but not enough; and not at all. Responses were summed so higher scores indicate poorer relationships. The coefficient alpha was .88.

Control variables
Sex, education and age range were used to enable comparison with the Longenecker et al. study.

Results
The descriptive statistics for the LMX and ethics scales and subscales are shown in Table 1.

Hypothesis 1: To establish the difference between the respondent's ethical attitude and their perception of their supervisor’s ethical attitude, the sum of the supervisor score was subtracted from the sum of the self score and named the ethical differential ($M = 4.05$, $SD = 11.07$, $n = 148$). A correlation revealed that the ethical differential was significantly related to the LMX relationship, $r = .37$, $n = 147$, $p < .001$, two tailed (power = .97, effect size $r = .3$ (medium), $\alpha = .05$). The null hypothesis was rejected in favour of the alternative hypothesis. The $R^2$ value of .134 indicates that 13.4% of LMX variance can be accounted for by the ethical differential scores.

Hypothesis 2: To calculate a score for organisational ethicality, the scores from the business and marketing subscales were averaged. The average of the discrimination, environmental and sexuality subscales determined non-organisational ethicality. The personal finances subscale was not used in this analysis.

Respondents' attitude towards non-organisational ethical dilemmas were more ethical ($M = 2.81$, $SD = .48$) than towards organisational ethical dilemmas ($M = 2.37$, $SD = .55$). A paired samples t-test found the difference was significant, $t(151) = 9.404$, $p < .001$; two tailed (power = .86, effect size $r = .25$ (medium), $\alpha = .05$). The null hypothesis was rejected in favour of the alternate hypothesis that respondents show themselves as having different degrees of
Table 1: Descriptive Statistics, Correlations and Reliability

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>SD</th>
<th>LMX</th>
<th>SDS</th>
<th>Business Self</th>
<th>Discrimination Self</th>
<th>Environment Self</th>
<th>Marketing Self</th>
<th>Personal Self</th>
<th>Sexual Self</th>
<th>Business Diff</th>
<th>Discrimination Diff</th>
<th>Environment Diff</th>
<th>Marketing Diff</th>
<th>Personal Diff</th>
<th>Sexual Diff</th>
</tr>
</thead>
<tbody>
<tr>
<td>LMX</td>
<td>15.25</td>
<td>4.75</td>
<td>(.88)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SDS</td>
<td>7.23</td>
<td>2.67</td>
<td>(.63)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ethics self</td>
<td>52.35</td>
<td>8.44</td>
<td>(.75)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business Self</td>
<td>48.15</td>
<td>12.30</td>
<td>(.98)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business Diff</td>
<td>2.58</td>
<td>0.61</td>
<td>(.54)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discrimination Self</td>
<td>0.17</td>
<td>0.65</td>
<td>(.72)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Discrimination Diff</td>
<td>3.07</td>
<td>0.65</td>
<td>(.72)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Environment Self</td>
<td>2.94</td>
<td>0.61</td>
<td>(.68)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Environment Diff</td>
<td>0.56</td>
<td>0.69</td>
<td>(.68)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marketing Self</td>
<td>2.16</td>
<td>0.72</td>
<td>(.73)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marketing Diff</td>
<td>0.07</td>
<td>0.69</td>
<td>(.73)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Self</td>
<td>2.50</td>
<td>0.64</td>
<td>(.67)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Diff</td>
<td>0.12</td>
<td>0.77</td>
<td>(.67)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sexual Self</td>
<td>2.34</td>
<td>0.77</td>
<td>(.63)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sexual Diff</td>
<td>-0.14</td>
<td>1.03</td>
<td>(.63)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

** Correlation is significant at the 0.01 level (2-tailed).
* Correlation is significant at the 0.05 level (2-tailed).
Cronbach’s coefficient alpha is in brackets, eg (.75).
ethical attitudes towards organisational and non-organisational ethical dilemmas.

Discussion
The study examined the role played by attitudes towards ethical dilemmas in determining the extent of the dyadic leader-member ingroup/outgroup relationship. The study revealed a number of instances where ethical attitudes were significant both to the individual and within a working relationship. The hypothesis that respondents who report closer levels of ethical strictness to their supervisors are more likely to have a better quality LMX relationship with their supervisor was supported.

Employees are required to work alongside people who they may or may not like or care for. This research provides additional insight on the cues that respondents and supervisors may use to make judgements about each other. These results support the similarity effect theories by demonstrating that where a respondent is similar in ethical attitudes towards their supervisor, a stronger and more positive working relationship is likely to exist. The results are consistent with social researchers who support the concept of the similarity effect influencing the dyadic relationship (eg, Hogg & Abrams, 1988; Schneider, 1988; Turban & Jones, 1988). That more than 13 per cent of variance in a working relationship is accounted for by the perceived difference in attitudes towards ethical issues is important.

It is of interest to examine the ethical subscales that impacted on the nature of the respondent's relationship with their supervisor. All of the subscales' differential scores except marketing significantly correlated with the level of LMX relationship. The strongest LMX relationships occurred when respondents reported more similar business (.41) and discrimination (.38) ethics with their supervisor. Intuition would tell us that the non-organisational, or more personal, subscales of discrimination, environment, and sexuality would be more likely to occur together and impact on the quality of the LMX relationships. However, the results show the LMX and sexuality differential relationship, while statistically significant, is only slight. Perhaps we can, after all, isolate personal ethical attitudes where they diverge from our supervisor.

The second research question was also supported. Respondents differed significantly in their attitude towards organisational and non-organisational ethical situations. This confirms that individuals do not have one broad approach to ethics, but can be more or less strict about ethical dilemmas, depending on the nature of the dilemma. It was not surprising to see that respondents rated non-organisational ethical situations more strictly than organisational ethical issues. The finding highlights the fine distinction that perhaps reflects a disjointing of employees' personal values in the workplace,
Employee Ethical Attitudes: Contextual Differences and Impact on Perceived Quality of Leadership Relationships

where an employee's personal values are temporarily put aside in favour of the current perceived workplace values.

It is relevant to note the tendency to focus on organisational ethical dilemmas when conducting research on ethics in organizations. Employees can apparently hold a range of ethical views and are influenced by non-organisational issues while at the workplace.

There are limitations in this study. The research was cross-sectional and correlational and so no causes can be attributed to the results. The research was imperfect also in the collection of precise age, amount of time together and organisational data. The research was unidirectional and did not seek confirmation from supervisors, as Gerstner and Day (1997) encourage for dyadic research. Self-report responses may be less reliable than examining actual behaviour and many variables were not considered, including gender similarity, context, expectations and liking and finally, calculation of the differential score is open to criticism.

The study has, however, revealed important aspects of one part of workplace relationships – the ethical attitudes of an employee and their perception of their supervisor's ethical attitudes. The two findings from this study explain some workplace behaviour. First, respondents viewed non-organisational ethical dilemmas with significantly greater strictness than organisational dilemmas. The ability of an employee to detach or "switch off" their personal morality when at the workplace reinforces the common morality theory that says that morality is context-specific. These results demonstrate a personal individual context level of moral norms that is different to the workplace context of moral norms. The workplace context, it appears, allows for at least some employees to lower their moral norms in the workplace. The implication of this finding is that some employees may adapt to the workplace moral norms with respect to business or organisational ethical issues rather than maintain consistency with their personal moral values. These respondents demonstrated they can hold "double standards" in their moral views. The results of this study may be a hint, a reminder or a warning to managers and those committed to good governance practices to maintain vigilance on ethical business practices.

The finding that the quality of the relationship improves with convergence in the employee and supervisor's ethical strictness levels, is also important. The implication of this finding, not surprisingly, is that favoured or ingroup employees are likely to share the moral norms of their supervisor. Supervisors who favour employees with uniformly similar moral standards as themselves are at risk of a single perspective, perhaps even groupthink (Janis, 1982). Those supervisors suspected of lesser ethical strictness could be reminded that a
pluralistic society encompasses a range of views and be encouraged to seek out differing views – from beyond their ingroup – when faced with making decisions on ethical dilemmas.
Appendix: Ethical Attitudes Survey

For self rating: How much would it bother you to learn that someone you knew (perhaps even a family member) behaved in the manner described in the situation?

1. It would not bother them (the supervisor) at all,
2. It would bother them (the supervisor) a little
3. It would bother them (the supervisor) quite a bit
4. It would bother them (the supervisor) very much

For supervisor ratings: How much do you think or estimate it would bother your supervisor to learn that someone they knew (perhaps even a family member) behaved in the manner described in the situation?

1. It would not bother them (the supervisor) at all,
2. It would bother them (the supervisor) a little
3. It would bother them (the supervisor) quite a bit
4. It would bother them (the supervisor) very much

Item

1. A highway building contractor deplored the chaotic situation associated with tendering for contracts as well as the cutthroat competition for contracts. He reached an understanding with other major contractors to permit tendering—price fixing—which would allow for a reasonable profit.

2. An employer received applications for a supervisor’s position from two equally qualified applicants. The employer hired the male applicant because he thought that some employees might resent being supervised by a female.

3. In order to increase profits, a general manager used a production process that exceeded legal limits for environmental pollution.

4. A cosmetics firm advertises a lotion claiming increased success due to a particular ingredient. The advertisement does not mention that lotions of other manufacturers also contain that ingredient.

5. A corporate executive learned that his highly successful company intended to take over another company that was currently in deep financial trouble. On the basis of this information, the executive bought additional shares in the troubled company very cheaply and later sold the shares for a large profit after the take-over was completed.

6. A married colleague confides they find a staff member appealing, and are considering starting a relationship.

7. A financial manager selected a legal method of financial reporting which concealed some embarrassing financial facts that would otherwise have become public knowledge.
8. A corporate executive promoted a loyal friend and competent manager to the position of divisional vice-president in preference to a better-qualified manager with whom she had no close ties.

9. A colleague returns to their car after work to find an advertising piece under the windscreen. They remove it and drop it. No one saw them leave the advertising on the ground.

10. A marketing consultant offers to help local schools attract funds from local businesses by creating and managing in-school marketing campaigns. Some parents consider the businesses shouldn’t “prey” on school children.

11. A shopkeeper mistakenly gives change for a $50 note, not the $20 actually handed across. The shopper doesn’t draw attention to the error.

12. Two staff members, quite drunk after the Christmas party, engage in sexual activity in a back office.

13. A motor vehicle manufacturer refuses to replace an essential vehicle part under warranty because the customer has used non-brand parts elsewhere on the vehicle, against company policy.

14. An estate agent says a colleague is successful in their rental application because the agent did not submit the application from “those foreign people” who inspected and applied before the colleague. Despite recognising their prior right to the home, your colleague’s heart is set on this home. They say nothing.

15. A family is fishing and for the first time the three year old has caught a fish, smaller than the length permitted. The parent doesn’t say anything, as the child “desperately” wants to take the fish home to show others.

16. As part of the marketing strategy for a product, the producer changed its colour and marketed it as “new and improved” even though its other characteristics were unchanged.

17. A colleague claims an extra $285 on “professional development” on their tax return that they are not entitled to but don’t have to provide receipts for.

18. A supervisor tells a “dumb blonde” joke with sexual innuendos.

19. A bank manager denies a loan to an obviously pregnant woman wanting to start a small business.

20. A young science graduate mother was no longer entitled to government assistance for her subsequent degree, and instead applied for and claimed unemployment benefits while studying full time.
Employee Ethical Attitudes: Contextual Differences and Impact on Perceived Quality of
Leadership Relationships

References


