

Religiosity and Ethical Ideologies as They Pertain to Business Ethics: Through the Lens of the Theory of Planned Behavior

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This study measures ethical intentions of students utilizing the Theory of Planned Behavior (TPB). The direct and moderating effects of religiosity, and also the direct and mediating effects of ethical ideologies (idealism and relativism) are considered in this study. An online survey was used to collect data from 300 college students. Utilizing SmartPLS, the results indicate that along with attitude, idealism and relativism have the strongest influence on ethical intentions. While there is evidence of partial mediation by idealism and relativism on the religiosity-intention relationship, there is no evidence of a moderating effect by religiosity on the attitude-intention relationship.

INTRODUCTION

Ethics has been a focal point of organizational research for many decades. The term “business ethics” can be found in management and organizational behavior journals as far back as the 1930s (Fairchild, 1937; Phillips, 1939; Tausch, 1935). Two of the more well-known ethical fiascos, Enron and WorldCom, were major events that resulted in the passing of the Sarbanes–Oxley Act (Gagne, Gavin, & Tully, 2005). It is due to these and similar ethical problems that ethics is such a highly researched field. Research efforts have focused on areas such as leadership, moral reasoning, and religiosity (Mayer, Aquino, Greenbaum, & Kuenzi, 2012; Singhapakdi, Vitell, Lee, Nisius, & Grace, 2013; Teal & Carroll, 1999).

Ethical leaders have been defined as honest, caring, and principled individuals that communicate ethics, set clear ethical standards, practice what they preach, and are proactive role models of ethical conduct (Brown & Treviño, 2006). The more ethics and leadership were studied in regards to one another, the more researchers realized the two topics were seemingly inseparable. From this, a new form of leadership arose, ethical leadership. Enderle (1987) was among the first academic works done in ethical leadership. Enderle notes that if managerial leadership is responsible for making complex situations, the ethical dimension of leadership must be identified.

Higher levels of ethics have also been shown to increase moral attentiveness and moral assertiveness. In a study of undergraduate students, Lau (2010) found that ethics education leads to higher moral reasoning. In this study moral reasoning was defined as the ability to compare, weigh, and evaluate different ethical perspectives. Likewise, in a study of 224 upper level undergraduate students, Wurthmann (2013) found that ethical education leads to higher moral attentiveness. Wurthmann’s study, moral

attentiveness was defined as the degree to which an individual perceives or considers morality and moral elements.

The relationship between ethics and religiosity has not received as much attention within academic literature (Vitell, 2009). This relationship is the focus of this study. Ethics and religion seemingly go hand-in-hand yet few studies have attempted to link the two topics. Analogous to Lau (2010) and Wurthmann (2013) that tied ethics to morality, Atran (2002) found that most, perhaps all, religions consist of mutually supportive components which include a moral code. Therefore, followers of any religion should act in accordance to its corresponding moral code. Christianity, for example, has the Ten Commandments. These Ten Commandments however stem from Judaism, and the same principles of the Ten Commandments can also be found in the Islam religion (Ali, Camp, & Gibbs, 2000).

One might assume individuals that claim to follow a religion or individuals that have higher levels of religiosity would act more ethically than those that do not. However, studies have not always shown that higher levels of religiosity lead to higher levels of ethical behavior (Parboteeah, Hoegl, & Cullen, 2008). Regardless of whether religiosity leads to ethics or not, religion has a significant role in the United States today. According to a 2013 Gallup survey on religion, 81% of individuals in the United States claim that religion is fairly important or very important to their lives; 87% believe in God, and another 3% believe in a God or a universal spirit. With over 80% of the workforce in the United States claiming their religion is important to them, the effects of religiosity in the workforce is a subject that deserves more attention in academic research, including organizational studies.

Ethics, ethical ideologies, and religiosity have intertwined relationships between them. Studies have related ethics and religiosity, ethics and ethical ideologies, and religiosity and ethical ideologies, but clear and agreeable results have not been achieved. This study builds on the literature of both ethics and religiosity, and we believe is one of the first to investigate ethics, ethical ideologies, and religiosity simultaneously.

The purposes of this study are fourfold. First, this study utilizes the theory of planned behavior (TPB) to measure an individual's intention to act ethically. Second, this study builds on the TPB by adding religiosity as the fourth predictor of an individual's intention to act ethically. Third, this study measures the moderating effects of religiosity on the relationship between an individual's attitude toward the act and their intention to act ethically. Fourth, this study measures the mediating effects of ethical ideologies (idealism and relativism) on the relationship between an individual's religiosity and their intention to act ethically.

THEORY OF PLANNED BEHAVIOR IN ETHICS

The theory of reasoned action (TRA) is a behavioral intention theory that was developed by Fishbein and Ajzen (1975). The theory of reasoned action suggests the behavioral intention can be predicted by two variables; attitude toward the act or behavior and the subjective norms of the act or behavior. Attitude toward the act has been defined as the extent to which an individual deems the act positive or negative, while subjective norms are the perceived positive or negative social pressures the individual receives in favor of or against the action. Due to the low predictive power of TRA, the TPB was developed (Ajzen, 1991). Ajzen added a third predictor of behavioral intention, perceived behavioral control. The addition of perceived behavioral control was grounded in social-efficacy theory (SET) and proposed by Bandura (1977). Perceived behavioral control has been defined as an individual's perception of how easy or difficult the act will be to perform. The general rule of the theory of planned behavior is the more favorable the attitude toward behavior and subjective norms of the behavior, and the greater the perceived behavioral control, the stronger the individual's intention to perform the behavior in question will be.

The TPB has been a widely applied intentions model of attitude-behavior relationships which has been successful in predicting a variety of behaviors (Conner & Armitage, 1998). Many studies have applied the TPB to predict an individual's intention to act ethically in different environments. Henle, Reeve, and Pitts (2010) researched an individual's intention to commit time theft at work by utilizing the TPB and surveying employed business students. The results indicated that attitudes, subjective norms,

and perceived behavioral control were significantly related to time theft intentions. Yoon (2011) integrated the TPB with ethics theory to study intentions toward software piracy. Utilizing a sample of college students, the results suggested that moral obligation and justice from ethics theory, as well as attitudes, subjective norms, and perceived behavioral control influenced an individual's intention to commit software piracy. Bennington and Singh (2013) utilized the TPB to examine faculty members' intentions to report student plagiarism to administration. Significant direct relationships were found for attitude, subjective norms, and perceived behavioral control. While the TPB has been applied to many different ethical actions, this study utilizes the TPB to predict individuals' intentions to act ethically within the workplace.

HYPOTHESES AND MODEL DEVELOPMENT

Attitude to Intention Path

Past empirical research looking into ethical reasoning that has utilized the TPB has supported the notion that an individual's attitude accounts for a large part of their intention toward a behavior. Liao, Lin, and Liu (2010) found attitude to be a significant predictor of an individual's intention to pirate software. Han, Hsu, and Sheu (2010) also found that attitude was a significant predictor of an individual's likelihood of choosing a "green" hotel. A study by Yoon (2011) found attitude to be a significant predictor of an individual's intentions toward digital piracy. Aleassa, Pearson, and McClurg (2011) also found a positive relationship between attitude and intention in their study of software piracy in Jordan. Given these findings, we believe an individual's attitude toward acting ethically will impact their intention to act ethically. Therefore, we offer the following hypothesis:

Hypothesis 1: Attitude will have significant relationship with an individual's intention to act ethically such that the more positive the attitude the more likely the intention.

Subjective Norms to Intention Path

The TPB has also been successfully utilized in predicting that an individual's intentions toward an act will be affected by how those most important to the individual perceive the action. Randall and Gibson (1991) utilized the TPB to predict ethical decision making in the medical field and found subjective norms accounted for a moderate portion of the variance. Yoon (2011) studied ethics in regards to digital piracy utilizing the TPB. Yoon found subjective norms to be a significant predictor of intention. Likewise, in a study of ethical decision making in an information technology context, Riemenschneider, Leonard, and Manly (2011) found subjective norms to be significant in predicting intentions. Cheng and Chu (2013) found subjective norms was a significant predictor of a student's likelihood of enrolling in a business ethics course. Given these findings, we believe the subjective norms surrounding a behavior of an individual will impact their intention toward acting ethically. Therefore, we offer the following hypothesis:

Hypothesis 2: Subjective norms will have a significant relationship with an individual's intention to act ethically such that the more positive the subjective norms the more likely the intention.

Perceived Behavioral Control to Intention Path

The TPB has been used to successfully predict intention toward an act using perceived behavioral control as an antecedent. Kurland (1996) conducted a study looking into the ethical intentions of financial service agents toward their customers. She found that perceived behavioral control was a significant predictor of intentions. Perceived behavioral control has also been a significant predictor of intention when evaluating the unethical behavior of the illegal copying of software (Chang, 1998). Chang actually found perceived behavioral control to be a better predictor than attitude. Liao et al. (2010) in their study of software piracy also identified a positive relationship between perceived behavioral control and

intentions. Henle, Reeve, and Pitts (2010) studied the intention of employees to commit time theft at work and also found perceived behavioral control to be a significant predictor of intention. In Yoon's (2011) study of digital piracy, perceived behavioral control was also found to be a significant predictor of intention. Given these findings, we believe an individual's perceived behavioral control of acting ethically will impact their intention to act ethically. Therefore, we offer the following hypothesis:

Hypothesis 3: Perceived behavioral control will have a significant relationship with an individual's intentions to act ethically such that the higher the perceived control the more likely the intention.

Religiosity to Intention

The relationship between religiosity and ethics has not been thoroughly researched. The studies that have covered this relationship have seen disagreement in the findings, but the majority of these studies have found a positive and significant relationship between religiosity and ethics. The disagreement in the findings could be partially attributable to the measurement of religion versus that of religiosity. Paragament (2002) would argue it is not religion that drives an individual's behavior, it is "the degree to which religion is well integrated into individuals' lives," also known as religiosity. An example of such findings would be Parboteeah et al. (2008). This study looked into the relationship between three components of religion (cognitive, affective, and behavioral) and ethically suspect behavior. Cognitive, affective, and behavioral components of religion demonstrated negative relationships with ethics. This could be attributed to the measurement of the variable. In their study, cognitive religion was measured as the belief in religion and the belief in church authorities. Belief in religion and high levels of religiosity are not the same thing (Paragament, 2002). An individual can claim a religion, but belief without practice means nothing. This sort of simple "belief" is what has been defined as extrinsic religion (Allport & Ross, 1967; Hunt & King, 1971; Kennedy & Lawton, 1998; Vitell, Paolillo, & Singh, 2005).

Many studies of the relationship between religiosity and ethics have found it to be significantly positive. Longenecker, McKinney, and Moore (2004) found individuals that claim high or moderate levels of religious importance revealed higher levels of ethical judgment. Vitell (2005) studied the role religiosity plays in informing attitudes toward ethically questionable behaviors. In this study they found intrinsic religiousness was a significant determinate of ethical beliefs. Another study by Rashid and Ibrahim (2008) examined the effects of culture and religiosity on perceptions of business ethics and found both to be significant predictors. Choe and Lau (2010) have also corroborated these findings in their study between religious commitment and attitude toward business ethics. They found that intrapersonal religiosity was a significant predictor of business ethics. Given the studies mentioned above, we believe religiosity will have a significant positive impact on an individual's intentions to act ethically. Therefore, we offer the following hypothesis:

Hypothesis 4: Religiosity will have a significant positive relationship with an individual's intentions to act ethically such that the higher the level of religiosity the more likely the intention.

Religiosity Moderates Attitude to Intention Path

There is strong empirical evidence of a significant religious factor influencing ethical decision making. However, the fact an individual claims a religion might not be as important as the individual's level of religious commitment (Longenecker et al., 2004). Pargament (2002) offers a possible explanation for why this relationship might be.

"The adherence to strict beliefs and practices that are central to fundamentalism appears to instill a strong sense of community, clear directions for living, a hopeful view of the future, and powerful feelings of religious and spiritual satisfaction."

The definition of religiosity adopted in our study is the measure of how religious an individual is (Hoge, 1972; Pargament, Smith, Koenig, & Perez, 1998; Peterson, Albaum, Merunka, Munuera, & Smith, 2010). Given this definition, religiosity is not concerned with which religion an individual associates. Rather, religiosity is concerned with the extent to which individuals follow the principles of their religion. Religiosity in this sense is more concerned with attitudes, behavior, and values than with affiliation in general (McAndrew & Voas, 2011). Hoge (1972) states the actions or behaviors of religious individuals are sometimes restricted by their religious beliefs. Given religions provide values by which followers should live and restrict the actions of followers, we offer the following hypothesis:

Hypothesis 5: Religiosity will moderate the relationship between attitude toward the act and intention to act ethically such that higher levels of religiosity will lead to more ethical intentions, while lower level of religiosity will lead to less ethical intentions.

Religiosity to Intentions Mediated by Ethical Ideologies

Baron and Kenny (1986) specified that mediator variables are typically introduced when there is a strong relation between a predictor and a criterion variable. Given the evidence from past research, the relationship between religiosity, as defined in this study, and ethics has proven to be a strong, significant, and positive relationship (Choe & Lau, 2010; Longenecker et al., 2004; Rashid & Ibrahim, 2008; Vitell et al., 2005). A mediating variable has been called an intervening variable. This is because when a mediating variable “intervenes” in a previously significant relationship, say between variables X and Y, that relationship may either no longer be significant (partial mediation), or that relationship may become zero (full mediation) (Baron and Kenny, 1986). This means in the presence of a full mediator there is no evidence of a relationship between X and Y at all. Other researchers claim full mediation occurs when the once significant relationship between X and Y becomes nonsignificant when controlling for the mediator (Rucker, Preacher, Tormala, & Petty, 2011).

Ethics and Idealism

Idealism has been defined as, “believing that positive consequences can always be obtained without harming others” (Hastings & Finegan, 2011). Valentine and Bateman (2011) studied ethical reasoning in business situations utilizing business students with work experience. In the study, sales-based scenarios and self-reported ethics measures were used to gather data. The findings of the study were that idealism was positively correlated with ethical issue recognition, and relativism was negatively correlated with ethical intention. Another study done by Hastings and Finegan (2011) consisted of data collected from 212 currently employed students. In their study, the relationship between justice and reactions to injustice was measured utilizing the Reactions to Injustice measure along with the Ethics Position Questionnaire. Hastings and Finegan found idealism to be a positive moderating variable of this relationship. Glac and Michaelson (2012) studied moral voice by questioning graduate level business ethics professors. In this study they define moral voice as “a genuine expression of an individual’s moral judgment.” Glac et. al partially attribute genuine moral judgment to higher levels of idealism. Bateman, Valentine, and Rittenburg (2013) in a study of undergraduate students found that higher idealism was associated with higher recognition that file sharing was unethical.

Ethics and Relativism

Relativism has been defined as, “determining morality by looking at the complexities of the situation rather than relying on universal moral rules” (Hastings & Finegan, 2011). Vitell and Hidalgo (2006) collected data from 235 marketing managers and studied the effects corporate ethical values and a code of ethics had on perceptions of the role of ethics in the overall success of the firm. They found that relativism had no impact on an individual’s perception of the importance of ethics and social responsibility. Vitell followed up the 2006 study with a study of 1,000 American Marketing Association members and 1,500 marketing professionals in 2008. In their study, Vitell and Singhapakdi (2008) found that relativism had a significant negative impact on organizational commitment when looking at the effect

that institutionalization of ethics has on organizational commitment and job satisfaction. In another study Vitell, Ramos, and Nishihara (2010) looked into the relationship between ethics and social responsibility in organizational effectiveness. In their study relativism had a negative relationship with both corporate ethical values, which in turn led to lower job satisfaction. Kujala, Lämsä, and Penttilä (2011) surveyed managing directors of large manufacturing companies in a study of managerial moral decision-making patterns over time. The results showed that relativistic managers found it more acceptable to dismiss an elderly long-time employee three years away from their pension due to financial situations of the company.

An individual's ethical decision making capability is reliant on their levels of idealism and relativism. However, whether ethical decision making is more closely correlated with one or the other must still be regarded as an open question. Past research has predominantly shown a positive relationship between idealism and ethical decision making (Batman et al., 2013; Glac et al., 2012; Hastings et al., 2011) as well as a negative relationship between relativism and ethical decision making (Kujala et al., 2011; Vitell et al., 2006; Vitell et al., 2008). However, few have shown which is the stronger relationship. This research will assist in answering this question.

Religiosity and Idealism

Singhapakdi, Vitell, and Franke (1999) surveyed marketing professionals to study antecedents moral philosophies and moral intensity. They found religiosity was the only variable that had predictive influence on both idealism (positive) and relativism (negative). In a study looking into the effects of religiosity on consumer's attitude towards questionable consumer practices, Vitell and Paolillo (2003) found religiosity is a positive determinant of idealism. Oumlil and Balloun (2009) conducted a study that tested the differences in ethical decision making practices of managers in the United States and Morocco. They found that idealism has a strong and positive relationship with the managers' religiosity which in turn affected their ethical decision making. No differences were found between countries, but female managers were found to have higher levels of ethical sensitivity than their male counterparts.

Religiosity and Relativism

Many articles that discuss religiosity and ethics compare religion with relativism. Barnett, Bass, and Brown (1996) studied the relationships between religiosity, ethical ideology, and wrongdoing. In their study, 267 students filled out questionnaires and were subject to ethical vignettes. Barnett et. al found that religiosity does not lead to relativism and relativism does not lead to ethical judgment. However, they did find that idealism does lead to ethical judgment. A conceptual study by Epstein (2002) sought out the origins of the divide of an individual's sacred and secular lives. Epstein posited this divide was due to modernism replacing Christianity as main worldview in Western cultures. In this conceptual piece the author stated, "Relativism is commonly seen as making ethics problematic because an ultimate standard of right and wrong cannot be achieved." Worden (2005) studied how elements of religion pertain to and enhance elements of strategic leadership. Worden contrasted theological absolutism and normative relativism as they relate to strategic leadership showing that relativistic beliefs run counter to theological beliefs. In another conceptual study, Kim, Fisher, and McCalman (2009) contrasted modernism and Christianity and their different approaches to ethics. Kim et. al equate modernism and relativism thereby implying that relativism has opposing views to those of Christianity.

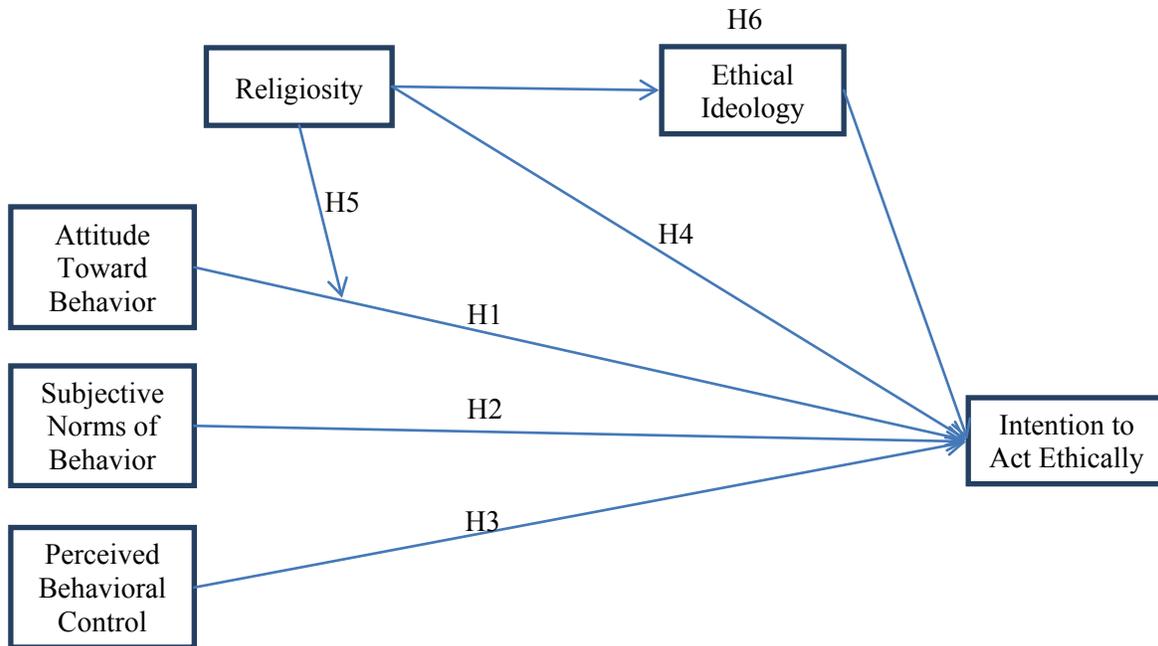
Religiosity has been shown to be related positively to idealism and negatively to relativism (Vitell & Paolillo, 2003). However, which relationship is stronger must still be viewed as an open question. Past research has measured the relationships between religiosity and idealism and religiosity and relativism, but few have shown which is the stronger relationship.

Given the evidence of significantly positive associations between idealism and ethics as well as idealism and religiosity, and the evidence of significantly negative associations between relativism and ethics as well as relativism and religiosity, we believe there is a mediating relationship and we offer the following hypothesis:

Hypothesis 6: The relationship between religiosity and intention to act ethically will be mediated by both idealism and relativism (ethical ideologies) such that the higher an individual's level of idealism and the lower an individual's level of relativism the stronger the mediating effects.

According to the above stated hypotheses, figure 1 illustrates the research model of this study.

**FIGURE 1
RESEARCH MODEL**



METHODOLOGY

Sample and Data Collection

The survey on which the present study is based was developed in and distributed through Qualtrics. Undergraduate and graduate students from a large mid-western university were solicited through faculty members. Students were offered extra credit for their voluntary participation in the study. A total of 300 responses were received, but 32 were removed due to incomplete responses. The final sample used in this study was 268. Nearly 1,000 students were contacted resulting in a response rate of 26.8%. The instrument used in this study consisted of three main parts that were each adopted from previously validated instruments.

The sample consisted of 135 (50.37%) males and 133 (49.63%) females. The age breakdown of the sample consisted of 92% of the sample being 25 years of age or under, with 68% of the sample being between the ages of 23 and 28. The academic standing of the sample consisted of 31 freshman, 38 sophomores, 87 juniors, 91 seniors, and 21 graduate students.

Measures

Theory of Planned Behavior

This research followed the framework outlined by Ajzen and Fishbein (1980) to measure the components of the TPB. Following their method we are assured the psychometric properties of the scales

and the validity of the constructs are well established (Buchan, 2005). All three attitude, subjective norms, and perceived behavioral control were measured using 4 items and 7-point Likert scales ranging from “strongly disagree” to “strongly agree”. Attitude was measured by asking respondents how “good”, “harmful”, “wise”, and “advantageous” acting ethically is. Subjective norms was measured by asking respondents if the people most important to them “would approve of acting ethically”, “believe they should act ethically”, “want them to act ethically”, and “would be upset if they acted ethically”. Perceived behavioral control was measured by asking respondents if they believed acting ethically or not was “within their control” and “beyond their control”, as well as if they believed they had the ability to act ethically of the next, and how confident they were they could act ethically over the next month. Each of the three scales has one reverse coded item to ensure validity of responses (Janssen, 2001; Oppenheimer, Meyvis, & Davidenko, 2009).

Ethical Intention (Attitude Towards Business Ethics Questionnaire)

The Attitude Toward Business Ethics Questionnaire (ATBEQ) (see appendix) was developed by Neumann and Reichel (1987). The ATBEQ is based on Stevens (1979) “values classification exercises.” Stevens' exercises contained statements that, while not known to the individual completing the exercise, related to various business philosophies like Social Darwinism, Machiavellianism, Objectivism, and Ethical Relativism (Preble & Reichel, 1988). The ATBEQ consists of 30 items that are measured on a 7-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree).

Ethical Ideologies (Ethics Position Questionnaire)

The Ethics Position Questionnaire (see appendix) was developed by Forsyth (1980) and was validated by Davis, Andersen, and Curtis (2001). Forsyth proposed that there are two dimensions from which an individual’s ethical beliefs stem, idealism and relativism, and he termed them ethical ideologies. Forsyth created the Ethics Position Questionnaire to measure these two dimensions. An individual’s response to the Ethics Position Questionnaire would place them in one of four quadrants based on the individual’s levels of idealism and relativism. Forsyth labeled the four quadrants situationism, absolutism, subjectivism, and exceptionism. The Ethics Position Questionnaire consists of 20 items measured on a 9-point Likert scale ranging from 1 (completely disagree) to 9 (completely agree). Table 1 illustrates Forsyth’s taxonomy of ethical ideologies. Forsyth reports Cronbach alpha coefficients of 0.80 and 0.73 for idealism and relativism respectively.

**TABLE 1
TAXONOMY OF ETHICAL IDEOLOGIES**

		Relativism	
		High	Low
Idealism	High	<u>Situationists</u> Rejects moral rules; advocates individualistic analysis of each act in each situation; relativistic.	<u>Absolutists</u> Assumes that the best possible outcome can always be achieved by following universal moral rules.
	Low	<u>Subjectivists</u> Appraisals based on personal values and perspectives rather than universal moral principles; relativistic.	<u>Exceptionists</u> Moral absolutes guide judgments, but pragmatically open to exceptions to these standards; utilitarian.

Religiosity (Intrinsic Religious Motivation Scale)

The Intrinsic Religious Motivation Scale was constructed by Hoge (1972) (see appendix). This scale consists of 10 items measured on a 5-point Likert scale ranging from 1 (strongly agree) to 5 (strongly disagree). This scale was designed to measure the innate value as opposed to external gain an individual gets from religiosity/spirituality (Berry, Bass, Forawi, Neuman, & Abdallah, 2011; Hoge, 1972). The Intrinsic Religious Motivation Scale also measures the extent to which religion is involved in every facet of an individual's life and not just something the individual claims. Hoge (1972) defined religiosity as the measure of how religious an individual is, not how they came to be religious or if they claim a religion. In a study relating religiosity to stress, job attitude, and organizational citizenship behavior, Kutcher, Bragger, Rodriguez-Srednicki, and Masco (2010) utilized the Intrinsic Religious Motivation Scale and found an internal consistency score of 0.84. The Intrinsic Religious Motivation Scale consists of seven intrinsically stated items and three extrinsically stated items. The extrinsically stated items are reverse coded questions to ensure reliability of responses.

Control Variables

The control variables included in this study consisted of sex (male vs. female), major, age, academic standing, and social desirability. Social desirability was measured to control for social desirability bias. Social desirability bias is a potential limitation of self-report surveys. However, according to Nederhof (1985) social desirability bias can be overcome in a few manners: (1) reject the data of high scoring subjects, (2) correct the data of high scoring subjects, or (3) register the impact of social desirability. Social desirability was measured using the 10-item Strahan-Gerbasi X1 Scale (Strahan & Gerbasi, 1972) and no significant differences were found between respondents of high social desirability and the rest of the sample. Therefore, social desirability bias is not a concern for this study.

Data Analysis

The research model of Figure 1 was analyzed using SmartPLS. Partial least squares (PLS) enables a researcher to assess the psychometric properties of the measurement model and estimate the parameters of the measurement model (Al-Gahtani, Hubona, & Wang, 2007). According to Hulland (1999), there are three sets of methodological considerations relevant to PLS within management research: (1) reliability and validity of measures, (2) determining relationships between measures and constructs, and (3) interpreting path coefficients and model adequacy.

Reliability of the items was checked through item loadings. Many researchers have suggested items of 0.7 or higher should be retained (Carmines & Zeller, 1979), while others claim items with loadings less than 0.5 should be dropped (Hulland, 1999). Therefore, this study dropped items one at a time starting with the lowest loading until all items exceeded a loading of 0.5 and the average of all item loadings on each factor was greater than 0.7. The final instrument consisted of 30 items broken down as follows: ethical intention – 7, attitude – 3, subjective norms – 2, perceived behavioral control – 2, religiosity – 7, idealism – 6, and relativism – 3. The specific items used to measure each construct can be found in the corresponding appendix with asterisks beside the item numbers. Convergent and discriminant validity were checked following Al-Gahtani et al. (2007) by extracting the cross loadings. The final factor loadings after extraction for reliability and validity purposes are demonstrated in table 2.

TABLE 2
FACTOR LOADINGS (BOLDED) AND CROSS LOADINGS

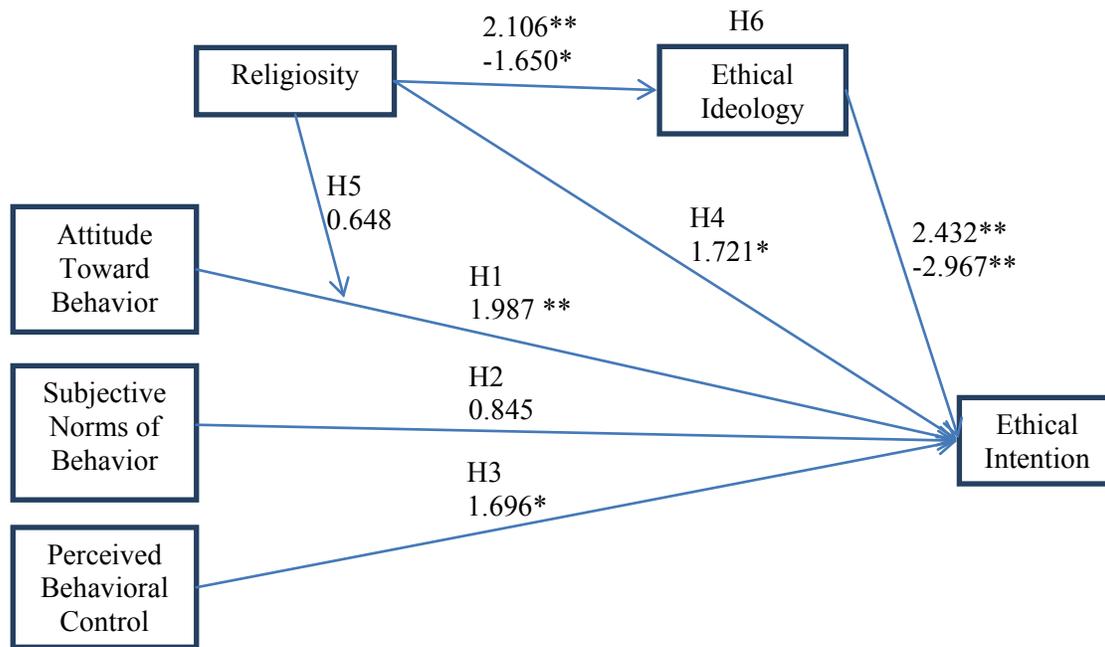
	Ethical Intention	Attitude Toward Behavior	Idealism	Relativism	Religiosity	Perceived Behavioral Control	Subjective Norms
EI1	0.7031	-0.2668	-0.3342	0.2283	-0.0289	-0.2884	-0.1937
EI2	0.6308	-0.2719	-0.2412	0.2481	-0.1314	-0.2806	-0.1394
EI3	0.7801	-0.2843	-0.205	0.1736	-0.0948	-0.2113	-0.1527
EI4	0.6592	-0.2716	-0.2828	0.219	0.0147	-0.2338	-0.2031
EI5	0.6277	-0.3035	-0.3681	0.19	0.0222	-0.1653	-0.1741
EI6	0.5668	-0.3303	-0.2113	0.1429	0.0229	-0.1549	-0.0775
EI7	0.7465	-0.1958	-0.1691	0.2965	0.1056	-0.2001	-0.1422
ATB1	0.3241	0.9017	-0.3286	0.1803	-0.0072	-0.3598	-0.2979
ATB2	-0.3241	0.9017	0.3286	-0.1803	0.0072	0.3598	0.2979
ATB3	-0.4605	0.7934	0.3504	-0.2451	0.1327	0.3974	0.4715
IDEAL1	-0.1481	0.225	0.6461	-0.1084	0.1919	0.1944	0.1337
IDEAL1	-0.119	0.1338	0.6145	-0.1175	0.2697	0.2278	0.1928
IDEAL3	-0.2459	0.2185	0.7038	-0.1214	0.1248	0.2675	0.1442
IDEAL4	-0.4158	0.3784	0.7002	-0.2242	-0.0219	0.3306	0.1875
IDEAL5	-0.3868	0.292	0.8261	-0.1752	0.1303	0.2724	0.1866
IDEAL6	-0.3728	0.3634	0.7982	-0.2494	0.102	0.2637	0.2275
RELAT1	0.3041	-0.3123	-0.1854	0.7338	0.1458	-0.2916	-0.3154
RELAT2	0.1954	-0.0173	-0.1806	0.7083	-0.0748	-0.0711	-0.046
RELAT3	0.1735	-0.0695	-0.132	0.6258	-0.1139	-0.088	0.0572
RELIG1	-0.0463	0.1166	0.1894	-0.0547	0.8364	0.1379	0.0521
RELIG2	-0.0293	0.0326	0.1135	0.0729	0.8993	0.0746	-0.0278
RELIG3	-0.0591	0.085	0.1608	0.0218	0.8583	0.1123	0.0342
RELIG4	0.0453	-0.0133	0.0897	-0.0173	0.7137	0.0489	-0.0344
RELIG5	-0.0172	0.0493	0.1232	0.0483	0.9018	0.0688	-0.0105
RELIG6	0.0447	0.0114	0.0514	0.0721	0.8633	0.0928	0.0266
RELIG7	0.019	0.0472	0.1137	0.0724	0.8946	0.071	0.0393
PBC1	-0.2203	0.2746	0.2534	-0.1646	0.0578	0.6717	0.1865
PBC2	-0.318	0.3897	0.3089	-0.2249	0.1029	0.8582	0.4686
SN1	-0.2384	0.3788	0.2389	-0.2053	-0.0405	0.3649	0.8847
SN2	-0.1803	0.3444	0.1748	-0.142	0.0901	0.4015	0.7874

FINDINGS

After removing non-loading items, a bootstrapping algorithm within SmartPLS was run to convert each of the path coefficients into t-statistics using the default settings. There was a significant effect found between an individual's attitude toward acting ethically and the individual's intention to act ethically, $t(268)=1.987, p<.05$; thus demonstrating support for hypothesis 1. There was no significant effect found

between the subjective norms on acting ethically and an individual's intention to act ethically, $t(268)=0.845, p>.10$; thus hypothesis 2 is not supported. There was not a significant effect found between an individual's perceived behavioral control and their intention to act ethically, $t(268)=1.696, .05<p<.10$. However, this relationship is significant at the $p<.10$ level. Thus, hypothesis 3 is not supported, but it is approaching significance. Likewise, the effect between religiosity and intention to act ethically was not significant at the $p<.05$ level, but it was significant at the $p<.10$ level, $t(268)=1.721, .05<p<.10$, thus hypothesis 4 that religiosity has a direct effect on intention to act ethically is not supported, but it is approaching significance. The relationship between the interaction of attitude toward intention and religiosity was not found to be significant, $t(268)=0.648, p>.10$, thus hypothesis 5 of a moderating effect of religiosity on the attitude-intention relationship is not supported. Without first having a significant relationship between religiosity and intention there cannot be a mediating effect on this relationship (Baron, Alison, & Bielby, 1986), therefore, hypothesis 6 is not supported. However, both idealism and relativism had significant effects on intention, $t(268)=2.432, p<.05$; $t(268)=-2.967, p<.05$, respectively. These results support past findings that idealism is positively related to ethics while relativism is negatively related to ethics. The relationship between religiosity and relativism was only significant at the $p<.10$ level, $t(268)=-1.650, p<.10$, but there was a significant effect between religiosity and idealism at the $p<.05$ level, $t(268)=2.106, p<.05$. Therefore, religiosity has an indirect effect on intention through idealism at the $p<.05$ level and through relativism at the $p<.10$ level. Figure 2 provides a summary of our findings illustrated in a statistical research model.

**FIGURE 2
STATISTICAL RESEARCH MODEL**



* $p<0.1$; ** $p<0.05$

DISCUSSION AND FUTURE RESEARCH

This study looked into the ethical decision making of individual utilizing the TPB as a theoretical foundation. An interesting implication of the TPB discovered by this research is that when deciding to act ethical or unethically, individuals care more about themselves than anything else. This is evidenced

through the finding that attitude had the strongest relationship with ethical intention when compared to subjective norms and perceived behavioral control. Although not as impactful as attitude, perceived behavioral control does have some influence on ethical decision making. Therefore, this study suggests that people are most likely to act unethically if they want to perform the unethical act, and they have the ability to perform the unethical act.

There was no evidence of subjective norms playing any role in an individual's decision to act ethically or not. Therefore, family, friends, coworkers, and bosses feelings toward the act matter very little in the decision to act ethically or not. However, in light of the finding that perceived behavioral control does have some influence on the ethical decision making of individuals, an interesting question is whether or not perceived behavioral control affects the relationship between subjective norms and ethical intention. Perceived behavioral control is defined as having the ability to perform the act. If an individual has the ability to perform an act on their own they would not need to involve or inform anyone else of their actions. When speaking specifically of unethical actions, it would seem advantageous to involve or inform as few people as possible of your actions. Therefore, having a sense of perceived behavioral control could be similar to having a sense of anonymity. The question then becomes does perceived behavioral control moderate the relationship between subjective norms and ethical intention, specifically in regards to unethical acts. Stated another way, would the attitudes of family, friends, coworkers, bosses, ect. become more important if there was a lack of perceived behavioral control and less important if there was a strong sense of perceived behavioral control. Keep in mind, a sense of anonymity is only necessary when the individual's attitude runs contrary to the subjective norms. Otherwise stated, when faced with an unethical act, anonymity is only necessary if the individual wants to perform the act and others would not approve. If the others would approve, anonymity is unnecessary. This would be a great avenue of future research.

The strongest relationships of the study were the idealism-ethical intention and relativism-ethical intention relationships. This is evidence that idealism and relativism need to be further considered in the research of ethics, especially when the theoretical underpinnings of a study come from the TPB. In fact, it could be suggested that idealism and relativism might be considered more important to ethical intention than any other variable of this study. Although the TPB is one of the best intentions theories, when applied to ethics, not including idealism and relativism as predictors could be a mistake. As this study illustrates, idealism has a positive relationship with ethics while relativism has a negative relationship with ethics. An interesting avenue of future research would be to better identify which, or which combination (high vs. low idealism and/or high vs. low relativism) is more closely related to higher ethical standards. The findings suggest that an individual with high idealism and low relativism will have the highest ethical standards, and that an individual with low idealism and high relativism will have the lowest ethical standards. However, what about the other two combinations? Do individuals with low idealism and low relativism or individuals with high idealism and high relativism have higher levels of ethical standards?

Lastly, religiosity needs to be more often included in studies of ethicality, especially when the theoretical underpinnings of a study come from the TPB. As the findings of this study suggest, religiosity not only partially influences ethical intention directly, but religiosity also influences idealism and relativism which in turn influence ethical intention. Therefore, following the previous train of thought on which combinations of idealism and relativism lead to the highest levels of ethical intention, the question here would be to which combination of idealism and relativism do higher levels of religiosity lead? Otherwise stated, does religiosity raise levels of idealism or lower levels of relativism more? Researchers have long been interested in discovering ways to increase ethical practices of employees in the workplace. One way to do so is by studying religiosity. Religiosity is not simply concerned with what religion an individual claims to follow, but rather how closely they follow that religion or how religious the individual is.

LIMITATIONS

One limitation of every study that utilizes solely self-report measures is response bias. Response bias can impact the validity of the data gathered through the use of a questionnaire or survey. Like self-report bias, common method bias is another limitation often associated with self-report survey based research that could have a negative effect on the validity of the findings. Another limitation of this study is that in order to maintain an acceptable level of parsimony, we have not included some control variables (work experience, specific religion, etc.). Work experience could impact the study because this study is interested in business ethics. Gaining work experience data could have helped counter limitations of the student sample. Students typically have less work experience, offer a small range in age of the sample, and therefore they can lower the generalizability of a study. Gathering information on an individual's specific religion would have enabled the researchers to compare responses across religions. Lastly, a limitation of PLS is that there is no goodness of fit measure. These limitations are not just shortcomings of the study, but rather opportunities to advance in our efforts to better understand the relation between religiosity, ethical ideologies, and ethical behavior.

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APPENDIX

Measures Utilized

Attitude Towards Business Ethics Questionnaire

Reflect on the following statements about business attitudes in questions 1—30. Indicate your position regarding each statement by circling the number which is closest to your view.

1. (Strongly disagree) 2. (Disagree) 3. (Not sure) 4. (Agree) 5. (Strongly agree).

1. *The only moral of business is making money.
2. A person who is doing well in business does not have to worry about moral problems.
3. Every business person acts according to moral principles, whether he/she is aware of it or not.
4. Act according to the law, and you can't go wrong morally.
5. Ethics in business is basically an adjustment between expectations and the way people behave.
6. Business decisions involve a realistic economic attitude and not a moral philosophy.
7. Moral values are irrelevant to the business world.
8. The lack of public confidence in the ethics of business people is not justified.
9. "Business ethics" is a concept for public relations only.
10. The business world today is not different from what it used to be in the past. There is nothing new under the sun.
11. Competitiveness and profitability are independent values (existing on their own).
12. Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.
13. *As a consumer when making a car insurance claim, I try to get as much as possible regardless of the extent of the damage.
14. *While shopping at the supermarket, it is appropriate to switch price tags or packages.
15. *As an employee, I take office supplies home; it doesn't hurt anyone.
16. *I view sick days as vacation days that I deserve.
17. Employee wages should be determined according to the laws of supply and demand.
18. The main interest of shareholders is maximum return on their investment.
19. George X says of himself "I work long, hard hours and do a good job, but it seems to me that other people are progressing faster. But I know my efforts will pay off in the end." Yes, George works hard, but he's not realistic.
20. *For every decision in business the only question I ask is, "Will it be profitable?" If yes — I will act according; if not, it is irrelevant and a waste of time.
21. *In my grocery store every week I raise the price of a certain product and mark it "on sale". There is nothing wrong with doing this.
22. A business person can't afford to get hung up on ideals.
23. If you want a specific goal, you have got to take the necessary means to achieve it.
24. The business world has its own rules.
25. A good business person is a successful business person.
26. I would rather have truth and personal responsibility than unconditional love and belongingness.
27. True morality is first and foremost *self*-interested.
28. Self-sacrifice is immoral.
29. You can judge a person according to his work and his dedication.
30. You should not consume more than you produce.

Ethics Position Questionnaire

Instructions: You will find a series of general statements listed below. Each represents a commonly held opinion and there are no right or wrong answers. You will probably disagree with some items and agree with others. We are interested in the extent to which you agree or disagree with such matters of opinion. Please read each statement carefully. Then indicate the extent to which you agree or disagree by placing in front of the statement the number corresponding to your feelings, where:

1 = Completely disagree	4 = Slightly disagree	7 = Moderately agree
2 = Largely disagree	5 = Neither agree nor disagree	8 = Largely agree
3 = Moderately disagree	6 = Slightly agree	9 = Completely agree

1. *A person should make certain their actions never harm another even to a small degree.
2. *Risks to another should never be tolerated, irrespective of how small the risks might be.
3. *The existence of potential harm to others is always wrong, irrespective of the benefits to be gained.
4. *One should never psychologically or physically harm another person.
5. *One should not perform an action which might in any way threaten the dignity and welfare of another individual.
6. If an action could harm an innocent other, then it should not be done.
7. Deciding whether or not to perform an act by balancing the positive consequences of the act against the negative consequences of the act is immoral.
8. The dignity and welfare of people should be the most important concern in any society.
9. *It is never necessary to sacrifice the welfare of others.
10. Moral actions are those which closely match ideals of the most "perfect" action.
11. There are no ethical principles that are so important that they should be a part of any code of ethics.
12. *What is ethical varies from one situation and society to another.
13. *Moral standards should be seen as being individualistic; what one person considers to be moral may be judged to be immoral by another person.
14. Different types of moralities cannot be compared as to "rightness."
15. Questions of what is ethical for everyone can never be resolved since what is moral or immoral is up to the individual.
16. Moral standards are simply *personal* rules which indicate how a person should behave, and are not to be applied in making judgments of others.
17. Ethical considerations in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes.
18. Rigidly codifying an ethical position that prevents certain types of actions could stand in the way of better human relations and adjustment.
19. No rule concerning lying can be formulated; whether a lie is permissible or not permissible totally depends upon the situation.
20. *Whether a lie is judged to be moral or immoral depends upon the circumstance surrounding the action.

Note: The idealism score is obtained by taking the mean of items 1 through 10. The relativism score is obtained by taking the mean of items 11 through 20.

Intrinsic Religious Motivation Scale

Instructions: You will find a series of general statements listed below. Each represents a commonly held opinion and there are no right or wrong answers. You will probably disagree with some items and agree with others. We are interested in the extent to which you agree or disagree with such matters of opinion. Please read each statement carefully. Then indicate the extent to which you agree or disagree by placing in front of the statement the number corresponding to your feelings, where:

1. (Strongly disagree) 2. (Disagree) 3. (Not sure) 4. (Agree) 5. (Strongly agree).

1. *My faith involves all of my life. (I)
2. One should seek God's guidance when making every important decision. (I)
3. *It does not matter so much what I believe so long as I lead a moral life. (E)
4. *In my life I experience the presence of the Divine (God or a spiritual being). (I)
5. *My faith sometimes restricts my actions. (I)
6. Although I am a religious person, I refuse to let religious considerations influence my everyday affairs. (E)
7. Nothing is as important to me as serving God as best as I know how. (I)
8. *I try hard to carry my religion over into all my other dealings in life. (I)
9. *My religious beliefs are really what lie behind my whole approach to life. (I)
10. *Although I believe in my religion, I feel there are many more important things in life. (E)

Note: The religiosity score is obtained by taking the mean of items 1 through 10. Items 3, 6, and 10 must be reversed before scoring the scale.

The Theory of Planned Behavior

Attitude Toward the Act or Behavior

1. *I believe acting ethically is good. (strongly disagree – strongly agree)
2. *I believe acting ethically is harmful. (strongly disagree – strongly agree)
3. I believe acting ethically is wise. (strongly disagree – strongly agree)
4. *I believe acting ethically implies more advantages than disadvantages. (strongly disagree – strongly agree)

Subjective Norms

1. If I decided to act ethically, those people who are most important to me would approve (strongly disagree – strongly agree).
2. *Those people that are most important to me believe I should act ethically (strongly disagree – strongly agree).
3. Those people that are most important to me want me to act ethically. (strongly disagree – strongly agree).
4. *Those people that are most important to me would be upset if I acted unethically. (strongly disagree – strongly agree).

Perceived Behavioral Control

1. *I believe acting ethically or not is within my own control. (strongly disagree – strongly agree)
2. I believe acting ethically or not is beyond my control. (strongly disagree – strongly agree)
3. *I believe I have the ability to act ethically over the next month. (strongly disagree – strongly agree)
4. I am confident that I will be able to act ethically over the next month. (strongly disagree – strongly agree)