

Ethical Decision-Making of Hospitality and Tourism Students (Effect of Type of Dilemma and Gender)

Morad Nazari and Naree Weerakit

Faculty of Hospitality and Tourism, Prince of Songkla University, Phuket, Thailand

Abstract: The study examined ethical decision-making of hospitality and tourism students in Southern Thailand. Thai H&T students perceived higher level of moral intensity in social and economical scenarios and showed lower awareness on ecological ethics. They generally decide according to justice and relativism theories give a little weight to duties and obligations (deontology theory) and are less teleological when making decisions in ethical situations. The findings provided support for gender differences in evaluation of ethical dilemmas but there were no considerable differences between males and females in using different theories in ethical decision making.

Key words: Ethics, dilemma, hospitality, tourism, students

INTRODUCTION

It is said that ethical problems in business are as old as business itself (Roxas and Stoneback, 1997). Among all businesses, tourism is the world largest industry and hotel industry is the largest employment sector in this industry (Olsen, 1996). In addition to its economic impact, tourism influences the social, cultural, ecological and ethical milieu of each location visited. Further because of its accelerated growth as an industry, its diversity and its sheer magnitude, its potential to incur unethical transgressions is considerable (Malloy and Fennell, 1998).

Commensurate to the size of the industry is a growth in the number of students pursuing degree courses in tourism around the world. Students are being prepared to take entry level management positions in the hospitality industry. They in time will move into leadership roles which will require them to have a foundation in ethics to be able to discern ethical dilemmas and make ethical decisions (Lynn *et al.*, 2007).

In addition, business students should be considered as corporate stakeholders because they collectively constitute the future leadership of corporation and will eventually become member of virtually all imaginable stakeholder groups. This makes it important to know the ethical perspectives of these future leaders.

Literature review

Ethical philosophies: Moral philosophy is the foundation upon which the study of ethics rest and it is impossible to develop a framework of ethical decision making without evaluating normative ethical standards derived from moral

philosophy (Singhapakdi *et al.*, 1996; Yaman and Gurel, 2006). Almost all normative ethical theories in moral philosophy can be classified as either deontological or teleological. Deontological theories focus on the actions or behaviors of an individual and place the means, as more important than the end whereas teleological theories focus on the consequences and it is the end that justifies the means (Hansen, 1992). Most managers (whether they are aware of it or not) deal with managerial issues according to 5 philosophies: Justice, relativism, utilitarianism, egoism and deontology (Cohen *et al.*, 2001).

Ethical decision making process: Ethical decision making is decision making in situations where ethical conflicts are present (Cohen *et al.*, 2001). Patel and Schaefer (2009) cited key elements of ethical decision making as follow:

- Ethical decision making is influenced by the intensity of the moral issue and influences in the external environment
- The process of ethical decision making includes recognition or non-recognition of the moral issue (moral awareness or non-awareness); making moral or amoral judgment (ethical orientation); moral or amoral behavioral intent (ethical intention)
- Both moral and amoral decision making lead to either ethical or unethical decisions, as there is no linear connection between behavioral intent and actual behavior

Jones (1991) postulated moral intensity of the issue, as a starting point in the ethical decision making

process. He argued that ethical decision making is issue contingent and the characteristics of the moral issue itself affect the entire process; ethical awareness, orientation and intention of a moral agent. For example, an employee would view the release of a dangerous drug by the company very differently from a minor theft in the company.

Ethical awareness is the capacity to perceive and being sensitive to relevant moral issues that deserve consideration in making choices that will have a significant impact on others. Further, ethical awareness applies to both the consequences of actions or decisions, as well as the processes used to achieve them (Resick *et al.*, 2006). Ethical awareness and judgment (ethical orientation) precede moral intent. Ethical intention is making a decision to act on the basis of moral judgment. It is important to study ethical intention because one might have a high ethical awareness and makes a sound moral judgment (ethical orientation) but still not intend to act accordingly (Karande *et al.*, 2000).

Factors influence ethical decision making: Previous theory suggests that there are a number of possible influences on ethical decision making of students: An individual's national culture or country of residence, the type of ethical dilemma faced more education or educational level, gender, age, childhood development or family upbringing, religiosity or religious faith, moral upbringing or prior ethical education, employment (work experience), the immediate neighborhood, the workplace, participation in social groups, the conduct of one's peers, personal experiences and philosophy (Hudson and Miller, 2005; Ferrell and Gresham, 1985; Trevino, 1986; Karande *et al.*, 2000; Low *et al.*, 2008).

According to the scope of this study some of aforementioned factors cannot be verified or do not lead to a meaningful results. For instance, all the subjects of this study share the same culture or country of residence, as well as bachelor degree students usually have no work experience. Besides, neither of 2 universities in which the sample of this research are studying at has any separate ethics-related subject in their curriculums. Consequently, the study has only verified the effects of type of dilemma and gender and accordingly, following hypotheses have been developed:

- H₁: Ethical behavior of hospitality and tourism students affected by type of ethical dilemma faced
- H₂: Ethical behavior of H&T students is affected by gender. Therefore, males and females evaluate ethical dilemmas differently
- H₃: H&T students use different philosophies when faced different ethical dilemmas

- H₄: Male and female use different philosophies in their ethical decision making

MATERIALS AND METHODS

Data collection: Acquisition of data was performed by quantitative method using a self-administered questionnaire. The subjects participating in this study were studying at 6 geographically dispersed campuses of 2 prominent universities (Prince of Songkla University and Rajabhat University) which are offering tourism and/or hospitality majors in Southern Thailand. In order to isolate the effects of nationality and culture, the data collection is limited to Thai students.

An English language version of the questionnaire was first developed. Then, the Thai version for each item was developed through translation and back translation. In order to test the accuracy and understand ability of questionnaire, a pretest was conducted using 18 MBA students. Based on the results of the pretest, changes were made in the wording of some items and the final draft was prepared for collecting data.

Research instrument: Scenarios are generally considered as a good solution to improve quality of data from questionnaires (Singhapakdi *et al.*, 1996). Also, the use of scenarios helps to standardize the social stimulus across respondents and at the same time makes decision making more real (Karande *et al.*, 2000).

In order to test the effect of scenario (ethical dilemma) on ethical evaluations, following Fennell and Malloy (1999) and Hudson and Miller (2005), the respondents were given 3 ethical scenarios (economic, social and environmental) on which they indicate the extent to which they believe that a particular action is ethical or otherwise according to a given criterion. The first 2 scenarios were adapted from Hudson and Miller (2005) and the third one was adapted from Stevens (2001) but modified by researcher based on objectives of this research: Scenarios are as follow:

Scenario 1: The 2 tour reps at a destination are responsible for selling excursion packages to tourists once they arrive. The excursions represent an important part of the income for the tour operator who relies on high pressure sales tactics by the reps to sell the excursions. The 2 tour reps feel that although they work hard and work very long hours they are not paid enough to live properly. The reps decide that as most customers pay cash, they could keep the money paid by some people going on the excursion by letting those people onto the coach as normal but not telling the company. Action:

Table 1: MES scale (13-item)

Parameters	Scale							Response to the action
Fair	1	2	3	4	5	6	7	Unfair
Just	1	2	3	4	5	6	7	Unjust
Morally right	1	2	3	4	5	6	7	Not morally right
Acceptable to my family	1	2	3	4	5	6	7	Not acceptable my family
Traditionally acceptable	1	2	3	4	5	6	7	Not traditionally acceptable
Culturally acceptable	1	2	3	4	5	6	7	Not culturally acceptable
Does not violate an unspoken promise	1	2	3	4	5	6	7	Violates an unspoken promise
Does not violate an unwritten contract	1	2	3	4	5	6	7	Violates an unwritten contract
Produces the greatest benefit for all	1	2	3	4	5	6	7	Produces the least benefit to all
Maximizes benefits while minimize harm	1	2	3	4	5	6	7	Minimize benefits while maximize harm
I would under take the same action	1	2	3	4	5	6	7	I would not under take the same action
My peers would under take the same action	1	2	3	4	5	6	7	My peers would not under take the same action
The action is ethical	1	2	3	4	5	6	7	The action is unethical

The tour reps decide to keep the cash from 2 customers per excursion and benefit 1000 Baht each per week from doing so.

Scenario 2: A major international tourism developer has plans to build a significant development in an undeveloped area of a lesser developed country. The resort will bring much needed employment, investment and it is argued, a reason for the young of the town not to migrate to the big cities. The centerpiece of the new resort is planned to be a 72-hole golf course. The local residents are worried that to provide enough water for the golf course and electricity for the resort will mean local supplies are negatively/adversely affected. Fishermen are worried that the run off from the pesticides used on the golf course will have severe effects on the health of their fish stocks. Action: The development goes ahead, as planned and negatively affects the local electricity and water supplies while also harming fish stocks.

Scenario 3: A woman working in the kitchen of a mid-sized hotel restaurant approached the human resources director in her office and reported that the dishwasher was sexually harassing her. The sexual harassment purportedly involved making a number of suggestive comments to the kitchen worker but involved no physical touching. After investigating the incident and talking with a number of other employees in the kitchen, the human resources director learned that 1 had witnessed this behavior from the dishwasher and most of them believed that the dishwasher had not been wrongly accused. But, the hotel needed this dishwasher badly because it was not easy to find a dishwasher for the kitchen. Action: Human resources director takes no action to a sexual harassment case.

In this study, the Multidimensional Ethics Scale (MES) was used as research instrument. This instrument was developed by Reidenbach and Robin (1988, 1990) which one of the 1st researchers to attempt to

quantify the various ethical philosophies into a multidimensional scale of business ethics. The original MES was comprised of 8-items according to three dimensions: Moral equity, relativistic and deontology dimension.

In this study, following Cohen *et al.* (2001) and Hudson and Miller (2005), 2-items were added for utilitarianism and no items for egoism.

The scale also contained 2-items that measure ethical intention. One is the 1st person (I would/would not undertake the same action). The other, to mitigate social desirability bias in the 3rd person (my peers would/would not undertake the same action). The final item on the scale measure an overall measure of morality or level of ethical orientation (the action is ethical/unethical). Finally, the students need to rate the action of manager on a 13-item and a 1-7 bipolar scale (Table 1).

RESULTS

About 620 questionnaires were distributed and a total of 599 questionnaires were completely filled out by respondents. Receiving a total of 599 usable questionnaires explains the near perfect return rate of 97% usable surveys. None of the respondents received any form of ethical training after high school. Besides, no significant differences emerged among the responses of the two universities or 6 campuses and between students with different area of study. Accordingly, all data were aggregated. The gender split was 76% females and 24% males, typical for students of tourism (72 and 28%, respectively reported by Hudson and Miller, 2005).

Test of reliability and correlation: Tests of reliability confirmed the internal consistency of the scale. The Cronbach alpha coefficient for each of the 3 scenarios (for 13-items) met or exceeded the score of 0.70 (0.9 for each), suggesting very good internal consistency reliability for the scale with this sample. The findings revealed no

statistically correlation between multidimensional ethics scale (10-item scale), ethical orientation, ethical intention and social desirability bias with the age of respondents. However 10-item scale, orientation, intention and social desirability bias are positively correlated with gender, though with small size of correlation. There is a statistically positive correlation between social desirability bias and 10-item scale, orientation and intention. That is the greater the social desirability bias, the more apt the respondent to rate the scenario as unethical. This last correlation is consistent with the findings of Dunn and Shome.

Ethical behavior of H&T students: The answers given to the scenarios used in the study were gathered through the dimensions of justice, relativism, utilitarian and deontology. The mean scores for each theory according their related items for all groups in each scenario were calculated and reported in Table 2. The mean scores for the combination of 4 theories (the answers to the first 10 questions of the scale) have also been computed and following Reidenbach *et al.* (1991), the term multidimensional ethics scale has been used and in most cases briefly referred as 10-item scale. As compared to this multivariate variable, the univariate measure of ethics or orientation (answers to 13th item) capture the weight respondents placed in their evaluation of overall morality of an action. Finally, the measure of behavioral intent or intention (willingness to take questionable actions) captures the extent to which a respondent perceives that s/he performs the action (answers to 11th). Parallel to the item, another item has also been used for intention but for third person. This item shows Social Desirability bias (SD bias) is the answers to 12th item. These 4 variables (10-item scale, orientation, intention and SD bias) have been shown together in most cases under the name of ethical characteristics and their mean scores were also reported in Table 2.

Effect of type of dilemma on ethical behavior (Testing H₁):

Scenarios were ranked in terms of their ethicality. All of the managerial decisions described in the scenarios were deemed unethical in varying degrees (all mean scores are larger than mid-point). From the perspectives of H&T students, social scenario involving sexual harassment elicited the strongest response and economical scenario involving employ theft took the second place (showing students higher ethical awareness compare to environmental scenario). The mean responses for environmental scenario were generally near the mid-point of the scale suggesting that respondents believed that the actions were only marginally questionable in this scenario.

Comparison between the results for multidimensional ethics scale (10-item scale) and results for univariate ethics (orientation) revealed that students are more sensitive to ethical problems when they were asked by a single question about the ethicality of scenarios rather than by multivariate scale. Comparison between ethical intention and social desirability bias shows that in all 3 scenarios the students think that they are more ethical than their peers. Overall, the results suggest that the students saw the moral intensity of scenarios differently. Thus, there is support for H₁.

Effect of gender on ethical behavior (Testing H₂):

Data analysis indicates that female respondents showed more sensitivity to ethical situations than their male counterparts. They consistently viewed the acts, as less ethical and were less willing to perform them, than were men. However, both groups ranked the overall morality of 3 actions very similarly suggesting that both groups perceived the relative moral intensity of the scenarios very similarly. Comparison between 10-item scale and orientation shows more distinct differences between 2 groups in 10-item scale than in orientation. The least difference between 2 groups occurred in social

Table 2: Mean scores and standard deviations for ethical characteristics

Scenarios	Ethical characteristics	Sample (N = 599, 100%)		Male (N = 144, 24%)		Female (N = 455, 76%)	
		Mean	SD	Mean	SD	Mean	SD
S1-economical	10-items scale intention	6.19	0.95	5.97	0.97	6.26	0.93
	SD bias orientation	6.51	1.15	6.29	1.29	6.58	1.09
		6.12	1.39	5.60	1.64	6.29	1.25
		6.60	1.12	6.56	1.09	6.62	1.13
S2-ecological	10-item scale intention	5.34	1.14	5.11	1.11	5.41	1.14
	SD bias orientation	5.95	1.42	5.66	1.49	6.04	1.38
		5.82	1.44	5.42	1.55	5.95	1.38
		5.85	1.43	5.69	1.48	5.90	1.41
S3-social	10-items scale intention	6.46	0.80	6.30	0.86	6.51	0.77
	SD bias orientation	6.72	0.93	6.63	1.10	6.75	0.86
		6.58	1.00	6.26	1.25	6.69	0.90
		6.76	0.81	6.70	0.90	6.78	0.78

scenario involving sexual harassment and the most difference was occurred in the environmental scenario. Comparing the results for behavioral intent (intention) and social desirability bias indicated that males and their peers are more likely (than females and their peers) to undertake the same action as hypothetical manager, particularly in environmental scenario.

Gender effect also confirmed by correlation and t-test. The t-tests were performed on differences in means between males and females on the 10 questions (multidimensional ethics scale) composing ethical dimensions for each scenario individually. The results revealed a statistically significant difference (at a significance of 0.05 or better) between the 2 groups ($t = 3.25, 2.83, 2.81, p < 0.05$ for economical, ecological and social scenarios, respectively). However, the effect size was always small. Similarly, a t-tests were conducted on ethical orientation and results indicated that there were no significant differences between the 2 groups on any of 3 scenarios tested (the difference here between multidimensional ethics scale (10-item scale) and univariate ethics (orientation) is noticeable). The t-test of the mean scores on ethical intention revealed a statistically significant difference (but with small effect sizes) between the genders except for social scenario ($t = 2.40, 2.74, p < 0.05$ for economical and environmental scenarios, respectively). The results of t-test for social desirability bias shows significant difference between the 2 groups and in some cases (economical scenario) the effect size were considerable (medium) ($t = 4.57, 3.67, 3.84, p < 0.05$ for economical, ecological and social scenarios respectively). Overall, the results showed significant differences between ethical evaluations of males and females, hence there is support for H_2 .

The impact of ethical philosophies in ethical decision making: The relative impact of ethical theories

on ethical decision making has been verified by examining the standardized beta weights of the different theories when they have been regressed against the univariate measure of ethics (orientation) and univariate measure of behavioral intent (intention). These multiple regression models were shown in Table 3. The results for R^2 for both orientation and intention are significant by $p < 0.0005$ for all cases (3 scenarios). The relatively high amounts of R^2 are quite respectable results compared to (and according to) the justifications stated by Reidenbach *et al.* (1991).

Effect of type of dilemma on using philosophies in ethical decision making (Testing H_3): Analysis of data shows that the students in their overall evaluation of the morality of the actions, usually took into consideration at least 2 ethical theories (justice and relativism) in several cases all 4. In economical scenario, the dimension of moral justice was supported the most followed by relativism and deontology, respectively. Utilitarian was the least influential theory in this scenario. In ecological scenario, the dimension of relativism was supported the most followed by justice, utilitarian and deontology, respectively. In social scenario, the mean scores calculated for justice and relativism are identical. They followed by deontology and utilitarian, respectively.

Results from regression showed that ethical decision making of H&T students was dominated by justice considerations (Table 3). While justice exerts the largest relative impact, regardless of type of scenario, the second influential theory was different in different scenarios. Deontology had the second greatest impact on ethical orientation and replaced by relativism on ethical intention. Utilitarian had the least impact among 4 philosophies except on ethical intention when environmental scenario was evaluated in which took the 2nd position. Overall, the results showed that except for justice that exerts the greatest relative impact, students

Table 3: Multidimensional ethics scale regressed against orientation and intention

Groups	Scenario	Ethical theory	Mean score	Coefficient						
				SD	β^a	Sig.*	R^2 (Sig.*)	β^a	Sig.*	R^2 (Sig.*)
Sample (N = 599, 100%)	S1-economical	Justice	6.44	0.94	0.524	0.000	0.443	0.3070	0.000	0.417
		Relativism	6.26	1.17	-0.034	0.474	(0.000)	0.2540	0.000	(0.000)
		Utilitarian	5.77	1.35	0.026	0.513		-0.0120	0.763	
		Deontology	6.04	1.31	0.225	0.000		0.1940	0.000	
	S2-ecological	Justice	5.44	1.25	0.383	0.000	0.512	0.3330	0.000	0.369
		Relativism	5.52	1.35	0.150	0.000	(0.000)	0.1090	0.023	(0.000)
		Utilitarian	5.20	1.41	0.047	0.195		0.1450	0.000	
		Deontology	5.10	1.55	0.264	0.000		0.1280	0.003	
	S3-social	Justice	6.66	0.78	0.502	0.000	0.658	0.4930	0.000	0.577
		Relativism	6.64	0.88	0.272	0.000	(0.000)	0.2030	0.000	(0.000)
		Utilitarian	6.13	1.28	-0.007	0.815		0.0690	0.035	
		Deontology	6.23	1.17	0.125	0.000		0.0850	0.009	
Gender	Male (N = 144, 24%)	Justice	6.28	1.01	0.419	0.000	0.364	0.1450	0.143	0.270
		Relativism	6.05	1.29	-0.020	0.842	(0.000)	0.1330	0.213	(0.000)
		Utilitarian	5.53	1.44	0.011	0.889		0.0450	0.610	
		Deontology	5.68	1.41	0.032	0.000		0.3150	0.000	

Table 3: Continue

Groups	Scenario	Ethical theory	Mean score	Coefficient						
				SD	β^a	Sig. [*]	R ² (Sig. [*])	β^a	Sig. [*]	R ² (Sig. [*])
Female (N = 455, 6%)	S2-ecological	Justice	5.25	1.25	0.405	0.000	0.475	0.3180	0.007	0.254
		Relativism	5.23	1.34	0.187	0.032	(0.000)	0.0610	0.551	(0.000)
		Utilitarian	4.95	1.38	-0.064	0.381		0.0560	0.524	
		Deontology	4.86	1.55	0.232	0.005		0.1490	0.124	
	S3-social	Justice	6.58	0.82	0.360	0.000	0.642	0.4030	0.000	0.522
		Relativism	6.54	0.96	0.391	0.000	(0.000)	0.3080	0.002	(0.000)
		Utilitarian	5.89	1.41	0.031	0.627		-0.0260	0.722	
		Deontology	5.92	1.36	0.202	0.001		0.1280	0.067	
	S1-economical	Justice	6.49	0.91	0.578	0.000	0.480	0.4170	0.000	0.479
		Relativism	6.33	1.13	-0.058	0.295	(0.000)	0.2640	0.000	(0.000)
		Utilitarian	5.84	1.32	0.032	0.000		-0.0290	0.504	
		Deontology	6.15	1.26	0.187	0.000		0.1230	0.005	
	S2-ecological	Justice	5.50	1.24	0.376	0.000	0.527	0.0343	0.000	0.407
		Relativism	5.62	1.34	0.137	0.004	(0.000)	0.1160	0.017	(0.000)
		Utilitarian	5.27	1.42	0.089	0.032		0.1730	0.000	
		Deontology	5.18	1.54	0.245	0.000		0.1170	0.017	
	S3-social	Justice	6.69	1.24	0.579	0.000	0.672	0.5440	0.000	0.611
		Relativism	6.67	1.34	0.214	0.000	(0.000)	0.1500	0.005	(0.000)
		Utilitarian	6.20	1.42	-0.003	0.921		0.1060	0.003	
		Deontology	6.33	1.54	0.090	0.008		0.0730	0.050	

^aStandardized beta weight; ^{*}Level of significance

did not rely on similar patterns of criteria in evaluating the different ethical scenarios. Therefore, the ethical approaches influential in decision making of students differ in terms of the characteristics of the ethical problem encountered. Hence, there is support for H₃.

Effect of gender on using philosophies in ethical decision making (Testing H₄): Descriptive analysis showed no significant difference between males and females in using theories in their ethical decision making. The only exception was in ecological ethics in which females chose relativism followed by justice whereas male did not see any difference in choosing these 2 philosophies. This finding was confirmed by regression tests (Table 3) in which there were no significant differences between 2 groups when multidimensional ethics scale (10-item scale) regressed against univariate ethics (orientation). An exception occurred in social scenario in which relativism had the greatest impact in decision making of males followed by justice whereas in females point of view justice preceded relativism. Males and females showed only marginally significant differences in using philosophies when multidimensional scale regressed against behavioral intent (intention) as their beta weights were very low. An exception was in economical scenario in which deontology was the only significant theory for males whereas females used justice, relativism and deontology in their ethical decision making, respectively. Combining the results of descriptive analysis with those of regression tests leads to a conclusion that H₄ is only marginally supported.

DISCUSSION

The findings show that the ethical awareness of Thai H&T students is less in environmental issues compare to social and economical issues, suggesting that ecological scenario may have been perceived to be more ambiguous and hence more difficult to judge. One could interpret these results to conclude that students are less concerned about ecological issues, however it is likely that their lack of work experience and perspective to fully appreciate the ramifications of this incident influenced their responses. There is a need, therefore for the tourism and hospitality curriculum to integrate more environmental dilemmas.

The difference between the responses for 2 intention questions: I undertake the same action and My peers undertake the same action is worth discussion. As is expected, the possibility that their peers undertake the unethical action is higher than they do. However, the difference was not considerable. This small difference is opposed to the findings of Cohen *et al.* (2001) that Canadian respondents confirmed the existence of large social desirability bias. While further research needs to be done, it is possible that this result influenced by the difference between collectivistic and individualistic cultures, as there is a strong sense of in-group pride and loyalty ingrained in the culture of societies in the Southeast Asian culture cluster (Resick *et al.*, 2011).

The results show that students generally decide according to justice theory when making decisions with ethical implications. This suggests that their decisions are the reflection of early training by family and religion. Besides, the importance of relativism in environmental

scenario suggested that H&T students when they come across the ecological ethical dilemma, they solve their problems by adhering to the rules and arrangement in place. That is to say, tradition and culture shape their beliefs, values and attitudes. Findings for ethical intention emphasizes the fact that Thai H&T students place more value on relativism and give a little weight to duties and obligations (deontology). This has some implication for training programs, as majority of codes of ethics are deontological in their language, then there might be some doubt on the effectiveness of these codes for Thai staff. The results demonstrate that females appear to have a more heightened sense of ethical conduct than males. However, differences between ethical decision making of male and female are not static, changes take place over time and differences tend to diminish or ethical evaluations of male can alter by ethical training.

CONCLUSION

Ethical decision making approach influenced by the type of dilemma faced and the ethical awareness of Thai H&T students about social and economical issues was higher compare to environmental issues.

Thai H&T students showed a sense of caring towards their peers as the difference between the responses for 2 intention questions: I undertake the same action and my peers undertake the same action were not considerable.

Thai H&T Students generally decide, according to justice theory when making decisions with ethical implications and they are less teleological in their ethical decision making, so that utilitarian played a very small part on students responses. Besides, Thai H&T students place more value on relativism and give a little weight to duties and obligations (deontology).

The results supported gender effect, so that females showed more sensitivity to ethical situations and there was a lower likelihood that they would take unethical actions than did the males. However, there were no considerable differences between 2 groups in using different theories in ethical decision making.

REFERENCES

- Cohen, J.R., L.W. Pant and D.J. Sharp, 2001. An examination of differences in ethical decision-making between Canadian business students and accounting professionals. *J. Bus. Ethics*, 30: 319-336.
- Fennell, D.A. and D.C. Malloy, 1999. Measuring the ethical nature of tourism operators. *Ann. Tourism Res.*, 26: 928-943.
- Ferrell, O.C. and L.G. Gresham, 1985. A contingency framework for understanding ethical decision making in marketing. *J. Market.*, 49: 87-96.
- Hansen, R.S., 1992. A multidimensional scale for measuring business ethics: A purification and refinement. *J. Bus. Ethics*, 11: 523-534.
- Hudson, S. and G. Miller, 2005. Ethical orientation and awareness of tourism students. *J. Bus. Ethics*, 62: 383-396.
- Jones, T.M., 1991. Ethical decision making by individuals in organizations: An issue-contingent model. *Acad. Manage. Rev.*, 16: 366-395.
- Karande, K., M.N. Shankarmahesh, C.P. Rao and Z.M. Rashid, 2000. Perceived moral intensity, ethical perception and ethical intention of American and Malaysian managers: A comparative study. *Int. Bus. Rev.*, 9: 37-59.
- Low, M., H. Davey and K. Hooper, 2008. Accounting scandals, ethical dilemmas and educational challenges. *Critical Perspectives Account.*, 19: 222-254.
- Lynn, C., R. Hower and T. Combrink, 2007. Students' responses to ethical dilemmas. *FIU Hospitality Rev.*, 25: 1-9.
- Malloy, D.C. and D.A. Fennell, 1998. Codes of ethics and tourism: An exploratory content analysis. *Tourism Manage.*, 19: 453-461.
- Olsen, M.D., 1996. Events shaping the future and their impact on the multinational hotel industry. *Tourism Recreation Res.*, 21: 7-14.
- Patel, T. and A. Schaefer, 2009. Making sense of the diversity of ethical decision making in business: An illustration of the Indian context. *J. Bus. Ethics*, 90: 171-186.
- Reidenbach, R.E. and D.P. Robin, 1988. Some initial steps toward improving the measurement of ethical evaluations of marketing activities. *J. Bus. Ethics*, 7: 871-879.
- Reidenbach, R.E. and D.P. Robin, 1990. Toward the development of a multidimensional scale for improving evaluations of business ethics. *J. Bus. Ethics*, 9: 639-653.
- Reidenbach, R.E., D.P. Robin and L. Dawson, 1991. An application and extension of a multidimensional ethics scale to selected marketing practices and marketing groups. *J. Acad. Market. Sci.*, 19: 83-92.
- Resick, C.J., P.J. Hanges, M.W. Dickson and J.K. Mitchelson, 2006. A cross-cultural examination of the endorsement of ethical leadership. *J. Bus. Ethics*, 63: 345-359.

- Resick, C.J., G.S. Martin, M.A. Keating, M.W. Dickson, H.K. Kwan and C. Peng, 2011. What ethical leadership means to me: Asian, American and European perspectives. *J. Bus. Ethics*, 101: 435-457.
- Roxas, M.L. and J.Y. Stoneback, 1997. An investigation of the ethical decision-making process across varying cultures. *Int. J. Account.*, 32: 503-535.
- Singhapakdi, A., S.J. Vitell and K.L. Kraft, 1996. Moral intensity and ethical decision-making of marketing professionals. *J. Bus. Res.*, 36: 245-255.
- Stevens, B., 2001. Hospitality ethics: Responses from human resource directors and students to seven ethical scenarios. *J. Bus. Ethics*, 30: 233-242.
- Trevino, L.K., 1986. Ethical decision making in organizations: A person-situation interactionist model. *Acad. Manage. Rev.*, 11: 601-617.
- Yaman, H.R. and E. Gurel, 2006. Ethical ideologies of tourism marketers. *Ann. Tourism Res.*, 33: 470-489.