

Gender Influences on the Ethical Intentions of Employees: A Study Based on the Sri Lankan Public Sector

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Abstract

Even though unethical behaviour within the public sector has received a greater attention in recent years, limited work has been conducted related to gender influences on ethical intention. Hence, this paper applies gender identity theory to the Rest's ethical decision-making model to examine ethical intention of employees. This is a cross-sectional study and it covers a sample of four hundred public sector officials in national level organizations. A self-administered questionnaire was used to collect primary data. The study uncovers the context-based influence of biological gender on ethical intention. Expressive traits, as the psychological aspects of gender, significantly influence the ethical intention. Further, expressive individuals are more egoistic in forming the ethical intention in their workplace. These findings will be useful to understand why employees behave unethically and how biological and psychological aspects of gender make them pursue ethicality in the work environment.

Keywords: Gender, Ethical intention, Ethical judgment, Gender identity theory, Public sector ethics.

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Introduction

The results of the unethical behaviour of public officials have received much attention in recent decades (Kangas et al., 2017). However, it is only very recently that scholars have started analysing the impact of gender in this regard (Kennedy et al., 2017). Transparency International (2015) revealed that in two-thirds of the 168 countries surveyed, the corruption perceptions index score was below 50%. It is an alarming sign that the perceived level of public sector corruption has increased. Corruption continues to be the most widespread ethical issue in the public sector, and it covers a broad spectrum of human activities such as bribery, extortion, fraud, nepotism, patronage, graft, speed money, pilferage, theft, embezzlement, falsification of records, kickbacks, influence peddling and campaign contributions (Klitgaard, 1998). Despite the complexity involved in defining corruption, its harmful impact on the country's economic stability and societal progress are apparent.

Sri Lanka has dropped to the 95th position out of 175 countries, in the corruption perceptions index ranking (Transparency International, 2016). It should be noted that Sri Lanka was ranked 83rd in 2015. Furthermore, the Global Corruption Barometer survey done in 2011 disclosed that 50% of the respondents in Sri Lanka perceive that corruption has been on the rise. Respondents acknowledged their involvement in bribing public officials to speed up the services they receive. This immoral conduct was reported in the services related to tax administration, public security, land administration and customs (Transparency International, 2011). It emphasizes the need for a more committed public sector to stabilize ethical conduct when serving the community.

Since the early 1990s, Rest's (1986) four-component model laid the foundation for research related to individual ethical decision-making (Craft, 2013). It describes that individuals' ethical behaviour involves four sequential psychological processes, namely, being aware of an ethical issue, making a judgment, forming an intention, and then behaving. Due to the difficulties involved in measuring actual ethical behaviour as a result of social desirability bias, individual tendency to conceal information (Trevino, 1992) and privacy issues (Jones & Kavanagh, 1996), ethical intention is presented as an adequate substitute measure (Coleman, 1991). Rabl and Kühlmann (2008) suggested that the intention to act ethically or unethically is a very strong predictor of ethical or unethical behaviour. Therefore, this study focused on examining the ethical intentions of Sri Lankan public sector employees as these

intentions could adequately predict their ethical behaviour. To serve this purpose ethical judgment is presented as the antecedent of ethical intention (Jones, 1991). Ethical judgment involves the evaluation of the ethicality of an action (Nguyen & Biderman, 2008) that guides the intention to behave.

Multiple factors influence the ethical behaviour of individuals (Jones, 1991). Gender is one of the influential factors that have been studied widely in ethics-related studies (O'Fallon & Butterfield, 2005). However, the results of those studies are not conclusive. Craft (2013) stated that on average, females were reported to be more ethical and possess higher levels of ethical reasoning than their male counterparts. This result was also obtained in the preceding review by O'Fallon and Butterfield (2005), which proposed that women behave more ethically than men. In contrast, certain studies found no significant difference between males and females when they made ethical decisions (Craft, 2013).

The key reason for these contradictory findings was the theoretical assumption that gender is a dichotomous variable. According to the sequels of reviews written by Ford and Richardson (1994), Loe et al., (2000), O'Fallon and Butterfield (2005) and Craft (2013), a considerable amount of ethics-related studies treated gender as a dichotomous variable. Gender as only biological sex produced no differences in ethical perception between men and women (McCabe et al., 2006). Gender identity theory proposed that gender is a complex construct rather than a mere conventional notion of biological sexual classification (McCabe et al., 2006). Accordingly, gender becomes multi-factorial (Spence, 1993), consisting of biological sex, instrumental and expressive psychological traits, and gender-role attitudes. Gender identity theory addresses how individuals create and maintain meanings in the multiple roles they play in society. This development of meanings motivates their behaviour in specific situations. Thus, Spence (1993) proposed that gender identity theory provides useful empirical measures to explore the influence of psychological gender traits on the ethical sensitivity of employees. Accordingly, the current study employs both biological and psychological gender aspects to examine how employees form intentions to behave in relation to the ethical dilemmas they face in the public sector.

Moreover, there is ample empirical evidence which urges the examination of the influence of biological and psychological aspects of gender on the ethical behaviour of employees in the Sri Lankan public sector. According to the World Economic Forum (2014), the gender gap is widening in Sri Lanka. The country's gender

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equality ranking has dropped continuously from the 13th position in 2006 to the 79th position in 2014. Also, the number of women in governance, especially the number of those in authoritative positions in Sri Lanka, is relatively low (UNIFEM, 2008). Transparency International Sri Lanka (2014) perceives the contextual reality of the country as being deeply-rooted in a patriarchal society where modernity is still an external veneer, and orthodoxy remains the deeply-embedded core value and belief system. Certain cross-country studies related to ethics and gender found that the level of corruption is lower in countries with a greater share of women employed in authoritative positions (Swamy et al., 2001; Dollar et al., 2001). However, this empirical evidence remains largely inconclusive, and it is doubtful as to whether women leaders in the public sector are inherently less corrupt than men, regardless of other factors. Hence, there is a reasonable doubt among academics and practitioners as to whether the increased-level of unethical behaviour in the Sri Lankan public sector has been due to gender differences, specifically, over-representation of male decision makers (biological gender) in authoritative positions, or the influence of different traits of employees (psychological gender). Hence, this study examines the causal relationships resulting between the biological and psychological aspects of gender and the ethical intentions of employees. In the context of an increased level of corruption, this scholarly inquiry is essential in order to identify how gender as a multi-factorial construct, influences public sector employees to pursue ethicality in their work environments. This research study may provide new insights on how to combat increased unethical activities in the public sector of Sri Lanka.

The rest of the paper is structured under five sections. The first section reviews the literature related to ethics in the public sector, the ethical decision-making process, and the application of gender identity theory to the domain of public sector ethics. The second section describes the conceptual framework and hypotheses development. The subsequent section outlines the research methodology and the measurements utilized. The following section presents the data analysis. The final section concludes with the findings and discusses their theoretical and empirical implications.

Literature review

Ethics in the public sector

In recent decades, there has been a notably increased interest in public sector ethics management. A review of the extant literature reveals three key reasons for this

trend. Initially, the rising cost of misconduct in public institutions eroded trust in governments. The mis-utilization of precious resources in the public sector made the public question the effective economic and social development of countries. Secondly, recent public sector reforms have promoted competition within governmental organizations and between private sector organizations and governmental organizations and have thus challenged traditional values in the public service. This shifting role of public sector institutions towards modernization has contributed to an increased focus on organizational ethics, which are on par with the business sector (Pollitt & Bouckaert, 2000). Ultimately, major changes in societal expectations demand the direct accountability of administrators towards citizens rather than the traditional hierarchical accountability of elected officials (Maesschalck, 2004). All these have contributed to an increased awareness of the need to strengthen the ethical basis on which public services function. Moreover, public administrators are no longer expert technicians and their duty is not simply to implement policy decisions. Instead, public administrators should employ their discretion to make decisions that affect people's lives in profoundly positive ways. Making decisions is an unavoidable duty of public officials. Therefore, attempting to make ethical decisions should be inevitable. Amundsen and Andrade (2009) indicated that public officials have discretionary powers that go beyond the manuals, orders, job descriptions and legal framework of their positions and duties, and professional ethics will have to come in as a guideline in addition to formal regulations. Therefore, a broad and solid understanding of ethical theories and dimensions are important for public officials in order to ensure the appropriateness of their decision making.

Generally, ethics are considered as ideals which are associated with the 'rightness or wrongness' of choices that have significant impacts on others. Rest (1986) defines ethics as the basic guidelines for determining how conflicts in human interests are to be settled, and for optimizing the mutual benefits of people living together in groups. Ethics in the public sector are rather different from the personal ethics of individuals. Public officials as professionals deal with an additional set of ethical values and principles other than personal ethics (Amundsen & Andrade, 2009). In other words, ethical behaviour in the public sector is determined by the ethical character of public officials and the contextual dimensions that prevail in the particular situation where a decision is made.

In the public ethics literature, much attention has been paid to public sector values. Caiden (1999) suggested that public officials are in the best position to act as protectors

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of the public interest, guardians of their property and stewards of public welfare. Therefore, public servants will have to be open and transparent, be informed, honest, responsive and responsible. According to Kinchin (2007), the ethics of public service is (should be) based on five basic virtues; fairness, transparency, responsibility, efficiency and the absence of conflict of interest. However, there are other principles in operation. A comparative study by Huberts, Heuvel, and Punch (2000) concluded that accountability, impartiality, selflessness, transparency, responsiveness, and social equity are the core ethical values of the public sector. Also, efficiency, expertise, honesty, dedication and lawfulness are the common ethical values applicable for both public and private sectors.

In reality, public servants have to deal with several dilemmas, especially when conflicts arise between personal ethics and professional ethics or organisational cultures. Rohr (1990) concluded that the ultimate duty of public officials is the responsible use of administrative discretion to ensure ethicality in their decisions.

The ethical decision making process

Since the early 1990s, Rest's (1986) four-component model has served as the foundation for empirical studies on ethical decision making (O'Fallon & Butterfield, 2005; Craft, 2013). This seminal work describes individuals' ethical decision making as the choice made through four sequential psychological processes, namely, moral awareness, moral judgment, moral intention, and ethical behaviour. Moral awareness is the first stage of ethical decision making. Initially, individuals tend to identify an issue that has some ethical implication. The next stage refers to how an individual must be able to judge the course of action which is morally correct or fair. In the third stage, based on judgment, individuals prioritize moral concerns above other concerns. In other words, beyond the judgment, individuals form a sense of obligation to act (Kim, 2016). It is the stage of establishing ethical intention. It guides the action to be taken in a given situation. Then, the last stage refers to the ethical behaviour which is the outcome of the intention.

Although the literature has emphasised the significance of examining the ethical behaviour of individuals (O'Fallon & Butterfield, 2005; Craft, 2013), the difficulties involved in measuring actual ethical behaviour (Trevino, 1992) promote the adoption of alternative measures. Accordingly, behavioural intention is suggested as an adequate substitute measure, as it is the immediate determinant of ethical behaviour

(Nguyen & Biderman, 2008). This sort of rational decision-making is proposed in the theory of planned behaviour (Ajzen, 1991).

Further, in empirical works, moral judgment is identified as a significant predictor of ethical intention (Leitsch, 2004). Moral judgment is the psychological process in which an individual formulates the possible choices she/he has with which to respond to a moral issue and to evaluate potential consequences of those choices. This reasoning is used to determine an ethically sound response (Rest, 1994). This guides and motivates the intention to act. Thus, in the field of descriptive ethics, much attention is paid to the relationship between ethical judgment and ethical intention (O'Fallon & Butterfield, 2005), as they are used to predict the ethical behaviour (Nguyen & Biderman, 2008). The works of Loe et al. (2000) and Jones (1991) suggest that moral philosophies provide guidelines to recognize an issue and form a judgment in real life situations. Therefore, the literature supports five ethical philosophies, namely, the theories of justice, relativism, utilitarianism, egoism, and deontology (Reidenbach & Robin, 1990).

The theory of justice represents the concept of fairness. It suggests that equals ought to be treated equally (Reidenbach & Robin, 1990). In an organizational context, if employees perceive less justice, the frequency of forming unethical judgments is high (Trevino & Weaver, 2001). Relativism argues that ethical rules are relative rather than universal. If one employs relativism to judge an ethical issue, one's decisions will be made based on the context and the others who are involved in that situation (Forsyth, 1992). Deontology is referred to as the ethics based on reason. It argues that a person can be ethically bound to take action in certain situations because there are clear moral obligations (Johnson, 2007). Egoism suggests that individuals determine the ethicality of actions based on their consequences. Thus, an act is ethical when it promotes an individual's long-term interests (Reidenbach & Robin, 1990). Utilitarianism proposes that one's evaluation of the ethicality of an action is promoted by the maximization of the good outcomes and minimization of the bad outcomes for a larger number of people (Bowen, 2012).

Gender as an influencing factor in the ethical decision making process

A wide range of constructs have been proposed and tested in relation to Rest's model (O'Fallon & Butterfield, 2005; Craft, 2013). Kish-Gephart et al., (2010) revealed that

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ethics researchers have long been interested in the effects of gender on ethical decision making in organizations. Further, Gilligan (1982) suggested that men and women differ in how they solve moral dilemmas. However, the empirical results on gender differences in ethical decision-making are mixed. A series of reviews by Ford and Richardson (1994), Loe et al., (2000), O'Fallon and Butterfield (2005), and Craft (2013) serve as the best evidence for such inconclusive empirical results.

On average, females were reported to be more ethical than males (O'Fallon & Butterfield, 2005; Craft, 2013). Beekun et al., (2010) state that the ethical decisions of women are contextual, whereas men rely more on justice, and that their decisions are more universal. However, men are said to be more willing than women to behave unethically (Beu et al., 2003). Other studies found no significant difference between males and females in ethical decision making (Sweeney & Costello, 2009). Kish-Gephart et al., (2010) reported that despite the fact that the relationship between biological gender and ethics remains unclear, the weight of empirical evidence and theories leads to the prediction that women would be less likely than men to make unethical choices. However, Gilligan (1982) emphasised the importance of the examination of gender in relation to its biological, psychological and social aspects in ethics studies.

Gender identity theory

Ethics-related studies have predominantly treated gender as a dichotomous variable and the results of those studies are not conclusive as well. McCabe et al., (2006) describe gender as a multi-dimensional construct. Further, assuming gender as a synonym for sex, which is a biological variable, may limit the value of research findings.

The Gender identity theory serves as an alternative theory with which to examine the complex relationship between gender and ethical decision making (McCabe et al., 2006). It employs a three-dimensional view to describe gender. These three dimensions are biological gender (being men or women), psychological gender (instrumental and expressive traits) and gender-role attitudes. The first dimension, 'biological gender,' stands for the sex-based dichotomy identified as male or female. Gender as a biological variable gained prominence in the context of ethics-related studies (McCabe et al., 2006). Those studies relied primarily on the notion that the behaviour of individuals is permanently connected to their biological differences at birth.

However, Roughgarden (2004) declared that recent scientific evidence weakens the central argument of this biological determinism. Incorporation of 'psychological gender' as the second dimension serves as the alternative approach to overcome the limitations of biological gender (McCabe et al., 2006). Psychological gender refers to the instrumental traits (masculine) and expressive traits (feminine) associated with males and females. Individuals with higher degrees of expressive traits prefer greater interdependence and prioritise relationships with significant other individuals. In contrast, individuals with higher degrees of instrumental traits prefer greater independence from others (Cross & Madson, 1997). Further, these traits are not inborn qualities, but are reshaped by socialization processes and cultural expectations (Mason & Mudrack, 1996).

The third dimension is the gender-role attitudes that refer to individuals' beliefs about which roles are appropriate for women and men (McCabe et al., 2006). For instance, the traditional perception of women's role in society suggests their greater involvement in domestic activities and the greater engagement of men in economically productive activities (Wood & Eagly, 2009). However, gender roles have origins in multiple biological and cultural factors (Wood & Eagly, 2009). Although McCabe et al., (2006) have emphasized that the examination of gender-role attitudes in relation to the ethical behaviour of individuals is important, that aspect has been excluded from this study due to the absence of validated contextual measurements.

Locus of control

Ethical choices are not merely individual decisions (Jones, 1991). Social learning and organizational contexts are important factors which determine an individual's ethical actions (Kim, 2016). The extended version of Rest's model is presented by Jones (1991), and it proposes the environment as the context in which ethical issues emerge. Further, Jones (1991), suggested moderators which influence the relationship between ethical judgment and ethical intention. Those moderators include such personal characteristics as values, personality, and locus of control and some other factors, such as situational characteristics (Ferrell & Gresham, 1985; Trevino, 1986). Among these, locus of control as an individual antecedent has received empirical support in the ethical decision-making literature (Michalos & Poff, 2013). A sense of psychological control is also considered an important dispositional factor that impacts workplace behaviours (Hoffi-Hofstetter & Mannheim, 1999).

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Locus of control explains how individuals interpret events and their consequences (Rotter, 1966). In other words, it describes the degree to which individuals perceive that the outcomes of their own behaviours are under their control or beyond their control. Accordingly, locus of control defines persons with two extreme psychological orientations known as internals and externals. Internals believe that the reinforcement they receive is under the control of their own behaviours and attributes (Schultz & Schultz; 2005). Externals believe that outside forces such as luck, determine their outcomes. A number of studies have found that locus of control correlates both with ethical judgment (Forte, 2004; McCuddy & Peery, 1996) and ethical intention (Street & Street, 2006; Cherry & Fraedrich 2012). Further, consecutive reviews of ethics literature proposed locus of control as a promising individual level moderating variable with which to examine the relationship between ethical judgment and ethical intention (O'Fallon & Butterfield, 2005).

Development of hypotheses and conceptual framework

Biological gender and ethical judgment

Biological gender is reported frequently in empirical studies of ethical decision making (Craft, 2013). The gender socialization approach proposed by Betz et al., (1989) argues that men and women bring different values and traits to their workplaces. These gender-diversified values and traits induce individuals to develop different work-related interests, decisions, and practices. Further, Ameen et al., (1996) contend that men will seek competitive success and are more likely to break rules because they view achievement as competition, whereas women are more concerned with doing tasks well and promoting harmonious work relationships. Therefore, men and women employ different judgments and respond differently to a similar ethical dilemma.

A significant number of studies have found that women are more ethical than men (Eweje & Brunton, 2010; Elango et al., 2010; Sweeney et al., 2010). These studies reveal that women tend to exhibit a higher level of ethical sensitivity than men. In particular, Gilligan (1982) argues that women and men demonstrate significant differences in ethical reasoning skills. In other words, women tend to base their ethical judgments on obligations to care for others, whereas men are more rational. Apparently, there are only a few studies reporting that males have a higher level of ethical sensitivity than females (Peterson et al., 2001).

However, a substantial body of studies cites similarities between men and women in ethics, values, and associated behaviours, attributed to occupational or on-the-job socialization that occurs in their adulthood (Mason & Mudrack, 1996). Further, Jones and Kavanagh (1996) reported in their experimental examination, that if there are gender differences, it is not necessarily clear as to why such differences exist. Therefore, it is necessary to examine the association between biological gender and ethical judgment, further. Accordingly, the following hypothesis is proposed:

H1: There is an association between biological gender and the i th component of ethical judgment.

i = justice, relativism, egoism, utilitarianism, and deontology

Psychological gender and ethical judgment

According to gender identity theory, psychological gender traits include instrumental traits and expressive traits. These traits are defined as internally located response predispositions or capacities that have considerable trans-situational significance for behaviour (Spence & Helmreich, 1978).

Instrumental traits explain the degree to which an individual perceives himself/ herself as masculine, and it includes, independence, activeness, competitiveness, decisiveness, aggression, self-confidence, dominance, and ability to handle pressure (Spence & Helmreich, 1978). Possessing instrumental traits are not restricted to men, and both men and women are capable of possessing instrumentality in various degrees. People with a higher level of instrumental traits are reported to be more consistent in judging the ethicality of an action (Beekun et al., 2010) as they pursue rationality. Also, such individuals are less tolerant of ethical actions and less sensitive to unethical activities (Ameen et al., 1996). Further, a high-instrumental type person uses a dominating approach to respond to a moral conflict (Portello & Long, 1994). Therefore, employing instrumental traits may not comply with socially desirable moral concerns, as it focuses more on being rational and consistent. This leads to the common conclusion that instrumental traits are associated with unethical judgments. In contrast, McCabe et al., (2006) reported that an association between instrumental traits and one's ability to assess the ethicality of an action is not empirically supported.

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However, it is noteworthy that the minimal research conducted in relation to psychological gender and personal ethics within the organizational domain, especially in the public sector (Craft, 2013), requires further empirical work. Considering all these arguments, the following hypothesis is proposed:

*H2: There is a negative association between instrumental traits and the *i* th component of ethical judgment.*

i = justice, relativism, egoism, utilitarianism, and deontology

On the other hand, expressive traits explain the degree to which an individual perceives herself/himself as feminine, and it includes being emotional, devoted to others, gentle, helpful, kind, understanding of others' feelings, understanding of others in general and concerned about relationships with others (Spence & Helmreich, 1978). According to McCabe et al., (2006), expressive traits are positively associated with individuals' ability to identify unethical behaviours as unethical. Beekun et al., (2010) revealed that expressive people judge the ethicality of a potential action depending on its context. Therefore, they do not demonstrate consistent moral judgment. Further, they were found to significantly embrace uncertainty avoidance (Beekun et al., 2010). Smith and Oakley (1997) stated that expressive people were more concerned about social and interpersonal relationships when forming ethical judgments. Further, it is proven by Portello and Long (1994) that high-expressive type persons use a more compromising approach to respond to a moral conflict. Accordingly, it can be assumed that expressive traits would account for a context-specific and compromising style in weighing the moral concerns in a given situation. Therefore, expressive traits are considered socially desirable as they prioritize care for others. This leads to the general verdict highlighting the fact that expressiveness is associated with greater ethical sensitivity and that expressive individuals are better able to form ethical judgments.

Having identified the importance of expressiveness in assessing ethical actions, it is also required to examine the context-specific nature of expressiveness in relation to the public sector. Accordingly, the following hypothesis is proposed:

*H3: There is a positive association between expressive traits and the *i* th component of ethical judgment.*

i = justice, relativism, egoism, utilitarianism, and deontology

Ethical judgment and ethical intention

Ethical judgment refers to the evaluation of possible choices and potential consequences specific to a moral issue. It is the process of determining the ethically sound choice. It guides a person to form a sense of obligation to act ethically. In other words, individuals intend to act in accordance with their ethical judgment. Accordingly, ethical judgment is identified as the antecedent of ethical behavioural intention (Jones, 1991). Ethical intention refers to the motivation to commit to a moral choice over alternative choices representing different values (Nguyen & Biderman, 2008).

In social psychology, the theory of planned behaviour (Ajzen, 1991) identified that individuals make systematic and rational decisions which are the immediate determinants of their behavioural intention. Nguyen and Biderman (2008) defined behavioural intention as the self-reported likelihood that an individual will engage in a specific action. Also, they conclude that if an action is judged as ethical, one is more likely to form an intention to perform it and vice versa. Lincoln and Holmes (2011) suggest that individuals make judgments and form intentions by considering the potential consequences of actions.

Judgment and intention continued to be consistently researched and has gained more attention in the recent literature (Craft, 2013). However, only a few studies have examined the direct relationships between judgment and intention (O'Fallon & Butterfield, 2005; Craft, 2013). Therefore, this dearth of studies calls for an empirical test of this relationship. Accordingly, the following hypothesis is proposed:

H4: There is a positive association between the i th component of ethical judgment and ethical intention.

i = justice, relativism, egoism, utilitarianism, and deontology

Locus of control as the moderator in the ethical judgment-ethical intention relationship

Reviews on ethics-related studies proposed locus of control as a promising individual-level moderating variable with which to examine the relationship between ethical judgment and ethical intention (O'Fallon & Butterfield, 2005). Locus of control refers to the degree to which individuals perceive that their life events are caused either by

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internal or external sources (O'Fallon & Butterfield, 2005). Accordingly, personalities are broadly classified into two categories, namely, internals and externals. Empirical findings have revealed different behaviours shown by internals and externals. In general, internals assert that the outcomes of life events are determined by themselves, whereas externals perceive that they are beyond their control.

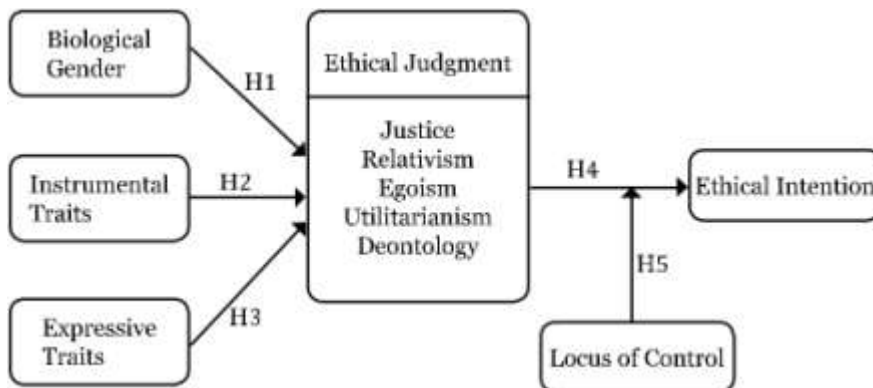
Murk and Addleman (1992) found that internal locus of control is associated with higher levels of cognitive moral development, as internals take personal responsibility for their behaviours. Internals are identified as individuals with a greater ethical sensitivity (Smith et al., 2007) and better coping skills than externals. In contrast, externals are less likely to recognize responsibility for the consequences of their behaviour (Hume et al., 2006) and are therefore less ethical. However, there is an argument supporting the fact that locus of control is not a permanent trait. Certain people form internal or external traits depending on the events and circumstances (Clawson & Gerry, 2003). This view emphasizes the contextual evaluation of locus of control. Accordingly, the following hypothesis is suggested:

H5: Locus of control moderates the relationship between the i th component of ethical judgment and ethical intention.

i = justice, relativism, egoism, utilitarianism, and deontology

The conceptual framework of this study is illustrated in Figure 1.

Figure 1: Conceptual Framework



Methodology

Sample and data

This study adopts the survey strategy associated with the deductive approach. The rationale behind adopting the survey method is to collect a larger amount of standardized data that facilitates a meaningful comparison of relationships between variables. This is a cross-sectional study which covers a set of public sector organisations over a short period of time. The population of the study comprises of all employees in the public sector of Sri Lanka. The unit of analysis is the individual public sector employee. The study covers a sample of 400 public sector employees of top, lower, and middle levels of management, who are authoritatively involved in decision making in government organizations at the national level. The research utilizes a stratified random sampling method as the population of this study is not homogeneous. Accordingly, the population is divided into subsets (strata) which represent the homogenous features in the respective level of management, namely, top, middle, and lower. Further, the subjects drawn from each stratum is proportionate to the number of elements in the respective stratum.

The self-administered questionnaire is the primary data source used to collect the data from respondents. Both the “delivery and collection approach” and web-based questionnaires were used to collect data.

Measures

Psychological gender

Generally, researchers consider gender identity as a two-dimensional model, comprising of instrumental traits and expressive traits (Palan, 2001). The Personal Attributes Questionnaire (PAQ) (Spence et al., 1974) is one of the extensively used instruments in gender identity research (Palan, 2001). The PAQ uses a series of bipolar items and the respondents need to rate themselves on a range of values. The PAQ is a self-reporting measure comprising of 24 bipolar Likert type items; for examples, “*can make decisions easily*” and “*aware of others’ feelings*”. The psychometric analyses of the PAQ have both reliability and construct validity (Curran & Warber, 2011) as well as consistency in their two-factor dimensionality (McCreary & Steinberg, 1992). The original version of the PAQ includes three subscales, namely,

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instrumental traits (PAQ-I), expressive traits (PAQ-E) and other control traits (PAQ-MF). Each subscale was made up of eight items. In order to enhance the respondents' ability to understand the questionnaire, three selected items were rephrased and used in this study.

Ethical judgment

The Multidimensional Ethics Scale (MES) is the most prominent and most comprehensive instrument for the measurement of ethical judgments based on moral philosophies. Also, Cohen et al., (1996) suggested the application of MES to Rest's (1986) four component model. Reidenbach and Robin (1990) developed this adjusted scale based on the assumption that ethical judgment is a multidimensional construct such that the ethicality of an issue is a function of the philosophy to which it is applied. It includes five popular philosophies: justice, relativism, egoism, utilitarianism, and deontology (Nguyen & Biderman, 2008). Buchan (2014) describes the distinct features of these philosophies; justice deals with equal and fair treatment; relativism emphasizes that an act can be judged only in terms of a specific culture and the absence of universal truths; egoism asserts that the consequences (promotes long term interests) of a specific action determine the ethicality; utilitarianism also focuses on the consequences of the act, specifically, that the action resulting in the greatest good, considering all parties, is the most ethical; deontology is often referred to as the rule-based philosophy, and here judgment is based on the action itself regardless of the outcome.

Different versions of MES have been used in empirical studies and those occupy a set of moral philosophies (McMahon & Harvey, 2007). For the purpose of the study, the 12-item MES was adopted by evaluating the scales used in selected studies. The examples of the items used in this study are, "*culturally acceptable in Sri Lanka*" and "*promoting own interest of the director general*". Hyman (1996) reported that Kaiser-Meyer-Olkin test scores of MES exceeding 0.85 fall within the meritorious range (Hair et al., 2010) of reliability.

Ethical intention

Rest's (1986) model describes ethical intention as a particular motivation to behave, and that an individual places self-interest against moral principles.

Intention is considered as a principal construct which predicts behaviour in ethical decision-making (Johnson, 2007). Studies dealing with ethical intention have utilized different numbers of items to measure this construct. Certain studies have also used a single item (Beekun, et al., 2005; Paolillo & Vitell, 2002). Joseph and Esen (2003) proposed an ethical intent scale based on conditional intent and the conditions surrounding ethical situations. Johnson (2007) reported that the Cronbach's alpha scores for the subscales of this instrument fell within an acceptable range of 0.82 to 0.95. Consequently, this study adopts 08 ethical intent items proposed by Johnson (2007). The examples of the items used in this study are, "*I would choose the same course of action because no one cares*" and "*I would choose the same course of action because everyone does it*".

Locus of control

Julian Rotter (1966) developed a locus of control personality test to evaluate the extent to which an individual possesses internal or external reinforcement beliefs. Rotter's tool contains 29 forced-choice questions. Variations of Rotter's scale have been applied in numerous situations. Pettijohn et al., (2005) revised this instrument and obtained 20 general statements. Scores of revised locus of control scale items were correlated and a statistically significant relationship was found. Therefore, this study used this revised scale to measure internal and the external control orientations. The examples of the items used in this study are, "*I usually get what I want in life*" and "*I usually convince others to do things my way*".

Scenario based measure

Amundsen and Andrade (2009) noted that the context and the situational factors cannot be ignored in a study of governmental ethics. Johnson (2007) highlights the importance of the context, because the nature of an individual's decision to act depends on the situation. Further, in organizations, decisions made by an individual cannot be understood without considering the decision-making context (Kelley & Elm, 2003). Therefore, scenarios have been used across a wide variety of disciplines to evaluate ethical judgment and intention (Watley & May, 2004). Scenarios present specific decision-making situations similar to real-life situations (Bass et al., 1999). Generally, ethics-related studies utilize ethical dilemmas (Marshall & Dewe, 1997). Hence, for this study, three appropriate scenarios were developed based upon the review by Demmke

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and Moilanen (2011). The first scenario depicts a dilemma of new appointment. The second scenario represents conflict of interests and the third scenario portrays the act of gift offering. Taylor (2006) suggested that the sources for the scenario development include the use of practical knowledge, previous research, or a preliminary qualitative study. Thus, the development of scenarios of ethical dilemmas prevailing in the public sector is considered a new addition to the literature in this field.

Data analysis and results

This study applied SEM to confirm the conceptual framework and to test hypotheses using the maximum likelihood estimation method. Prior to SEM, preliminary data analysis was used to check the adequacy of the sample, the missing data and the outliers (Hair et al., 2010; Ullman, 2001). This was followed by assessing the internal reliability of the latent variables using Cronbach's alpha. The alpha values for all the constructs in this study were within the acceptable range of 0.7 or above (Hair et al., 2010), excluding the instrumental traits ($\alpha=0.61$), justice ($\alpha\leq 0.61$) and utilitarianism ($\alpha\leq 0.65$) scales.

Subsequently, Principal Component Analysis (PCA) was used to identify strong patterns in the dataset and to carry out data reduction (StataCorp, 2013). The two-stage model-building process was followed (Hair et al., 2010), and measurement models were developed for each of the three scenarios. Confirmatory Factor Analysis (CFA) was conducted, followed by the testing of the structural models corresponding to the proposed hypotheses.

Measurement model

The measurement model proposed by this study is investigated separately for each of the three scenarios. Trevino (1986) argued that ethical judgments are issue-specific. Hence, separate examinations were executed for each scenario. Scholarly arguments support the fact that a conscious application of different moral philosophies will lead to similar ethical judgments (De George, 1986). Therefore, correlations between five judgment latent variables were allowed in the measurement model.

In assessing model fit, selected absolute fit indices and incremental fit indices were taken into consideration. Relative chi-square (χ^2/df) was used to assess overall model

fit (Wheaton et al., 1977). Researchers' recommendations suggest that the acceptable range for χ^2/df is between 5.0 (Wheaton et al., 1977), and 2.0 (Tabachnick & Fidell, 2007). The resulting relative chi-square values for the three scenarios were 2.17, 2.35 and 2.53 respectively.

Table 1: Goodness of fit indices of the measurement model

Fit statistic	Scenario 1	Scenario 2	Scenario 3
χ^2/df	2.17	2.35	2.53
RMSEA	0.057	0.062	0.067
SRMR	0.083	0.080	0.080
CFI	0.784	0.800	0.803
TLI	0.752	0.778	0.781

Hu and Bentler (1999) recommend that a Root Mean Square Error of Approximation (RMSEA) value close to 0.06 is acceptable. The resultant RMSEA values for the second and third scenarios fall into the acceptable range. Byrne (1998) suggested that a cut-off value for the Standardized Root Mean Square Residual (SRMR) of less than 0.05 denotes a good fit. The resultant SRMR values of the measurement models were 0.083 in the first scenario, and 0.080 in the second scenario and the third scenario. Therefore, the model fit based on SRMR does not seem satisfactory.

Hair et al., (2010) recommend that a Tucker-Lewis index (TLI) value above 0.92 is acceptable if the number of observed variables is less than 29 and the sample size more than 250. The TLI values of the measurement models of this study were less than 0.92, which revealed that fit was unsatisfactory. The Comparative Fit Index (CFI) introduced by Bentler (1990) accounts for sample size and compares the sample covariance matrix with the baseline model. A cut-off criterion of $CFI \geq 0.90$ is recognized as being suggestive of good fit (Hu & Bentler, 1999). The CFI value for the first scenario is 0.78, and in the second and third scenarios it is 0.80. Thus, these results also show less than moderate fit.

Given the complexity of SEM, it is not unusual to find that the fit of a proposed model is poor (Hooper & et al., 2008; Hair et al., 2010). Therefore, scholars recommend the assessment of fit of each construct, and each item individually as a good practice.

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As recommended by Hair et al., (2010), items with standardized factor loadings less than 0.5 were removed from the model to improve model fit. Further, to refine the model, statistically significant covariance coefficients were taken into consideration.

Structural model

Structural models of each scenario were developed based on the hypothesized dependence relationships among the constructs. Statistically significant associations between constructs resulted in the measurement model, and theory-driven dependence relationships among constructs were taken into consideration in assigning direct paths in the structural models. Table 2 presents the goodness of fit statistics of the structural models of each scenario.

Table 2: Goodness of fit statistics of structural models

Goodness of fit indices	Scenario 1	Scenario 2	Scenario 3
χ^2/df	2.98	4.57	4.57
RMSEA	0.07	0.10	0.11
SRMR	0.09	0.12	0.14
CFI	0.85	0.74	0.74
TLI	0.82	0.69	0.69

The normed chi-square (χ^2/df) values for the three scenarios were 2.98, 4.57 and 4.57, respectively. These values denote model fit in all three scenarios as per Wheaton et al., (1977) cut-off value of less than 5.00.

The RMSEA value of the structural model of the first scenario is 0.07, which indicates reasonably approximate fit (Kline, 2011). However, in the second and third scenarios, this fit criterion was not satisfactory. The SRMR value of the structural models in the first scenario falls within the acceptable range of less than 0.08 (Hu & Bentler, 1999). However, in the other two scenarios, this fit was not obtained. Based on the suggestion of Hair et al., (2010), since there could be a less strict evaluation of fit indices for complex models with larger samples ($n > 250$), CFI and TLI values of structural models are considered as an indication of reasonable fit. In order to support the proposed structural theory, examining individual parameter estimates of each hypothesis is as

important as obtaining good model fit. Hair et al., (2010) specified a rule of thumb to validate the theoretical model and suggested that standardized parameter estimates should be statistically significant and in the predicted direction. Table 3 shows the standardized regression weights of the latent variables of the structural model examined separately for the three scenarios.

H1 hypothesized the relationship between biological gender and philosophy-driven ethical judgment. A significant relationship between biological gender and relativism ($\beta=0.13$, $p<0.05$) is found in the first scenario. Further, biological gender is found to have a positive significant direct effect on egoism ($\beta = 0.13$, $p<0.05$) in the first scenario. Another positive relationship between biological gender and deontology ($\beta=0.10$, $p<0.05$) was obtained in the same scenario. A significant relationship between biological gender and utilitarianism is reported in the second scenario ($\beta = 0.09$, $p<0.05$).

H2 suggested a negative association between instrumental traits and philosophy-driven ethical judgment. However, a low reliability score ($\alpha=0.61$) and factor loadings less than 0.50 for all items of the instrumental scale led to the decision of eliminating this variable from the analysis. Hence, based on the empirical data of this study, arguments regarding instrumental traits and ethical judgment are not supported. This emphasizes the caution necessary when applying western oriented personality traits scales to the local context.

H3 examined the positive relationship between expressive traits and philosophy-driven ethical judgment. A positive relationship between expressive traits and justice has been identified only in the third scenario. However, the result was not statistically significant ($\beta = 0.15$, $p<0.1$). Furthermore, no significant relationship between expressive traits and relativism was reported in all three scenarios. Notably, a positive relationship between expressive traits and egoism was reported in all three scenarios. It was statistically significant in the first ($\beta = 0.17$, $p<0.05$) and third ($\beta = 0.17$, $p<0.05$) scenarios. A significant relationship between expressive traits and utilitarianism was found in the third scenario. Expressive traits were positively associated with utilitarianism ($\beta = 0.23$, $p<0.01$) in the third scenario. Additionally, there was no statistically significant relationship between expressive traits and deontology.

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Table 3: Standardized regression weights of constructs of structural models

	Scenario 1		Scenario 2		Scenario 3	
	Beta	Std. Err	Beta	Std. Err	Beta	Std. Err
Biological_Gender→Justice					-0.126+	0.136
Biological_Gender →Relativism	0.126*	0.199				
Biological_Gender→Egoism	0.136*	0.215			0.012	0.185
Biological_Gender→Deontology	0.103+	0.192				
Biological_Gender→Utilitarianism			0.0958*	0.209		
Instrumental→Justice			-0.060	358.47		
Instrumental→Egoism	0.099	36.589				
Instrumental→Utilitarianism					-0.088	228.36
Expressive→Justice			-0.129	0.199	0.147 +	0.132
Expressive→Relativism	0.032	0.186				
Expressive→Egoism	0.178*	0.216	0.066+	0.197	0.167*	0.155
Expressive→Utilitarianism			-0.078	0.203	0.230**	0.219
Justice→Intention			0.458***	0.086	0.271**	0.128
Egoism→Intention	-0.284*	0.089	0.124	0.054	0.260**	0.089
Relativism→Intention	0.181*	0.070				
Deontology→Intention	0.153+	0.075				
Utilitarianism→Intention			0.246**	0.064	0.414***	0.095
Internal_Justice→Intention			-0.132*	0.028		
Internal_Deontology→Intention	-0.179	0.086				
Internal_Utilitarianism→Intention	0.113	0.073				
Biological_Gender ^a →Intention	0.000	0.076	0.024	0.037	-0.031	0.079
Instrumental ^a →Intention	-0.028	8.115	-0.028	135.27	-0.037	0.001
Expressive ^a →Intention	-0.045	0.070	-0.070	0.092	0.179***	0.139

*** p<.001, ** p<.01, * p<.05, +p<.1

^a Indirect effects

H4 proposed a positive association between philosophy-driven ethical judgment and ethical intention. The statistically significant positive relationship between justice and ethical intention has been identified in the second ($\beta = 0.46$, $p < 0.001$) and third scenarios ($\beta = 0.27$, $p < 0.01$). Judgmental, ideological egoism was negatively associated ($\beta = -0.28$, $p < 0.05$) with ethical intention in the first scenario. Another statistically

significant relationship between egoism and ethical intention was found in the third scenario ($\beta = 0.26, p < 0.01$). Significant relationships between ethical judgmental ideology, relativism and ethical intention only resulted in the first scenario ($\beta = 0.18, p < 0.05$). Moreover, any significant association between deontology and ethical intention did not result in this study. It is important to note that there was a positive relationship between utilitarianism and intention in the second ($\beta = 0.24, p < 0.01$) and third scenarios ($\beta = 0.41, p < 0.001$).

H5 hypothesized that locus of control moderates the relationship between ethical judgment and ethical intention. In this study, only one statistically significant, negative direct effect of internal locus of control on the relationship between judicial ethical judgment and ethical intention was identified ($\beta = -0.13, p < 0.05$) in the second scenario.

Assessing the moderator effect

The improved measurement models were used to examine the moderating effect on the relationship between ethical judgment and ethical intention. Limited numbers of statistically significant moderating effects were identified (Refer Table 4). Internal locus of control moderates the relationship between utility-oriented judgment and intention in the first scenario. Also, it moderates the relationship between justice-oriented judgment and intention in the second scenario.

Table 4: Standardized covariance coefficients of moderator

	Scenario 1		Scenario 2		Scenario 3	
	n=356		n=355		n=346	
	Co ef.	Std. Err	Co ef.	Std. Err	Co ef.	Std. Err
cov(Internal_Justice,Intention)			-0.157**	0.002	0.028	0.052
cov(Internal_Relativism,Intention)			-0.082	0.112	-0.016	0.054
cov(Internal_Egoism,Intention)			-0.057	0.272	0.009	0.047
cov(Internal_Utilitarianism,Intention)	-0.125**	0.0679	0.041	0.445	-0.029	0.052
cov(Internal_Deontology,Intention)	-0.018	0.0668	0.023	0.657	-0.011	0.053

** p<.01

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All the other proposed relationships were not significant in that scenario. There were no statistically significant moderating effects of internal locus of control reported in the third scenario. Therefore, it can be suggested that under certain conditional circumstances, relationships between ethical judgment variables and ethical intention variables were moderated by internal locus of control.

Discussion of findings

Results related to the influence of biological gender are discussed scenario-wise. In the first scenario, men valued relativist, egoist, and deontological ideologies when forming the ethical intention. Thus, men are more relativistic as they make ethical decisions based on the nature of the context rather than accepting universal rules (Treise et al., 1994). Conversely, ethics literature suggests that women's ethical intentions were contextually dependent, whereas men's decisions were more universal rather than contextual (Beekun et al., 2010). Similarly, Hopkins et al., (2008) revealed that male managers are more ethically consistent than female managers in the decisions they make across various ethical situations. Furthermore, men are more egoistic than women, and they determine ethicality by preferring an action that promotes their long term self-interests. In comparison to women, men judge the ethicality of an action depending mainly on reason, especially regarding the form of executing their duties. This is theorized as utilization of deontological philosophy.

In the case of the second scenario, men were seen to be more utilitarian than women in deciding the ethicality of an action. Thus, men tend to weigh the good and harmful outcomes of a decision and then choose the most efficient action which is likely to produce more utility. Borkowski and Ugars (1992) found similar results supporting the fact that men are more utilitarian. In the third scenario of gift offering, men were more justice-oriented than women. Therefore, the concept of fairness influences the action or inaction related to the acceptance of gifts in exchange for providing public services. Moreover, the specific feature of these results is that in each different ethical dilemma, utilization of different ethical ideologies has been reported. Galbraith and Stephenson, (1993) stated that the decision-making criteria for men and women depend on the type of the situation. Also, situational theory suggests that ethical differences between men and women may be context-specific.

When evaluating the influence of psychological gender on ethical intention, expressive traits were positively associated with egoistic ideology in all three scenarios of the study. Besides, Cross and Madson (1997) concluded that individuals who possess higher degrees of expressive traits show greater interdependence. Thus, their intention to behave ethically is led by the judgment of whether it results in the best for themselves in the long term. Interestingly, for the third scenario that deals with accepting gifts, expressive individuals are more justice oriented and rely on utilitarianism. Beekun et al. (2010) revealed that expressive individuals' (stereotyped as women) intention to behave ethically is contextual, where they rely both on justice and utilitarianism. In contrast, a significant relationship between instrumental traits and ethical judgments has not been identified in this study. McCabe et al. (2006) found similar results, and suggested that instrumentalists' ability to identify unethical behaviour is relatively weaker than that of expressive individuals.

The overview of results suggests that there is a significant influence of expressive traits on ethical intention. Accordingly, these individuals value dependency more than being independent. This may determine the features of the socialization process in the Sri Lankan societal system. In referring to the predominant cultural aspects which determine the behaviour of Sri Lankans, the prevalence of a higher level of traditional infancy caring practices in Sri Lankan families was seen. This promotes the behaviour of seeking dependency (Gamage & Wickramasinghe, 2012). The values, beliefs, and attitudes of the family set up lay the foundation for individual personalities and behaviours. Therefore, an expressive personality is possibly groomed by experience and knowledge of the culture operating in the wider society.

Further, the results support ethical judgment as the antecedent of ethical intention. The employees form their intentions based on different values driven by moral ideologies. For instance, valuing justice to form intention was reported in the second and third scenarios. Thus, employees were seen to be shaping their intention through weighing the fairness of actions proposed in the scenarios. However, in the case related to new appointments, justice-oriented judgment to form behavioural intention was not reported, but employees were found to be more relativistic. Also, they behaved as deontologists whose decisions were contextual and greatly dependent on rules or executions of duty. Similar findings were reported by Nguyen and Biderman (2008) in a study using scenarios that tapped business ethics.

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The impact of ethical ideologies on ethical decision-making present in the research literature suggests that individuals rely mostly on utilitarian theories when addressing ethical dilemmas (Groves et al., 2007). Interestingly, utilitarianism played an important role in determining the behavioural intention of employees in the second and third scenarios of the present study. This result indicates that public sector employees are concerned about the potential outcomes of their conduct. It is evident that public sector employees also rely on egoism to form their behavioural intention. Yet, a negative association between egoistic judgment and ethical intention was found in the first scenario. This indicates that more egoistic employees who prefer self-enhancement values have less ethical intentions. A similar finding is presented by Fritzsche and Oz (2007). In essence, the findings indicate that public sector employees are more concerned about this dilemma and that they use different philosophical orientations to form their intentions.

A review work by O'Fallon and Butterfield (2005) suggest locus of control as an individual-level moderating variable that can be applied in ethical decision making models. Accordingly, the majority of the sample (66%) consists of individuals with internal locus of control. Internals rely upon internal standards to differentiate between right and wrong and they take personal responsibility for unfavourable conditions in the organisation (Boshoff & Zyl, 2011). However, the results of the present study are not conclusive enough to explain the moderating effect of the locus of control.

Theoretical implications

The literature reveals that the empirical results related to gender differences in ethical decision making are not conclusive (Craft, 2013). In ethics-related studies, gender is treated as a dichotomous variable. This dichotomous approach often results in inconsistent findings. Therefore, the major theoretical contribution of this study is the application of the gender identity theory. By the inclusion of the multi-factorial aspects of gender, this study stands as the first attempt to assess how gender, as a complex construct, determines the ethical intentions of public sector employees. Another theoretical contribution is the examination of two sequential phases of the ethical decision making process proposed by Rest (1986). Although Rest's model (1986) conceived ethical behaviour as the result of four stages of psychological processes, the literature emphasized that most previous empirical studies have tested only one of these stages (O'Fallon & Butterfield, 2005; Craft, 2013). Therefore, through examining

ethical judgment as the immediate determinant of ethical intention, the present study extended the scope of the research to test the direct relationships between those two stages.

Finally, scenarios are the most widely used methods to assess constructs in studies on ethical-decision making (O'Fallon & Butterfield, 2005), and this is done in order to reflect more 'real' decision making situations. The study used newly-crafted scenarios which actually represent ethical dilemmas in the Sri Lankan public sector. Thus, the findings of this study can be adequately generalized to the Sri Lankan context.

Managerial implications

Today, the public sector has become an open system that interacts with the political system, civil society, the private sector and the foreign sector. Public administrators are entrusted with substantial discretionary power to make decisions which affect the lives of the general public. Therefore, they need to make ethical decisions by assessing conflicting and competing professional and personal values. The study reveals that public sector employees exercise different ethical ideologies to assess the ethicality of different dilemmas. Also, men were seen to choose their courses of actions depending more on the context, rather than accepting universal rules to decide on their responses to an ethical issue. This implies that ethical differences between men and women are context-specific. Not only women, but also men are making decisions depending on the situation. Therefore, public sector organizations have to promote an ethical climate and an ethical infrastructure to encourage the ethical behaviour of their employees. The ethical infrastructure may include ethical standards (codes of conduct), the ethical culture of the organization, legal regulations, and institutional reforms.

Further, as far as psychological traits are concerned, expressive individuals tend to behave more ethically. Therefore, if the preference is given to expressive individuals to be appointed or promoted to authoritative positions in public sector organizations, it may be possible to mitigate the tendency for unethical decision making. Moreover, public administrators have to face the fact that ethicality differs from one situation to another. Therefore, situations that induce ethical acts should be rewarded in these organizations. Provision of ethical training will enable employees to sense potential ethical issues and respond appropriately. These competency developments are necessary in order to inculcate professional ethics that will empower public sector employees.

Limitations and directions for further research

The current body of empirical research depends mainly on Rest's (1986) model of ethical decision-making. In line with that, the present study tested two variables, namely, judgment and intention. However, the absence of studies which tested all four variables of Rest's model is highlighted in the review of literature (Craft, 2013). Therefore, a full scale study covering the whole model may provide comprehensive evidence to identify how ethical decisions are made in a typical work environment. Further, such an attempt will lead to new avenues for theoretical development.

This study focused on two selected dimensions of gender, namely, biological differences and psychological traits. However, the third dimension, gender-role attitudes has not been considered. For future studies, this can be incorporated to reveal the total impact of gender on ethical behaviour. This study examined ethical intention as the predictive measure of ethical behaviour. This was supported by the rational decision making theory and the theory of planned behaviour (Ajzen, 1991). However, in order to capture the real behavioural choices of the respondents, experimental methods might be more appropriate for future studies.

Conclusion

The perceived level of unethical conduct of public officials has increased in Sri Lanka (Transparency International, 2016). This emphasizes the need for a committed public sector to promote ethical conduct. Further, there is a question that arises as to whether the increased level of unethical behaviour in the Sri Lankan public sector has resulted due to gender differences; in particular, the dominance of male decision makers in authoritative positions or the influence of different traits of employees. In this context, it is essential to explore the relationship between gender differences and the level of ethical behaviour prevailing in the Sri Lankan public sector.

Based on the literature, the influence of gender on ethical behaviour is not conclusive (Craft, 2013) due to the dichotomous approach to the complex construct of gender. Alternatively, through the application of the gender identity theory the present study

considered two dimensions of gender, namely, biological gender and psychological gender as the influencing factors on ethical judgment of employees, used to form ethical intentions.

The key findings suggest that men and women employ different ethical ideologies to weigh the ethicality of an action as a response to an ethical dilemma in different situations. Hence, the influence of biological gender on ethical judgment is contextual. Further, expressive traits significantly determine employees' ability to judge what is right or wrong with regard to an action. Expressive individuals were seen to utilize an egoistic ideology more in forming ethical judgments. Also, ethical judgment has been empirically validated as an immediate determinant of ethical behavioural intention. However, a significant influence of locus of control on the ethical decision making process was not adequately supported in the present study.

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