

VPLIV VLOGE SPOLA NA ETIČNO TEMELJEČE STRATEGIJE MENEDŽERSKEGA ODLOČANJA

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Povzetek Etične dileme so situacije, v katerih so poleg etičnih vrednot, ki jih zagovarjamo in v katere verjamemo, v skušnjavi tudi naša vztrajnost in odločnost, torej doslednost pri spoštovanju vrednot, ki jih zastopamo v procesu odločanja. V prispevku proučujemo sposobnost integritete menedžerjev v procesu odločanja na podlagi etičnih vrednot. Ugotavljamo neskladje med menedžerskimi vrednotnimi sistemi in vrednotnimi sistemi, ki jih predstavljajo strategije odločanja menedžerja. Vzpostavili smo model, ki zagotavlja zanesljive in relevantne podatke, potrebne za preučevanje morebitnih neskladij med tema dvema nizoma vrednosti. Model uporabljamo za merjenje stopnje neskladja v povezavi s spremenljivkami, kot so spol, raven etičnega ravnanja menedžerjev in v povezavi z organizacijsko kulturo. Po opravljeni primerjalni analizi podatkov med menedžerji in zaposlenimi smo ugotovili, da obstajajo neskladja med vrednotnimi sistemi menedžerjev in vrednotnimi sistemi, ki so predstavljeni v njihovih strategijah odločanja. Ugotovili smo tudi, da je stopnja neskladja povezana s spremenljivko spola, pa tudi s spremenljivkama etičnega ravnanja menedžerjev in organizacijske klime. Model ni izdelan izključno za raziskovalne namene, ampak se lahko uporablja tudi kot orodje, ki ponudi vpogled, kako dosledni so menedžerji pri vključevanju določenih vrednot v svoje neposredno delovno okolje.

Ključne besede:

etične vrednote, odločanje, doslednost, neskladje, spol

THE IMPACT OF GENDER ROLE IN ETHICS-BASED MANAGERIAL DECISION-MAKING STRATEGIES

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Abstract Ethical dilemmas are situations in which not only the ethical values we present, promote, and believe in are tempted, but our perseverance and determination, i.e. consistency in respecting those values during the decision-making process is tempted as well. In this paper, we study the integrity capacity of managers in the decision-making process based on ethical values. We examined the level of discrepancy between managerial value systems and value systems presented in manager's decision-making strategies. The aim was to establish a model that can provide reliable and relevant data needed to examine possible discrepancies between those two sets of values. The model is used to investigate if the level of discrepancy is in relation to the variables such as Gender, Level of ethical conduct of managers, and Organizational culture. After doing a comparative analysis of data gained from managers and employees, we found that there are discrepancies between managers' value systems and the value systems presented in their decision-making strategies. We also find that the level of discrepancy is in relation with Gender variable, but also in relation with variables Ethical conduct of managers and Organizational climate. The model is constructed not exclusively for the research purpose, but also can be used as a tool that can provide insight into how consistent managers are in integrating certain values in their immediate working environment.

Keywords:

ethical values, decision-making, consistency, discrepancy, gender

1 Introduction

The business environment today is very complex and changing rapidly. These are characteristics that often put managers in uncertain situations, situations which outcomes cannot be so easily predicted. Making a decision in a business environment today is riskier than ever if we know that a manager's decision can mean the difference between a company's "sink" or "swim" position. Therefore, a lot of researchers (e.g. Barnett & Karson, 1989; Fritzsche & Oz, 2007; Ghosh, 2008) over the past twenty years have focused on researching variables that influence the outcome in managerial decision-making. Among other variables, ethical decision-making emerged as an important success factor.

Gender differences in personality traits and ethics are well established (Glover et al., 2002), as well as the fact that recruiting women as untapped potential and their greater presence in the labour market can significantly influence corporate performance (Gallego-Álvarez et al., 2010). One of the questions that researchers raise today is the extent to which decision-making strategies differ between managers of different gender, i.e. whether gender is a variable that affects the extent of strategies' success. Gierczyk and Harrison (2019) explored how ethical decision-making is differentiated by gender and concluded that in two of three professions, women are more likely to follow the established protocols (Gierczyk & Harrison, 2019). Loo (2003) reviewed findings from three independent studies on a question "Are women more ethical than men?". He concluded that women are more ethical than men until Bonferroni adjustment was applied in each of the three studies (adjustment used to control Type I error), after which the number of statistically significant t-tests showing that women are more ethical than men drop drastically (Loo, 2003).

Finally, if the theoretical review shows that there is a gender difference in the ethical value sets of men and women, the question arises as to whether there is a gender difference in managers' decision-making strategies, and to what extent other factors, both external and internal, may affect the consistency of decision-making in accordance with the personal ethical value-set of the manager in relation to gender.

In the research that we conducted, we do not ask which gender is more ethical when making corporate decisions, but rather strive to determine whether there are deviations between the personal ethical value-set of managers and the value-set presented in their decision-making strategies. We believe that it is of great importance to know to which extent managers are consistent in making decisions that are aligned with their beliefs and values in any circumstance. From this belief, a bold attempt was made to create a model that can be used to determine the magnitude of managerial value-sets deviation from the value-sets represented in their decision-making strategies.

2 Theoretical review

2.1 The importance of consistency in managers' decision-making strategies

What is indicative when we talk about consistency is that, unfortunately, there are not many academic papers that would support the theory of its importance, that is, there is not enough research to support the thesis that consistency in the domain of ethical decision-making is an important factor both for the outcomes of the decisions themselves and for the organizational culture. Therefore, in our presentation, we start from the basis - from postulates of value, moral, ethics, organizational culture and decision-making in order to highlight why we consider consistency to be an essential characteristic of managers when it comes to ethical decision-making.

To define Ethic, we must first understand the concept of value. Value is a social construct, and it is consequently related to social interaction. Can be considered as a link between self and society (Gîncu, 2009). They are unique psychological construct which precedes decision-making and behavior (Gîncu, 2009).

Moral is a set of principles and beliefs grounded on the values which condition the behavior of individuals, and which can be characterized as useful or harmful. Ethic is the science of moral rules that is dealing with what is right and wrong, what is just and what is unjust (Glas, 2012).

If we define Ethic as philosophy's field that studies morality, we can define Business Ethic as a Business field that investigates organizational processes and decision-making processes based on values, either personal (managers, employees) or organizational (in the context of a culture of the organization). In other words, business ethics deals with the study of ethics in business decisions, and the conduct of employees, companies and managers (Glas, 2012).

Organizational culture is a set of norms and values widely applied to an organization (Ferine et al., 2021). Organizational culture develops compatibility between organizations and employees' values (Azeem et al., 2021). It has an importance in creating organizational behaviors by overlapping organizational values with individual values (Ertosun & Adiguzel, 2018). Organizational culture regulates the behaviors of the participants within the organization. Furthermore, values can predict most of behaviors as they are principles that direct an individual's desires, feelings and actions (Ertosun & Adiguzel, 2018). We can say that organizational culture is Jones's (1991, in Hopkins, 2008) "Social Consensus", a factor that seems to have the greatest impact on ethical decision-making beside "Magnitude of Consequences" (Hopkins et al., 2008).

The values that an organization demonstrate in achieving its goals, policy and practice are the core of organizational culture (Gallagher, 1998). There is no doubt anymore that organizations that conduct their business on the ethical ground are more effective and efficient. Organizations with positive ethical culture have higher employee job satisfaction, increased legal compliance and rule-following, increased organizational commitment, increased cooperation, increased attraction of talents, lower turnover, lower health care costs, and lower legal risk (Gallagher, 1998). This puts into perspective how important and precious the factor of high ethical standards is for the success of the organization.

Having in mind that corporate values have a great influence on the behaviors of employees (Velasquez, 2013), there is a clear indication of the manager role as the promoter and enforcer of corporate values. The question is what are the possible outcomes for the company in the case when managers' decisions are not consistent and aligned with the corporate value statement (formal or informal)? How does it affect business, and how does it affect the development of organizational culture in the company?

2.2 Inventory of human values and Decision making strategy models

Westwood and Posner stated that “the personal values held by managers have increasingly been shown to have an impact on their behavior and performance, and ultimately, on the organizational performance” (Sarros & Santora, 2001). We found in the literature different opinions on whether ethic is an individual or an organizational issue. Some argue that ethic is an individual responsibility, while others argue that the presence of ethics in organizational culture is guaranteed through the bureaucratic structure (Clegg et al., 2007). It can be sad that leadership is the most common factor that constitutes organizational culture, even though some authors will argue that they have a reciprocal effect on each other (Ravlin & Meglino, 1987).

There are two approaches to the focus of the academic public (Glover et al., 1997):

- **individual approach** to ethical decision-making which is focused on identifying characteristics of the moral individual, and
- **situation approach** which asserts situational aspects.

In this research, we focus on the individual approach as we are interested in examining the integrity of managers in ethically based decision-making strategies, but we are not excluding situational aspect as we are of the opinion that the complexity of the situation in which managers are making decisions significantly affect which values will be dominant in decision making.

The individual approach states that individuals are making decisions as a consequence of their personal character. A strong tendency to identify and further explore personal values of managers and their influence on organizational culture and decision-making strategies emerged. This resulted in the creation of at least twelve relevant value inventories from 1962 till 2006 (Cheng & Fleischmann, 2010).

Bernthal (1962, in Cheng & Fleischmann, 2010) proposed that manager should be aware of not only the economic consequences of the decision but the consequences in terms of four different levels of values:

- **The business firm level** – profit, survival, growth;
- **The economic system** – allocation of resources, production and distribution of goods and services;
- **The society level** – “the good life”, culture, civilization, order and justice;
- **The individual level** – freedom, opportunity, self-realization and human dignity.

Hanneh (2011, in Schwartz, 2016) introduced a general construct in ethic-moral capacity (Figure 1). The moral capacity of individuals consists of moral character disposition and integrity capacity. It is defined as the ability of an individual to avoid moral temptations, engage in the proper resolution of ethical dilemmas, and engage in ethical behavior (M. S. Schwartz, 2016a). Moral integrity explains the extent to which a person will adhere to ethically correct decisions even when under pressure.

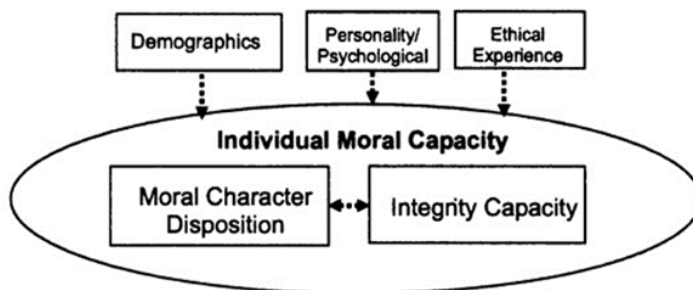


Figure 1: Individual moral capacity (Schwartz, 2016)

Chang and Fleischmann (2010) made a Meta-Inventory of Human Values through a comparison of 12 value inventories. From the twelve mentioned in their scientific work, we singled out two that were suitable for creating our model - Portrait Values Questionnaire by Schwartz et al. (2001) and Comparative Emphasis Scale by Ravlin & Meglino (1987).

One of the theories states that organizational outcomes, strategic choices and performance level, can be partially predicted by managerial background characteristics (Hambrick & Mason, 1984). Some of those characteristics come into perspective when the decision-making process is followed by a complex situation in

which different values intertwine, ie in which different values support outcomes that are in moral conflict, or when the hierarchy of values and their prioritization is not easy to achieve.

It is proposed that ethical decision-making behavior can be better explained and predicted by the interaction of person and situation variables (Trevino, 1986), which includes job context, organizational context and external environment as factors besides individual characteristics (McDevitt et al., 2007). We believe that other factors are incentive for the leader to show certain personal characteristics, such as consistency or inconsistency in adhering to ethical principles when making decisions.

Decision-making is a process that is described as generating alternatives and selecting one of those alternatives in order to prepare a suitable action (Leonie et al., 2020). Broader concept of exploring ethics in decision-making would be the cognitive reasoning-based processes, leading to moral judgment, especially in situations in which one must consider and weigh various moral standards that are in conflict (M. S. Schwartz, 2016b). A good decision is not an accidental outcome, but it is a result of high intention, sincere effort, intelligent direction and skilful execution (Emmett, 2016).

As we concluded that ethical decision-making is a process, and as such, it can best be represented by a process model. The models we have investigated for the purpose of this research are:

- Synthesis of Ethical Decision-Making Models (Jones, 1991)
- An Issue-Contingent Model of Ethical Decision Making in Organizations (Jones, 1991) (Figure 2)
- Interactionist model of ethical decision-making in organizations (Trevino, 1986)
- Integrated ethical decision-making model (M. S. Schwartz, 2016a)
- Model of Ethical Decision Making: Process and Content (Mcdevitt et al., 2007) (Figure 3)

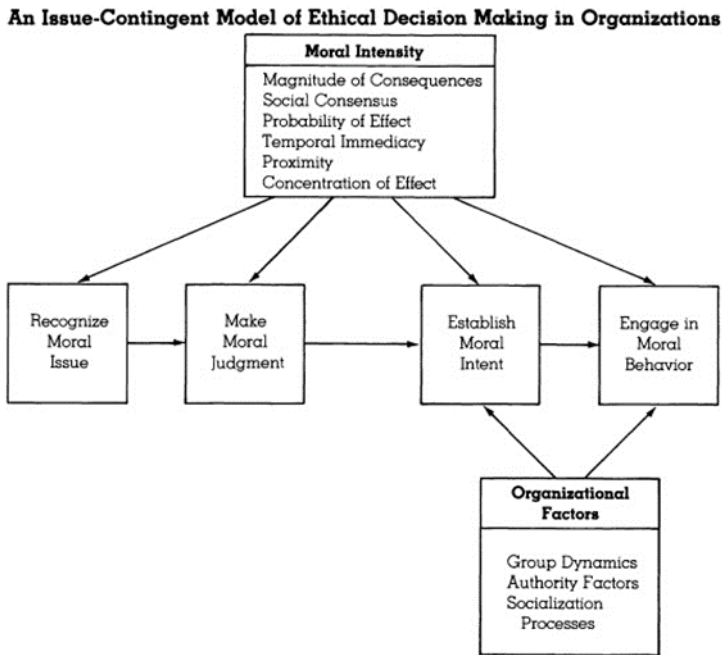


Figure 2: An Issue-Contingent Model of Ethical Decision Making in Organizations (Jones, 1991)

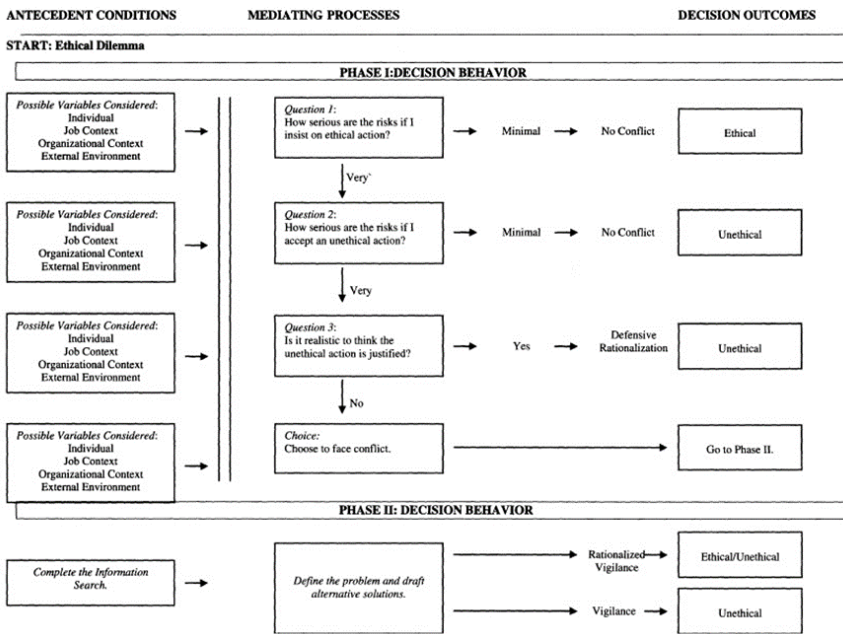


Figure 3: A model of ethical decision making - the integration of processes and content (McDevitt et al., 2007)

2.3 Gender-based differences in leadership strategies

Studies that were emphasizing individual factors as an influence on ethical decision-making processes find that there are a number of variables that determine ethical or unethical behavior, such as locus of control, moral philosophy, stages of moral development, age, years of education and gender (Glover et al., 1997). The general perception is that women are more ethical, but some scholars who have dealt with gender differences, especially in the field of ethical decision-making, have come across conflicting results. But most often the results of the research have been that women are more ethical, or that there are no statistically significant differences between men's and women's ethics (Glover et al., 2002). Some researchers argue that women are more concerned with a relationship, communication, and view of themselves in relation to others (Barnett & Karson, 1989b). Other argue that women are primarily concerned with the method used to accomplish a task, and man are more interested in the results of tasks (Barnett & Karson, 1989b). And there is a notion that women are more concerned with community well-being (justice and

duty) rather than self-interest (Glover et al., 2002). All these are arguments used to support the thesis that women tend to make ethically based decisions.

What was hard to find as an established fact, or even a research problem among published academic papers is whether there are gender differences in consistency in decision-making strategies concerning moral values that managers represent. The only research paper we can refer to in this meter is the one written by Hopkins, Hopkins and Mitchell (2008) in which authors state that there are significant differences in the consistency of ethical value in the decision-making strategies of male and female managers. In accordance with those findings, female managers are less consistent than male managers when they make decisions across the three ethical situations (Hopkins et al., 2008).

The goal of this research is to present a model that can be used to measure the level of discrepancy between managers' value-sets and value-sets represented in their decision-making strategies, as well as to determine whether there is a gender-based difference in the consistency of managers in their ethical decision-making strategies.

3 Research Model

3.1 Model introduction

The research model that we developed consists of two surveys (quantitative method) and one interview (qualitative method). One survey is intended for getting data from managers and the other one is for getting data from employees. We use the results of both surveys to do a comparative analysis of managers value system and value system identified in their decision-making strategies.

The interview for managers is intended for deeper examination of their decision-making strategies in circumstantial conditions (situational approach).

To do the comparative analysis of two value systems (one that managers want to represent, and the other that is represented in their decision-making strategies) we decided to develop a model from which we will get a list of 4 predefined values (achievement, helping, honesty, fairness) hierarchically presented in a matter of priorities. For this purpose, we are using Comparative Emphasis Scale (Ravlin &

Meglino, 1987) to get the hierarchy value list from the managers. CES consist of pairs of statements which describe activities which people feel they should do (Gîncu, 2009). Each statement represents one value. By asking participants to choose one statement over the other one in 24 statement pairs (in overall 48 statements) the data gathered with CES gives us a scale of prioritized predefined ethical values: achievement, helping, honesty, and fairness.

To get the hierarchy value list from the employees we created a questionnaire consisting of questions that will determine the hierarchy of four predefined values (achievement, helping, honesty, fairness) presented in managers decision-making strategies.

To be able to get a list of predefined values from employees we used the Portrait Values Questionnaire (S. H. Schwartz et al., 2001). For the purpose of comparative analysis, the PVQ-40 questionnaire has been modified as follows:

- From the list of 40 questions that examine the level of presence of 10 values, we singled out 12 questions that examine the level of presence of 4 ethical values, the same ones that are examined in CES questionnaire.
- The presence of 4 ethical values was examined using 3 questions for each of the values;
- Questions from the same category of ethical values are not grouped in the questionnaire but are scattered, and a special key was made to identify which of 4 categories (values) every question measures;
- Questions/attitudes are rated by employees on a scale from 1 to 6 (one shows that value is not present at all, while 6 shows the absolute presence of the value in managers decision-making process).

For the interview, the person-situation model was used, which contains an ethical dilemma, and which requires from the subject to choose one of the two offered answers, one of which is ethical, while the other is not, as well as to explain why they have chosen a specific answer. Subjects were asked four questions defined in accordance with *A model of ethical decision making - the integration of processes and content, Phase I: Decision Behavior* (Figure 3). Answers for every question were interpreted and coded for the SPSS data analysis by using the key presented in Table 1.

Table 1: Person-situation model for categorization and coding of answers gathered through interview

	Questions	Answer	Categorization of managers' responses		SPSS coding
			Ethical	Unethical	
1.	How serious is the risk if you insist on the ethical actin?	Answer	Minimal	Very serious	Ethical = value 1 Unethical = value 2
2.	How serious are the risk if you accept an unethical action?	Answer	Very serious	Minimal	
3.	Is it realistic to think that unethical action is justified?	Answer	Non justifiable	Justifiable	
4.	Would you get in the conflict with your partner over this ethical dilemma?	Answer	Yes	No	

Source: own work

3.2 Research results

The model we created first was used as a tool in a case study. The sample for the case study was two companies from the same industry, in the same geographical area. The sample was conditioned with one manager (similar age group, approximately same length of service in the company on managerial position) and 10 employees from each company, but with a difference in gender of manager. The final results of the comparative analysis, in this case study are presented in Table 2.

Table 2: Sample table

	Manager ethical value priority list	Employees' claims on values that managers prioritize in d.m. strategies	Degree of discrepancy between two lists
Male	1. Helping 2. Honesty 3. Fairness 4. Achievement	1. Achievement 2. Helping 3. Honesty 4. Fairness	Absolute discrepancy
Female	1. Helping 2. Honesty 3. Fairness 4. Achievement	1. Honesty 2. Helping 3. Fairness 4. Achievement	Partial discrepancy

1. **No discrepancy:** lists are identical
2. **Partial discrepancy:** two values did not match on the list
3. **Significant discrepancy:** three values did not match on the list
4. **Absolute discrepancy:** none of the values did not match on the list

Source: own work

Group statistics and t-test were used to create hierarchy lists from gathered data, as well as to determine if there is a significant difference in female and male managers' representation of four values. The significant difference in female and male managers' representation of values is found in three of four values – Helping, Honesty and Fairness. We decided to test the model on a slightly bigger sample of 8 companies (8 managers and 80 employees in total). The results were more profound and divertive than in the study case. As the research study is ongoing, those results will be published when the conditions are met.

4 Conclusion and further of the model

The focus of our research was primarily on measuring the discrepancy between the values that managers represent, and the level of values contained in their decision-making strategies, as well as whether the level of discrepancy between these two components differs in relation to gender. But one of our goals was to determine whether the model is equally applicable to measure the deviation in one manager, as well as to measuer the deviation in a larger sample of the population. We believe that our findings have determined that the model is suitable for the analysis of the degree

of deviation in one manager and that it is suitable for the analysis of the degree of deviation of a larger sample of the population. Ultimately, the conclusion would be that there is a discrepancy between how managers perceive themselves and how employees perceive them in the context of value prioritization, and that level of discrepancy differs in relation to gender. We have also concluded that the Discrepancy level is in relation to two more variables – ethical conduct and organizational culture. Both of those variables are important for understanding why Discrepancy occurred, and with more extensive research of these relations, we could develop a different practice in promoting the ethical values of the organization, one that is more efficient and effective.

Although there is no relevant number of research that could confirm or refute the importance of consistency (deviation) of managers in reinforcing a predetermined set of values (organizational or personal) in their decision-making strategies, there are some that think this factor should not be taken lightly. We believe this paper is interesting for further research and discussions in the academic circle and the general public.

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