An analysis of the "core" decision process of the Hunt and Vitell model of ethical decision making in marketing

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Abstract

The purpose of this article is to analyze the nature of the deontological and teleological evaluations in the Hunt and Vitell model and offer a revision that more accurately reflects how the process actually occurs. Previously published works concerning ethical business models identify or imply limitations with the "core" decision-making process. In particular, concerns exist with (1) the process by which the decision is made, (2) how the deontological and teleological assessments are conducted, and (3) the process for overriding ethical judgments. The nature of the ethical evaluation process and the way the ethical evaluations are approached and made were examined via a pilot study and an analysis of business executives. The results of the study support the hypotheses implied from the literature and the pilot study. Specifically, (1) decision makers do not think about their ethical analysis in deontological and teleological terms or as individual philosophical ethical theories. Thus, assessments tend to involve both deontological and teleological components, (2) decision makers tend not to compartmentalize deontological and teleological analyses and, (3) both deontological and teleological issues are likely to be involved when behavioral intentions differ from ethical judgments. These findings necessitate minor changes being made to the Hunt and Vitell model in the areas of the ethical evaluation process and the mechanism for overriding ethical judgments.

Keywords: business ethics, ethical decision-making, ethical evaluation, ethical judgments, Hunt and Vitell model, marketing ethics

INTRODUCTION

Ethics is a topic that has received considerable attention in business and society during the last quarter century. One expanding area that seems to be of increasing interest is developing models that explain how ethical decisions are made. Since the initial exposé for marketing by Bartels (1967), numerous articles containing models of the ethical decision-making process have appeared in business journals. Each published model has been purported to show what influenced ethical decision making. Often the models were presented as theories and given this probably unmerited status (Brady and Hatch 1992, p. 309).

The models that have appeared have been based on various approaches to the decision-making process. Each author included components of the process that related to the particular kind of model discussed. Exhibit 1 (Appendix) shows various authors and the approach each used.

PURPOSE

Although no particular model has been pronounced definitively correct or preferred, the Hunt and Vitell model (hereafter referred to as the H-V model) has received the most attention and testing. Numerous empirical studies have been performed utilizing the H-V model. Hunt and Vitell claim the results of these studies provide strong support for the model and justify their contention of the model as a general theory of marketing ethics (Hunt and Vitell 2006, p. 149).

Even though research tends to support the validity of the model, questions can still be raised about the model in general and the nature of the decision-making mechanism in particular. Therefore, the purpose of this article is to analyze the nature of the deontological and teleological evaluations as presented in the H-V model to determine how that process actually occurs.

THE HUNT AND VITELL MODEL

The H-V model is employed in this study because of the apparent integrity of the model resulting from a variety of different academic analyses to which it has been subjected. The model was introduced in 1986 and revised slightly in 1993 as a result of comments made by researchers who evaluated the model. The model seems to be favored, or at least accepted, by researchers as a publishable basis for expanding the body of knowledge about ethical decision making in business in general and marketing specifically.

The H-V model is a process model of ethical decision making. Therefore, the steps of the model should be viewed as procedures or courses of action that take place and not as constructs that can be measured and given values (Hunt and Vitell 2006, p. 149). As processes, the stages of the model can be explained and understood as means or methods of operating but not as cause and effect relationships that can be represented by equations. As Hunt and Vitell explain, their model is not intended to be a causal model.

The H-V model is a descriptive (positive) theory that is best described as a reasonedaction approach to the ethical decision-making process (Ferrell, et al. 1989, p. 60). From the reasoned-action approach, ethical decisions are considered to be deliberated in a rational and subjectively calculated manner based on behavioral norms and relevant influencing considerations. Decision makers assess alternative courses of action or behavior in careful

and cautious analyses before arriving at the preferred solution. Value systems and circumstances influence the ethical decision choice.

The part of the H-V model examined is what has been referred to as the "core" (Hunt and Vasquez-Parraga 1993, p. 79). This is the component that addresses the decision maker's analysis of the ethical problem. The "core" of the H-V model, with relevant influencing constructs, is shown in Exhibit 2 (Appendix).

According to Hunt and Vitell (2006, pp. 145-6), deontological and teleological evaluations determine the decision maker's ethical judgments. As shown in Exhibit 2 (Appendix), the deontological evaluation is influenced by the decision maker's deontological norms in relationship to a host of relevant environmental concerns. The teleological evaluation is influenced by (1) the importance of various stakeholders, (2) the assessment of the desirability and probability of the consequences, and (3) various personal characteristics. Ethical judgments, in turn, influence behavioral intentions which ultimately determine overt behavior. Additionally, teleological evaluations are shown to have the potential for an overriding influence on intentions and can cause intentions to sometimes be inconsistent with ethical judgments. When this happens, Hunt and Vitell (2006, p. 146) propose that the behavior will be accompanied by feelings of guilt.

What constitutes the "core" is not at issue. The fact that deontological and teleological assessments are involved has been verified (see for example Vitell and Hunt 1990, Mayo and Marks 1990, and Donoho et al. 2001). What is being examined is the nature and mechanism of these processes.

QUESTIONS ABOUT THE H-V MODEL

Previous research has identified at least three potential issues with the H-V model "core." First, Fritzsche (1991, p. 842) identified two gaps in the then existing ethical models: (1) the decision-maker's personal values were not recognized and (2) the process by which the actual decision is made was not explained. Hunt and Vitell (1993) addressed the first concern in the revised model but not the second.

Second, Hunt and Vasquez-Parraga (1993, p. 79) claimed the "core" does not indicate the relative importance of the deontological and teleological analyses to the resulting ethical judgments and intentions. One of the purposes of their study was to address this issue. The results indicated that decisions were primarily influenced by deontological factors and only secondarily by teleological factors. However, how that process works was not explained.

Third, although not addressed as a problem with the "core" since the study was done five years before the H-V model appeared, Cavanagh, et al. (1981, p. 370) suggested that "overwhelming factors" could override outcomes based on specific philosophical ethical theories. According to Cavanagh, this consideration requires that judgments be made about how to weight criteria when conflicts between and within the two schools of ethical thought arise. The implication is that these situations can impact both deontological and teleological analyses since philosophical ethical theories that are both deontological and teleological in orientation exist. Although only teleological evaluations are shown to impact the intentions process in the H-V model, if Cavanagh, et al. are correct, deontological evaluations need to be considered also.

THE EXPLORATORY RESEARCH

To determine what is involved in the deontological and teleological evaluation process, the authors conducted an exploratory analysis in the form of a pilot study. A group of 38 undergraduate students enrolled in two marketing research classes at a European university were used as subjects because the ethical decision-making process of students has been shown to be similar to that of business executives (Harris and Sutton 1995, p. 813). Also, using students as surrogates is common practice (for example, Harris and Sutton 1995, Hunt and Vasquez-Parraga 1993), particularly for exploratory studies (for example, Bampton and Maclagan 2009, Jones 2009, Strong and Meyer 1992).

The two scenarios employed by Hunt and Vasquez-Parraga (1993) were used; however, no attempt was made to structure positive or negative behavior. The students were asked to make a decision whether plant capacity utilization should be overstated in the hopes of negotiating a better price and whether a higher-priced product should be recommended when a lower-priced product was known to be just as good for the customer. Students were instructed to record the reasoning processes (the order of things considered) in arriving at a decision. The factors mentioned were then judged to be primarily deontological or teleological in nature by the authors.

The pilot study suggested that the participating students do not think conscientiously about different kinds of ethical approaches or theories being used. Also, they do not think of them in deontological or teleological terms during their evaluation. The process tends to be jumbled so the analysis, although orderly, thorough, and carefully calculated in their minds, is not considered to be separated so that teleological and deontological assessments are compartmentalized for a final systematic comparison and synthesis. Additionally, the students relied heavily on cost-benefit analysis in the decision process.

The results of the pilot study indicated that the "core" decision process is complex. To illustrate, consider the deontological perspectives the decision maker can take. As Hunt and Vitell indicate, obeying ethical norms is what determines the rightness or wrongness of deontological evaluations. However, how this is done depends on whether the decision maker embraces an agent-centered (duties-based) or patient-centered (rights-based) perspective (Alexander and Moore 2008, p. 4).

According to agent-centered theory, decisions are made for an objective reason by the decision maker. Depending upon whether the decision maker emphasizes the role of intentions, actions, or some combination of both as the reason, the intended ends (consequences) as well as the means can become involved. Thus, what the decision maker intends to achieve can be applied to the norm because of the conflict of two deontological principles (Alexander and Moore 2008, p. 5). For example, a financial statement preparer in the United States that has to follow U.S. Generally Accepted Accounting Principles (U.S. GAAP) needs to also take into account the consequences of the presentation decisions. When applying the deontological norm of accounting transparency (a duty) creates a misleading idea about the company's financial position, results of operations, or cash flows (duty not to lie), U.S. GAAP should not be followed and the reasons for departing from the rules disclosed.

Besides, according to patient-centered theory, using others in an inappropriate way is wrong because other people's rights are violated. However, following this norm can result in decisions where respecting an individual's rights will cause behavior that misuses others. Therefore, the patient-centered deontologist must also take consequentialist-derived norms into account in these situations because two deontological principles conflict (Alexander and Moore 2008, p. 11). For example, applying the deontological norm of respecting pre-

bankruptcy and U.S. pre-stimulus package bonuses of AIG executives (rights) will cause taxpayer money to be diverted from the intended purpose of assisting the distressed company (misusing taxpayers).

In both examples, a teleological component is imbedded in the deontological assessment as an integral part of the analysis. Consequently, the two occur together and are in reality inseparable.

In a similar way, teleological evaluations can include deontological components. For example, using below-standard quality material in a product would achieve the objective of saving money but is an unacceptable solution because the product could malfunction and possibly hurt or kill the user. A deontological component of the evaluation, a duty to respect an individual's rights (right to have a safe product), is thus introduced into the teleological analysis.

METHODOLOGY

This study examined the "core" decision-making process of a sample of business executives currently enrolled or graduated from an Executive Master of Business Administration (EMBA) Program in a European university. The data were gathered by means of a questionnaire administered either in the classroom or by electronic mail.

The purpose of the study was explained to the respondents and the two scenarios employed by Hunt and Vasquez-Parraga (1993) and used in the pilot study were described. The respondents were asked to make a decision whether plant capacity utilization should be overstated in the hopes of negotiating a better price and whether a higher-priced product should be recommended to the customer when a lower-priced product was known to work just as well. Along with the decision, respondents were instructed to record each individual consideration involved in their reasoning process in the order each was taken into account. Then, respondents were asked to subjectively assess how important each considered factor was in the decision process on a six-interval semantic differential scale. The factors mentioned were then judged to be primarily deontological or teleological in nature by a panel of judges. The data were statistically analyzed by means of frequencies, percentages, and t-tests.

Exhibit 3 (Appendix) provides information about the characteristics of the business executives participating in the study.

HYPOTHESES

Based on the results of the pilot study, four hypotheses could be formulated that will help explain the nature of the actual core decision-making process:

H1. No difference exists in the number of deontological and teleological factors considered.

This hypothesis is expected to be rejected since differences were observed in the pilot study. Also, according to Hunt and Vasquez-Parraga (1993, p. 87), sales force supervisors relied primarily on deontological factors and secondarily on teleological factors, but to a much lesser degree, to form ethical judgments and behavioral intentions. Similar results were found in at least four other empirical studies examining the H-V model (Vitell and Hunt 1990, Mayo and Marks 1990, Singhapakdi and Vitell 1990, and Burns and Kiecker 1995).

H2. Business executives consciously consider which school of ethical thought is involved in their decision making.

Rejection of this hypothesis is anticipated because of the findings from the pilot study. Only one student mentioned a school of ethical thought by name during that analysis process.

H3. Business executives consciously consider philosophical ethical theories in their decision-making process.

Rejection of this hypothesis is expected because no students in the pilot study made any reference to a philosophical ethical theory.

H4. The importance attached to deontological and teleological considerations in the decision-making process will be equal.

The importance of decision factors was not considered in the pilot study. Relying on the quantity of factors involved does not provide the complete picture. Only by considering a factor's relative importance can the true nature of the decision process be appreciated. Not knowing how components of the deontological and teleological evaluations might be weighted in the decision-makers' minds makes a prediction about this hypothesis impossible.

FINDINGS

The statistical results applicable to hypothesis 1 are presented in Exhibit 4 (Appendix).

H1. No difference exists in the number of deontological and teleological factors considered.

As indicated in Exhibit 4 (Appendix), in terms of quantity, as a group, the responding business executives (respondents) took more teleological factors into consideration than deontological factors to make ethical decisions. In terms of the total number of factors taken into consideration, 74 to 87 percent were categorized as teleological in nature. When the decision-making process of individual respondents was considered, teleological considerations were also were found to be embraced more often than deontological ones. Between 70 and 89 percent of the respondents used a larger quantity of teleological than deontological considerations in their decision analysis.

The number of factors involved in the decision-making process varied between 1 and 9. No particular rationale appears to exist for the number of factors a respondent considered.

As a result of these findings, and as expected, H1 must be rejected. In terms of pure numbers, teleological factors were found to dominate the decision-making process. This may have occurred because respondents were found to have a tendency to relate decision factors to the potential impact on the firm's revenues and profits.

H2. Business executives consciously consider which school of ethical thought is involved in their decision making.

Referring to Exhibit 5 (Appendix), reference to a specific school of ethical thought was not made by a single respondent during the decision-making process. The possibility exists that respondents may think about a decision factor as being deontological or teleological in nature but not record that fact. However, if the school of ethical thought were considered important, the incidences of specifically mentioning that school should be expected to be higher than observed. Also, no logical order or sequence appears to exist for how the deontological and teleological considerations entered into the decision-making process. Analyses began with either deontological or teleological considerations. Switching from one to another seemed random and exhibited no particular direction or frequency.

Because of these findings, and as expected, H2 must be rejected. Conscious consideration of which school of ethical thought is being employed at any time in the decision-making process seems unlikely.

H3. Business executives consciously consider philosophical ethical theories in their decision-making process.

The results displayed in Exhibit 6 (Appendix) indicate that not one respondent mentioned any philosophical ethical theory by name. This finding implies that respondents are unlikely to be consciously thinking about a particular theory as being involved in or having motivating aspects in their decision-making process. The school of ethical thought into which any decision factor can be classified does not appear to follow any order or rationale. Therefore, and as expected, H3 must be rejected. Although a particular ethical theory might be able to be associated with an aspect of a decision, evidence does not exist to suggest that the decision maker was specifically adopting that theory for guiding the thought process at any particular time during the decision process.

H4. The importance attached to deontological and teleological considerations in the decision-making process will be equal.

The results of the importance assessments are displayed in Exhibit 7 (Appendix). The mean for all deontological and teleological factors involved in the decision-making process for all respondents was calculated. The results produced values that are close together. Two sample t-tests for differences between unrelated groups were conducted. As indicated in Exhibit 7 (Appendix), the obtained t-values were not significant at the .05 level for a two-tailed test for either decision situation. Therefore, observed differences in the means of the importance attached to deontological and teleological assessments must be attributed to random sampling error.

Because the percentage of respondents that considered only deontological or only teleological consideration is large as indicated in Exhibit 5, second table (Appendix), the possibility could exist that these individuals may have had a biasing effect on the t-test results. Therefore, t-tests were conducted with respondents that only utilized both deontological and teleological assessments in their decision process. The results of these t-tests, Exhibit 7 (Appendix), also produced non-significant t-values at the .05 level for a two-tailed test for both decision situations.

Also of interest is the fact that importance scores followed no particular sequence. The factors mentioned first or last, for example, were not necessarily considered the highest in importance nor did importance tend to increase or decrease with each successive factor considered. Importance scores had a tendency to fluctuate with particular decision factors throughout the decision-making process. Finally, the findings for H2 that decision makers are not mindful that decision processes can be labeled as deontological or teleological and do not discern between them is consistent with both schools of ethical thought being viewed equal in importance. For all these reasons, a difference in the importance attached to deontological and teleological assessments is unlikely, and H4 cannot be rejected.

DISCUSSION

The findings provide important clues about how the deontological and teleological evaluations in the "core" decision-making process of the H-V model actually occur. From the findings, two aspects of the actual ethical decision-making process can be inferred to deviate from what the H-V model "core" mechanism would prescribe. The first is the nature of the ethical evaluations process – what is actually involved in the deontological and teleological evaluations? The second is how ethical evaluations are approached and made –

how does the decision maker actually consider and implement the deontological and teleological evaluations?

Hunt and Vitell (2006, p. 145) claim that deontological evaluations involve an assessment of the inherent rightness or wrongness of each considered alternative course of action or behavior. According to their model, see Exhibit 2 (Appendix), teleological evaluations assess the: (1) the perceived consequences, (2) the probability of occurrence, (3) the desirability of each consequence, and (4) the importance of stakeholders for each considered alternative course of action or behavior.

Further, the "core" process of the H-V model is shown to consist of two distinct evaluations, see Exhibit 2 (Appendix), and the results of separate deontological and teleological evaluations determine ethical judgments. Based on the research results, such a view is an oversimplification of the process. The nature of the deontological and teleological assessments is complex and not simply an analysis of right and wrong for the deontological evaluation or the desirability and likelihood of various consequences for the teleological evaluation. Therefore, as indicated by the findings for H2, H3, and H4, the nature of the ethical judgment formulation process is unlikely to be a simple two-step procedure as the H-V model assumes. Since teleological considerations can be embedded directly in the deontological analysis and vice versa, the process is more likely to be a concurrent activity rather than two distinct sequential steps. Most likely, the decision maker is thinking about both kinds of analyses at the same time. Therefore, it is unlikely that the decision maker conscientiously separates and thinks about the deontological and teleological evaluations individually.

CONCLUSIONS

Like in the pilot study, the results of this research study indicate that executives: (1) do not conscientiously differentiate between deontological and teleological assessments, (2) do not think in a systematic or orderly way in terms of how deontological and teleological assessments enter the decision-making process, (3) do not think about specific ethical theories during the analysis, and (4) consider deontological and teleological assessments equal in importance in the decision process. In reality, deontological and teleological evaluations tended to occur simultaneously and interactively rather than sequentially. In this respect, although not completely correct, the moral evaluation selection process of the Ferrell, et al. (1989, p. 60) integrated model is probably closer to depicting the real relationship than is the H-V model "core." This is because the Ferrell, et al. process is divided into three parts (deontological, teleological, and judgments) that are separated by dashed lines. Also, like in the pilot study, strong reliance on utilitarianism was exhibited as the executives had a tendency to include some form of cost-benefit analysis in the decision. This observation is consistent with the proclamation of Laczniak and Murphy (1991, pp. 263-264) that marketers and business executives historically gravitate toward a utilitarian method of problem solving.

Because of these facts, a revision of the H-V model "core" seems desirable. Revising the "core" analysis to better reflect the procedures decision makers are expected to employ should improve the reliability of the model.

THE REVISED "CORE" PROCESS

If decision makers are not cognizant that they are engaging in processes that can be labeled as being deontological and teleological, then how influential is each approach in the

overall process? That is expected to depend on the nature of the decision makers. However, for any individual decision maker, the use of deontology and teleology will fall somewhere along a continuum bounded by a completely deontological assessment at the one end and by a completely teleological assessment at the other. As the research proved, the perceived importance of the deontological and teleological analysis employed can also vary. Any usable model must allow for all possible situations to be considered in terms of the use and importance attached to deontological and teleological assessment in the decision maker's evaluation. Therefore, even though previous studies indicate that deontology may be emphasized by most decision makers, people who emphasize teleology or use varying levels of both analyses must also be accounted for by the model.

A revised "core" decision making process based on the findings of this study and the previous discussions is shown in Exhibit 8 (Appendix). The "core" of the model is essentially the same as the H-V model "core." The only changes involve removing the deontological and teleological evaluation boxes and replacing them with a single ethical evaluation box that contains both a deontological and teleological component. This change was made in response to: (1) the concerns of Fritzsche (1991, p. 842) about the inadequacy of the exact process by which the decision maker arrives at a decision and (2) the findings of this study that show the deontological and teleological processes can be overlapping and not necessarily pure or mutually exclusive.

The above mentioned relationships in the ethical evaluation are illustrated more effectively in Exhibit 9 (Appendix). Evaluation alternatives lie along the horizontal continuum that allows the decision maker to utilize the desired combination of deontological and teleological concerns. The vertical dimension provides for the decision maker to determine how much importance to attach to the deontological and teleological considerations employed. For example, point A reflects a situation where the decision maker utilizes more deontological than teleological assessments and places more importance on the deontological than on the teleological analyses. This is a position that is consistent with the decision making observed in the five previously-mentioned studies where decision makers tended to rely more heavily on deontological than teleological factors. However, the decision maker could utilize other combinations. At point B, the use of teleological assessments predominates, but the fewer deontological considerations carry more importance in the analysis. Point C represents just the reverse - more deontological assessments are considered, but the fewer teleological concerns carry more importance in the final decision. At point D, teleological concerns dominate the analysis and also carry the most importance in the ultimate decision. Point E indicates a position where the use of deontological and teleological assessments is equal, and the importance attached to each is identical. Obviously, an almost unlimited number of positions can exist between complete reliance on deontological or teleological factors.

Also, as shown in Exhibit 8 (Appendix), the overriding influence of the teleological evaluation on behavioral intentions has been replaced by an "overwhelming concern" mechanism that can be primarily deontologically or teleologically motivated as described by Cavanagh, et al. (1981, p. 370) and supported by this study. This change permits deontological as well as teleological considerations to have the potential to override intentions reflecting the actual interrelationship observed in this study.

The proposed changes permit the model to reflect more accurately the way the ethical evaluations have been found to occur. The intent of the H-V model and the theory of ethical decision making explained by the model are not affected by this clarification.

IMPLICATIONS

Three major changes that are expected to improve the ethical evaluation process were suggested for the revised model. First, the philosophical theories that are technically defined as deontological or teleological evaluation perspectives are not always straightforward. This gives credibility to combining theories from both schools of ethical thought into one evaluation process rather than employing separate processes.

Second, the deontological and teleological components of the evaluation process are not always compartmentalized. That is, the evaluation process is not necessarily consciously separated into these two areas. Thus, considering the process as a single assessment, where both deontological and teleological analyses are done interactively and almost concurrently, has credibility. Therefore, deontological concerns are just as likely to influence intentions as are teleological concerns.

Finally, in addition to ethical judgments, intentions may be influenced by "overwhelming deontological and teleological concerns" that are involved in or otherwise impact the ethical evaluation process. An "overwhelming concern" causes another less ethical alternative to be substituted for the originally intended alternative. Because this alternative has also been assessed to be ethical, the decision maker would have no need to feel guilty for implementing that behavior as suggested by Hunt and Vitell (2006, p. 146). Perhaps, feelings such as regret, sorrow, or unhappiness may occur because the decision maker must settle for the good or better alternative rather than for the best option; however, in no way should feelings of guilt exist. Guilt should only occur if the behavior is considered to be unethical and not just because the behavior differs from the original behavioral intentions.

CONCLUDING REMARKS

A determination of the appropriateness of the recommended changes is needed. Therefore, additional research is recommended for substantiation. The recommended changes could be subjected to quantitative analyses such as the following:

- 1. Determine to what extent decision makers do or do not consciously think in terms of the philosophical ethical theories employed in the evaluation.
- 2. Determine how the deontological and teleological processes interact in the decisionmaking process.
- 3. Determine how the decision maker's stage of cognitive moral reasoning impacts the interaction of deontological and teleological assessments in the decision-making process.
- 4. Determine how deontological and teleological considerations impact and interact as "overwhelming factors" to override the ethical intentions of the decision maker.
- 5. Assess how guilt may or may not be involved when "overwhelming factors" override a decision maker's ethical intentions.

Since a model or theory can be formulated on any basis or logic, only through empirical testing can it be justified (Hunt and Vitell 2006, p. 149). Therefore, in the interest of developing a more comprehensive and accurate model of an ethical decision-making process in marketing, these kinds of quantitative analyses of the revisions suggested for the H-V model "core" are encouraged.

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APPENDIX

Exhibit 1
Approaches to the Ethical Decision-Making Process

Author

Kohlberg (1969) Cavanagh, et al. (1981) Ferrell and Gresham (1985) Hunt and Vitell (1986, revised 1993) Trevino (1986) Boomer, et al. (1987) Dubinsky and Loken (1989) Ferrell, et al. (1989) Jones (1991) Fritzsche (1991) Strong and Meyer (1992) Robertson and Fadil (1999)

Approach

Cognitive moral development model Philosophical theories model Contingency model Reasoned-action model Person-situation interactionist model Behavior model Reasoned-action model Synthesis integrated model Issue-contingent model Ethical values model Integrative descriptive model Culture-based consequentialist model



Academic Preparation in Business Ethics	No. of Executives	Percent
Completed a course in Business Ethics	36	32.4
Did not complete a course in Business Ethics	75	67.6
Total	111	100
Undergraduate Degree		
Business degree	51	46
Non-business degree	54	48.6
Major in both business and non-business	6	5.4
Total	111	100
Gender		
Female	66	59.5
Male	45	40.5
Total	111	100
J		

BE

Exhibit 3 Executives' Characteristics

	Scenario A*		Scenario B*		
School of Ethical Thought	Number of		Number of		
Employed During the	Factors		Factors		
Analysis	Mentioned	Percent	Mentioned	Percent	
Deontology	63	12.8	102	26.0	
Teleology	429	87.2	291	74.0	
School of Ethical Thought					
Emphasized During the	Number of		Number of		
Analysis	Respondents	Percent	Respondents	Percent	
Deontology	3	2.7	15	13.5	
Teleology	99	89.2	78	70.3	
Both equally	9	8.1	18	16.2	
Number of Factors a					
Respondent Considered	0				
During the Analysis	Number of	$ \Delta\rangle$	Number of		
	Respondents	Percent	Respondents	Percent	
1	0	0	9	8.1	
2	21	18.9	21	18.9	
3	30	27.0	21	18.9	
4	9	8.1	36	32.5	
5	12	10.8	9	8.1	
6	24	21.6	9	8.1	
7	6	5.4	6	5.4	
8	3	2.7	0	0	
9	6	5.4	0	0	

Exhibit 4 Use of Deontological and Teleological Considerations

* Scenario A = Should plant capacity utilization be overstated in hopes of negotiating a higher price?

* Scenario B = Should a higher-priced product be recommended when a lower-priced product is known to be just as good for the customer?

Terminology Referred to by Name	Number of Respondents	Percent	Number of Respondents	Percent
Deontology	0	0	0	0
Teleology	0	0	0	0
School of Ethical				
Thought	Number of		Number of	
Considered	Respondents	Percent	Respondents	Percent
Deontology only	0	0	6	5.4
Teleology only	69	62.2	45	40.5
Both	42	37.8	60	54.1

Exhibit 5 School of Ethical Thought Considered

Exhibit 6 Philosophical Ethical Theory Considered

Philosophical Ethical Theory Referred to by Name	Number of Respondents	Percent	Number of Respondents	Percent
Any philosophical				
ethical theory	0	0	0	0

Scenario A*	Mean (\overline{X})	n	df	t	р
Deontology	5.042	63	490	-0.0431	0.4828
Teleology	5.048	429		288	
Scenario B*	Mean (\overline{x})	n	df	t	р
Scenario B* Deontology	$\frac{\text{Mean}\left(\overline{x}\right)}{5.147}$	n 102	df 388	t -1.3364	p 0.0911

Exhibit 7 Importance Assessments for All Respondents Combined

Importance Assessments for Respondents That Only Considered Deontological and Teleological Factors in Their Assessment

Scenario A*	Mean (\overline{X})	n	df	t	р
Deontology	5.048	63	196	1.2433	0.1076
Teleology	5.200	135			
Scenario B*	Mean (\overline{X})	n	/_df	t	р
Deontology	5.094	96	244	-0.5314	0.2978
Teleology	5.020	150			

* Scenario A = Should plant capacity utilization be overstated in hopes of negotiating a higher price?

* Scenario B = Should a higher-priced product be recommended when a lower-priced product is known to be just as good for the customer?



Exhibit 8 Revised Core Components

