

## **Ethical choices among millennials: cultural differences between the United States and Mexico**

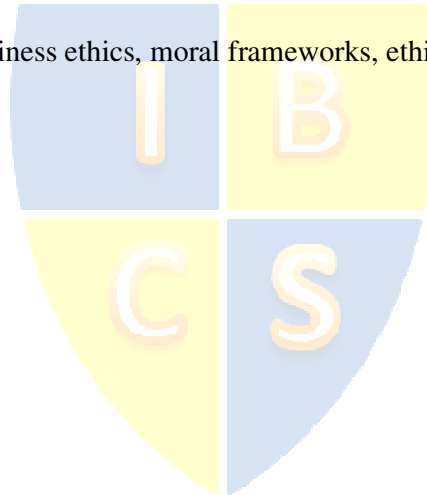
Raul Franchi  
Universidad Anahuac Mexico

Luis Felipe Llanos  
Universidad Anahuac Mexico

### **ABSTRACT**

Previous research conducted in a US regional university was replicated in a Catholic Mexican university, in order to provide greater confidence about the veracity of their conclusions regarding ethical decision making among millennials. Two additional and related US studies were also considered. Important coincidences were found and also some differences that call for further research. Thinking ethically is a critical societal concern and cross-cultural differences present important implications for organizations and their managers, seeking to enhance their leadership effectiveness.

Keywords: millennials, business ethics, moral frameworks, ethical decisions.



## INTRODUCTION

Cultural differences regarding ethical behavior and acceptable business practices demand greater attention as the economy becomes increasingly global (Elahee et al. 2002; Marta et al. 2008; Strubler et al. 2012; Villatoro et al. 2014; Su, 2006; Sims, 2009; Burnaz et al. 2009). Managers pay increasing attention to cross-cultural differences and environments, especially in multinational companies. For instance, national cultures influence work preferences and dispositions and less positive attitudes about teamwork has been found among U.S. students than Lithuanian students (Pineda & Barger, 2009); individualist countries like USA and Australia show less attachment to their current work situation than collectivist countries like Japan and South Korea (Knudstrup & Ross, 2011); integrity and benevolence are differentially important to USA and Austrian students (Murphy & Domicone, 2009).

Awareness of the ethical dimension of business has also captured an increasing attention among managers, academia and government (Ma, 2009; Robertson & Athanassiou, 2009). Thinking ethically is a societal concern and it is of critical importance to the professions that serve society (Sama & Shoaf, 2008; Watson, 2003).

Ethical decision-making is a basic human process of which we understand very little, although its importance is fundamental for the wellbeing of our societies (Craft, 2013; O'Fallon & Butterfield, 2005). Ethical judgements are fundamental to understand moral decisions in business (Sparks & Pan, 2010) and may be understood as "an individual's personal evaluation of the degree to which some behavior or course of action is ethical or unethical" (p. 409).

In a variety of ways, academic studies have explored the general ethical frameworks that we employ as a foundation for our decisions. Research has focused on whether a particular person employs a relatively constant ethical framework, or chooses different frameworks according to the situation (Reidenbach & Robin, 1988). Deontological and teleological approaches have been considered as the two dominant areas of moral philosophy during the last century (Brady, 1999; Allinson, 1998). The decision making literature between 1996 and 2013 and from an ethical perspective was overviewed by O'Fallon and Butterfield (2005). When evaluating ethical judgements, it has been generally accepted that deontological approaches like the golden rule are morally superior. During this period, 42 articles (out of 174) reported that deontological approaches had a stronger relationship with moral decisions than teleological and relativistic approaches. Regarding the use of these ethical frameworks, a frequent course of research focuses on age, gender, religious, cultural, racial, and professional differences, among other variables (Craft, 2013).

Edward Wright, Jon E. Marvel and Kathleen DesMarteau (2014) investigated the ethical frameworks utilized by university students in the United States. Their intention was to build upon the previous works of Harris (1989) and Galbraith and Stephenson (1993). Harris (1989) went beyond measuring the ethical methods and values employed in moral judgements and found differences among male and female individuals. Following the work of Harris (1989), Galbraith and Stephenson (1993) highlighted the fact that more research is needed in order to identify the rules beneath the moral qualification of an action. This is the line of thought followed by Wright et al. (2014), who measured the consistency of rule choice among millennials when making ethical judgements in different circumstances. Generation X embraces births from 1965 through 1980, while millennials start in 1981 (Ethics Resource Center, 2010).

Much remains to be understood about millennials as a key demographic group and "research is especially sparse with regard to its moral views and the decision-making frameworks used for ethical decisions" (Wright et al., 2014, p. 2). In surveys conducted by

the Ethics Resource Center (2010) between 2003 and 2009, older employees showed improved moral criteria and decisions. "Simply put, younger workers were more likely to observe misconduct than older employees" (p. 6). However, examining research between 2004 and 2011, Craft (2013) found that age differences does not produce consistent results. Some researchers reported that age, as well as experience, influence ethical decisions, while others found that there are no substantial age related discrepancies. Wright et al. (2014) declared to be curious about findings suggesting that improper behaviors are more common among young employees (Buchanan and Warning, 2012), when it was simultaneously reported that the millennial generation sees the common interest as more relevant than private interest (Bucic et al., 2012), and a middle ground study had reported that millennials fluctuate between the extremes of personal gratification and wider social concerns (Boyd, 2010).

Beyond age related differences, another research line that will be replicated from Wright et al. (2014) consists on testing weather there are differences in ethical judgment by gender and religious related habits. Loe et al. (2000) found that that most frequently studied category was gender, as it had been previously reported by Ford and Richardson (1994).

Galbraith and Stephenson (1993) reported that male and female individuals employ approximately the same moral rules. They concluded that there were differences in moral judgements, but they were only relevant in one third of the employed scenarios. According to Harris (1989) the differences among male and female mature business professionals regarding moral value rules are similar to those found among males.

The main goal is to test the robustness of their research results outside of their original context, by recreating their methods as faithfully as possible. The rationale of replicating this study is to make an accumulative contribution regarding moral decision making, comparing the results of Wright et al. with millennial students in Mexico.

Millennials represent 30% of the world's population and more than 25% in the United States, according to the US Census Bureau (2017). In Mexico, the National Statistics Institute (INEGI) reported that in 2010, 25% of the population were millennials.

## LITERATURE REVIEW

Two realms commonly divide the field of business ethics: normative and descriptive ethics. Most research has been based on the descriptive ethics realm. Normative ethics is more theoretical and normally provides a guide for behavior; on the other hand, descriptive ethics is mainly focused on business management disciplines, explaining how individuals actually behave (O'Fallon, M. J., & Butterfield, K. D., 2005, 375-413).

Craft (2013, p.221) found that eighty-four articles published from 2004 to 2011 were all focused on descriptive perspectives. Within the descriptive perspective, personality was the most studied category. Gender is also frequently reported as a preferred category of research.

Descriptive ethics research has inquired whether ethical decisions depend on the situation or on universal values, on the person or on exceptions. Forsyth (1980) discussed four ethical perspectives that are consistent with the major philosophical schools of ethical thought: situationism, which studies the influence of context in moral actions; absolutism, which employs general principles to make ethical decisions; subjectivism, which focuses on personal values; and exceptionism, which proclaims that moral absolutes may admit exceptions.

Craft (2013) stated that "moral awareness is the ability to interpret a situation as being moral; moral judgment is the ability for the decision maker to decide which course of

action is morally correct; moral intent is the capacity to focus on ethical values rather than in any other values; moral behavior is the application of the moral intent to the situation.”

O’Fallon, M. J., & Butterfield, K. D. (2005) suggested that, in most studies, religion influences moral judgements. Burns et al. (1994) reported that the ethical behavior of students was stronger in a Protestant university than in a public university. Craft (2013) added spirituality as a category for his review 2004-2011, since results supported that it has a direct connection with religion and religiosity (p. 239). Most of the findings of previous works supported the belief that moral decisions are strengthened by religiosity. In the updated literature, however, this was not consistent throughout. In Crafts review (2013) some studies reported scarce or no connection among moral intentions and religious preferences.

Galbraith and Stephenson (1993) found differences in the moral value rules that individuals employ to judge different ethical scenarios. Some researchers have tested whether there are differences by gender in the ethical value scores, as well as in the personal perspective adopted in ethical decisions.

O’Fallon, M. J., & Butterfield, K. D. (2005, p. 379) reported that often there are no differences among men and women and, provided that there is any difference, women are generally more ethical. Craft (2013, 221-259) concluded that, on average in 10 of 38 findings females reported stronger ethical judgements than males. On the other hand, males were more coherent in their ethical judgements among different scenarios.

Males and females employ distinct moral rules when making decisions, although there is no decision rule that can properly be called either male or female.

Kidwell et al. (1987) concluded that, regarding ethical reasoning, there is no substantial difference between women and men in management positions. Their results were supported by Harris (1989, p. 234-236) concluding that both groups reported a comparable degree of tolerance for moral misconduct in business and other situations.

Harris (1989) asked the respondents to evaluate fifteen scenarios and to identify which one among four decision approaches represented more accurately their moral reasoning. He used two teleological decision approaches: Egoist and Utilitarian, as well as two deontological decision approaches: on one side the Golden rule and on the other the categorical imperative (Kant). He found that both, men and women, use teleological or deontological approaches approximately the same way. Their tolerance to wrong practices in business was similar. Harris (1989) found that approximately six out of ten male and female individuals preferred a teleological perspective. While males preferred a self-centered perspective, females favored a utilitarian and social centered perspective. Women achieved the same conclusions invoking the majority rule, while their male counterparts preferred the self-interest maximizing rule (p.236).

departing from the findings of Harris (1989), Galbraith and Stephenson (1993) researched the ethical decision frameworks of men and women. In addition, they asked whether individuals choose the same moral rules despite different circumstances. They also used the Golden rule, Utilitarian, Egoist and Kant’s imperative approaches. In order to avoid an excessively long questionnaire, they reduced Harris’ fifteen pretested and validated scenarios to only six. Their research corroborated that most of female and male respondents didn’t use the same moral rule in different situations. In some circumstances, the rules employed by men and women to elaborate moral judgements are not substantially distinct, even though they normally choose different rules. Female respondents employed a wider variety of moral rules. Their work confirmed that, when evaluating the six scenarios, approximately 60% of both male and female respondents showed consistency in their preference for the teleological approach. However, while females employed more utilitarian versus egoist rules, males preferred egoist rules over utilitarian.

Regarding ethical approaches, other research goals studied were:

- a) It has been found that respondents employed different frameworks in solving ethical dilemmas (Reidenbach and Robin, 1988; Galbraith and Stephenson, 1993; O'Fallon and Butterfield, 2005).
- b) There are cultural differences regarding how the ethical consequences in business situations are perceived, and the disparity seems to be relevant when considering the potential harm resulting from unethical practices (Ahmed, et al., 2003).
- c) Nationality seems to affect ethical decision-making, but it is difficult to compare results among the several nations that have been researched. (O'Fallon, M. J., & Butterfield, K. D., 2005). Regarding unethical behaviors, cross-cultural research has found differences among nationalities. For example, some cultures consider morally relevant issues that other cultures don't. (Ho, 2010); American businessmen perceived ethics as more important than their peers in Turkey and Thailand (Burnaz et al., 2009); a study conducted in six countries, including Russia, China and the United States, reported cultural contrasts that influence how business situations are morally perceived (Su, 2006).
- d) Miesing and Preble (1985), found that respondents that had considered themselves as very religious slightly favored ethical decisions, although this difference was significant. In this way, the findings of Wright et al. (2104), comparing them to those of Galbraith and Stephenson (1993) and Harris (1989), are synthesized as indicated in Table 1 (Appendix). This table summarizes the findings of the three preceding papers: Wright et al. (2014), Galbraith and Stephenson (1993) and Harris (1989). They found similarities in ethical framework preference between men and women, and regardless of gender this preference doesn't necessarily coincide with the initial self-identified approach. Only Wright considered religiosity and this trait influenced the choice of ethical framework.

## RESEARCH

In order to contribute to this body of knowledge, Wright et al. (2014) research will be recreated in a different cultural environment, building up new knowledge in return to Harris's starting request for a deeper examination of this theme. The methodology and moral scenarios that Wright and his colleagues used in the United States were replicated, following their call to investigate a wider sample to represent the millennial age group. Whether there would be a difference in Latin America is an interesting question, considering the growing amount of research addressing ethical decisions across cultures.

Comparisons are complicated because research questions and methodologies change among studies and replications are generally avoided. However, the following arguments support the above-mentioned intention to replicate Wright's et al. (2014) study:

- A well-conducted replication should test additional samples of the target population with the same methods, providing greater confidence about the veracity of their conclusions.
- It would be interesting to assess whether their results would hold in different settings, in this case with millennials studying university level programs in a different country.
- The three studies considered didn't use the same methodology. This study will provide a solid track to the selected line of research, and it becomes interesting to know if there is common ground exploring the same issues in a different country.
- The research questions are relevant for ethics-based research regarding how participants viewed hypothetical scenarios. This perspective is common and generally accepted in the field of moral decisions and reasoning research.

- It is interesting to increase our knowledge regarding those factors that influence the adoption of ethical frameworks, like sex and religiosity.

Although the possibility of making some changes to the original research design was considered, this research sticks to the previously established constructs. In fact, this study is comparable with the original since its methodology could be addressed without changes.

A common problem with replication studies is the uncertainty that arises when the replication results are different from the results in the original study. However, provided that this were the case, further studies in Mexico or Latin America could help us understand whether those differences are cultural.

The specific hypotheses that the present research addresses are:

- “H1 When making ethical decisions, male and female Mexican millennials choose the same ethical framework.”
- “H2 The level of religiosity of the Mexican millennials does not affect their choice of an ethical decision-making framework.”
- “H3 Mexican millennials will apply ethical decision-making frameworks without regard to the ethical scenario presented.”
- “H4: Mexican millennials select ethical decision rules in discordance with their self-identified ethical approach.”
- “Hypotheses 5: The ethical approach selected by millennials is independent of their nationality.”

## METHOD

This study took place at a private university in Mexico City, focusing on the millennial generation and considering that it includes those that were born between 1981 and 1995 and became adults over the turn of the millennium, currently between 22 and 36 years old. The Digital Trends report (*Reporte de Tendencias Digitales*) considers that millennials represent 30% of the Latin American population and will account for 75% of the world's workforce by 2025 (Gutiérrez-Rubi, 2014).

Respondents were asked to rank six statements or decision rules that reflected both teleological and deontological personal approaches as indicated in Table 2 (Appendix). The teleological approaches included utilitarianism, egoist, justice and pragmatism. On the other hand, the deontological approaches included moral rights and the Golden Rule.

The respondents were presented with the three scenarios used by Wright et al. (2014) in their research. As reported in the former study, the first scenario was taken from Bruton and Eweje (2010). The second scenario was a revised adaptation of the one used by Harris (1989). The last scenario considered a relevant historical event. These scenarios represented individual, organizational and governmental ethical decisions. In each scenario, respondents classified the six ethical approaches employing a 1 to 6 scale, depending on how close the approach represented their ethical perspective.

Statistical analysis was based on methods for comparing contingency tables. Four demographic parameters were taken into consideration: gender, level of religiosity, university career and the year when it was started. A feasible limitation is the fact that this university has a Catholic orientation, although it is very open to all religions. For example, there is an important Jewish student population (18%) that is welcomed by this university (Mas Ideas, 2014).

## RESULTS

In this study, voluntarily and anonymously 354 university students completed the same questionnaires used by Wright, et al. (2014). Only millennial respondents were

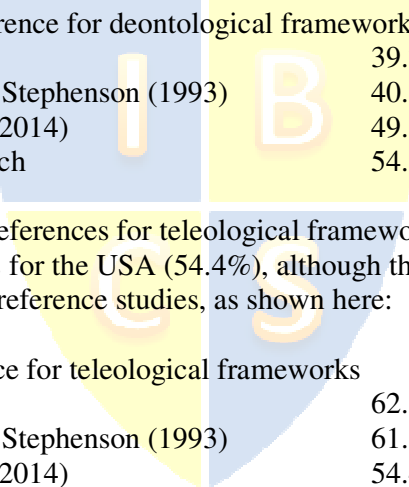
considered and 175 partially answered questionnaires were removed (49%); 5 respondents did not declare their age (1%); 9 respondents coming from public schools represented a minority and were removed in order to include exclusively those coming from private schools (3%); 165 remaining records were considered consistent and useful (47%).

The results can be synthesized this way: 80 men (48%) and 85 women (52%); 108 were attending business related careers (65%) and 57 belonged to other careers (35%); 67 declared to be highly religious (41%) and 98 reported a low religiosity level (59%). In the case of “high religiosity”, it was considered as a minimum of one participation every month in any religious service.

Considering the three scenarios that were presented, 238 respondents selected a deontological rule for their decision (48%), while the remaining 257 selected a teleological rule (52%). These results replicate with precision Wright, et al. (2014) results: a 48% preference for deontological rules and a 52% preference for teleological rules.

Both studies report an increment in preferences for deontological approaches since Galbraith and Stephenson’s (1993), as well as Harris’ (1989), reported approximately 40% deontological and 60% teleological responses.

Mexican females exhibit a higher preference for deontological frameworks than females did in the three reference studies:



Women preference for deontological frameworks	
Harris (1989)	39.7%
Galbraith and Stephenson (1993)	40.5%
Wright et al. (2014)	49.9%
Present research	54.5%

The Mexican male preferences for teleological frameworks (58.8%) are higher than Wright, et al. (2014) findings for the USA (54.4%), although they are smaller than the findings of the two previous reference studies, as shown here:

Men preference for teleological frameworks	
Harris (1989)	62.1%
Galbraith and Stephenson (1993)	61.8%
Wright et al. (2014)	54.4%
Present research	58.8%

Within the scenarios, it was statistically significant (P-Value=0.00) that female and male Mexican millennials use different decision rules. Females prefer the moral rights within the deontological approach (35%), while males favor the greater good rule within the teleological approach (27%).

Wright, et al. (2014) also reported differences in the decision criteria employed by men and women (P-Value=0.003), where females chose moral rights (42%) more frequently than males (33%).

Testing results for Hypotheses 1: When making ethical decisions male and female Mexican millennials choose the same ethical framework, is rejected (P-Value<0.05), since gender related differences were found in ethical decision-making frameworks among Mexican millennials. Women were more inclined than men to deontological decision frameworks (54.5%-41.3%) and men preferred teleological decision frameworks (58.8%-45.4%), as indicated in table 3 (Appendix).

Hypotheses 2: The level of religiosity of the Mexican millennials does not affect their choice of an ethical decision-making framework, can’t be rejected (P-Value>0.05), since

deontological or teleological approaches in ethical decision making seem to be independent of the level of religiosity, considering that a high level of religiosity was defined as a minimum of one participation every month in any religious service, and a low religiosity level as doing it with a lower frequency. As indicated in table 4 (Appendix), 50.8% of high religiosity respondents preferred deontological decision frameworks, compared to 46.3% of low religiosity students. The results obtained are not coincident with Wright, et al. (2014), who reported that religiosity and the ethical decision approach were correlated.

Hypotheses 3: There is no relationship between the ethical frameworks employed by Mexican millennials in their decisions and the three scenarios involved: individual, organizational and governmental, is rejected, since Mexican millennials do change their perspectives with each scenario ( $P < 0.05$ ). As indicated in table 5 (Appendix), teleological decision rules were preferred in the individual decision scenario (58%), while in the group related scenarios (organizational and governmental) there was a slight preference for deontological framework decision rules (between 50.0% a 50.4%). Justice was the preferred rule in the individual context (29.7%), moral rights were favored in the organizational scenario (35.8%) and the golden rule and utilitarianism in the governmental case (29.7%). In the three scenarios, pragmatism was the least preferred moral rule (less than 5%).

These results confirm those reported by Wright, et al. (2014), who concluded that millennials in the United States also change their decision rule depending on the scenario: they preferred teleological rules in the individual scenario (62%), in the organizational scenario teleological and deontological rules are almost equivalent (52% - 48%), while deontological rules were preferred in the governmental scenario (59%).

In order to test Hypotheses 4: Mexican millennials select ethical decision rules in discordance with their self-identified ethical approach (deontological or teleological), was compared with the approach preferred when one of the three scenarios is considered. As indicated in table 6 (Appendix), a P-Value  $> 0.05$  suggests that hypotheses 4 is no rejected. The self-identified deontological or teleological approach does not necessarily prevail when any of the three scenarios (individual, organizational and governmental) is considered.

Hypotheses 5: The ethical approach selected by millennials is independent of their nationality was tested by means of comparing Mexican millennials and millennials in the USA (Wright, et al., 2014). As indicated in table 7 (Appendix), H5 is not rejected and the ethical approach selected by millennials is independent of their nationality (P-Value = 0.920). However, to further address this conclusion it seemed convenient to divide it into a couple of new hypotheses:

- Hypotheses 5a, the ethical approach selected by millennials is independent of their nationality within the deontological ethical framework.
- Hypotheses 5b, the ethical approach selected by millennials is independent of their nationality within the teleological ethical framework.

As indicated in table 8 (Appendix), hypotheses 5a is rejected (P-Value  $< 0.05$ ) concluding that, within the deontological ethical framework, the ethical approach selected by millennials is dependent on their nationality. In Mexico the golden rule is preferred, while moral rights are preferred in the USA.

Hypotheses 5b is not rejected (P-Value  $> 0.05$ ) and, within the teleological ethical framework, the ethical approach selected by millennials is independent of their nationality.

In regard to the respondents that preferred the deontological framework, when the results obtained in Mexico were compared with those reported by Wright, et al. (2014), a difference of more than 20 points was found: 79.27% of millennials in the USA employ the moral rule compared to only 58.82% of Mexican millennials. This difference is reversed when the golden rule is considered, since it is employed by 41.18% of Mexican millennials and by 20.73% of millennials in the USA.



## DISCUSSION

Millennials in the USA report a proportion of 48% deontological and 52% teleological responses (Wright et al., 2014). Mexican millennials report the same proportion. However, compared with the preceding studies of Galbraith and Stephenson (1993) and Harris (1989), who reported approximately 40% deontological responses, higher preferences for deontological frameworks were found in Mexican and USA millennials.

Regarding the fact that the two initial reference studies found a bigger proportion of teleological responses: 60.89% in the case of Galbraith and Stephenson (1993) and 61.49% in Harris (1989), it must be noted that both of them focused on graduating business school seniors, while Wright et al. (2014) and the present research considered an open array of academic programs in any level of progress. Further research is encouraged exploring whether a slight increase in age and/or a business orientation can influence the preference for results (a teleological framework) in ethical decisions.

When general gender differences among both nationalities are considered, female Mexican millennials are more attracted by deontological frameworks than females in the USA (55% against 49%), while male Mexican millennials are slightly more inclined to choose teleological frameworks than their counterparts in the USA (59% against 54%).

Considering general gender differences within each nationality, male and female Mexican millennials choose different ethical frameworks when making ethical decisions. On the contrary, Wright et al. (2014) found no significant gender differences in ethical framework preferences among millennials, as well as Galbraith and Stephenson (1993) who previously found “no moderating effect”, and Harris (1989) who found “not that much differences”, both in adult men and women.

This research endorses the conclusions of Wright et al. (2014) that females chose moral rights more frequently than males. A deeper insight, however, reveals significant differences when the decision rules of the deontological framework are considered. In the USA millennials prefer moral rights, while Mexican millennials choose the golden rule.

Furthermore, there are cross-national differences when different scenarios are considered. Mexican millennials choose more deontological rules than USA millennials, 42% vs. 38% in the individual scenario and 50% vs. 48% in the organizational scenario. This preference is reversed in the case of the governmental scenario, where 59% of millennials in the USA and 50% in Mexico choose deontological rules. This difference might have been influenced by the fact that the governmental scenario involves the use of nuclear weaponry against Japan seeking the end of Second World War. Emotional implications such as anger or guilt are clearly different when nationality is involved.

When choosing an ethical framework (H3), Mexican millennials may be influenced by a specific scenario. This conclusion confirms the findings of Wright et al. (2014) and both of their predecessors, Galbraith and Stephenson (1993), and Harris (1989).

Among Mexican millennials, the degree of religiosity (H2) does not influence or determine the choice of a specific ethical framework. In contrast, Wright et al. (2014) reported that high religiosity respondents preferred deontological frameworks and, therefore, religiosity was influential.

This cross-cultural difference might be explained by the fact that, in this research, Mexican millennials belong to a religious university where the premise of “attending a religious service at least once every month”, might be insufficient to define a high level of religiosity. In this case, such criteria might include respondents with relatively low levels of religiosity.

## CONCLUSION AND IMPLICATIONS

Important coincidences were found with the preceding US research, although there are some cross-national differences that call for further research. Regarding coincidences, this study found no differences among US and Mexican millennials regarding the two ethical decision frameworks. In general terms, and excluding gender considerations, the ethical framework selected by millennials, 48% deontological and 52% teleological, is independent of their nationality. Besides this coincidence, this research also confirms that male and female individuals change the rules that they employ in order to make ethical decisions.

It has also been confirmed a degree of inconsistency in choosing ethical frameworks when specific scenarios are presented. Mexican and US millennials will choose ethical frameworks independently of the three scenarios considered: individual, organizational and governmental. This means that both nationalities modify their preferred ethical framework within scenarios, although the specific combinations “ethical framework-scenario” are moderately different.

An explanation for these coincidences may have to do with the fact that there has been an important convergence of US and Mexican cultures, since the internet is available to most of the Mexican population, even without personal digital gadgets and by means of popular cyber cafes, and also Mexicans are used to watch popular U.S. television programs. These trends have made it increasingly easier managing and teaching modern management practices in Mexico (Gordon, 2009).

Regarding differences between US and Mexican millennials, even though the three reference studies found significant similarities among male and female respondents, this paper found that males and females use different approaches in their judgements. Mexican females set a clear difference with their male counterparts by exhibiting a higher preference for deontological frameworks. On the other side, Mexican males are more teleological compared to Wright et al. (2014), but less teleological than Galbraith and Stephenson (1993) and Harris (1989), the two initial reference studies.

Differences were also found when the level of religiosity is considered. In the case of Mexican millennials, the level of religiosity did not influence ethical decisions, but it did with USA millennials. It must be noted that USA millennials belonged to a non-religion regional university and Mexican millennials to a religious oriented university, where low religiosity criteria might include attending a religious service at least once every month.

As Wright et al. (2014) requests, new research is needed involving wider samples representing the millennial age group in the USA, Mexico and other regions. It seems advisable for future research to isolate the effects of factors such as academic fields (business and non-business, humanities, etc.), program progress (undergraduate-postgraduate) or the religiosity orientation of the institution.

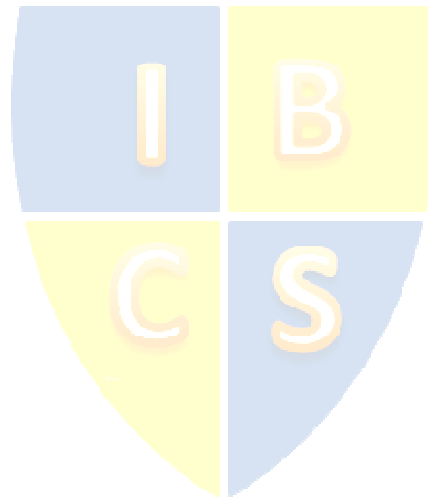
One limitation of this research was to restrict the sample selection to only one university with Catholic orientation, and probably this decision produces some distortion, for example regarding the frequency of attendance to religious services and the moral reasoning associated with this behavior. Other researchers might continue this line of research including other lay, public or private universities in México.

**REFERENCES**

- Ahmed, M. M., Kung, Y. C., & Eichenseher, J. W. (2003). Business students' perception of ethics and moral judgment: A cross-cultural study. *Journal of Business Ethics*, 43(1), 89-102.
- Allinson, R. E. (1998). Ethical values as part of the definition of business enterprise and part of the internal structure of the business organization. *Journal of Business Ethics*, 17(9), 1015-1028.
- Boyd, D. (2010). Ethical Determinants for Generations X and Y. *Journal of Business Ethics*, 93(3), 465-469.
- Brady, F. N. (1999). A systematic approach to teaching ethics in business. *Journal of Business Ethics*, 19(3), 309-318.
- Bucic, T., Harris, J., & Arli, D. (2012). Ethical consumers among the millennials: A cross-national study. *Journal of Business Ethics*, 110(1), 113-131.
- Buchanan, F., & Warning, R. L. (2012). Dichotomy of individual ethics: personal standards vs. public expectations. *Ethics & Critical Thinking Journal*, 3, 61-80.
- Burnaz, S., Atakan, M. G. S., Topcu, Y. I., & Singhapakdi, A. (2009). An exploratory cross-cultural analysis of marketing ethics: The case of Turkish, Thai, and American businesspeople. *Journal of Business Ethics*, 90, 371-382.
- Burnaz, S., Atakan, M. G. S., Topcu, Y. I., & Singhapakdi, A. (2009). An exploratory cross-cultural analysis of marketing ethics: The case of Turkish, Thai, and American businesspeople. *Journal of Business Ethics*, 90, 371-382.
- Burns, D. J., Fawcett, J. K., & Lanasa, J. (1994). Business students' ethical perceptions of retail situations: a microcultural comparison. *Journal of Business Ethics*, 13, 667-679.
- Brunton, M., & Eweje, G. (2010). The influence of culture on ethical perceptions held by business students in a New Zealand university. *Business Ethics: A European Review*, 19(4), 349-362.
- Craft, J. (2013). A Review of the Empirical Ethical Decision-Making Literature: 2004-2011. *Journal Of Business Ethics*, 117(2), 221-259. doi:10.1007/s10551-012-1518-9
- Elahee, M. N., Kirby, S. L., & Nasif, E. (2002). National culture, trust, and perceptions about ethical behavior in intra- and cross-cultural negotiations: An analysis of NAFTA countries. *Thunderbird International Business Review*, 44(6), 799-818.
- Ethics Resource Center. (2010). 2009 National business ethics survey, millennials, GenX and baby boomers: who's working at your company and what do they think about ethics? Retrieved April 15, 2017 from [http://observgo.quebec.ca/observgo/fichiers/53123\\_DAEPI%202.pdf](http://observgo.quebec.ca/observgo/fichiers/53123_DAEPI%202.pdf)
- Ford, R. C., & Richardson, W. D. (1994). Ethical decision-making: A review of the empirical literature. *Journal of Business Ethics*, 13, 205-221.
- Forsyth, D. (1980). A taxonomy of ethical ideologies. *Journal of Personality and Social Psychology*, 39(1), 175-184.
- Galbraith, S., & Stephenson, H. B. (1993). Decision rules used by male and female business students in making ethical value judgments: another look. *Journal of Business Ethics*, 12, 227-233.
- González-Arratia, N. I., Medina, J. L. V., & García, J. M. S. (2015). Autoestima en jóvenes universitarios. *CIENCIA ergo-sum*, 10(2), 173-179.
- Gordon, G. (2009). Managing in Mexico -An Ethnographic Comparison to Theory and Previous Research. *Journal of International Business & Cultural Studies*, Volume 2, 1.
- Gutiérrez-Rubi, A. (2014). 6 rasgos clave de los millennials, los nuevos consumidores. México: *Forbes*. Retrieved April 17, 2017 from <https://www.forbes.com.mx/6-rasgos-clave-de-los-millennials-los-nuevos-consumidores/>

- Harris, J. R. (1989). Ethical values and decision processes of male and female business students. *Journal of Education for Business*, 64(8), 234-238.
- Ho, J. A. (2010). Ethical perception: Are differences between ethnic groups situation dependent? *Business Ethics: A European Review*, 19(2), 154–182.
- Kidwell, J. M., Stevens, R. E., & Bethke, A. L. (1987, November). Differences in ethical perceptions between male and female managers: Myth or reality? *Journal of Business Ethics*, 6, 489-493.
- Knudstrup, M., Ross, L. (2011). Me, myself or us: work preferences and predispositions of individualists and collectivists. *Journal of International Business & Cultural Studies*, Volume 5, 9.
- Loe, T. W., Ferrell, L., & Mansfield, P. (2000). A review of empirical studies assessing ethical decision-making in business. *Journal of Business Ethics*, 25, 185–204.
- Mas Ideas. (2014, October, 13). La Comunidad Judía y la Universidad Anáhuac de México: Mensaje del Rector Jesús Quirce Andrés, L.C. Diario Judío. Retrieved from: <http://diariojudio.com/comunidad-judia-mexico/la-comunidad-judia-y-la-universidad-anahuac-mexico-mensaje-del-rector-jesus-quirce-andres-l-c/86279/#>
- Ma, Z. (2009). The status of contemporary business ethics research: Present and future. *Journal of Business Ethics*, 90, 255-265
- Marta, J., Heiss, C. M., & De Lurgio, S.,A. (2008). An exploratory comparison of ethical perceptions of mexican and U.S. marketers. *Journal of Business Ethics*, 82(3), 539-555.
- Murphy, S. M. and Domicone, H.A. (2009). Trustworthiness and Social Loafing: An Examination of Austrian and American Students. *Journal of International Business and Cultural Studies*, Volume 2, 1.
- O’Fallon, M. J., & Butterfield, K. D. (2005). A review of the empirical ethical decision-making literature: 1996–2003. *Journal of Business Ethics*, 59(4), 375-413.
- Pineda, R.C.,Barger, B. and Lerner, L.D. (2009), “Exploring differences in student perceptions of teamwork: the case of US and Lithuanian students”, *Journal of International Business and Cultural Studies*, Vol. 1, pp. 1-9.
- Reidenbach, R. E., & Robin, D. P. (1988). Some initial steps toward improving the measurement of ethical evaluations of marketing activities. *Journal of Business Ethics*, 7, 871-879.
- Robertson, C. J., & Athanassiou, N. (2009). Exploring business ethics research in the context of international business. *Management Research News*, 32(12), 1130-1146.
- Sama, L. M., & Shoaf, V. (2008). Ethical leadership for the professions: Fostering a moral community. *Journal of Business Ethics*, 78(1-2), 39-46.
- Sims, R. L. (2009). Collective versus individualist national cultures: Comparing Taiwan and U.S. employee attitudes toward unethical business practices. *Business & Society*, 48, 39–59.
- Sparks, J. R., & Pan, Y. (2010). Ethical judgments in business ethics research: Definition, and research agenda. *Journal of Business Ethics*, 91(3), 405-418.
- Strubler, D., Park, S., Agarwal, A., & Cayo, K. (2012). Development of a macro-model of cross cultural ethics. *Journal of Legal, Ethical and Regulatory Issues*, 15(2), 25-34.
- Su, S. H. (2006). Cultural differences in determining the ethical perception and decision-making of future accounting professionals: A comparison between accounting students from Taiwan and the United States. *The Journal of American Academy of Business*, 9(1), 147–158.
- Villatoro, J., Chang, J., & Lane, S. (2014). Research of ethics, values and cross-cultural differences on china, mexico or the united states. *Journal of Technology Management in China*, 9(2), 133.

- Watson, T. J. (2003). Ethical choice in managerial work: The scope for moral choices in an ethically irrational world. *Human Relations*, 56(2), 167-185.
- Markkula Center for Applied Ethics Ethics (2105) Ethics Resources: A Framework for Ethical Decision Making. Retrieved April 15, 2017 from <https://www.scu.edu/ethics/ethics-resources/ethical-decision-making/a-framework-for-ethical-decision-making/>
- Wright, E., Jon E. Marvel, & DesMarteau, K. (2014). Exploring millennials: A surprising inconsistency in making ethical decisions. *Journal of Academic and Business Ethics*, Volume 9, 1-14.



**APPENDIX****Table 1. Summary of findings in preceding research**

Question	Wright et al. (2014)	Galbraith and Stephenson (1993)	Harris (1989)
Do male and female millennials utilize different ethical frameworks in their decisions?	Gender had no moderating effect when grouped by deontological/teleological approaches.	Men and women use approximately the same ethical rules in certain situations.	Female and male top managers employ approximately the same ethical value rules.
Does religiosity influence or determine the choice of ethical frameworks among millennials?	Individuals with a high level of religiosity were more inclined to use deontological approaches.	They do not address the question	They do not address the question
Do the proposed ethical scenarios affect the choice of an ethical framework among millennials?	The scenarios presented affect the ethical frameworks employed by millennials.	Most of the time, males and females won't consistently apply the same specific decision rule.	They do not address the question
Is the ethical approach with which millennials personally identify themselves consistent with their actual decisions?	Nearly one third of respondents preferred the Golden Rule, but only and nearly one out of ten remained consistent in its use.	There are gender differences regarding frameworks to make ethical decisions.	Both male and females use different moral approaches in different situations.

**Table 2. Survey**

Please rank the following statements according to how closely they reflect your personal opinion. Again, remember there are no right or wrong answers. Please rank the statements "1" through "6," with "1" being the closest match to your approach, "2" being the second-closest match, etc.

- Ethical decisions should be based on securing the greatest good for the greatest number of people.
- In ethical matters, it is important to consider what is fair so that justice prevails.
- It's important to live by the Golden Rule -- do unto others what you would have do ne unto you.
- It's important to have a strong moral code that guides you in knowing what is right from what is wrong.
- It is ethically acceptable and important to do what comes easiest and most naturally to us as individuals.
- If an action promotes one's long-term interests, that action is ethically correct.

**Scenario 1**

“A promising start-up company applies for a loan at a bank. This company's short credit history does not meet the bank's normal lending criteria. However, the bank credit manager is a friend and golfing partner of the company's owner. The credit manager approves the loan. In general, do you feel the credit manager's action was ethically acceptable or not acceptable?”

**Scenario 2**

One important car manufacturer in the United States sponsors a famous television show. A well-known NGO believes that this show damages the moral values of its young audiences, and claims that sex and violence contents unappropriated for those audiences should be strongly moderated. The sponsor replies that they manufacture cars and this is a legal way to sell them. Besides, “their job is not to monitor what the audiences want to see in TV”. Do you think that this response is acceptable from an ethical perspective, or it isn't?

**Scenario 3**

“During World War II, the United States deployed atomic bombs on the Japanese cities of Nagasaki and Hiroshima, causing the deaths of hundreds of thousands of men, women and children. As an alternative to the atomic bombings, if the Japanese did not surrender, the U.S. and its Allies were planning an invasion of Japan estimated to result in hundreds of thousands, if not millions, of military and civilian casualties. Less than one week after the first bomb exploded, Japan surrendered. Do you consider that this alternative was acceptable?”

**Table 3. Contingency table: gender and ethical framework**

Sex	Deontology	Teleology	Results
Men	99 (41.25%)	141 (58.75%)	Chi Square = 8.708 GL = 1 P-Value = 0.003
Women	139 (54.51%)	116 (45.49%)	
All	238	257	

Notes: The cells in the table show the number and the percentage of total respondents. There were 80 men x 3 scenarios = 240; and 85 women x 3 scenarios = 255, resulting in a total of 495 data.

**Table 4. Contingency table: religiosity and ethical frameworks**

Religiosity	Deontology	Teleology	Results
High	102 (50.75%)	99 (49.25%)	Chi Square = 0.963 GL = 1 P-Value = 0.326
Low	136 (46.26%)	158 (53.74%)	
All	238	257	

Notes: The cells in the table show the number and the percentage of total respondents. Among them, 67 declared a high religiosity level x 3 scenarios = 201; and 98 declared a low religiosity level x 3 scenarios = 294, resulting in a total of 495 data



**Table 5. Contingency table: scenarios, ethical frameworks and moral rules**

Scenario	Deontology		Teleology				Results
	Golden rule	Moral rights	Utilitarianism	Justice	Pragmatism	Egotism	
Scenario 1 Individual	24 (14.5%)	47 (28.5%)	28 (17.0%)	49 (29.7%)	6 (3.6%)	11 (6.7%)	Chi-Square = 55.977 GL = 10 P-Value = 0.000
Scenario 2 Organizational	25 (15.2%)	59 (35.8%)	52 (31.5%)	13 (7.9%)	7 (4.2%)	9 (5.5%)	
Scenario 3 Governmental	49 (29.7%)	34 (20.6%)	49 (29.7%)	18 (10.9%)	5 (3.0%)	10 (6.1%)	
All	98	140	129	80	18	30	

Notes: The cells in the table show the number and the percentage of total respondents. Each scenario registered 165 respondents.

**Table 6. Contingency table: personal preferences, scenarios and ethical frameworks**

Type	Deontology	%	Teleology	%		2	p-value
Personal	92	55.75%	73	44.24%	65		
Scenario 1 Individual	71	43.03%	94	56.97%	65	.346	0.069
Scenario 2 Organizational	84	50.91%	81	49.09%	65	.779	0.677
Scenario 3 Governmental	83	50.30%	82	49.69%	65	.985	0.611

Notes: The cells in the table show the number and the percentage of total respondents. In Mexico there were 165 respondents and 226 in the United States per scenario.

**Table 7. Contingency table: nationalities and ethical frameworks**

País	Deontology	Teleology	Results
Mexico	238 (48.08%)	257 (51.92%)	Chi-Square = 0.010 GL = 1 P-Value = 0.920
USA	328 (48.38%)	350 (51.62%)	
All	566	607	

Notes: The cells in the table show the number and the percentage of total respondents. In Mexico there were 165 respondents x 3 scenarios = 495; and 226 respondents in the United States x 3 scenarios = 678 data.

**Table 8. Contingency table: nationalities and ethical decision rules**

Country	Deontology		Results	Teleology				Results
	Golden rule	Moral rights		Utilitarianism	Justice	Pragmatism	Egotism	
Mexico	98 (41.18%)	140 (58.82%)	Chi-Square = 27.814 GL = 1 P-Value = 0.000	129 (50.19%)	80 (31.13%)	18 (7.00%)	30 (11.67%)	Chi-Square = 6.518 GL = 3 P-Value = 0.092
USA	68 (20.73%)	260 (79.27%)		179 (51.14%)	123 (35.14%)	27 (7.71%)	21 (6.00%)	
All	166	400		308	203	45	51	

Notes: These cells show the number of questionnaires and their percentage from the total. A deontological preference was found in 238 questionnaires in Mexico and in 328 in the USA; the deontological preference was found in 257 questionnaires in Mexico and in 350 in the USA, resulting in a total of 1,173 data.