

THE MORAL CODES OF SALESPEOPLE AND THEIR RELATION TO ETHICAL PERCEPTION: AN EMPIRICAL EXAMINATION IN TURKEY

AZİZE ERGENELİ*

Hacettepe University

ABSTRACT

The purpose of this study is to examine how moral codes affect ethical perceptions, using data from a population of salespeople in Turkey. Specifically, a sample of sales managers and non-managers was surveyed in order to determine the particular moral codes they use to resolve ethical dilemmas, and these responses were correlated with responses to specific ethical dilemmas. The three moral codes considered are egoism, religiousness, and altruism. The study finds that the respondent salespeople do not use religiousness. Rather, egoism and altruism are the dominant moral codes they use. However, managers tend to rely more on altruistic codes and, conversely, non-managers rely more on egoistic codes. And the salespeople who tend to rely more on altruistic code have slightly higher ethical scores.

Key words: *moral codes, ethicalness, salespeople, managers, egoism, religiousness, altruism.*

SATIŞ PERSONELİNİN AHLAKİ KODLARI VE BUNLARIN ETİK ALGILARI İLE İLİŞKİSİ: TÜRKİYE'DE UYGULAMALI BİR ÇALIŞMA

ÖZET

Bu çalışmanın amacı, Türkiye'deki satış personelinin ahlaki kodlarının onların etik algıları ile ilişkisini belirlemektir. Çalışmada, yönetici ve yönetici olmayan satış personelinin egoizm, dindarlık ve diğerkamalık kodlarından hangisini etik ikilemler karşısında daha çok kullandıklarını belirlemek ve bu ahlaki kodların belirli etik ikilemlere verilen cevaplarla ilişkilerini değerlendirmek üzere anket uygulanmıştır. Çalışma bulgularına göre, satış personeli etik ikilem karşısında ahlaki kod olarak dindarlığı kullanmamaktadır. Yönetici olanlar diğerkam kodları kullanırken, yönetici olmayanlar kararlarını egoistik kodlara dayandırmaktadırlar. Çalışmaya katılanlardan diğerkam kodlara dayanarak karar verenlerin etik puanlarının diğerlerinkinden daha yüksek olduğu anlaşılmıştır.

Anahtar kelimeler: *ahlaki kodlar, etik olma, satış personeli, yöneticiler, egoizm, dindarlık, diğerkamalık.*

Personal values influence the decisions individuals make. Values can be defined as the authorities in the name of which choices are made and action taken (Coye, 1986:45). In another definition, values are considered as normative beliefs about appropriate standards of doing right (Nystrom, 1990). Quite

* Azize Ergeneli is an Associate Professor in the Department of Business Administration at Hacettepe University, 06532, Beytepe, Ankara. E-mail: ergeneli@hotmail.com

similar to the previous one, another definition exposes value as general standards by which people formulate attitudes and beliefs, and they behave accordingly (Finegan, 1994).

Some researchers (Herndon et al., 2001) have questioned the empirical linkages of the values and ethical behavior of individuals. The evidence in those studies suggests that personal values have an important effect on the individual's ethical behavior. Finegan (1994), on the other hand, argues that values are related more directly to moral judgments than they are to the behavioral intentions of people. Accordingly, he suggests that if an individual believes a behavior to be moral or immoral, he is expected to act on that knowledge whatever the situation may be. This statement brings out the question of which moral codes guide the perception of the individual when faced with ethically questionable situations in the work place. This question seems to be even more important for salespeople. Negotiations between customers and salespeople place the salespeople in positions where they are expected to deal with ethical dilemmas for the benefit of the organization for which they work. This expectation means the salespeople play a critical role in determining the overall success for many companies (Schwepker and Ingram, 1996). The success of an organization is a multidimensional process. In other words, to be successful, an organization must pay attention to some dimensions like profit, growth, productivity, and morale (Posner and Schmidt, 1984). It seems that some of the dilemma occurs when salespeople try to strike a balance among these dimensions. In this case, the salespeople's moral choice between those dimensions is influenced mainly by their moral values.

Locke and Woiceshyn (1995) assert that when people make moral choices they act according to a moral code. Knowing someone's moral code can help to understand the ethicalness of his or her behavior, because it clarifies what is meant by ethical conduct (Chonko and Hunt, 1985). They go on to describe moral values as a set of principles which extend the length of one's life and make it worth sustaining. Locke and Woiceshyn (1995) have mentioned three primary moral codes as being guides to one's moral actions that have different views on honesty and have been accepted throughout the centuries: cynical egoism, religiousness, and secular altruism.

Sloterdijk (1987) has defined cynicism as "enlightened false consciousness." This definition seems to hold a logical dissonance since it is difficult to understand how enlightened consciousness could still be false. Sloterdijk (1987:5) has tried to explain this by stating that "the compulsion to survive and the desire to assert itself has demoralized enlightened consciousness." Cynical egoism is based on the idea that survival is the ultimate goal. In this case, life has been accepted as the only notion that makes the concept of value meaningful (Locke and Woiceshyn, 1995). Satisfying one's needs and desires to live in an appropriate manner is viewed as acceptable, but desire or need alone does not make it good for the individual. In other words, sacrificing and ignoring others' rights in order to satisfy one's self-interests seems immoral. On the other hand, the interests of the company may force employees to behave in such a way in order to advance in their careers (Mudrack and Mason, 1996) or just to survive. In a country such as Turkey, where the economy is in recession and company failures are common, job security depends on the company's survival, which is extremely important in the decision-making process of the individuals. These circumstances may force the members of the organizations to ignore the ethical side of issues in their working life; thus the methods they use to survive may not matter (Vyakarnam et al., 1997). In other words, if employees feel that the conditions in their working lives threaten their survival they could prioritize their own benefits over the rights of

others. Locke and Woiceshyn (1995) emphasize that the concept of self-interest in cynical egoism is just a pretense. Desiring something does not legitimize all the behavior necessary in order to make it beneficial for the individual. In other words, to behave solely on the basis of feelings may guide people to immoral actions.

The second moral code pointed out by Locke and Woiceshyn (1995) is religiousness. The individual's ethical decision-making process is affected by certain factors, which can be classified as cultural, social and individual. Religion is considered to have an important role among social, cultural and environmental factors (Singhapakdi et al., 2000). Religion influences ethical decision making because it is a part of the cultural system and, as a result, affects the individuals' deontological norms. Singhapakdi et al. (2000:306) state that religion is a personal characteristic and that religiousness may develop the kind of moral courage that gives people the ability to make more ethical decisions in difficult circumstances.

Religion can be explained as "a framework providing meaning for a person's whole life" (Fort, 1997:268); and religiousness can be defined as "the personal practice of religion" (Allport, 1967:432). Religious values are expected to serve as a "moral filter" (Rice, 1999:346) so that the individual's demands on resources are eliminated before being expressed. Locke and Woiceshyn (1995) have argued that if people rationally question the after life, they can easily become indifferent to morality and slip into cynical egoism.

Researchers who have studied the influence of religiousness on individuals' ethical perceptions have found varying results. Some of them have stated that those who accept religion as the central focus of their lives tend to have greater concern for higher moral standards than those who are non-religious. In turn, religious people are likely to profess a different set of attitudes on ethically questionable issues compared to those who are non-religious (Vitell et al., 1993; Fort, 1997; Kennedy and Lawton, 1998). Hunt and Vitell (1993) strongly emphasize that religiousness influences salespeople's ethical perceptions. They argue that more religious individuals tend to be more perceptive about ethical problems than individuals who are less religious. The results of a study on the relationship between religiousness and marketers' norms revealed that highly religious marketers tend to have higher norms that guide their behaviors than marketers with low religiousness (Singhapakdi et al., 2000).

Other researchers have not found any significant relationship between religiousness and the ethical perception the individuals (Hegarty and Sims, 1979; Kidwell et al., 1987). In light of such contradictory research results, it seems worthwhile to investigate whether salespeople in Turkey accept religion as the central focus of their decisions when considering ethically questionable issues.

The third moral code (namely altruism) that Locke and Woiceshyn (1995) have stated, embodied in Kant's moral imperative, is the treatment of others according to moral insight rather than religious beliefs. This non-religious duty approach is based on sacrificing one's desires in the name of duty. In this approach, the duty concept is different than it is in religion. The duty is not "to anyone or for anything but as an end in itself" (Locke and Woiceshyn, 1995:407). In other words, one must treat others not only as the means, but always as the end, which means sacrificing for the sake of sacrifice. As the main point in secular altruism is that self-sacrifice is good, then as Pratley (1995) points out,

ethical rationality goes beyond the altruism expressed by religious precepts, which promote sacrificing oneself out of duty to God rather than to society.

Locke and Woiceshyn (1995) distinguish secular altruism from cynical egoism with respect to beneficiary. They argue that in altruism, which is conventionally associated with “moral,” one indulges the whims of others and sacrifices oneself out of duty to others, whereas in cynical egoism, which is conventionally associated with “immoral,” one indulges one’s own desires and sacrifices others.

THE OBJECTIVES OF THIS RESEARCH

The aims of this research are to reveal which moral code is the most common among salespeople (including sales managers) when making moral choices to resolve ethical dilemmas, and how this moral code relates to their ethical perceptions. The responses given to the questionnaire are expected to show the likely moral code preferences and perceptions of ethicalness of Turkish salespeople working in different sectors (namely clothing and medical-equipment firms). Such an approach seems to be less evident in the literature. The study aims to clarify the following objectives:

1. To determine which moral code is the most frequently used by salespeople when making moral choices to resolve ethical dilemmas.
2. To determine which demographic variable(s) included in this study is (are) related to the moral codes preferred by sales people.
3. To determine whether the moral codes preferred by salespeople vary according to the type of sector.
4. To determine whether the moral codes of salespeople are related to their ethical perceptions.

METHODOLOGY

The sample

This study is a part of a larger study, from which data were obtained by a self-administered questionnaire filled out by 248 salespeople working in retailing clothing and medical equipment shops in Ankara, Turkey. The addresses of the firms that took part in the sample were obtained from Ankara Chamber of Commerce (ATO) mailing lists. According to the list, the total number of firms selling medical equipment was 293, and that of clothing retailers’ was 473. The questionnaire was given to a sample of 80 medical equipment firms and 100 clothing retailers. This study aimed at reaching one salesperson (a sales clerk) and one sales-manager directly responsible for the work of sales persons and his or her shop, especially in the absence of the shop owner. Both of these were working in the shop at the time when the questionnaires were delivered to the owners of the firms that had been selected from a random number table. The owners of the firms were briefed on the purpose of the study and asked to adhere to that purpose by not biasing their choices of salespeople who would be asked to participate in the study. A week later, the completed questionnaires were collected in

sealed envelopes. Of the 360 sets left in the shops, the salespeople responded to 248 questionnaires, a return rate of 68%. One hundred and fifty of the respondents were men and 98 were women. Almost half of the respondents (48.8%) were in the 21 to 29 age group, while 29.8% between 30 and 39 years of age. A little more than half of the respondents reported their level of education as having completed high school. Forty-nine percent of the respondents reported their marital status as married. While 52.7% of the respondents were sales managers, the rest were non-managers. Fifty-two percent of the respondents reported that they were working in clothing retail. A detailed profile of the sample is provided in Table 1.

Table 1
Demographic Profile of the Respondents

Demographic variables	Number of salespeople	%
Gender		
Female	98	39.5
Male	150	60.5
Age		
20 and under	15	5.9
21 to 29	121	48.8
30 to 39	74	29.8
40 to 49	27	11.0
50 and over	11	4.5
Level of education		
Middle school graduate	52	12.9
High school graduate	126	50.8
Undergraduate degree	80	32.1
Graduate degree	10	4.2
Marital Status		
Single	121	48.7
Married	122	49.0
Divorced	5	2.3
Current Position		
Sales manager	131	52.7
Non-manager salespeople	117	47.3
Sector		
Clothing retailers	129	52.0
Medical equipment sales	119	48.0

Data Collection Method

In most business ethics research, scenarios are used as a part of the survey instrument (i.e., Dawson, 1997; Lund, 2000). To understand salespeople's responses to a series of ethically questionable situations, the specific scenarios were used in this study. The respondents were expected to make decisions about hypothetical marketing problems. In this case, one may think that the actual reaction

of the respondents might have been different from their answers to the ethical issues posited in the scenarios. In response to this limitation, Sighapakdi et al. (1996) proposed that using scenarios helps to standardize the social stimulus across respondents and, at the same time, make the decision-making situation more real. In this study, rather than developing new marketing ethics scenarios, it was decided to use 20 scenarios developed by Dawson (1997), who had generated them from a review of the literature of sales ethics, spanning a wide range of dilemmas commonly encountered. These 20 scenarios were designed to describe possible ethical misconduct on the part of sales managers and non-managers. A group of academics and practitioners separately examined these scenarios and made comments on clarity and validity. Those scenarios considered more likely to happen in the business life of the sectors included in this study were selected in order to make the respondents feel that they were in the given situations. This way, the original 20 scenarios were reduced to 14. The scenarios excluded from the questionnaire concerned situations that were highly unlikely in the Turkish situation or referred to other sectors (i.e. "Salesperson consults psychologist on how best to handle purchasing agent being treated for manic depression."). The remaining 14 scenarios are expected to represent the main types of unethical behavior described in the marketing-ethics literature. The respondents were asked to indicate their reactions to the scenarios by scoring on a five-point Likert-type scale, ranging from one (strongly agree) to five (strongly disagree). The scale was designed to determine the respondents' degree of agreement with each scenario describing an unethical action. Therefore, the higher scores were considered as the more ethical decisions.

Based on the Locke and Woiceshyn's (1995) statements, three yes/no type questions were developed to determine the moral codes of salespeople generally referred to when making moral choices to resolve ethical dilemmas. The first question was whether he/she would generally behave in whatever manner he/she felt like. The second question was about religiousness. In this study, an attempt was made to measure the concept of religiousness in terms of respondents' expectations of reward or punishment as a result of "sevab" or "sin," respectively. *Sevab* is a religious term in Islam referring to a good deed or virtuous life, which will be rewarded by God in the afterlife. In other words, if people act piously on earth, they will be rewarded by God for this deed. Otherwise, they will "suffer eternal damnation in the afterlife" (Locke and Woiceshyn, 1995:406). In this case, people who refer to this moral code are expected to behave honestly, not for any rational reasons, but to please God. The third question was about secular altruism, which emphasizes the non-religious duty approach. The aim of this question is to understand whether a salesperson behaves ethically for the sake of duty even if it is against his or her wishes.

The Cronbach's alpha coefficient for the measures used for this study was 0.77.⁽¹⁾

In addition to responding to the scenarios and statements related to the preferred moral code choices, the salespeople were asked to indicate their gender, age, level of education, marital status and current position as well as the sector of their firms. The reason for considering the firms' sector was the expectation that due to the service they provided salespeople working in different sectors could base their ethical decisions on different moral codes. In fact, it was expected that medical equipment salespeople would rely more on altruistic codes as those firms provide a more crucial service, involving human health.

Data Analysis Method

The data were analyzed utilizing the statistical package program for social sciences (SPSS). Following the frequency tabulations of responses, the Pearson Correlation was calculated to determine if there were any possible relations between the variables. In order to examine the relations in percentage terms, cross-tabulations were used. Then chi-square tests were utilized on all cross-tabulations to test the significance of any relationship.

Results

The first objective of this study was to determine which moral code salespeople used. To understand the particular moral codes salespeople use to resolve ethical dilemmas, the three moral codes (1=cynical egoism, 2=religiousness, and 3=altruism) were taken in to consideration. From the frequency table (Table 2), it was understood that very few salespeople had chosen the second moral code, which was related to religiousness (4.2%).

Table 2
Moral Codes Used by Salespeople

Moral Codes	Frequency	Percent	Valid Percent	Cumulative Percent
1.00 (Cyn.egoism)	102	39.8	43.2	43.2
2.00 (Religiousness)	10	3.9	4.2	47.5
3.00 (Altruism)	124	48.4	52.5	100.0
Total	236	92.2	100.0	
Missing	20	7.8		
Total	256	100.0		

According to the information shown in the table above, most of the salespeople who responded to the questionnaires (52.5%) apparently preferred altruism as a moral code, while almost all of the remaining respondents (43.2%) preferred cynical egoism.

The second objective of this study was to determine which demographic variables included in this study were related to the moral codes of the salespeople. The demographic variables selected for this study were gender, age, education level, marital position and current position. According to the Pearson Correlation results, moral codes were related only to the current position of the salespeople, as can be seen in Table 3.

Table 3 indicates that the Pearson Correlation between the moral codes preferred by participant salespeople and their current position was 0.169, which reveals a significant relationship between those variables at a 95% confidence level.

Since it was determined empirically in Table 2 that religiousness represents a relatively small part of the sample, it was decided to drop those respondents and continue the analysis and presentation with

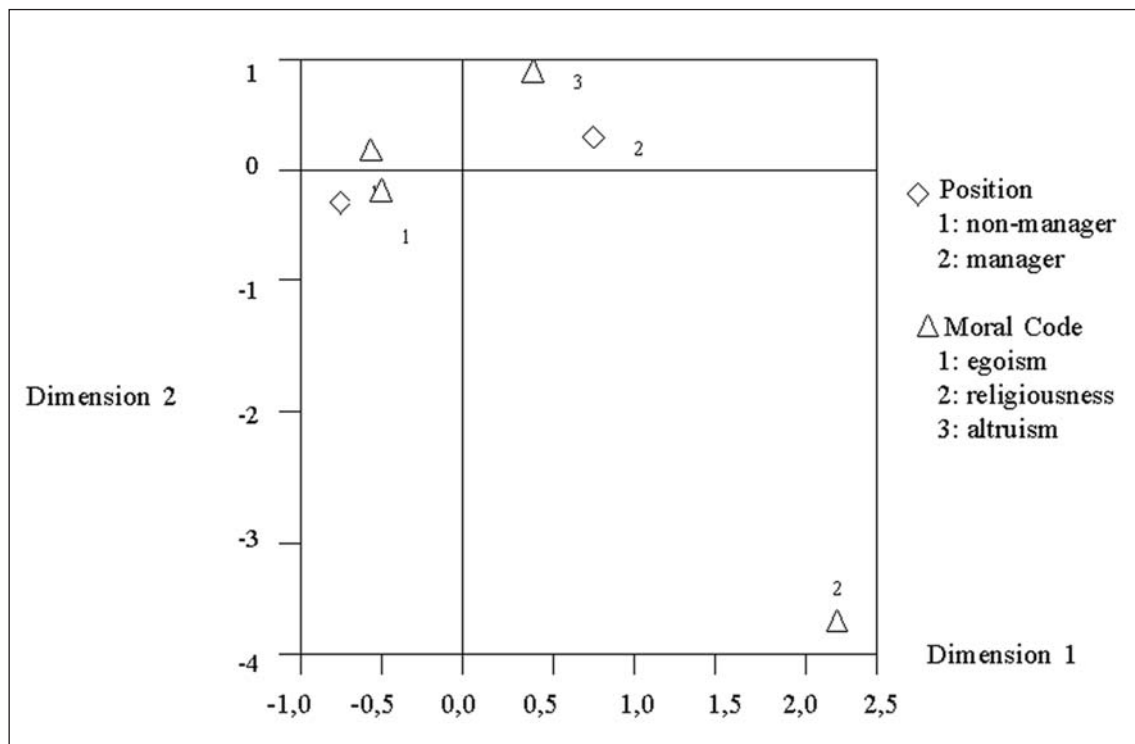
Table 3
Pearson Correlation Result

		Current Position
Moral Codes	Pearson Correlation	0.169*
	Sig. (2-tailed)	0.010
	N	231

*Correlation is significant at the 0.05 level (2-tailed)

only those having the two remaining orientations. As regards which moral code was used the most by sales managers and non-managers, frequency tabulations exposed that 57.8% of the sales managers make their moral choice by reference to altruism as moral code, while 53.5% of the non-managers referred to cynical egoism when making a moral choice. Afterwards, these results were visualized by the homogeneity analysis, as Figure 1 illustrates.

Figure 1.
Moral Codes Used by Sales Managers and Non-Managers
Category Qualifications



This figure clearly demonstrates that non-manager salespeople refer to cynical egoism whereas sales managers refer to altruism to resolve ethical dilemmas. To understand the variables that affect the moral code preference of sales managers, the chi-square test was applied without the second moral code, which was related to religiousness, as most of the respondents had not chosen it. The result clarified that level of education affected the moral code of sales managers (Table 4).

Table 4
Effect of Education Level on Managers' Moral Codes

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	13.041	4	.011
Likelihood Ratio	12.857	4	.012
Linear-by-linear Association	3.635	1	.057
N of Valid Cases	120		

Another objective of the study was to determine whether the moral codes preferred by salespeople vary according to sector. The evaluation of the moral code responses of salespeople working in different sectors indicates that there is no significant difference in moral code preference based on sectors.

The last objective of this study was to determine whether the moral codes of salespeople were related to their perceptions of behavior described in the ethical scenarios. The Pearson Correlation analysis revealed a significant difference between the perceptions of salespeople for only two of the 14 scenarios, as shown in Table 5.

Table 5
Pearson Correlation Results

	Scenarios	Moral Code
7. Scenario (Unfair trade practice)	Pearson correlation	0.154*
	Sig (2-tailed)	0.018
	N	236
9. Scenario (Employee theft)	Pearson correlation	0.180**
	Sig (2-tailed)	0.006
	N	233

**Correlation is significant at the 0.01 level (2-tailed)

*Correlation is significant at the 0.05 level (2-tailed)

Table 5 indicates that the participant salespeople's perceptions of ethical behavior were significantly related to the moral codes preferred by those respondents for only two scenarios out of the 14 used in this study. In other words, salespeople who had different moral code preferences had significantly different ethical behavior perceptions from each other for the seventh ($p=0.154$) scenario, which is related to unfair trade practice, and the ninth ($p=0.180$) scenario, which is related to employee theft, at the 0.05 and 0.01 significance levels.

The chi-square test results revealed that there was a significant difference between sales managers' and non-manager salespeople's responses for both scenarios. In other words, the current position held in the organization was an important factor for this difference. In the seventh scenario ($p=0.030$), a salesperson manipulated the contest rules to let one of his relatives, who really needed money, to win the prize. The ninth scenario ($p=0.003$) was about a salesperson who was pre-paid for a business trip. This salesperson had a very uncomfortable night at the hotel where he stayed and could not sleep. Therefore, the next day, the hotel management refunded the price of the room in cash. The salesperson pocketed this money did not inform anyone about it when he returned from the trip. The mean scores of sales managers, who tend to rely more on altruistic codes, were even higher than for non-managers.

When investigating the relationship between the moral codes of respondents and their ethical perceptions, an attempt was made to eliminate the second moral code, which was related to religious belief and chosen only by very few salespeople. The Mann-Whitney test results revealed that for the non-manager salespeople scenarios 4, 9, 13, and for sales managers, scenario 10, were related to moral codes (Table 6).

Table 6
Relationship between Non-Managers' and Sales Managers' Moral Codes and Ethical Perceptions

	Non-Managers			Sales Managers
	S4	S9	S13	S10
Mann-Whitney V	1017.500	849.000	856.000	1462.500
Wilcoxon W	502.500	2280.000	2341.000	2452.500
Z	-2.039	-2.976	-2.912	-1.965
Asymp.Sig.(2-tailed)	.041	.003	.004	.049

The mean scores of data related to the above table indicate that the ethical perceptions of the non-manager salespeople who chose the secular altruism moral code were higher for the fourth, ninth and 13th scenarios whereas the ethical perceptions of sales managers who chose the secular altruism moral code were higher for the 10th scenario.

From this result, it would appear that the current position was an important variable in predicating scenario responses. Consequently, it was decided that it might be useful to compare the mean scores of responses given to the ethical scenarios by sales managers and non-managers who had chosen a particular moral code. Table 7 clearly indicates that the sales managers who tended to rely on either egoistic or altruistic codes had higher ethical responses than non-managers on most of the scenarios. Non-managers who tended to rely on altruistic codes had slightly higher mean scores than those who tended to rely more on egoistic codes for 11 scenarios. For the sales managers, this ratio was 10 out of 14 scenarios.

Table 7
Comparison of Sales Managers' and Non-Managers' Mean Scores for Ethical Scenarios

Scenarios	Non-Managers		Managers	
	Egoistic Codes	Altruistic Codes	Egoistic Codes	Altruistic Codes
S.1. Clothing sales manager tries to get some information about the marketing and sales plans of the competitor firm, from a newly hired salesperson who once worked for that company. (Industrial espionage)	2.8679	3.1522	2.9318	3.0411
S.2. Medical equipment salesperson does not inform the doctors about the competitor's prosthetic product, which is more functional and cheaper. (Deception)	3.1923	3.1064	3.4091	3.3803
S.3. Salesperson working in a toy shop promised a scarce toy to one customer, but sold it to another one whose child was dying in the hospital. (Unfair trade practice)	1.8679	1.5745	1.9545	1,8472
S.4. Sales manager of a company invites male customers on a cruise and provides alcohol and prostitutes to maintain good relations and maximize the sales profit. (Bribery)	3.8519	4.4255	4.1818	4.1644
S.5. Clothing salesperson tries to sell clothes to a customer by saying they fit perfectly although they do not fit well. (Lie)	3.5370	3.5957	3.3182	3.6438
S.6. A big building company tries to take part in a bid which will improve its sales profit and make it a leader in the sector. A manager offers an expensive gift to a secretary in order to learn confidential bid information before the competitors. (Bribery)	3,4528	3,9362	3.4318	3.4444
S.7. Salesperson manipulates the contest rules to let one of his relatives, who really needs money, win the prize. (Unfair trade practice)	3.3704	3.7660	3.8864	4.2639
S.8. Salesperson works for a company under good conditions and earns well. Still, to increase his income, he gets a second job against the company rules. (Deception)	4.1509	3.9348	3.9535	4.1389

Table 7 (continued)

Scenarios	Non-Managers		Managers	
	Egoistic Codes	Altruistic Codes	Egoistic Codes	Altruistic Codes
S.9. Salesperson of a big company goes on a pre-paid business trip. He has a very uncomfortable night at a hotel and cannot sleep. The hotel pays back one night's price of the room in cash. Salesperson pockets that money and never tells. (Employee theft)	3.6415	4.4130	4.4930	4.5455
S.10. Salesperson works for a jewellery shop. She keeps a demonstration sample and reports it as lost. (Employee theft)	4.6415	4.7826	4.7045	4.9444
S.11. Salesperson of a big company finds some confidential marketing-plans of its competitor on the table at a fair, and keeps a copy of them. (Stealing trade secrets)	3.9245	3.9362	3.4773	3.6528
S.12. Salesperson makes unauthorized long-distance calls on the company phone and uses company equipment for his private purposes. (Employee theft)	4.0926	4.3617	4.3864	4.4861
S. 13. Sales manager of a computer programming company tries to persuade a talented employee of a competitor firm by offering a very high salary. (Insider trading)	2.1852	3.0851	2.6818	2.4507
S.14. Salesperson works for a company where the expense accounts are not controlled in detail. He pads the expense account and sometimes demands to be repaid although he did not pay anything. (Employee theft)	4.6667	4.7660	4.5909	4.9028

CONCLUSIONS AND IMPLICATIONS

According to the responses given by the participant salespeople of this study, the majority of the salespeople did not use religiousness, measured by the likelihood that the respondents consider the influence of rewards and punishments from God in the afterlife, as a particular moral code to resolve ethical dilemmas. Rather, cynical egoism and secular altruism were found to be the dominant moral codes. Indeed, the most interesting result of this study is that sales managers and non-manager salespeople use different moral codes. While sales managers tend to rely more on altruistic moral codes, non-managers tend to rely more on egoistic codes. It is possible that the sales managers feel obliged to behave virtuously in the name of duty, as they might have greater commitment to their jobs. Or it could be because, as managers, they have more education, higher incomes, and more experience, and most of them are older. It was also revealed that level of education affected the moral code

difference of non-manager salespeople and sales managers. Further analysis indicated that 39% of sales managers had undergraduate degrees. Although no significant relationship was found between the moral codes of salespeople in general and level of education, the results mentioned above could indicate that level of education is related somewhat to altruism as a moral code. Therefore, a suggestion for further studies would be to investigate the reasons why sales managers and non-manager salespeople use different moral codes.

Another aim of this study was to determine whether the particular moral codes of salespeople were related to their ethical perceptions about the specific ethical dilemmas provided in the 14 scenarios. The statistical investigation revealed that when the second moral code (related to religiousness) was included in the statistical analysis scenarios seven (providing money to the needy is considered a good deed) and nine (stealing is considered a sin) were related to the moral code of salespeople. As those two scenarios are related to salespeople's deontological norms, this result seems to support the assertion of Singhapakdi et al. (2000) that religion is at least a partial base for an individual's deontological norms. Scenario seven can also be considered as closely linked to what is called the ethic of care, which emphasizes caring for the concrete well being of those near to us (Velasquez, 1998:70). However, when the second moral code was excluded, the fourth, ninth and 13th scenarios were related to the moral code preferences of non-manager salespeople and the tenth scenario was significantly related to sales managers' moral code. In other words, for non-manager salespeople, the ones who chose altruism had higher ethical perceptions for scenarios four, nine and 13. From this result, it is understood that non-managers who stated that they preferred altruism when making a moral choice did not find it acceptable to "provide alcohol and prostitutes to a male customer to maintain good relations in order to maximize the sales profit," to "pocket a refund for an uncomfortable night at a hotel instead of giving that pre-paid amount back to the company" and to "persuade." Sales managers who preferred altruism found it very unethical to "keep a demonstration jewel to oneself and report it as lost." Although the present study reveals that some of the ethical scenarios are significantly related to the moral codes of salespeople, current position was determined to be an important factor in predicating scenario responses.

Consequently, it is found useful to consider doing analysis within position categories. The mean scores of responses given to each scenario by the sales managers and non-managers were evaluated for altruistic and egoistic perspective. First, it was noticed that salespeople who tended to rely more on altruistic codes had higher ethical responses than those who relied more on egoistic codes. Second, sales managers who relied on altruistic moral codes perceived the behavior in the scenarios as more unethical than did the non-manager salespeople who chose altruistic code.

There are some limitations in this study. First of all, the salespeople who participated in this study by answering the questionnaire may not be representative of salespeople in general since the majority (58.7%) were male and almost half of them were quite young (between 21 and 29 years of age). Second, an attempt was made to determine the ethical perceptions of the salespeople by asking them to respond to certain scenarios. They may not behave in the same manner when they face ethically questionable situations in real business life. Third, it was not very surprising that very few respondents considered religiousness as a moral code since the political orientation in Turkey is not Islam, but secularism. Nevertheless, it may be suggested that further studies should investigate religiousness and its relation to the ethical perceptions of salespeople by asking more specific questions.

NOTE

1. Cronbach alpha is a commonly used measure of reliability for a set of two or more construct indicators. The assumption is that various indicators should correlate positively, but they should not be correlated perfectly. Values range between 0 and 1.0, with higher values indicating higher reliability among indicators.

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