ABSTRACT. Business ethics attracts increasing attention from business practitioners and academic researchers. Concerns over fraudulent behavior keep attention focused on ethics in businesses. The accounting profession pays particular attention to matters of ethical judgment. The profession has adopted a strict code of conduct and many states require the passage of an ethics exam to gain certification. The more that is understood about the relationship of gender and ethics, the better chance of education and training programs will be designed to improve ethical awareness and sensitivity. Prior studies have found that personal characteristics are an important aspect of cultural norms. This study analyzes the responses of students from eight different countries to questions on their probable actions to an ethical dilemma.

KEY WORDS: accounting and decision-making, culture, ethics, gender

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Business ethics attracts increasing attention from business practitioners and academic researchers. Concerns over fraudulent behavior keep attention focused on ethics in businesses. The accounting profession pays particular attention to matters of ethical judgment. The profession has adopted a strict code of conduct and many states require the passage of an ethics exam to gain certification. Ameen et al. (1996) suggest that there is a deterioration of ethical behavior in the accounting profession. There is renewed interest and concern in academia, business, and government about ethical training of future accountants. Research on differences, which create alternative perceptions and ethical judgments, is important and necessary.

Hunt and Vitell (1986) have proposed a model of environmental factors that affect ethical perceptions and judgments. In this model, cultural environment, professional environment, organizational environment and industrial environment are the attributes that contribute to perceptions of ethical problems. According to Harris and Sutton (1995), most researchers agree that environmental, experiential, and individual attributes have an impact on ethical judgments. While some research has found some differences in ethical perceptions across cultures (Roxas and Stoneback, 1997), research on individual differences has been quite varied. Gender differences and age are the most frequent individual attributes tested according to Ruegger and King (1992) and Serwinek (1992). Gender differences have received the most attention. However, empirical research testing gender differences has yielded only mixed results.

Roxas and Stoneback (1997) found that people from different countries respond differently...
because of cultural norms. Are personal characteristics an important aspect driving these cultural norms? Do gender differences in ethical evaluations occur across cultures? This is an area of research where little activity has occurred. Research has shown that gender differences are the individual differences frequently studied in evaluating ethical perceptions and judgments with mixed results. Little research has been conducted about gender across cultures. The purpose of this research is to explore whether gender is a differentiating factor in ethical decision-making across cultures.

**Rationale for gender differences**

The gender socialization approach argues that males and females have distinctive different values and traits due to gender creating different moral orientations and resulting in different decisions and practices. Kohlberg (1969, 1984) laid the foundations for the gender socialization approach in his development theory. Yankelovich (1972) found males and females to have a different moral orientation with women having a “greater sense of commitment to doing things for others and men more pessimistic”. Gilligan (1982) expanded further on the difference in moral orientation by gender. Gilligan suggests that females frame moral questions as problems of care, involving empathy and compassion, while men frame moral questions as problems of justice, rights and fairness. Langdale (1983) and Lyons (1983) continue Gilligan’s conceptualization by referring to the female orientation as a “care orientation” while males are cited as having “justice orientation”.

Betz and O’Connell (1989) hypothesize that men are more concerned with money and advancement and women were most interested in relationships and helping people. Female attitudes and behaviors are different at the workplace due to different values. Borkowski and Ugras (1998) also suggest that the moral development of females occurs in different context and through different stages than males. They speculate that developmental differences lead one to think that ethical judgments may be different between males and females.

The gender socialization approach contends that males and females will respond differently to the same set of conditions. Men seek competitive success and are more likely to break rules. Women are more likely to adhere to rules, as they are concerned about doing tasks well and harmonious relationships. The gender socialization explanation suggests that males and females will respond differently (Betz et al., 1989). This theory holds that gender identity is the core of personality and becomes established and is irreversible, implying that ethical education may not change this very much. These gender differences are reinforced through childhood games and social development. As adults the sexes will bring different ethical values to work, differentially shaping their work-related decisions.

The structural approach argues that differences are caused by early socialization and other role requirements. Early socialization is overcome by socialization into occupational roles. This predicts that males and females in the same occupational environment will respond similarly. It suggests that women will become more like men under similar occupational conditions (Betz, 1989). Understanding gender differences is important because more women are entering management and accounting. Differences could have an effect on accounting and business practice.

**Rationale for cultural differences**

Hofstede (1980) and Trompenaars (1994) have shown that culture affects work-related managerial decisions. Hofstede (1980) proposes four dimensions that shape the cultural orientation. One cultural dimension is labeled masculine/feminine cultural orientation. Masculine cultures are associated with assertiveness, acquisition of material things and lack of concern for others. This dimension recognizes that males and females have different values. Trompenaars (1984) develops different dimensions based on context but supports the theory that culture creates differences in managerial judgment from different countries.

Marketers (Ferrell and Gresham, 1985; Hunt and Vitell, 1986) developed a model for ethical