

ETHICS IN RETAIL BUYING AND RETAIL SALES: RELATIONSHIPS BETWEEN PERCEPTIONS AND GENDER OF FUTURE RETAIL PERSONNEL

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The effects of gender on perceptions of collegiate business students are examined based on a number of potentially ethically troublesome situations existing in the retail buying and selling environments. The results suggest that ethical perceptions may vary between male and female future retail personnel. Specifically, female future retail personnel were observed to be more ethically aware of retail sales situations involving interpersonal relationships, and of retail buying situations involving order problems and employee training deficiencies than were males. These results may suggest the need for differences in retail management trainee programs for new male and female hires.

INTRODUCTION

In response to a number of ethically charged situations which have surfaced over the past several years, the issue of ethics in business has received increasing attention in the business, popular and academic presses. Although this attention has addressed businesses of all varieties, the retailing industry has received the bulk of this concern. This increased attention can be expected since retailing plays a unique role in business. For instance, retailers play a boundary-spanning role as they are the final member of the marketing channel (Runciman 1998). They form the bridge between other forms of business (vendors) and consumers. In fact, some have suggested that retailers act as the buying agents of consumers and are charged with the satisfaction of consumers' ever changing needs as their primary concern (e.g., Cash, Wingate and Friedlander 1995). This contention would appear to have merit since if a retailer does not satisfy its customers better than competitors, that retailer will be in business no longer. In addition, retailers must operate within the constraints imposed by their vendors – constraints which ensure the vendors'

continued operation and continued interest to supply the retailer in question.

The ethics involved in the interaction of retailers with their external constituents have received a degree of research attention. For instance, selling relationships involving retail salespeople have received a significant amount of research attention in recent years (e.g., Burns and Brady 1996; DuPont and Craig 1996). Ethics in purchasing relationships involving vendors, however, have received relatively little attention, even given the well-publicized ethical problems uncovered in the buying departments of Kmart (Berner 1996) and JCPenney (Gerlin 1995). The condition is somewhat similar in other areas of business. For instance, ethics in industrial selling situations has received a significant amount of research attention (e.g., Dawson 1997; Wotruba 1990), whereas the ethics in industrial purchasing situations has received some (e.g., Flanagan 1994; Landeros and Plank 1996), but relatively little attention.

The objective of this empirical study is to further explore the issues of ethics within relationships involving retailers, particularly as these relate to the ethical perceptions of future retail personnel. The focus of the study will be on whether differences in ethical perceptions exist by gender. First, past research efforts examining ethics from the point of

view of the salesperson will be summarized. Second, past research efforts examining ethics from a purchasing point of view will be explored. Third, past research on the relationship between gender and ethical perceptions is examined. Finally, the ethical perceptions of future retail buyers based on a number of potentially ethically troublesome situations involving retail sales and buying situations and practices will be reported and differences based on gender determined.

ETHICS IN THE SALES ENVIRONMENT

The sales environment is the area of marketing which has received the bulk of ethics attention. This attention appears to be warranted since the sales environment appears to be particularly prone to the development of ethically troublesome situations. For instance, one study found salespeople to be three to four times more likely to engage in unethical behavior than personnel located in other business departments (Murphy 1987).

The sales position appears to possess several qualities which increase the likelihood that individuals in this position will confront potentially ethically troublesome situations. A key to the sales position is that salespeople play a boundary-spanning role – they form the bridge between a business and its customers. As such, salespeople often interact as much, if not more, with individuals from outside of their employing company than within. Within this setting, salespeople are charged not only with satisfying the demands of their employer, they are also charged with satisfying the demands of their customers. In spite of this dual role and the fact that salespeople are responsible for a seemingly infinite variety of tasks (Sparks and Johlke 1996), they are often likely to receive little formalized training or socialization (Dubinsky, Howell, Ingram and Bellenger 1986). Finally, management pressure to produce consistent results tends to create an atmosphere which often fosters questionable activity (Wotruba 1990).

Retail sales is a unique selling environment, being the only one in which businesses directly and frequently interact with consumers and potential consumers (as opposed to other businesses). As a

result, the situations which present themselves in the retail sales environment are particularly visible to consumers and to society as a whole. Thus, the decisions and actions of retailers can easily be presumed to extend to the entire business community. Furthermore, from a micro perspective, the retail sales environment involves direct transactions with consumers – individuals who can be expected to be the most vulnerable group in the marketing channel. As a consequence, ethics in the retail sales environment has become the object of a growing amount of research attention.

The perceptions of retail employees of potentially ethically troublesome retail sales practices and situations have been investigated (Gifford and Norris 1987). In one of the first studies to gain broad recognition, Dornoff and Tankersley (1975-76) examined the ethical perceptions of retail managers using a number of vignettes of practices and situations encountered in retailing. A replication of those studies by Gifford and Norris (1987) suggests that retail managers are more “ethically-minded” today than were their counterparts a decade earlier. Hawthorne, Robin and Reidenbach (1992) observed that retail managers were more ethical than retail salespeople based on the same instrument. Several of the vignettes used in these studies, however, likely more closely represent customer-orientation issues than ethics issues, possibly limiting their value.

A subsequent study by Dubinsky and Levy (1985) examined ethical perceptions of retail salespeople on a number of potentially ethically troublesome retail sales situations and practices. They observed that retail salespeople did not consider a large portion of the situations to reflect problems of ethical concern. The retail salespeople did, however, believe that most of the ethical issues raised by the situations should be addressed by company policies.

In response to growing interest in the ethical perceptions of students (or future business personnel), there has been a growing amount of research examining this issue (Sparks and Johlke 1996). For instance, in a longitudinal study of senior-level business students, Norris and Gifford

(1988) examined students' perceptions of a number of questionable retail practices using the vignettes of Dornoff and Tankersley (1975-76). Their results suggest that, unlike those of managers, students' perceptions of ethical issues have changed little over the previous decade. Furthermore, the students appeared to hold significantly "less ethical" perceptions than do retail managers. Burns, Lanasa and Fawcett (1990) and DuPont and Craig (1996) have observed similar results.

Given the problems with the Dornoff-Tankersley instrument mentioned above, Burns and Smith (1990) examined students' perceptions based on the Dubinsky and Levy (1985) instrument. They observed similar results – they also observed the ethical perceptions of students to be lower than those of retail practitioners.

ETHICS IN THE BUYING ENVIRONMENT

Purchasing is increasingly being recognized for its importance in the business environment. For instance, it has been estimated that over 75 percent of all corporate dollars spent is controlled by purchasing (Giffie 1984), making it the single largest expense of doing business (Flanagan 1994; Lambert and Stock 1993). Given this dollar volume, it would appear likely that an individual involved in the buying function will be exposed to ethically dynamic situations (Haynes and Helms 1991).

The adoption and implementation of JIT practices were expected by many to substantially lessen the possibility of ethically questionable actions by the buyer and by the vendor (e.g., Haynes and Helms 1991). Unfortunately, evidence exists which suggests that the adoption of JIT practices has seemingly produced the opposite results. "Responses to a *Purchasing* survey have suggested that the era of supplier partnering has 'expanded the gray area,' and 'blurred the lines,' on ethics" (Porter, 1996, p. 21). The present trend towards sole source suppliers further exacerbates this situation (Flanagan 1994). Furthermore, JIT practices have provided buyers with greater exposure to "inside" or confidential supplier information – information which often proves to be worth a great value to the vendors' competitors (Porter 1996). As a result, evidence exists that

channel relationships are worsening (Helm 1995; Schreiberman 1994). Frazier and Antia (1995) suggest that this trend is in part due to indiscriminate use of channel power driven by intense levels of competition faced by many channel members.

Cooper, Frank and Kemp (1997) examined ethics in purchasing and observed that for a list of 44 ethical issues in purchasing, the issues were sufficiently pervasive that they should not be ignored. Most research on ethics in purchasing, however, has focused primarily on the issue of bribes (gifts and gratuities), which is viewed as the primary ethical problem in purchasing (Wood 1995). Although Turner, Taylor and Hartley (1995) observed that most buyers generally agree that the acceptance of substantial gratuities is inappropriate and should be discouraged, other research indicates that the acceptance rates of gifts has increased so that it is nearly universal in the purchasing profession (Forker and Janson 1990). Arkinstall (1994) observed that students perceived the acceptance of gifts to be "normal behavior" and in no way problematic.

Although the issue of ethics in the buying environment in retailing appears to be of significant importance (Hancock 1998), relatively little research has been conducted in this area. Arbuthnot (1997) identified an inventory of situations and practices viewed to be ethically troubling to retail owners and buyers. She observed that many of the situations were frequently encountered. In a study of retail buying students, Burns and Arbuthnot (1998) observed that future retailing personnel appeared to readily see the ethical issues which exist in the situations and practices.

ETHICAL PERCEPTIONS AND GENDER

Numerous studies have been conducted which examine whether gender has any effect on the ethical perceptions which one holds. The research has produced conflicting results. Numerous studies report finding no differences in ethical perceptions based on gender (e.g., Dubinsky, Jolson, Michaels, Kotabe and Un Lim 1992; Jones and Kavanagh 1996; McCuddy and Peery 1996; McDonald and

Kan 1997; Robin and Babin 1997). Several studies, however, have reported that females appear to be more ethical than males (e.g., Borkowski and Ugras 1992; Harris and Sutton 1995; Kohut and Corriher 1994; Luthar, DiBattista and Gautschi 1997; Malinowski and Berger 1996). In a meta-analysis of 66 studies with greater than 20,000 respondents, Franke, Crown and Spake (1997) concluded that women are indeed more likely to perceive potentially ethically troublesome situations and practices as being unethical. The basis of the observed differences in ethical perceptions is yet to be fully understood. For instance, Dawson (1992, 1997) and Smith (1997) observed a gender-based difference only for relationally based scenarios. Franke, Crown and Spake (1997), however, did not observe this difference in the results from his meta-analysis. Furthermore, Galbraith and Stephenson (1993) and Schminke and Ambrose (1997) observed that men and women use different approaches to ethical decision making, whereas Schminke (1997) did not.

Several of the studies on ethics which have addressed gender have been based on ethics in the sales environment (e.g., Dawson 1992, 1997; Dubinsky, Jolson, Michaels, Kotabe and Un Lim 1992). Brady, Burns, Lanasa, and Lackman (1995) is the only known published study which addresses the effects of gender on ethics in a retail sales environment. That study, based on a Malay sample, did not observe an effect. Unfortunately, no known studies have been published which address the effect of gender on perceptions on the retail buying environment.

THE STUDY

The objective of this empirical study is to provide for a broader understanding of ethics in the relationship between retailers and their primary external constituents. The focus of this study is to examine whether gender differences exist in the perceptions of future retail personnel based on a number of potentially ethically troublesome retail selling and retail buying situations and practices. The following is hypothesized:

H₁: Female future retail personnel have "higher" ethical perceptions of potentially ethically troublesome retail sales situations and practices than their male counterparts.

H₂: Female future retail personnel have "higher" ethical perceptions of potentially ethically troublesome retail buying situations and practices than their male counterparts.

Past research tends to be consistent with the first hypothesis (which addresses retail sales situations and practices). A similar relationship is hypothesized to exist with retail buying situations and practices (H₂).

METHODOLOGY

Sample

The sample was drawn from undergraduate students enrolled in sections of a course in retail buying offered within a college of business. These students were chosen since they would have knowledge of the retail selling function and of the retail buying function and are most likely to pursue this area of employment upon graduation. The students were solicited during their classes. Students were requested to anonymously complete a survey questionnaire during class time without discussion. No nonresponse was noted. The resulting sample consisted of 133 usable responses. The respondents were virtually evenly split between male (65) and female (68).

Questionnaire

The questionnaire used in the study included two instruments to determine perceptions of potentially ethically troublesome situations and practices – one to determine perceptions of situations and practices in the retail selling environment and one to determine perceptions of situations and practices in the buying environment.

The first instrument was developed by Levy and Dubinsky (1983, Dubinsky and Levy 1985) (Table 1). Items on the questionnaire were generated directly from practicing retail salespersons via the Nominal Group Technique (NGT) (Delbecq, Van De Ven and Gustafson 1975). For the 38 items, subjects were asked: assume you are presently employed in a retail establishment as a salesperson. Please answer the following question for each of the situations presented:

Does the situation present an ethical question for you? (Do you feel that the situation pressures you into taking actions that are inconsistent with what you feel is right?)

As in the instrument development studies, subjects in the current research effort were asked to respond to each question using a seven-point scale on which "1" represented "definitely no" and "7" represented "definitely yes." The coefficient alpha observed for this scale in this study was .9380, clearly within satisfactory limits.

The instrument addressing the buying environment is based on that utilized by Arbuthnot (1997) (Table 2). It was comprised of 37 items, each addressing a potentially ethically troublesome situation which can be faced by retail buyers. The initial twenty-two items were identified through personal interviews with eighteen owners/buyers of small retail apparel stores. The items identified in the initial interviews were refined through follow-up personal interviews in a method similar to a Delphi technique. The remaining items were obtained from responses from a sample of 106 independently owned specialty store owner/buyers to an open-ended question which asked them to list the vendor-related experiences they had encountered which they considered as unethical. (Items were included only if they were not included in the initial list of twenty-two). For each situation or practice, subjects were asked to answer the following question: "Do you perceive the situation as unethical?" Subjects were asked to respond to each situation using a seven-point scale on which "1" represented "definitely no" and "7" represented "definitely yes." The coefficient alpha observed for this scale in this study was .9548, clearly within satisfactory limits.

Analysis

The ethical perceptions of male and female students were compared with each other. T-tests were used to determine the existence of significant differences.

FINDINGS

A summary of the students' perceptions of potentially ethically troublesome situations and

practices in retail sales is presented in Table 3. The level of significance of the differences between the responses of males and females for each situation or practice is also noted.

Significant (at the .05 level) differences between the perceptions of male students and the perceptions of female students were observed for seven of the potentially ethically troublesome situations and practices in retail sales. Furthermore, two additional differences, significant at the .1 level, were observed. Each of the significant differences observed with the exception for one (situation 5, "hiding merchandise that the respondent wants and waiting for the store to mark down") is in the direction consistent with the hypothesis. Therefore, support was observed for the first hypothesis.

A summary of the students' perceptions of potentially ethically troublesome situations and practices in retail buying is presented in Table 4. The level of significance of the differences between the responses of males and females for each situation or practice is also noted.

Significant (at the .05 level) differences between the perceptions of male students and the perceptions of female students were observed for five of the potentially ethically troublesome situations and practices in retail sales. Furthermore, an additional difference, significant at the .1 level was observed. Each of the significant differences observed is in the direction consistent with the hypothesis. Therefore, support was observed for the second hypothesis.

DISCUSSION

Although not overwhelming, support was observed for each of the hypotheses. For potentially ethically troublesome situations and practices in both settings – retail selling and retail buying – support was observed for a difference in perceptions between males and females. In both instances, females appeared to be more ethically aware than males.

TABLE 1
Dubinsky and Levy Instrument

1. Don't offer information about an upcoming sale that will include merchandise the customer is planning to buy
2. Have to sell nonsale items at full price when the items were accidentally placed with the sale merchandise.
3. Don't assist customers you believe are less likely to buy.
4. Make excuses to customers about unavailable merchandise that is not in stock.
5. Sell a more expensive product when a less expensive one would be better for the customer.
6. Ignore a prospective customer for one you believe will be a better one.
7. Use of a sales contest for sales associates in order to generate sales to customers.
8. Hide merchandise that you want and are waiting for the store to mark down.
9. Charge markdown price to customers for similar full-price merchandise.
10. Make a promise you cannot keep regarding the time when a product will be ready.
11. Give preferential treatment to certain customers.
12. Sign time sheet incorrectly for time worked .
13. Customer damages a product in the store and wants a markdown.
14. Make excuses when merchandise is not ready for customer pickup.
15. Buy merchandise before it is available to the customer.
16. Perform your job with inadequate job information or training.
17. Sell the product as an exclusive, when it is in fact available in other stores.
18. Pressure from fellow sales associates not to report theft.
19. Hoard free samples that are meant for customers.
20. Give incorrect change to customers on purchase.
21. Pressure not to say anything to management about other associates' problems.
22. Don't sell the last unit because you want to purchase it yourself.
23. Refuse return by customer when you think the item should be accepted.
24. Take return from customer when you think the item should not be accepted.
25. Pressure from a friend or family member not entitled to a discount to give him or her your employee discount.
26. Don't tell the complete truth to a customer about the characteristics of a product.
27. Charge full price for a sale item without the customer's knowledge.
28. Offer to give a friend or family member not entitled to your employee discount.
29. Take away sales from a fellow sales associate.
30. Pressure customers into making a sale.
31. Don't get a check authorization when required.
32. Telephone customer wants help, but you decide not to assist him/her.
33. Try to get an employee to quit.
34. Salesperson not working up to his/her potential to not to offend another employee.
35. Date or socialize with the management.
36. Date or socialize with fellow employees who are not in management.
37. Inexperienced salesperson receives an unfair workload.
38. Sell merchandise that is not of good quality.

TABLE 2
Arbuthnot Instrument

1. Vendor has large minimum order requirements.
2. Must purchase products from the vendors 6 months in advance of delivery.
3. Vendor ships incomplete orders.
4. Vendor provides no notification of late shipments
5. The vendor overcharges for shipping.
6. The vendors ships orders late.
7. The vendor provides no notification when products are not in stock.
8. The vendor provides no notification of canceled orders.
9. The vendor has a very limited return policy.
10. The vendor ships defective merchandise.
11. The vendors provides substitutions for ordered merchandise.
12. The vendor does not send sales representatives to their customers' stores.
13. The vendor provides products of poor quality.
14. The vendor provides products with poor fit.
15. The vendor does not accept responsibility for problems.
16. The vendor cancels back orders.
17. The vendor promises merchandise it cannot deliver.
18. The merchandise sent by the vendor does not match the sample.
19. The vendor ships merchandise that was not ordered.
20. The vendor changes the price after the order is placed.
21. The vendor ships products which are seconds.
22. The vender adds to, or pads, the order.
23. The vendor sells the same merchandise to competitors.
24. The vendor refuses to authorize returns or does not credit for returned merchandise.
25. Vendor's accounts receivables do not agree with the prices of the products shipped.
26. The vendor switches style and size tags to agree with order.
27. The vendor provides assistance to large retailers which they do not provide to small retailers.
28. A vendor goes out of business while owing retailers money.
29. The vendor double ships orders.
30. The vendors pre-dates invoices.
31. The vendor does not arrange for shipping for returns.
32. A vendor sells off-price merchandise as first quality at regional markets.
33. The vendors accepts orders with no intention of shipping.
34. Vendor uses retailer's customer list to directly contact them regarding outlet store sales and mail order service.
35. Sales representative does not show product lines unless the retailer commits to ordering.
36. Vendor employs insufficiently trained personnel.
37. The vendor bills before the merchandise is shipped.

TABLE 3
Ethical Perceptions of Retail Sales Situations and Practices by Gender

Situation Number	Male Students	FemaleStudents	T	Prob.
1	4.53	4.88	1.112	.268
2	3.97	4.37	1.175	.242
3	4.78	5.46	2.135	.035**
4	4.42	4.84	1.379	.170
5	5.08	5.18	.319	.751
6	4.84	5.35	1.544	.125
7	2.72	3.07	1.000	.319
8	5.98	5.34	-2.203	.030**
9	5.31	5.59	.966	.336
10	5.52	6.03	1.809	.073*
11	4.00	4.93	2.721	.007**
12	6.41	6.22	-.678	.499
13	5.97	6.00	.105	.917
14	4.80	4.94	.504	.615
15	3.70	3.85	.393	.695
16	4.39	5.06	2.246	.026**
17	5.67	5.99	1.149	.253
18	6.19	6.46	1.041	.300
19	5.50	5.62	.382	.703
20	6.34	6.50	.640	.523
21	4.62	4.06	-1.540	.126
22	4.63	4.97	.929	.355
23	5.63	5.60	-.112	.911
24	4.40	4.38	-.042	.966
25	5.21	5.49	.896	.372
26	5.59	5.81	.805	.423
27	6.17	6.29	.453	.651
28	5.27	5.21	-.196	.845
29	5.71	5.78	.210	.834
30	4.87	4.93	.157	.876
31	5.51	5.69	.640	.524
32	5.29	5.65	1.216	.226
33	5.29	5.91	1.894	.061*
34	4.83	5.59	2.517	.013**
35	3.03	4.22	3.109	.002**
36	2.29	3.56	3.829	.000**
37	5.21	5.49	1.041	.300
38	4.90	5.24	1.079	.282

** $p < .05$; * $p < .1$

TABLE 4
Ethical Perceptions of Retail Buying Situations and Practices by Gender

Situation Number	Male Students	Female Students	T	Prob.
1	3.02	3.29	.908	.366
2	3.97	3.57	-1.136	.258
3	4.97	5.87	2.829	.005**
4	5.88	5.75	-.412	.681
5	5.97	6.13	.559	.577
6	5.38	5.90	1.872	.063*
7	5.58	5.93	1.219	.225
8	5.95	6.07	.430	.668
9	4.52	4.64	.462	.645
10	5.92	6.03	.358	.721
11	4.64	4.87	.629	.531
12	3.77	3.99	.777	.439
13	5.02	5.74	2.132	.035**
14	4.83	5.47	2.214	.029**
15	6.17	6.07	-.365	.716
16	5.03	5.79	2.440	.016**
17	6.34	6.37	.090	.928
18	5.95	6.07	.478	.633
19	5.72	5.68	-.147	.884
20	6.47	6.21	-.940	.349
21	5.97	6.19	.863	.390
22	5.92	5.84	-.294	.770
23	3.06	3.57	1.556	.122
24	5.33	5.38	.194	.847
25	5.43	5.72	1.024	.308
26	6.44	6.28	-.598	.551
27	4.40	4.63	1.039	.301
28	5.14	5.65	1.586	.115
29	5.30	5.31	.041	.968
30	5.17	5.38	.659	.511
31	4.48	4.69	.678	.499
32	5.83	5.87	.132	.895
33	6.34	6.21	-.490	.625
34	5.23	5.41	.560	.576
35	5.38	5.29	-.256	.799
36	4.36	5.10	2.449	.016**
37	4.58	4.97	1.199	.233

** $p < .05$ * $p < .1$

A common theme seems to carry through the potentially ethically troublesome retail sales situations and practices for which a significant or marginally significant difference was observed. With the exception of item #16 which addresses the level of job information or training which a salesperson receives, each of the significant and marginally significant differences observed where females expressed the more ethically aware position deals with a situation or practice which directly involves a relationship, either between retail salespersons or between retail salespersons and customers. This suggests that the ethical perceptual differences observed between males and females exist only for a certain type of situation or practice. For nearly all of the situations and practices which do not directly involve a relationship, significant perceptual differences were not observed between males and females.

A common theme also appears to carry through the potentially ethically troublesome retail buying situations and practices for which a significant or marginally significant difference was observed. With the exception of item #36 which addresses the level of training vendor personnel receive, each of the significant and marginally significant differences deals with order-related problems. Be it incomplete orders or canceled backorders, female respondents appeared to be more aware of the ethical component of these retail buying situations than were males. Furthermore, for both retail selling and retail buying situations and practices, females were significantly more apt to identify training deficiencies as being unethical than males.

In conclusion, the results suggest that female future retail personnel may be more ethically aware than their male counterparts. The differences observed appear to have their bases in a number of themes. Namely, female future retail personnel were observed to be more ethically aware of

- 1) retail sales situations and practices involving interpersonal relationships,
- 2) retail buying situations and practices involving order problems, and
- 3) employee training deficiencies.

If corroborated by further research, these results indicate that retailers hiring male and female college graduates will likely find that the ethical perceptions of their male and female hires differ. These differences in turn, will likely require differences in retail management training programs. It appears that male hires may require additional, or at least different, training than female hires in the area of ethics. This would appear to be of special importance to retailers given many retailers' desires to interact with their external constituents in a consistent ethical fashion.

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