

Available online at www.sciencedirect.com

ScienceDirect



Procedia - Social and Behavioral Sciences 99 (2013) 265 - 273

9th International Strategic Management Conference

The moderating role of locus of control on the links between perceived ethical problem and ethical intentions of marketing managers in Turkey

Volkan Özbek^{a*}, Ümit Alnıaçık^b, M. Emin Akkılıç^c, Fatih Koç^d

^{a,c,d}Balıkesir University, Balikesir, 10700, Turkey ^bKocaeli University, Kocaeli, 41380, Turkey

Abstract

This study examines the relationships between perceived ethical problem and ethical intentions of marketing managers. In addition, the moderating effect of locus of control on this relationship is also probed. Several hypotheses were developed after reviewing the relevant literature. A field research is conducted to collect data from marketing managers working for small enterprises located in Balıkesir province of Turkey. Data analyses revealed that locus of control moderates the relationships between perceived ethical problem and ethical intentions. Theoretical and managerial implications of the findings are discussed.

© 2013 The Authors. Published by Elsevier Ltd. Open access under CC BY-NC-ND license. Selection and peer-review under responsibility of the International Strategic Management Conference.

Keywords: Business ethics; Locus of control; Perceived ethical problem; Ethical intentions, Marketing ethics

1. Introduction

Over the past 50 years, ethics has become an attractive research topic in the business literature. An important reason for this increasing concern is that, consumers become more conscious and their expectations about ethical business practices are strengthened. Companies have to respond to consumer expectations about fairness in the competitive business environment. Fairness will benefit both the consumer and the company. In this sense, research results indicate that ethical business practices will

^{*} Corresponding author. GSM: +90 532 4403649; fax: +90 266 4161507. E-mail address: vozbek@balikesir.edu.tr

benefit the company in the long run. However, many companies execute unethical business practices in order to gain profits in the short term.

Although business ethics is a relevant subject to all kinds of business functions, most of the ethical issues stem from management, accounting and marketing functions. Among those, marketing is the only function that produces income for the company and has direct connection with the consumers. Thus, marketing function is perceived as having more unethical practices than any other business function (Creyer and Ross, 1997; Smith and Cooper-Martin, 1997; Folkes and Kamins, 1999; Alexander, 2002). Deception, misinformation, withholding or manipulating necessary information are the most common unethical business practices that annoy, disturb and/or irritate consumers (Fraser and Fraser, 2001). Unethical marketing practices affect both internal and external stakeholders of a company.

Academic work on business and marketing ethics is developed upon ethical decision making models. These models are important since they help to determine factors that drive individuals to make ethical or unethical decisions. Another important factor that is widely examined in the relevant literature is individual characteristics (Hunt and Vitell, 1986; Trevino, 1986; Strong and Meyer, 1992; Ho, Vitell, Barness and Desborde, 1997; Leonard, Cronan and Kreie, 2004). Existing literature provide several evidence depicting the impact of individual characteristics on perceiving ethical problems and ethical intentions of the individuals. As of individual characteristics that precede ethical problem perception, and/or ethical intentions of managers and management students, personal moral philosophies (Vitell and Singhapakdi, 1993; Vitell, Rallapalli and Singhapakdi, 1993; Singhapakdi, Vitell and Leelakulthanit, 1994; Singhapakdi, Kraft, Vitell and Rallapalli, 1995; Barnett, Bass and Brown, 1996; Attia, Shankarmahesh and Singhapakdi, 1999; Singhapakdi, Marta, Rallapalli and Rao, 2000a; Singhapakdi, Salyachivin, Virakul and Veerayangkur, 2000b; Marta, Attia, Singhapakdi and Atteya, 2003; Marta, Heiss and De Lurgio, 2008) and locus of control (Hegarty and Sims, 1978; Brownell, 1981; Frost and Wilmesmeier, 1983; Trevino and Youngblood, 1990; McCuddy and Perry, 1996; Jones and Kavanagh, 1996; Yousef, 2000; Chiu, 2003; Smith, Hume, Davis and Zimmermann, 2004; Hume and Smith, 2006; Cherry, 2006) are the two widely examined variables. Some studies revealed significant relationships among these variables, while others could not conclude such relationships. These controversial results in previous research about the issue led us to examine those relationships in a different sample.

2. Literature Review And Hypotheses

2.1. Perceived Ethical Problem

In their general theory of marketing ethics, Hunt and Vitell (1986) argued that perception of an ethical problem situation triggers the whole process of ethical decision making. According to this theory, if the individual does not perceive some ethical content in a problem situation, subsequent elements of the model do not come into play. Hence, perceived ethical problem is an important variable that activate the other elements of the theory.

Perceived ethical problem is the attitude of an individual towards an ethical issue, in other words, his awareness about an issue that is ethically questionable (Uyar and Özer, 2011). Perceived ethical problem is the position of an individual concerning an ethical issue. In other words, it is the answer for "do you perceive any ethical problem in this issue".

An individual must be aware of an ethical issue, before he starts to evaluate the ethicality of that issue (Hunt and Vitell, 1986; Jones, 1991). Not all the individuals have the same level of sensitivity about ethical issues. This is because of personal, situational and cultural factors affect the levels of ethical sensitivity (Hunt and Vitell, 1986; Sparks and Hunt, 1998). If the individual considers that his action might have important negative consequences, or the society would censure the action, the level of ethical problem perception might be increased. Similarly, the more the action occurs in the immediate surrounding of the individual, and/or the situation calls for immediate response, the higher probability that ethical problem perception will occur.

2.2. Ethical Intentions

Singhapakdi (2004) defines ethical intention as an individual's predisposition to act in an ethical manner. In this sense, when an individual perceives an ethical problem, and he changes his actions favorably, there is a positive intention. If there is no change in his actions, or the change is unfavorable, there is a negative intention. For instance, if a business owner or manager perceives an unethical situation about a company's marketing methods and gives up selling this company's products or reconsider their loyalty to it, then this shows individual's positive tendency. On the other hand, if individual perceives the unethical situation but there is no change in their intentions, their loyalty to the company is enhanced in contradiction to our expectations, they can be said to have a negative tendency in terms of ethical intentions.

2.3. Personal Moral Philosophies

Schlenker and Forsyth (1977) claimed that individual differences as predictors of moral judgment may be described most parsimoniously by taking into account the two basic dimensions of personal moral philosophies which are idealism and relativism. According to Forsyth (1980) idealism is the degree to which an individual adheres to moral absolutes when making moral judgments. On the other hand, relativism refers to the degree to which an individual rejects universal moral rules when making ethical judgments. Relativists believe that the circumstances are more important than moral principles when making an ethical judgment. In other words, relativism is about the deviance of individual's point of ethical view from the society's point of ethical view. Idealism refers to what extent the individual adopts the ethical view of the majority. Individuals with a higher level of relativism focus on the reason of the ethical issue, while idealists do not pay attention to the reasons and consequences of the issue; rather they are interested in the appropriateness of the issue with the universal ethical principles (Alleyne et al., 2010).

Previous research on marketing ethics documented that moral philosophies affect ethical decision making. Vitell, Rallapalli and Singhapakdi (1993) found that, more idealistic and less relativistic marketers tend to exhibit higher honesty and integrity than less idealistic and more relativistic marketers. In a similar vein, Vitell and Singhapakdi (1993) argued that ethical views of the marketers can be partially predicted by their personal moral philosophies.

2.4. Locus of Control

Rotter's theory of internal/ external locus of control (1966), evolved from Carl Jung's earlier work in 1923, explains an individual's perception of how much control he or she exerts over the events in life. In his work *Psychological Types*, Jung defined two opposing tendencies in personality as introversion and extraversion which are present in all individuals, but one tends to dominate the other. According to Trevino (1986) an external is less likely to take personal responsibility for the consequences of ethical/unethical behavior and is more likely to rely on external forces. An internal is more likely to take responsibility for consequences and rely on his or her internal determination of right and wrong to guide behavior. An "internal" believes that outcomes are the result of his or her own efforts, while an "external" believes that life events are beyond control and can be attributed to fate, luck, or destiny. Thus externals are more likely to exhibit immoral actions. According to Trevino's interactionist model, locus of control is one of the personal characteristics in ethical decision making and it moderates the relationship between ethical judgment and ethical behavior (Trevino, 1986).

2.5. Development of Hypothesis

In order to positively change consumers' ethical intentions towards the firm, any questionable behavior that may result in ethical problem perception must be prevented. Several academic researches exhibited that decreased ethical problem perception resulted a positive change in ethical intentions. Further, extant literature provides empirical evidence showing a strong relationship between ethical problem perception and ethical intentions (Singhapakdi and Vitell, 1990; Barnett, Bass and Brown, 1996; Singhapakdi et al., 2000a; Singhapakdi et al., 2000b; Singhapakdi, 2004; Haines, Street and Haines, 2008; Alleyne et al., 2010). Based on the previous findings of cited studies, we propose the following hypothesis:

 H_1 : Marketing managers' ethical problem perceptions have a positive effect on their ethical intentions.

Previous studies of marketing ethics revealed that moral philosophies affected ethical decisions. Vitell, Rallapalli and Singhapakdi (1993) found that marketers with high idealism and low relativism levels tend to display more honesty and integrity than those with high relativism and low idealism levels. In a similar vein, Vitell and Singhapakdi (1993) suggested that marketers' ethical approaches could be partly explained by personal moral philosophies. In a research investigating relationships between ethical judgments and personal moral philosophies on business administration students, perceived ethical problem was affected positively from idealism and negatively from relativism (Barnett, Bass and Brown, 1996). In another study that was conducted on marketing students, a significantly positive relation was found between ethical perceptions and idealism, while no significant relationship was found with relativism (Smith, 2009). Based on the previous findings of the relevant literature, we proposed the following hypotheses:

 H_2 : Marketing managers' idealism level has a positive effect on their ethical problem perceptions.

 H_3 : Marketing managers' relativism level has a negative effect on their ethical problem perceptions.

According to Trevino's "Interactionist Model of Ethical Decision Making in Organizations" locus of control is one of the individual moderators of the ethical decision making process. The model proposes that locus of control exerts a moderating effects on the relationship between the level of cognitive moral

development and ethical behavior (Trevino, 1986). In concordance with Trevino's findings, Hume and Smith (2006) argues that locus of control must be taken into account as a moderating variable, when researching ethical intentions. Another research on 306 business managers documented that an individual's locus of control does moderate the relationship between ethical judgment and whistleblowing. Results of the study suggested that respondents who had external loci of control were not likely to take responsibility for making ethical decisions, but those who had internal loci of control were more likely to take action (Chiu, 2003). On the other hand, Lin and Ding (2003) documented no significant moderating effect of locus of control on the relationships between ethical attitudes and behavioral intentions. In accordance with the previous findings in the relevant literature, we propose the following hypothesis:

 H_4 : Locus of control moderates the relationship between perceived ethical problem and ethical intentions

3. Methods

3.1. Research Goal

The main objective of this study is to examine the relationships between individual characteristics and ethical intentions of marketing managers working for small enterprises. In addition, the moderating effect of locus of control on the relationships between perceived ethical problem and ethical intentions is also probed.

3.2. Sample and Data Collection

A field research is conducted to collect data from marketing managers working for the small enterprises located in different districts of Balıkesir province of Turkey. A convenient sample of 202 marketing managers participated to the study. Data analyses were performed by using SPSS and AMOS software.

Vignette methodology and self administered questionnaires are employed for data collection. A paper questionnaire holding the short scenario (vignette) on one side and several questions attempting to measure perceived ethical problem and ethical intentions on the other side is developed by the researchers. The short scenario is the "Situation 1" of Dornoff and Tankersley (1975) study. Personal moral philosophies are measured by a short version of Forsyth's (1980) "Ethics Position Questionnaire". Reliability and validity of the short version of the scale was tested by Ozbek (2012) and satisfactory results were obtained. Locus of control is measured by a six item five points Likert type scale developed by Razzaque and Hwee (2002). Demographic characteristics of the respondents are also measured by relevant questions.

3.3. Analyses and Results

Of those 202 respondents, 72,3% are males (n=146). Mean age of the respondents is 30,91 years. More than half (54,5%) of the respondents are graduated from high school (n=110), 34,2% of them have

college or post graduate degree (n=69); and 11,4% of them (n=23) have only a primary/secondary school diploma. Results of factor and reliability analyses of the scales are provided in Table 1 and Table 2. As seen in Table 1, factorial distribution of the scale items is consistent with the proposed structure. However, one item of internal locus of control is deleted due to poor factor loading. Table 2 shows the reliability coefficients of each subscale. All of the alpha coefficients are over 0,6 threshold, showing acceptable and/or good levels of inter item consistency.

Table 1. Factor Analysis Results

	IDE	REL 1	LOC-I	LOC-E
A person should make certain that his or her actions never intentionally harm another even to a small degree.	,842			
The existence of potential harm to others is always wrong, irrespective of the benefits to be gained.	,884			
One should never psychologically or physically harm another person. One should not perform an action that might, in any way, threaten the dignity and	,874			
welfare of another individual.	,869			
If an action could harm an innocent other, then it should not be done.	,861			
Moral standards should be seen as being individualistic; what one person considers				
moral may be judged to be immoral by another person.		-,761		
Questions of what is ethical for everyone can never be resolved, since what is moral or immoral is up to the individual.		-,815		
Ethical considerations in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes.		-,730		
Rigidly codifying an ethical position that prevents certain types of actions could stand		,750		
in the way of better human relations and adjustments.		-,578		
No rule concerning lying can be formulated; whether a lie is permissible or not				
permissible totally depends upon the situation.		-,579		
Whether or not I get to be a leader depends mostly on my ability			,697	
My life is determined by my own action			,769	
In order to have my plans work, I make sure that they fit in with the desires of				
people who have power over me				-,809
Getting what I want requires pleasing those people above me				-,823
I feel what happens in my life is mostly determined by powerful people				-,554
KMO: ,844; Bartlett's Test of Sphericity: ,001;			-	

Total Explained Variance: 64,003%

Total Explained Variance. 04,00570

Table 2. Cronbach Alpha Values and Source of Scales

Concepts	Number of	Scale	Cronbach	Scale Sources
_	Items	Format	Alpha	
Idealism	5	LRF	,916	Forsyth (1980); Özbek (2012)
Relativism	6	LRF	,740	Forsyth (1980); Özbek (2012)
Locus of Control (Internal)	2	LRF	*	Razzaque and Hwee (2002)
Locus of Control (External)	3	LRF	,601	Razzaque and Hwee (2002)

*: Cronbach's Alpha can not be computed since number of scale items is less than 3.

Notes: LRF - Likert Response Format (Five point: 1=strongly disagree to 5=strongly agree)

Factor and reliability analyses show that the scales are appropriate for recoding composite variables to be used for further analyses and hypothesis testing. Accordingly, we computed four composite variables by averaging the relevant item scores under each subscale. Table 3 exhibits the results of regression

analysis in order to test the effect hypothesis (H_1 to H_3). Perceived ethical problem exerts a positive effect on ethical intentions (β =,482; p=,001). Thus, H_1 is supported. As the level of ethical problem perceptions increases; marketing managers are less likely to exhibit the behavior in question. Further, results of the regression analyses show a significantly positive effect of idealism on the ethical problem perceptions (β =,142; p=,043). Thus, H_2 is also supported. As the idealism levels of marketing managers increase, they are more likely to perceive ethical problems in a situation. However, we could not find enough evidence to support the third hypothesis, which proposed a negative effect of relativism level on ethical problem perceptions (β =,022; p=,751).

Table 3. Regression Analysis and Hypotheses Testing

	Independent Variables	Depended Variables	Standardized β	Adjusted R ²	F Value	Sig.
1	Perceived Ethical Problem	Ethical Intentions	,482	,228	60,444	,001
2	Idealism	Perceived Ethical Problem	,142	,015	4,133	,043
3	Relativism	Perceived Ethical Problem	,022	-,004	,101	,751

Table 4 exhibits the moderation analysis in order to test H_4 . Results show significant direct effects of perceived ethical problem and locus of control on ethical intentions. Perceived ethical problem has a significantly positive direct effect on ethical perceptions (β =,475; p=,001). Locus of control has a significantly positive direct effect on ethical perceptions, too (β =,142; p=,021). An increase in perceived ethical problem strengthens ethical intentions. Further, as the internal locus of control increases, level of ethical intentions increases, too. The interaction effect of the perceived ethical problem together with the locus of control does not exert a significant effect on ethical intentions (β =,082; p=,148). Thus, we can not provide sufficient evidence to confirm the last hypothesis (H_4).

Table 4. Moderation Analysis *

Tuble 1. Wiodelation / that you								
Independent Variables	Model 1				Model 2			
	Beta	SE	t	p	Beta	SE	t	p
Perceived Ethical Problem (1)	,475	,061	7,740	0,001	,475	,061	7,768	0,001
Locus of Control (2)	,142	,061	2,318	0,021	,135	,061	2,190	0,030
Interaction (1*2)					,082	,056	1,451	0,148
Adjusted R ²	0,245 0,249							
F Value of the Model		33,571 0,001 23,206				0,001		

^{*:} Ethical intentions is the dependent variable.

4. Conclusion

This study examined the relationships between personal moral philosophies, perceived ethical problem and ethical intentions of marketing managers working for small enterprises. In addition, the moderating effect of locus of control on this relationship was also probed. Data analyses provided support for the anticipated positive impact of perceived ethical problems on the ethical intentions. This finding suggests that, as the marketing managers of small enterprises perceive ethical problem about a behavior, their ethical intentions incline them not to perform the behavior in question. This result is consistent with the previous research findings (Barnett, Bass and Brown, 1996; Singhapakdi et al., 2000b). Another finding of this study provided support for the positive effect of idealism on ethical problem perceptions. Marketing managers with relatively higher levels of ethical idealism are more likely to perceive ethical

problems with a questionable issue. Proposed negative effect of level of relativism on ethical problem perceptions could not be verified with the data analyses in current setting. Contrary to the research propositions, no significant moderating effect of locus of control on the relationships between ethical problem perceptions and ethical intentions is found. This may be due to the particular sample used in this study. However, similar results were obtained by other researchers in the previous studies (Lin and Ding, 2003). Potential limitations of this study include the use of a convenience sample of marketing professionals working for small enterprises in a restricted geographical coverage. However, research findings can be used for preliminary investigation of the relationships between the research variables, and not be generalized to a wider population.

References

- Alexander, E.C. (2002), Consumer reactions to unethical service recovery, *Journal of Business Ethics*, 36 (3), 223 237.
- Alleyne, P., Devonish, D., Allman, J., Charles-Soverall, W. & Marshall, A.Y. (2010), Measuring ethical perceptions and intentions among undergraduate students in Barbados, *The Journal of American Academy of Business*, 15 (2), 319 326.
- Attia, A., Shankarmahesh, M.N. & Singhapakdi, A. (1999), Marketing ethics: A comparison of American and middle-eastern marketers, *International Business Review*, 8, 611 - 632.
- Barnett, T., Bass K. & Brown, G. (1996), Religiosity, ethical ideology, and intentions to report a peer's wrongdoing, *Journal of Business Ethics*, 15 (11), 1161 1174.
- Brownell, P. (1981), Participating in budgeting, locus of control, and organizational effectiveness, *The Accounting Review*, 56, 844 860.
- Cherry, J. (2006), The impact of normative influence and locus of control on ethical judgments and intentions: A cross-cultural comparison, *Journal of Business Ethics*, 68, 113 132.
- Chiu, R.K. (2003), Ethical judgment and whistleblowing intention: Examining the moderating role of locus of control, *Journal of Business Ethics*, 43, 65 74.
- Creyer, E.H. & Ross, W.T. (1997), The influence of firm behavior on purchase intentions: Do consumers really care about business ethics?, *Journal of Consumer Marketing*, 14 (6), 421 432.
- Dornoff, R.J. & Tankersley, C.B. (1975), Perceptual differences in market transactions A source of consumer frustration. *The Journal of Consumer Affairs*, 9(1), 97 103.
- Folkes V.S. & Kamins, M.A. (1999), Effects of information about firms ethical and unethical actions on consumers' attitudes, *Journal of Consumer Psychology*, 8 (3), 243 259.
- Forsyth, D.R. (1980), A taxonomy of ethical ideologies, Journal of Personal and Social Psychology, 39, 175 184.
- Fraser, A.Z. & Fraser, C. (2001), Moral decision making in international sales negotiations, *Journal of Business and Industrial Marketing*, 16 (4), 274 293.
- Frost, T. & Wilmesmeier, J. (1983), Relationship between locus of control and moral judgments among college students', Perceptual and Motor Skills, 57, 931 - 939.
- Haines, R., Street, M.D. & Haines, D. (2008), The influence of perceived importance of an ethical issue on moral judgment, moral obligation, and moral intent, *Journal of Business Ethics*, 81, 387 399.
- Hegarty, W.H. & Sims, H.P. Jr. (1978), Some determinants of unethical decision behavior: An experiment, *Journal of Applied Psychology*, 63, 451 457.
- Ho, F.N., Vitell, S.J., Barnes, J.H. & Desborde, R. (1997), Ethical correlates of role conflict and ambiguity in marketing: The mediating role of cognitive moral development, *Journal of the Academy of Marketing Science*, 25 (2), 117 126.
- Hume, E.C. & Smith, A. (2006), University student ethics: The differential explanatory effect of locus of control, *Academy of Educational Leadership Journal*, 10 (3), 49 58.
- Hunt, S.D. & Vitell, S.J. (1986), A general theory of marketing ethics, Journal of Macromarketing, 6 (1), 5 16.
- Jones, T.M. (1991), Ethical decision making by individuals in organizations: An issue-contingent mode, *Academy of Management Review*, 16(2), 231 248.
- Jones, G.E. & Kavanagh, M.J. (1996), An experimental examination of the effect of individual and situational factors on ethical behavioral intentions in the workplace, *Journal of Business Ethics*, 15, 511 523.
- Leonard, L., Cronan, T.P. & Kreie, J. (2004), What influences IT ethical behavior intentions –planned behavior, reasoned action, perceived importance, individual characteristics?, *Information Management*, 42 (1), 143 158.

- Lin, C. & Ding, C.G. (2003), Modeling information ethics: The joint moderating role of locus of control and job insecurity, *Journal of Business Ethics*, 48(4), 335 346.
- Marta J., Attia, A., Singhapakdi, A. & Atteya, N.A. (2003), Comparison of ethical perceptions and moral philosophies of American and Egyptian business students, *Teaching Business Ethics*, 7 (1), 1 20.
- Marta J., Heiss, C.M. & De Lurgio, S.A. (2008), An exploratory comparison of ethical perceptions of Mexican and U.S. marketers, Journal of Business Ethics, 82, 539 - 555.
- McCuddy, M.K. & Peery, B.L. (1996), Selected individual differences and collegians' ethical beliefs, *Journal of Business Ethics*, 15, 261 272.
- Özbek, V. (2012), Bireysel Belirleyicilerin Algılanan Etik Problem ve Etik Niyetler Üzerindeki Etkisi: Küçük İşletmelerde Bir Araştırma, *Doctoral Dissertation*, Gebze Institute of Technology, Koçaeli, Turkey.
- Razzaque, M.A. & Hwee, T.P. (2002), Ethics and purchasing dilemma: A Singaporean view, *Journal of Business Ethics*, 35(4), 307 326
- Rotter, J.B. (1966), Generalized expectancies for internal versus external control of reinforcement, *Psychological Monographs*, 80, 60
- Schlenker, B.R. & Forsyth, D.R. (1977), On the ethics of psychological research, *Journal of Experimental Social Psychology*, 13, 369 396.
- Singhapakdi, A. (2004), Important factors underlying ethical intentions of students: Implications for marketing education, Journal of Marketing Education, 26 (3), 261 - 270.
- Singhapakdi, A., Kraft, K., Vitell, S.J. & Rallapalli, K. (1995), The perceived importance of ethics and social responsibility on organizational effectiveness, *Journal of the Academy of Marketing Science*, 23 (1), 49 56.
- Singhapakdi, A., Marta, J., Rallapalli, K.C. & Rao, C.P. (2000a), Toward an understanding of religiousness and marketing ethics: An empirical study, *Journal of Business Ethics*, 27 (4), 305 - 319.
- Singhapakdi, A., Salyachivin, S., Virakul, B. & Veerayangkur, V. (2000b), Some important factors underlying ethical decision making of managers in Thailand, *Journal of Business Ethics*, 27 (3), 271 - 284.
- Singhapakdi, A. & Vitell, S.J. (1990), Marketing ethics: Factors influencing perceptions of ethical problems and alternatives, *Journal of Macromarketing*, 12 (Spring), 4 - 18.
- Singhapakdi, A., Vitell, S. J. & Leelakulthanit, O. (1994), A cross cultural study of moral philosophies, ethical perceptions and judgements: A comparison of American and Thai marketers, *International Marketing Review*, 11 (5), 65 78.
- Smith, A., Hume, E.C., Davis, A.B. & Zimmermann, R. (2004), The universal relevance of locus of control in ethical decision making: A multi-country examination, *Journal of Legal, Ethical and Regulatory Issues*, 7 (1), 15 24.
- Smith, B. (2009), Ethical ideology and cultural orientation: Understanding the individualized ethical inclinations, *American Journal of Business Education*, 2 (8), 27 36.
- Smith, N.C. & Cooper-Martin, E. (1997), Ethics and target marketing: The role of product harm and consumer vulnerability, *Journal of Marketing*, 61, 1 - 20.
- Sparks, J.R. & Hunt, S.D. (1998), Marketing researcher ethical sensitivity: Conceptualization, measurement, and exploratory investigation, *Journal of Marketing*, 62, 92 109.
- Strong, K.C. & Meyer, G.D. (1992), An integrative descriptive model of ethical decision making, *Journal of Business Ethics*, 11(2), 89 94.
- Trevino, L.K. (1986), Ethical decision making in organizations: A person-situation interactionist model, *Academy of Management Review*, 11 (3), 601 617.
- Trevino, L.K. & Youngblood, S.A. (1990), Bad apples in bad barrels: A causal analysis of ethical decision-making behavior, *Journal of Applied Psychology*, 75, 378 - 385.
- Vitell, S.J., Rallapalli, K. & Singhapakdi, A. (1993), Marketing norms: The influences of personal moral philosophies and organizational ethical culture, *Journal of the Academy of Marketing Science*, 21, 331 337.
- Vitell, S.J. & Singhapakdi, A. (1993), Ethical ideology and its influence on the norms and judgments of marketing practitioners, *Journal of Marketing Management*, 3, 1 - 11.
- Uyar, M. & Özer, G. (2011), The ethical orientation and professional commitment: An empirical examination on Turkish accountants, African Journal of Business Management, 5(23), 10023 - 10037.
- Yousef, D. (2000), The Islamic work ethic as a mediator of the relationship between locus of control, role conflict and role ambiguity A study in an Islamic country setting, *Journal of Managerial Psychology*, 15 (4), 283 292.