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Ethical Reasoning at Work: A Cross-Country Comparison of Gender and Age Differences

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Abstract: This paper uses the IBE *Ethics at Work* 2018 survey to explore employees' ethical reasoning and examine gender and age differences across 12 countries. Debates about gender and ethics have been intense since Kohlberg's theory of moral development, with feminist critiques from Gilligan and others advocating the different voice of women, while the recent arrival of Millennials in the workplace has raised new questions about age/generational differences and ethics. The findings in this study suggest that women and older workers have stronger ethical judgments in the workplace than men and younger workers. These gender and age differences, both among employees and managers, are consistent across countries. This study shows that individual characteristics are important for employees' ethical reasoning, which affects their ability to make ethical decisions and act ethically. Business ethics research should therefore take greater account of differences between (groups of) employees and their learning needs when examining the effectiveness of ethics policies and instruments, while organizations can improve employee ethical reasoning by adopting diversity-based training programs and ethical leadership.

Keywords: organizational ethics; ethical reasoning; gender; age; global employee survey

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1. Introduction

Over recent decades, increasing pressure from civil society and stakeholders has made organizations more conscious of the need to promote ethics (e.g., integrity, transparency and accountability) as well as the benefits of doing so, notably the economic, social and environmental impact (Elkington and Rowlands 1999). Thus, companies "should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy, in close collaboration with their stakeholders" (EC 2011, p. 6). One of the key stakeholders of an organization is its employees (Chen et al. 2020; Greenwood and Anderson 2009).

Recent research suggests that employees' ethical awareness has been growing as organizations increasingly incorporate ethics and sustainability practices into various levels of their business strategy, including human resources (Braga et al. 2021; Greenwood and Simmons 2004). However, not all employees may be equally interested in and knowledgeable about ethical issues. Employee ethics can vary according to their gender, education, age, ethnicity, culture, nationality and other characteristics (e.g., Weber et al. 2019). Among these, gender and age have attracted some of the greatest scholarly attention. Despite a reasonable number of studies on these issues, however, the findings have been contradictory.

Drawing from gender socialization (Gilligan [1982] 1993), life stage (Kohlberg 1981) and generational theories (Inglehart 1977; Strauss et al. 1991), prior empirical research has explored ethical associations with gender and age, respectively. Results pertaining to gender have primarily reported that women hold a stronger ethical view than men (e.g., Dhandra and Park 2018; Glover et al. 2022; Haski-Leventhal et al. 2017; Roxas and Stoneback 2004; Ruegger and King 2013). However, studies have also reported no gender

differences (e.g., Davis and Welton 1991; Radtke 2000) or mixed results (e.g., Peterson et al. 2001; Valentine and Rittenburg 2007).

Findings related to age have reported that older individuals exhibit stronger ethical beliefs than young individuals do (e.g., Glover et al. 2022; Peterson et al. 2001; Ruegger and King 2013), whereas a few others have found that younger groups/Millennials are more ethical than older generations (e.g., Boyd 2010; Haski-Leventhal et al. 2017; Meriac et al. 2010; Weber 2017). However, studies integrating cross-cultural, gender and age/generation similarities and/or differences have been rare (e.g., Chen et al. 2016; Cogin 2012; Curtis et al. 2012; Egri and Ralston 2004; Ober-Domagalska and Czernecka 2019).

This article reports findings on gender and age differences in ethical judgment between employees and managers based on the Institute of Business Ethics (IBE) unique *Ethics at Work* 2018 Employee Survey with more than 9000 respondents from 12 countries, including Australia, Canada, Germany, France, Ireland, Italy, New Zealand, Portugal, Singapore, Spain, Switzerland and the UK. First, statistical scale validation of the survey questions was performed to make them available for in-depth analysis of the data, which to date are only reported on a descriptive level in IBE reports. Two distinct constructs were identified: employee ethical judgment and managerial ethical judgment. By investigating and identifying the correlates of the identified constructs, the following research questions (RQs) are answered:

(1) Are there significant gender similarities and/or differences in ethical judgments in the workplace? Are the similarities/differences consistent across countries?
(2) Are there significant age group differences in ethical judgments in the workplace? Are the similarities/differences consistent across countries?

(M)ANCOVA analyses were used to answer the RQs and associated hypotheses.

2. Theory and Hypotheses

2.1. Gender and Age Similarities/Differences in Organizational Ethics and Associated Theories

Organizational ethics emphasizes the importance of ethical decision making in preventing unethical employee conduct. Making ethical decisions requires individual ethical awareness defined as "the recognition of the moral nature of a situation" and ethical reasoning or judgment defined as "the decision about what is morally right in a situation" (cf. Lawton et al. 2013). Research shows that an individual's cognitive moral development drives ethical decision making (e.g., Elm 2019; Weber 2019).

Piaget ([1932] 1965) was the first to commence the study of moral development and reasoning based on studies with children. Kohlberg (1969) extended Piaget's work with children into the ethical judgments of adolescents and adults by developing a six-stage (three-level) model of moral development. In his life stage theory, Kohlberg (1981) described ethical decision making as a developmental process, usually progressing with life experiences. He identified a typology of three levels of moral development:

(1) preconventional—individuals are primarily concerned with their own interests, and ethical decisions are justified in terms of what is good for them, and therefore, they will try to seek rewards and avoid punishment by those who set the rules;
(2) conventional—individuals conform to group/society expectations and rules, and what is right is what is socially accepted; and
(3) postconventional—individuals are guided by ethics and make independent choices based on self-chosen ethical principles of justice and human rights.

Following Kohlberg's life stage theory of moral development, Trevino (1986) developed a person–situation interactionist model that can be applied to research into the ethical decision making of professionals in organizations. Treviño's model assumes that individuals' responses to ethical dilemmas are primarily determined by the stage of their cognitive moral development. However, within an organizational context, situational variables such as (ethical) programs, culture and leadership also moderate the cognition/behavior relationship.

Managers in particular play an important role as a key source of moral guidance for employees because of the authority they hold (Treviño and Brown 2005). Notably, Weber (1990, p. 93) found that "managers . . . reason at the conventional level" of Kohlberg's stages of moral development, just like most adults (cf. Loviscky et al. 2007).

2.2. Gender Similarities/Differences

Kohlberg's life stage theory was criticized by, among others, Gilligan ([1982] 1993) who argued that because women scored lower than men on Kohlberg's measures of moral development, their ethical reasoning was regarded as flawed. Her research revealed that men and women might have different ways of thinking about ethical issues. While men more often use justice-oriented principled reasoning, as described by Kohlberg in the postconventional phase, women more often use a form of reasoning based on care and relationships (cf. Moreno-Segura et al. 2023). Gilligan proposed that Kohlberg's theory did not adequately describe women's moral development because it devalued the care voice. Furthermore, she argued that psychological theories that are based solely on a male model fail to take into account the different developmental experiences of women, and that women's development of a more relational ethics of care (cf. Held 2006) should be valued just as highly as the development of reasoning based on ethical principles of justice and rights.

Gilligan's ([1982] 1993) gender socialization theory posits that men and women go through different socialization processes. Women are generally socialized to value the needs of others more than men and are more cooperative and emotionally close to others, whereas men are generally more driven by individual needs, competition and dominance (Gilligan [1982] 1993; Stern et al. 2005). One could argue that women will have high ethical reasoning because consideration for others and acting for the common good are central to their socialization. Other gender theorists argue that if families, societies and business schools socialize both genders similarly, men and women should be aligned in their ethical approach (Betz et al. 1989; Roxas and Stoneback 2004).

While prior research has found that females hold stronger ethical views than men (e.g., Dhandra and Park 2018; Eweje and Brunton 2010; Glover et al. 2022; Haski-Leventhal et al. 2017; Ruegger and King 2013), studies have also reported no gender differences with regard to organizational ethics (e.g., Radtke 2000; Zsigmond et al. 2021). Weber and Wasieleski (2001) found no gender differences among managers in ethical reasoning. Similarly, Valentine and Rittenburg (2007), who used a cross-cultural sample of business executives, concluded that there were no gender differences in ethical judgment, although female managers had stronger intentions to act ethically. However, a meta-analysis of 19 studies by You et al. (2011) showed that, on average, women tend to score higher on moral sensitivity measures than men. Previously, Franke et al. (1997), in their meta-analysis of 20,000 respondents in 66 samples found that women have higher ethical standards than men. Based on these findings, the following hypothesis related to gender differences has been formulated:

$H_{1gender}$: *Women will score higher on ethical judgment in the workplace than men.*

2.3. Age Similarities/Differences

Following Kohlberg's life stage moral development theory, research has tried to understand the stages of moral development in relation to age. Although Kohlberg's research placed most (American) adults at the conventional level, other studies report age-related differences. For example, Rawwas and Singhapakdi (1998) found that young, middle-aged and older consumer groups have different levels of moral development, with the older age group having the highest level. Peterson et al. (2001) found that business professionals in the younger age group exhibit a lower standard of ethical beliefs, while Ruegger and King (2013) found that older students are more ethical than their younger-age counterparts. On the contrary, Zsigmond et al. (2021) report no age differences in their recent study of

self-reported ethical behavior among employees in the SME sector, and Eweje and Brunton (2010) found mixed results regarding the ethical judgments of business students.

Socialization theories attribute the level of ethical reasoning to socialization processes that begin in childhood during family upbringing and continue through adulthood through education, work, cultural experiences, etc., where ongoing social influences will generally encourage ethical behaviors and discourage unethical ones (cf. Thalmayer et al. 2019). Prior research has adopted the socialization perspective to understand age differences in ethics. For example, Milfont et al. (2016) reported greater endorsement of ethical values and less endorsement of unethical values for older participants. Gouveia et al. (2015) reported higher interpersonal and normative scores and lower self-promotion scores for older participants. Robinson (2013) found more conservative ethical tendencies in older participants. Glover et al. (2022) used years of work experience instead of age and reported, based on a scenario study, that years of work experience correlate with higher levels of ethical behavior. Similarly, they found that long-term managers made more ethical choices and assume that this is because they have more experience in ethical situations and dilemmas. In addition, they may also be more aware of the ethical context in the organization regarding what constitutes acceptable behavior. They therefore hypothesize that the way in which employees are socialized in the organization influences ethical decision making.

Based on these arguments, the following hypothesis related to age differences in ethical reasoning at work has been derived:

H_{1age}: *Older employees will score higher on ethical judgmentin the workplace than younger employees.*

Generational theories have been around for some time. Mannheim's (1970) seminal work in this area suggests that generations contain two essential components: common location in a historic time period and a distinct consciousness that is the result of important events of that time. Mannheim's work predates, but is reflected in, commonly used conceptualizations of generations based on age, such as Generation X, Generation Y, Baby Boomers, etc. These conceptualizations have their roots in generational cohort theory, developed by Inglehart (1977) and later made popular by Strauss et al. (1991). This theory posits that a generation is a social construction in which individuals born during a similar period are influenced by the same historic economic, political and social events during their childhood in such a way that these experiences differentiate one generational identity from another (Jurkiewicz and Brown 1998; Sessa et al. 2007). Growing up in a particular era affects an individual's values, beliefs and attitudes which are shared by those born in the same time period and belonging to the same generation. Limited empirical evidence taking a generational stance has reported that younger cohorts, like Millennials, have more profound ethical values and stronger morality than older generations (cf. Badar and Lasthuizen 2023; Boyd 2010; Haski-Leventhal et al. 2017; Meriac et al. 2010; Weber 2017).

Based on these arguments, a contradictory hypothesis is proposed:

H_{2age}: *Younger employees will score higher on ethical judgmentin the workplace than older employees.*

In summary, gender and age are important correlates of ethical decision making and behavior, but previous research has revealed mixed and conflicting results. Based on the used dataset from 12 countries, it will be tested whether there are consistent gender and age similarities/differences with regard to ethical judgment at work in line with the formulated hypotheses.

3. Materials and Methods

3.1. Sample

The *Ethics at Work* 2018 survey of employees[1] is a part of triennial research by the London Institute of Business Ethics (IBE) into employee perceptions of ethics in the workplace. The aims of this international survey are to develop an understanding of employees'

attitudes to and perceptions of ethics in the workplace and compare how business ethics is viewed and understood by employees in different countries.

IBE has conducted a regular survey into employees' views of ethics at work in Britain since 2005. The survey has since been widened to include Australia, Canada, France, Germany, Ireland, Italy, New Zealand, Portugal, Singapore, Spain and Switzerland in 2018. IBE reports the descriptive results for each country included in the survey, along with country comparative findings.

Market research company ComRes carried out the survey on behalf of IBE. ComRes is a member of the British Polling Centre[2] and abides by its (ethical) rules. The survey was conducted online, in the native language of the participating country. A quota sampling approach based on age, gender and region was chosen to obtain a representation of the working adult population in each country.

In 2018, 9148 employees were surveyed in total across the 12 countries. The sample included 4840 men and 4266 women, and 898 young (18–24 years), 4183 middle-aged (25–44 years) and 4058 older people (45+ years). Furthermore, the dataset included a subset of 3028 respondents who identified as managers (1978 males, 1036 females), and representative workforce samples of approximately 750 employees per country. The demographic characteristics of each country sample can be found in Appendix A.

3.2. Procedure

Two questions in the Ethics at Work 2018 survey were used to measure employees' ethical judgments (see Table 1). The first question was Q1: "Below is a list of things that happen sometimes in the workplace. To what extent, if at all, do you think that each of the following actions is acceptable?"

Table 1. Scale statistics for employee ethical judgment and managerial ethical judgment.

Item	Scale/Item Description	Mean	SD	Loadings	Cronbach α	Communalities
	Employee ethical judgment (n = 9148)				0.793	
Q1 (v)	Using company petrol for personal mileage	3.38	0.81	0.744		0.553
Q1 (vi)	Charging personal entertainment to expenses	3.61	0.74	0.777		0.604
Q1 (vii)	Pretending to be sick to take the day off	3.47	0.78	0.703		0.494
Q1 (viii)	Minor fiddling of travel expenses	3.52	0.75	0.792		0.628
Q1 (ix)	Favoring family or friends when recruiting or awarding contracts	3.32	0.84	0.660		0.436
	Managerial ethical judgment (n = 3028)				0.846	
Q14 (i)	Petty fiddling is inevitable in a modern organization	2.77	1.23	0.740		0.547
Q14 (ii)	If we cracked down on every little fiddle we would soon find we had no staff	2.70	1.26	0.799		0.638
Q14 (iii)	If we cracked down on every little fiddle we would soon find we had no suppliers	2.67	1.23	0.791		0.625
Q14 (iv)	As long as I come in on time and within budget I am not going to worry about a bit of petty fiddling	2.42	1.20	0.802		0.643
Q14 (vi)	It is acceptable to artificially increase profits in the books as long as no money is stolen	2.03	1.19	0.739		0.546

The item battery consisted of nine items: (i) taking pencils and pens from work; (ii) posting personal mail from work; (iii) making personal phone calls from work; iv) using the internet for personal use during working hours; (v) using company petrol for personal mileage; (vi) charging personal entertainment to expenses; (vii) pretending to be sick to

take the day off; (viii) minor fiddling of travel expenses; (ix) favoring family or friends when recruiting or awarding contracts. Respondents could answer on a four-point Likert scale: totally acceptable, fairly acceptable, not very acceptable, totally unacceptable and don't know. This question was asked of all respondents (n = 9148).

The second question from the *Ethics at Work* questionnaire was Q14: *"To what extent do you agree or disagree with each of the following statements?"* The item battery consisted of six items: (i) Petty fiddling is inevitable in a modern organization. (ii) If we cracked down on every little fiddle we would soon find we had no staff. (iii) If we cracked down on every little fiddle we would soon find we had no suppliers. iv) As long as I come in on time and within budget I am not going to worry about a bit of petty fiddling. (v) There is no real difference between fraud and a little bit of petty fiddling. (vi) It is acceptable to artificially increase the profits in the books as long as no money is stolen. Respondents could answer on a five-point Likert scale: strongly agree, tend to agree, neither agree or disagree, tend to disagree, and strongly disagree. This question was asked (only) to respondents who indicated they had a managerial role (n = 3028).

To provide scale validation of these survey questions, the underlying structure of all the items included in Q1 (9 items) and Q14 (6 items) was examined using factor analysis (Osborne 2008). As the most appropriate approach to the data, unweighted least squares (Morata-Ramírez and Holgado-Tello 2013) and oblimin rotation (Fabrigar et al. 1999) were employed. The factor analysis for Question 1 revealed two factors, and the five items (items v, vi, vii, viii, ix) that measured more serious unethical behaviours were chosen to make up the final scale "employee ethical judgment". The factor analysis for Question 14 showed that five out of the six items (items i, ii, iii, iv, vi) constituted a good scale to measure "managerial ethical judgment". All scales were re-coded in a way that higher scores represented more ethical answers ("the higher the better"). All included items had loadings of greater than 0.50 on a single factor and communality scores mostly exceeded 0.50, providing ample evidence of convergent validity (Fabrigar et al. 1999). All factors demonstrated high levels of internal reliability with Cronbach's α exceeding 0.70 (Hair et al. 2018). The final scale statistics for both scales are shown in Table 1.

Furthermore, the kurtosis and skewness scores of the study variables were examined and found to be between -2 and $+2$ (George and Mallery 2019), indicating that the data demonstrated no significant violations of the assumption of normality. (M)ANCOVA that has the primary aim to test for significant differences between group means was used as the appropriate method to evaluate whether the means of the dependent variable (i.e., ethical judgment) were equal across levels of the independent variables (i.e., gender, age, country) (Osborne 2008).

Finally, the independent variables age and gender were dummy coded (age: 1 = young (under 18–24), 2 = middle-aged (25–44), 3 = old (45–65+); gender: 0 = female, 1 = male).

4. Results and Discussion

4.1. Results

To test the hypotheses, age and gender and their interactive effects with country for the two validated constructs were examined: employee ethical judgment (full sample) and managerial ethical judgment (managerial sample). Tables 2 and 3 show the results of ANCOVA.

The models used country, age and gender as independent variables and employee ethical judgment (full sample: Table 2) and managerial ethical judgment (managerial sample: Table 3) as dependent variables, respectively. While explicitly testing and explaining country similarities/differences in ethical reasoning is beyond the scope of this paper, this variable was included as one of the independent variables to test whether age and gender similarities/differences are consistent across countries (i.e., interaction effects: country $\times$ age; country $\times$ gender).

One-way analyses of covariance (ANCOVAs) were conducted to identify which independent variables had a significant effect on the dependent variables. Tables 2 and 3 show

that age, gender and interaction effects were significant for employee ethical judgment and managerial ethical judgment. The observed power for each statistic was ≥0.80 and therefore considered significant.

Table 2. Univariate ANCOVA with employee ethical judgment as the dependent variable (full sample, n = 9148).

Variables	F	Partial Eta Squared	Observed Power
Independent variables			
Country	17.319 ***	0.021	1.000
Age	239.551 ***	0.051	1.000
Gender	82.160 ***	0.009	1.000
Interactions			
Country × age	4.266 ***	0.010	1.000
Country × gender	3.542 ***	0.004	0.997
Country × age × gender	2.132 ***	0.006	0.998

*** $p < 0.001$.

Table 3. Univariate ANCOVA with managerial ethical judgment as the dependent variable (management sample, n = 3028).

Variables	F	Partial Eta Squared	Observed Power
Independent variables			
Country	10.513 ***	0.022	1.000
Age	152.503 ***	0.057	1.000
Gender	38.489 ***	0.008	1.000
Interactions			
Country × age	3.243 ***	0.014	1.000
Country × gender	1.797 **	0.004	0.873
Country × age × gender	1.206	0.006	0.912

*** $p < 0.001$; ** $p < 0.05$.

Figures 1–6 plot the cross-country age and gender differences for employee ethical judgment (full sample) and managerial ethical judgment (managerial sample).

The gender results revealed that women scored higher than men in employee ethical judgment (Figure 1) and managerial ethical judgment (Figure 5) consistently across almost all countries, strongly supporting $H_{1gender}$. Italy and France were exceptions, with equal scores for men and women in employee ethical judgment. In Italy, men and women also scored equally in managerial ethical judgment.

The graphs clearly show that age was also relevant to ethical judgment, with the older group of employees and managers scoring higher than younger groups of employees (Figure 2) and managers (Figure 6). In Singapore, however, middle-aged managers scored slightly lower than their younger colleagues did with regard to their ethical judgment, and in Ireland, these differences were not significant (Figure 6), overall, these results strongly support H_{1age} and are not in line with H_{2age}. A closer look at the data further reveals that in Canada, Germany and the UK, middle-aged and young female employees scored equally on ethical judgment (Figure 3), and in Singapore, this was true for male employees (Figure 4), but both graphs clearly show that the oldest group of employees scored the highest on ethical judgment.

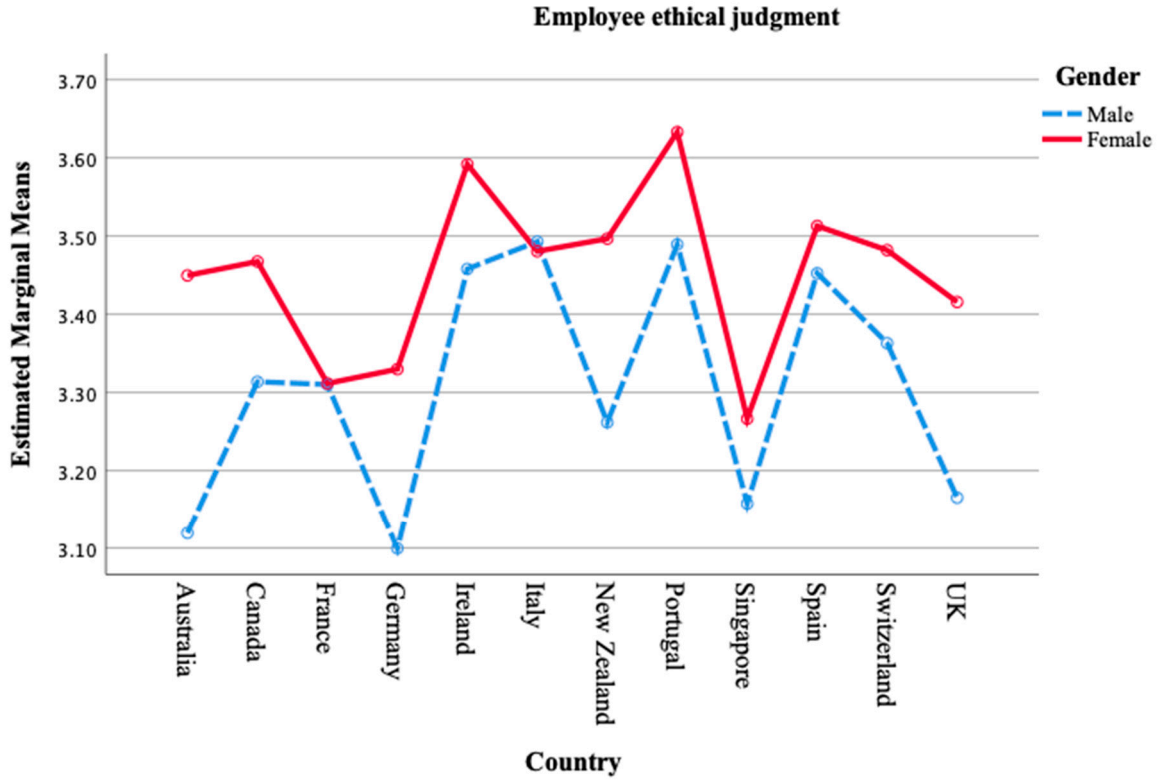

Figure 1. Cross-country gender differences in employee ethical judgment (full sample = 9148).

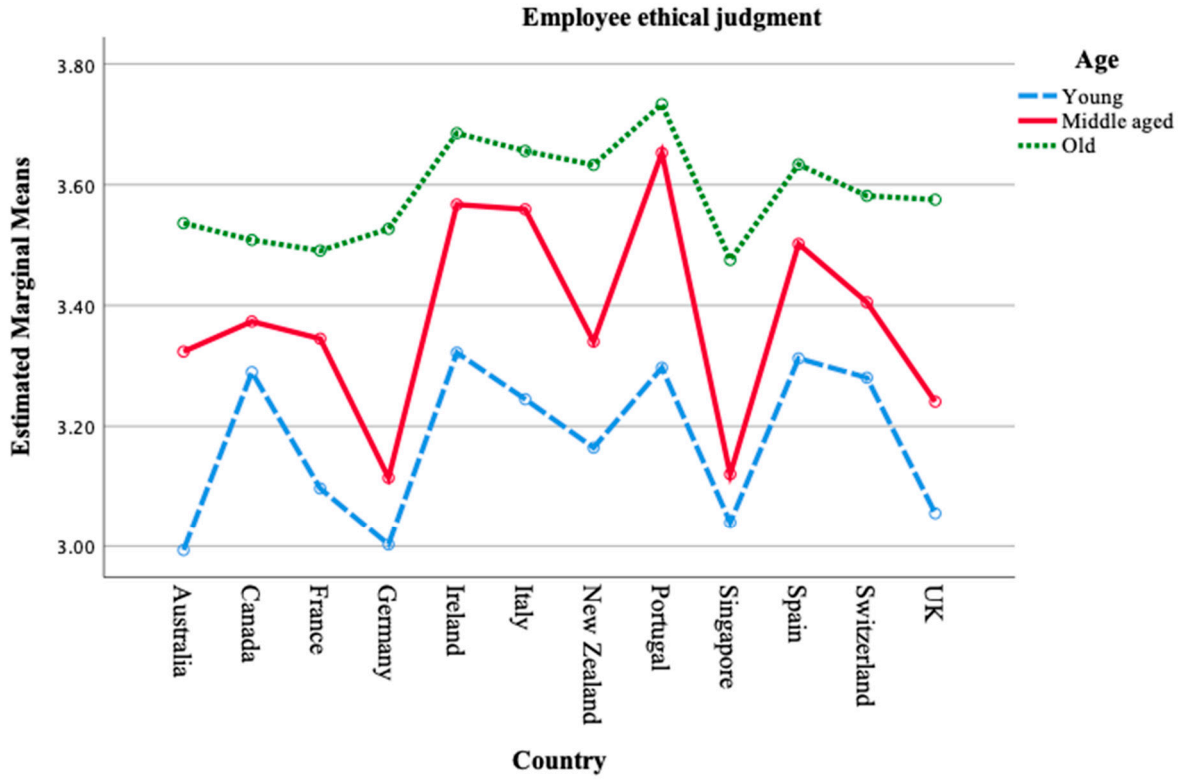

Figure 2. Cross-country age differences in employee ethical judgment (full sample = 9148).

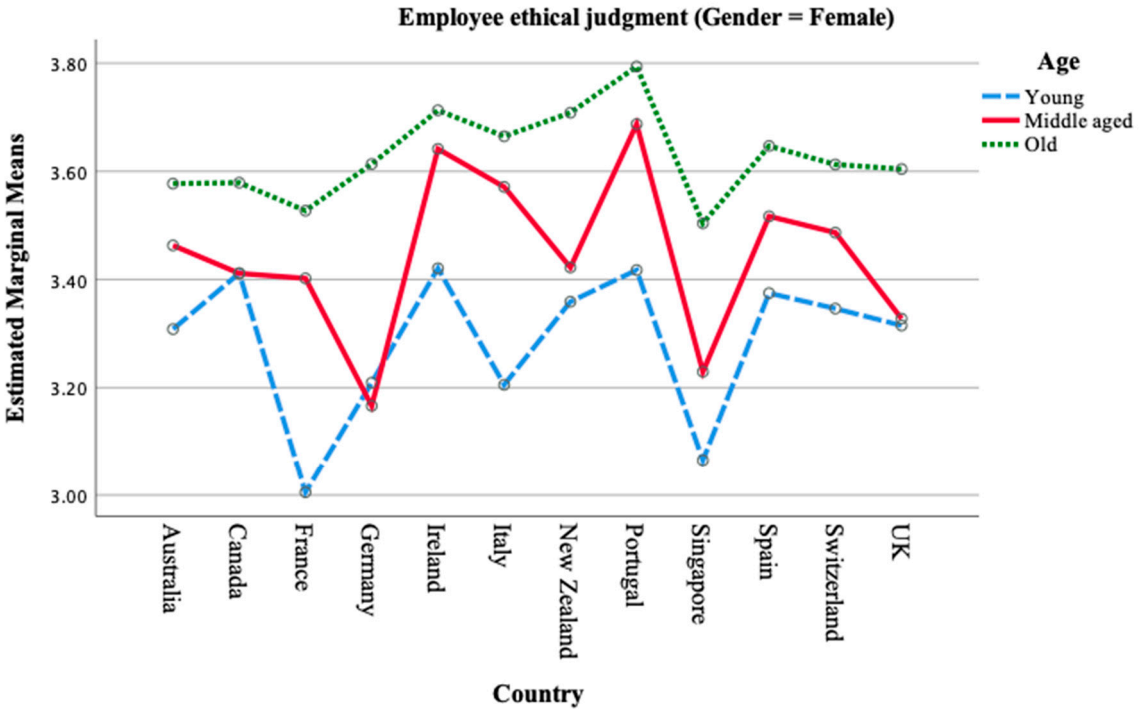

Figure 3. Cross-country age and gender differences in employee ethical judgment—female (n = 4266).

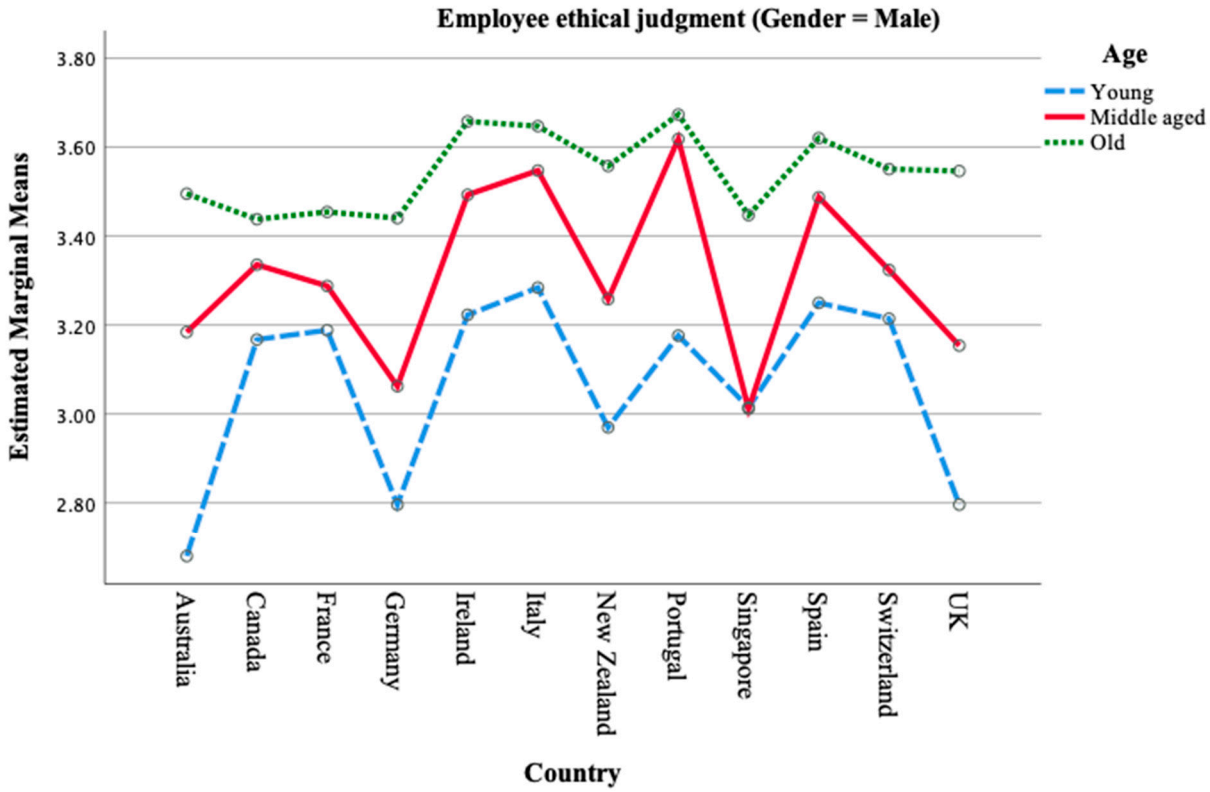

Figure 4. Cross-country age and gender differences in employee ethical judgment—male (n = 4840).

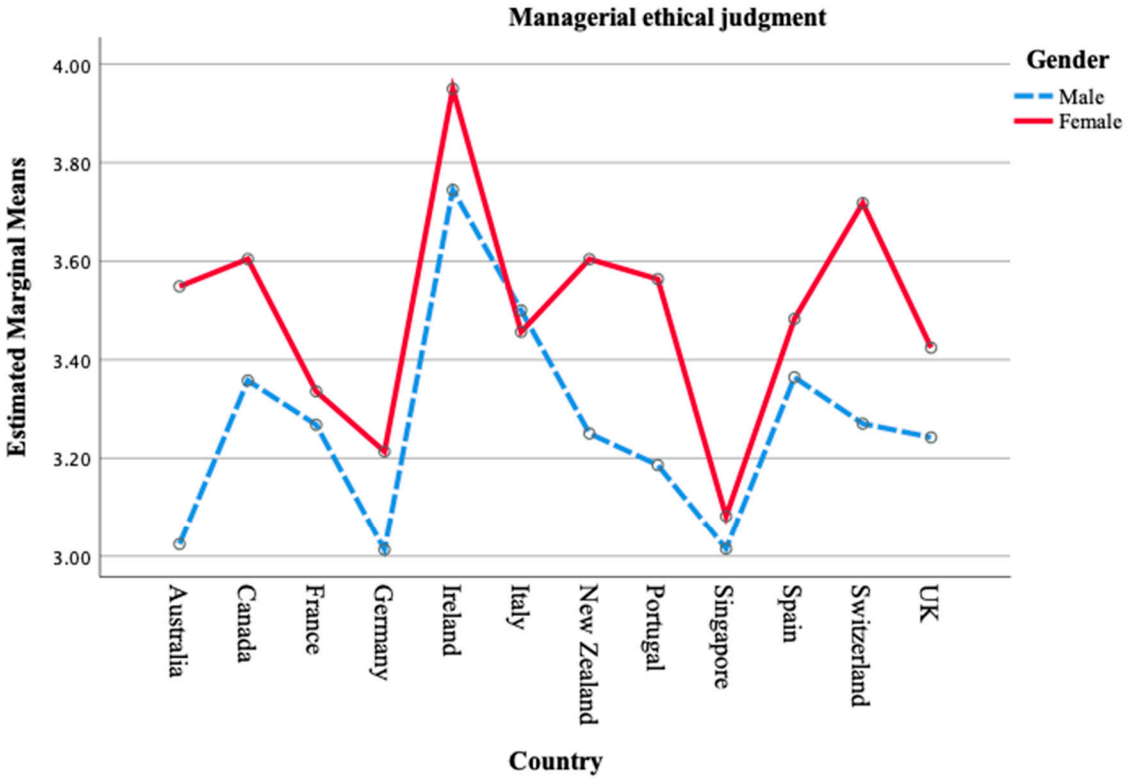

Figure 5. Cross-country gender differences in managerial ethical judgment (management sample, n = 3028).

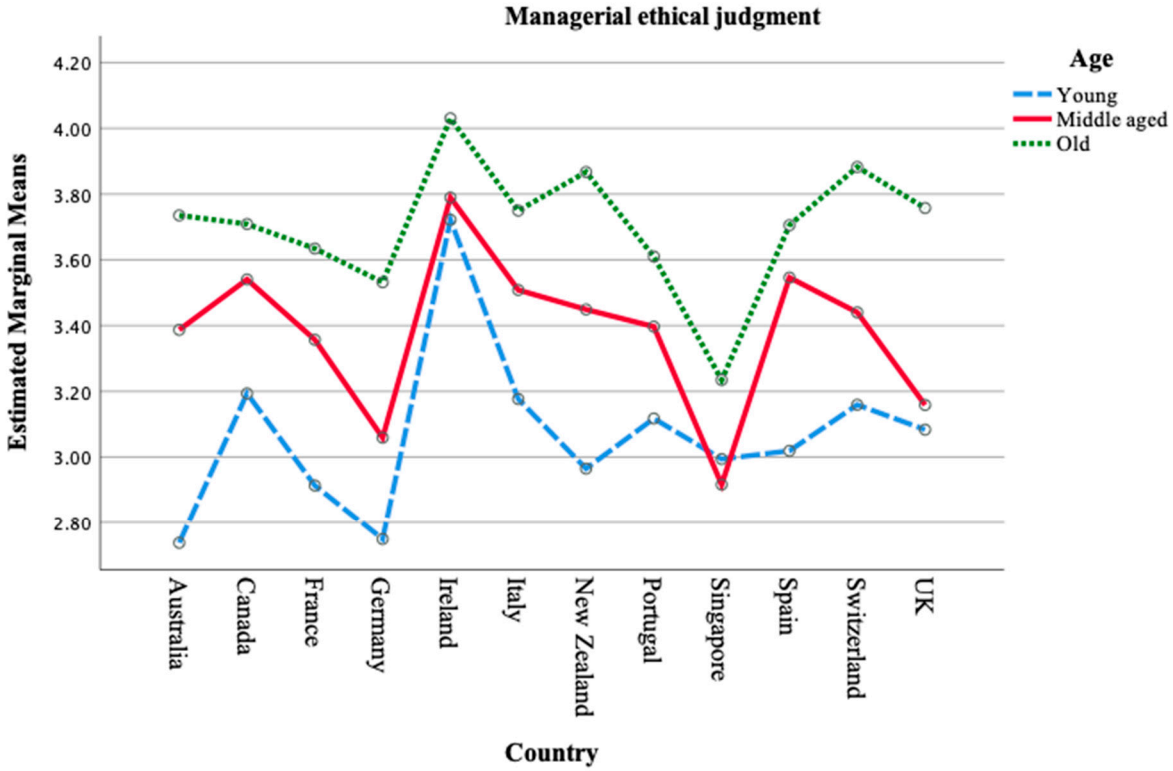

Figure 6. Cross-country age differences in managerial ethical judgment (management sample, n = 3028).

4.2. Discussion

The findings regarding gender differences are consistent with the results of most previous studies on gender and ethics, including Dhandra and Park (2018); Eweje and Brunton (2010); Glover et al. (2022); Haski-Leventhal et al. (2017); Roxas and Stoneback (2004) and Ruegger and King (2013), and in particular further validate the outcomes of the meta-analysis of You et al. (2011). Thus, although the degree of gender difference in ethical judgment varied considerably by country, the country picture in our study showed overwhelming support that women generally exhibited significantly higher levels of ethical judgment than men. At the same time, it is intriguing to further investigate why there were no gender differences in ethical judgments in Italy (with relatively high scores) and France (with relatively low scores). For example, the divergent findings in these two countries could be the result of equal gender socialization in upbringing and education, as Betz et al. (1989) and Roxas and Stoneback (2004) hypothesize. Our findings apply to both the employee and manager samples. Previous studies among managers, by Valentine and Rittenburg (2007) and Weber and Wasieleski (2001) found no significant gender differences in managerial ethical reasoning. Our research showed a very opposite picture with much higher scores of female managers in many countries and the only exception being Italy. The increase in the number of women in leadership positions over the past 10–15 years may have contributed to this more unequivocal picture, although this explanation cannot be taken for granted without longitudinal research.

The findings regarding age differences support the moral development/socialization hypothesis and oppose the generational hypothesis for both employee and managerial ethical judgment. Thus, despite some generational research pointing out that younger cohorts, like Millennials, will have more profound ethical values and stronger morality than older generations (cf. Badar and Lasthuizen 2023; Boyd 2010; Haski-Leventhal et al. 2017; Meriac et al. 2010; Weber 2017), the findings in this study showed that the level of employee ethical judgment and managerial ethical judgment was higher among older employees than among younger employees. This result was consistent across countries, although the difference between middle-aged and younger workers was not significant in some of the countries. These results are in line with prior research that has adopted the socialization perspective to understand age and/or work experience differences in ethics (cf. Glover et al. 2022; Milfont et al. 2016).

The uniform findings are important because most previous studies have used different variables or measures of ethical reasoning (e.g., ethical intentions/sensitivity/awareness/judgments, or ethical perceptions/attitudes/beliefs), had different samples (usually students or employees, and rarely managers; usually one organization, industry or sector) and were usually held in only one or at most two countries. Studies that integrate cross-cultural, gender, and age/generation similarities and/or differences, such as this one, are the exception.

5. Conclusions

This paper used the UK Institute of Business Ethics *Ethics at Work* 2018 employee survey to investigate employees' ethical reasoning and examine gender and age differences across 12 countries. Debates about gender and ethics have been intense since Kohlberg's theory of moral development, with feminist critiques from Gilligan and others advocating the women's other, more caring voice, while the recent arrival of Millennials in the workplace has raised new questions about age/generational differences and ethics. The findings make it clear that women and older workers had stronger ethical judgments in the workplace than men and younger workers. These differences, both among employees and among managers, were consistent across countries.

5.1. Theoretical Implications

The results of the IBE *Ethics at Work* 2018 employee survey in 12 countries have theoretical implications for the study of business ethics and contribute to the existing body

of knowledge by providing evidence of cross-cultural gender and age differences in ethical reasoning. This study shows that individual characteristics are important to the extent to which employees have developed ethical judgments, which affects their ability to make ethical decisions and act ethically. Business ethics research usually focuses on the general effectiveness of ethics programs (Kaptein 2015) without explicitly taking into account differences between (groups of) employees and their (learning) needs. For example, it may be interesting to understand why women generally have stronger judgments about ethical issues in the workplace and how they evaluate ethics efforts within the organization and, vice versa, why men generally seem to care less about organizational ethical standards and what incentives they think might reinforce their ethical reasoning. Studies in organizational ethics should perhaps more often examine gender and age differences rather than include these characteristics only as a control variable.

Without a doubt, the gender debate will continue, because a person's gender in itself cannot be the determinant of ethical reasoning, no matter how compelling the research findings are. However, rather than contesting these results, they could also serve as a starting point for an analysis of why women reason more ethically than men and how this could help improve organizational ethics. In particular, the gender difference found in managerial ethical judgment is significant because managers must demonstrate ethical leadership in order to successfully implement ethical programs in day-to-day organizational practice, and their role modeling affects the behavior of their employees for better or worse (Bedi et al. 2015; Kish-Gephart et al. 2010). This in turn is of great importance for younger employees who need more guidance in making sound ethical decisions because the research findings show that learning about organizational ethics happens on the job and over time. This is in line with the study of Shtembari and Elgün (2023) who conclude in their research among Generation Z interns before and during the COVID-19 pandemic that "ethics" is seen as one of the most important skills developed during workplace experience. This study thus once again underlines the importance of ethical leadership because of the role leaders play in organizations as an important source of moral guidance for employees. (e.g., Treviño and Brown 2005).

5.2. Practical Implications

The practical implications of this study relate to interventions needed to improve employees' ethics and ethical leadership. In the current era, sectors and industries are becoming increasingly aware of the importance of an ethical organization and the benefits of a sustainable ethical reputation. But how do organizations know if their employees are sufficiently aware of, and can deal with, ethical issues at work? This is a pertinent question, especially as more and more workers are working remotely due to the COVID-19 pandemic.

Employee ethical reasoning, decision making and behavior can be improved by implementing ethics programs and ethical leadership.[3] In light of the findings of this study, it seems important to identify and address specific development needs. For example, diversity-based training programs may be better equipped to address the differences between and men and women, and younger and older workers in how they deal with ethical issues at work (Tormo-Carbó et al. 2018). In addition, because ethical leadership is such an important factor in cultivating ethics among employees, it is imperative that ethical reasoning is an explicit part of the recruitment and screening of managers and that they are trained to proactively deal with ethical challenges in organizational practice. Based on the consistent results worldwide in this study, one way for organizations to quickly raise the ethical bar appears to be by hiring more female leaders.

5.3. Limitations and Future Directions

The most important contribution of this study may not lie in the finding that there are differences in ethical judgment with respect to gender and age, but that these differences are consistently found across a wide variety of countries with different cultural backgrounds and institutional systems. This study thus provides convincing confirmation of previous

studies in this area of knowledge. Although consistent cross-cultural gender and age differences in ethical judgment were found, explanations for the detected similarities and/or differences between countries were not explored as part of this study. Comparative country studies are rare, including in the field of organizational ethics. Future research could use theories of comparative capitalism, cultural dimension and values (Hofstede 2016; Morgan 2007; Witt and Redding 2012) as a starting point to understand similarities and differences between countries, and use ethics management, ethical leadership and institutional theory approaches to further investigate organizational ethics from a macro-level perspective (Eisenbeiß and Brodbeck 2014; Hoekstra et al. 2022; Lawton et al. 2015).

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Appendix A

Table A1. Demographic characteristics of sample per country.

Country	Gender	Age Group	Managers	Total
Australia	Male = 384 Female = 368	Young = 116 Middle-aged = 343 Older = 293	Male = 178 Female = 93	Total = 752 Management = 271
Canada	Male = 396 Female = 366	Young = 96 Middle-aged = 321 Older = 347	Male = 166 Female = 108	Total = 766 Management = 274
France	Male = 386 Female = 364	Young = 61 Middle-aged = 365 Older = 327	Male = 171 Female = 94	Total = 754 Management = 265
Germany	Male = 402 Female = 354	Young = 76 Middle-aged = 311 Older = 375	Male = 116 Female = 52	Total = 762 Management = 170
Ireland	Male = 418 Female = 360	Young = 69 Middle-aged = 401 Older = 312	Male = 200 Female = 88	Total = 782 Management = 292
Italy	Male = 445 Female = 320	Young = 38 Middle-aged = 364 Older = 366	Male = 146 Female = 70	Total = 768 Management = 216
New Zealand	Male = 395 Female = 355	Young = 105 Middle-aged = 307 Older = 338	Male = 164 Female = 91	Total = 752 Management = 255

Table A1. *Cont.*

Country	Gender	Age Group	Managers	Total
Portugal	Male = 401 Female = 372	Young = 52 Middle-aged = 369 Older = 354	Male = 143 Female = 72	Total = 775 Management = 216
Singapore	Male = 409 Female = 343	Young = 63 Middle-aged = 355 Older = 340	Male = 228 Female = 134	Total = 759 Management = 366
Spain	Male = 411 Female = 344	Young = 34 Middle-aged = 389 Older = 333	Male = 152 Female = 61	Total = 756 Management = 213
Switzerland	Male = 393 Female = 356	Young = 95 Middle-aged = 326 Older = 334	Male = 108 Female = 67	Total = 756 Management = 178
UK	Male = 400 Female = 364	Young = 93 Middle-aged = 332 Older = 339	Male = 206 Female = 106	Total = 764 Management = 312
Total	Male = 4840 Female = 4266 Other; N/A = 42	Young = 898 Middle-aged = 4183 Older = 4058 N/A = 9	Male = 1978 Female = 1036 Other; N/A = 14	Total sample = 9148 Management sample = 3028

Notes

[1] https://www.ibe.org.uk/advisoryservices-and-toolkits/advisoryservices/ethicssatwork-employeesurvey.html (accessed on 8 May 2023).

[2] https://www.britishpollingcouncil.org (accessed on 8 May 2023).

[3] See for practical recommendations and tools for example, Institute of Business Ethics: ibe.org.uk (accessed on 8 May 2023).

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