



Character Virtues in Business and Finance

Online Appendices

Ethical Dilemmas

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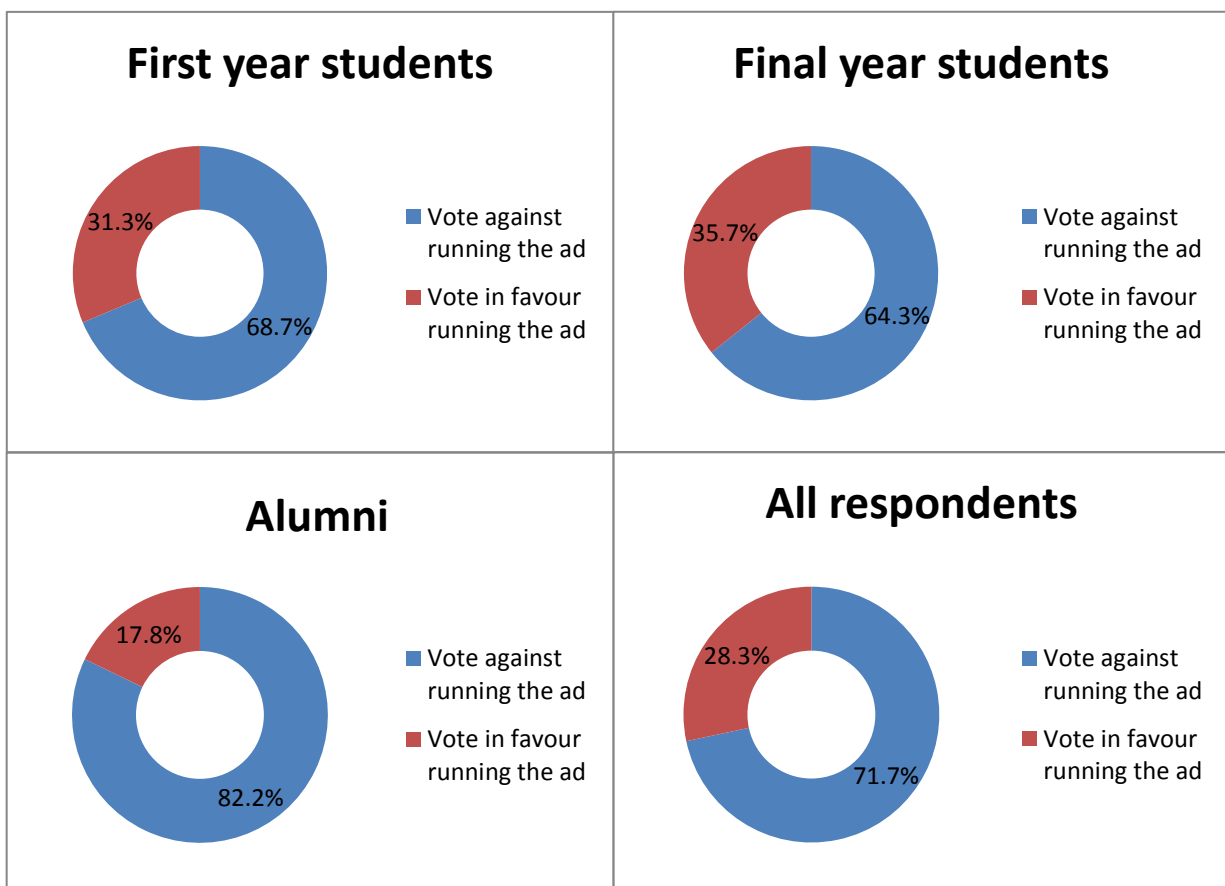
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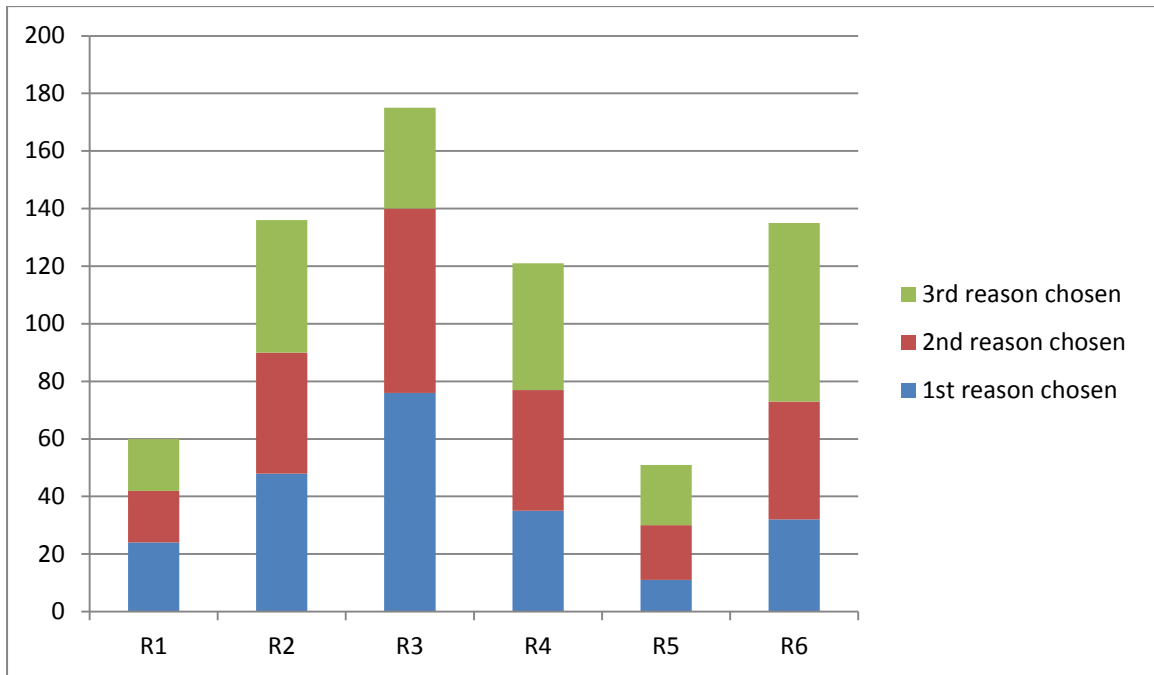
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Dilemma 1: Limitations of the Advertisement

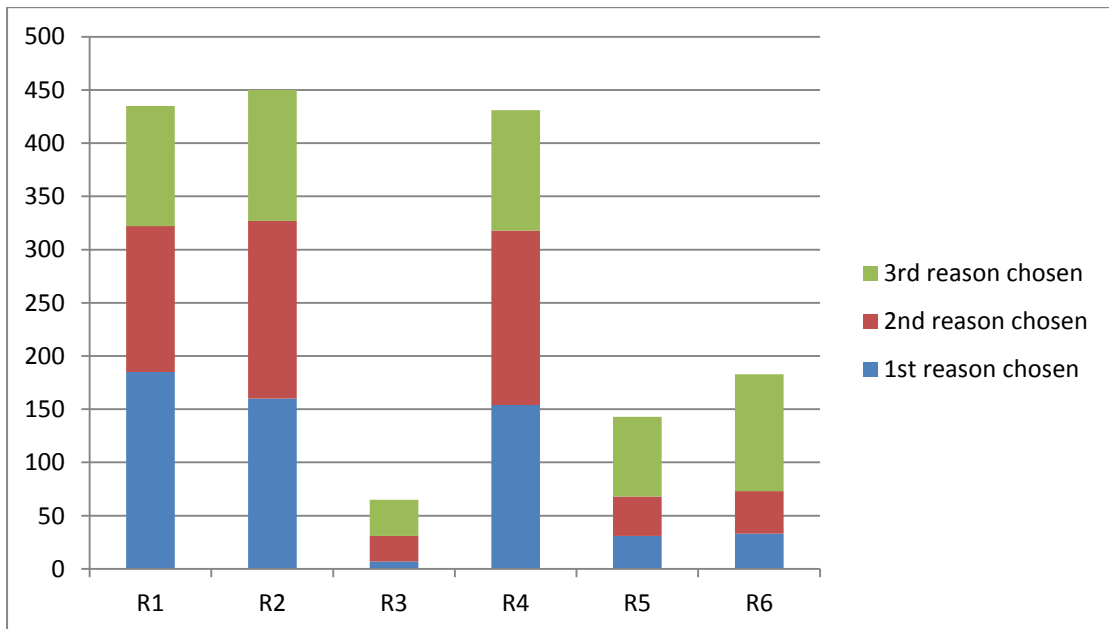
Reasoning choice	Option 1: Vote in favour of running the ad	Option 2: Vote against running the ad
1	As a creative person, you admire the ingenuity of the ad	In the long run, opposing the ad may contribute to a society without pressure to attain an unrealistic body
2	Sex sells and by running the ad you get first mover advantage, which means the campaign will be profitable	You regard the use of photo-shop to alter the appearance of the models as dishonest
3	As long as the ad complies with the Advertising Standards Authority's code of advertising practice, then it is ok to run	Voting against the ad may serve to give you a good reputation
4	Given the health risks associated with alcohol, making non-alcoholic beer popular is good for society as a whole	You have a duty to protect the company's interests, which may be hurt by an adverse public reaction to an offensive ad
5	It takes bravery to run a potentially controversial advertisement	It is immoral to use people as mere means to sell products
6	You have a duty to the shareholders to choose the 'best' ad	It takes bravery to vote against an ad that you deem to be inappropriate when it is likely to be profitable



Dilemma 1: Option 1 (Vote in favour of running the ad) - all respondents (please note the Y axis in this file refers to the numbers of people X axis refers to the six moral reasoning)

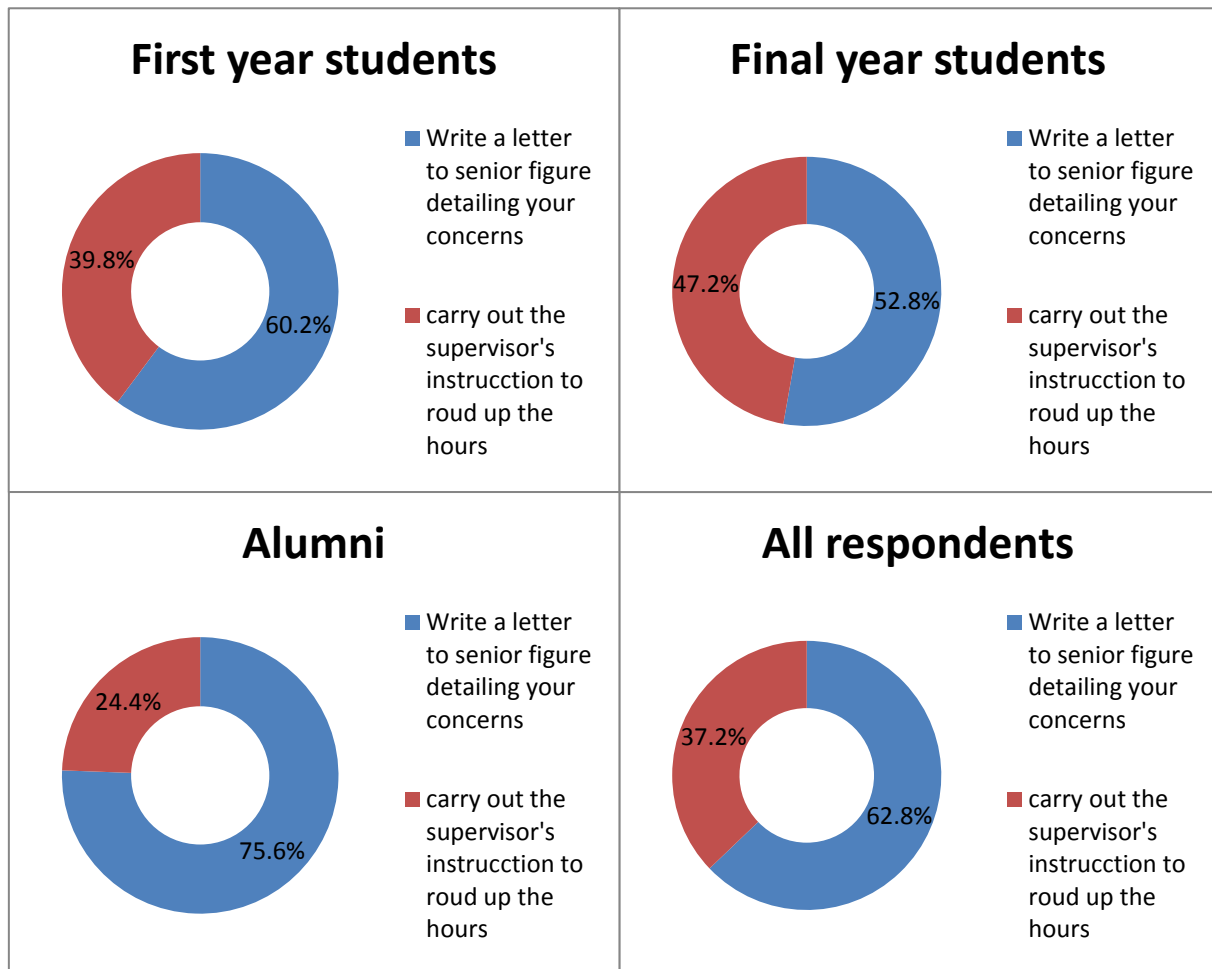


Dilemma 1: Option 2 (Vote against running the ad) – all respondents

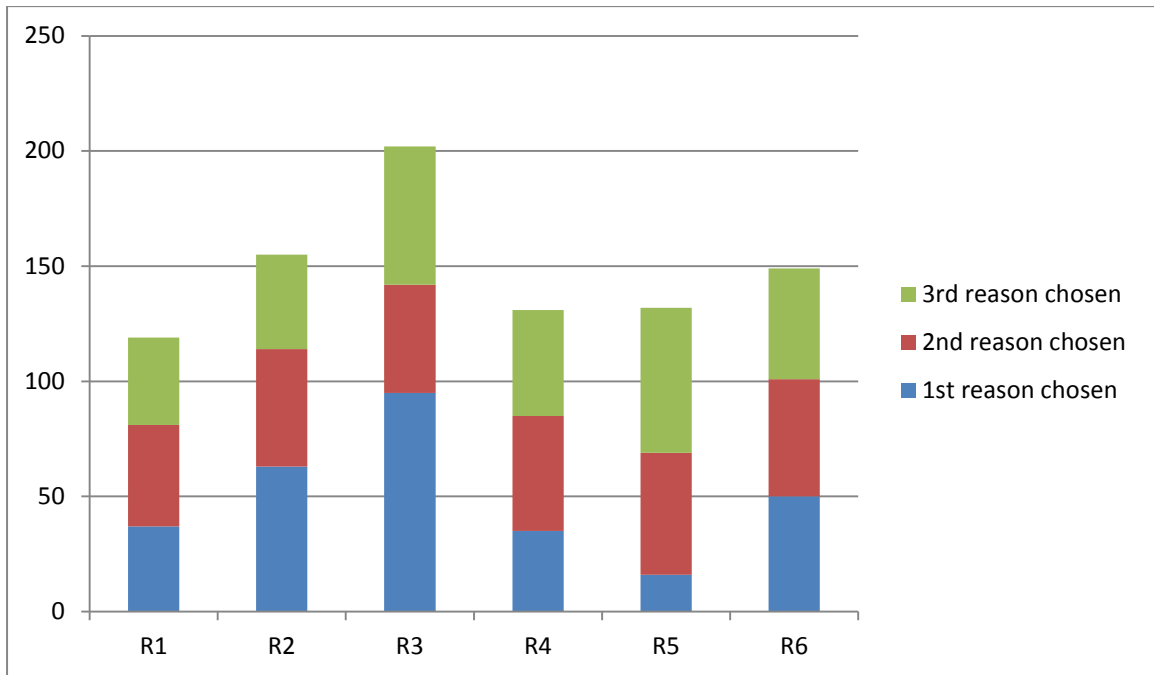


Dilemma 2: Rounding Up Hours

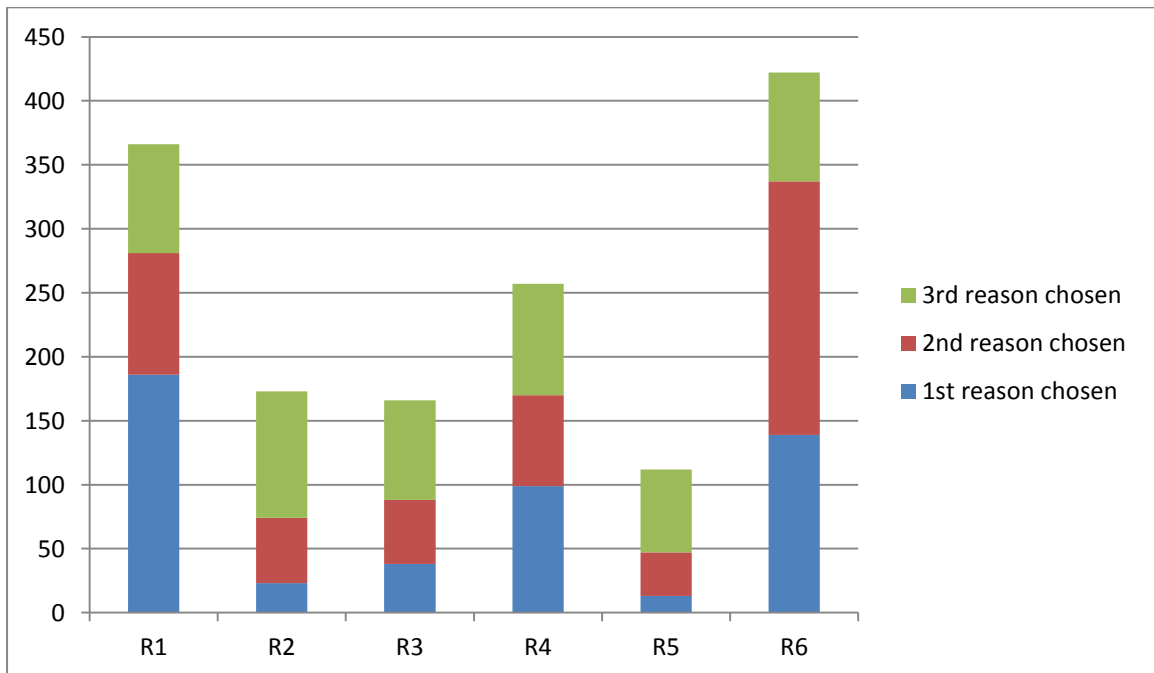
Reasoning choice	Option 1: Carry out the supervisor's instructions to round up the hours	Option 2: Write a letter to the senior figure detailing your concerns
1	You have a duty to ensure a benefit to the firm	It's dishonest to round up hours
2	You ought to comply with your supervisor's instructions	In the long run, your reputation will benefit from doing so
3	A sense of perspective suggests it's not worth causing a fuss over this issue	Courage is required to act on your convictions, even if unpopular
4	Going along with the rounding up of hours is likely to lead to you having a good relationship with your boss	The Institute of Chartered Accountants code of ethics forbids rounding up hours
5	You judge that it is more important for you to keep at your work than expend time writing the letter	If firms do not exaggerate hours, it's better for everyone
6	Rounding up the hours ensures the firm's profits remain healthy, and a long term consequence of this is that it makes the firm better able to provide the quality clients demand	You have a duty not to lie to clients



Dilemma 2: Option 1 (Carry out the supervisor’s instructions to round up the hours) – all respondents

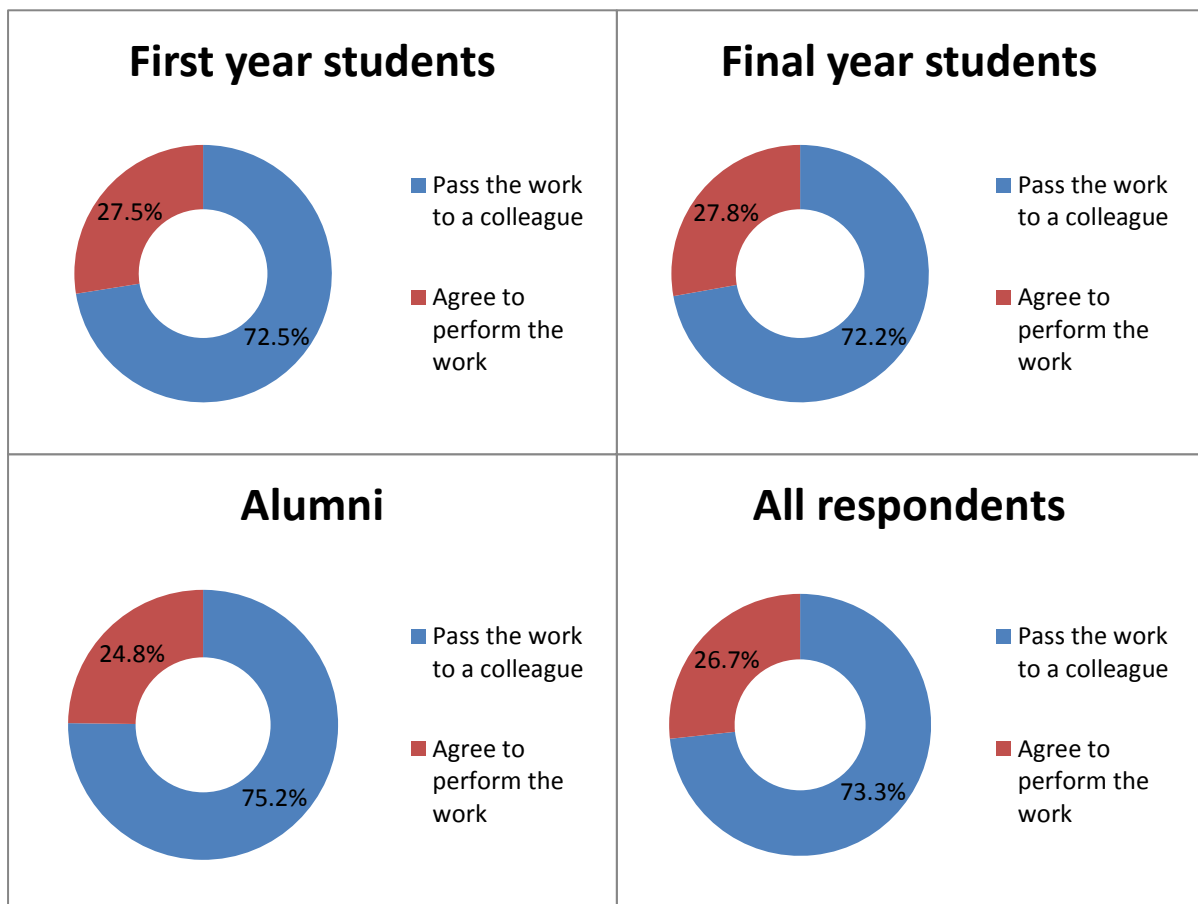


Dilemma 2: Option 2 (Write a letter to the senior figure detailing your concerns) - all respondents

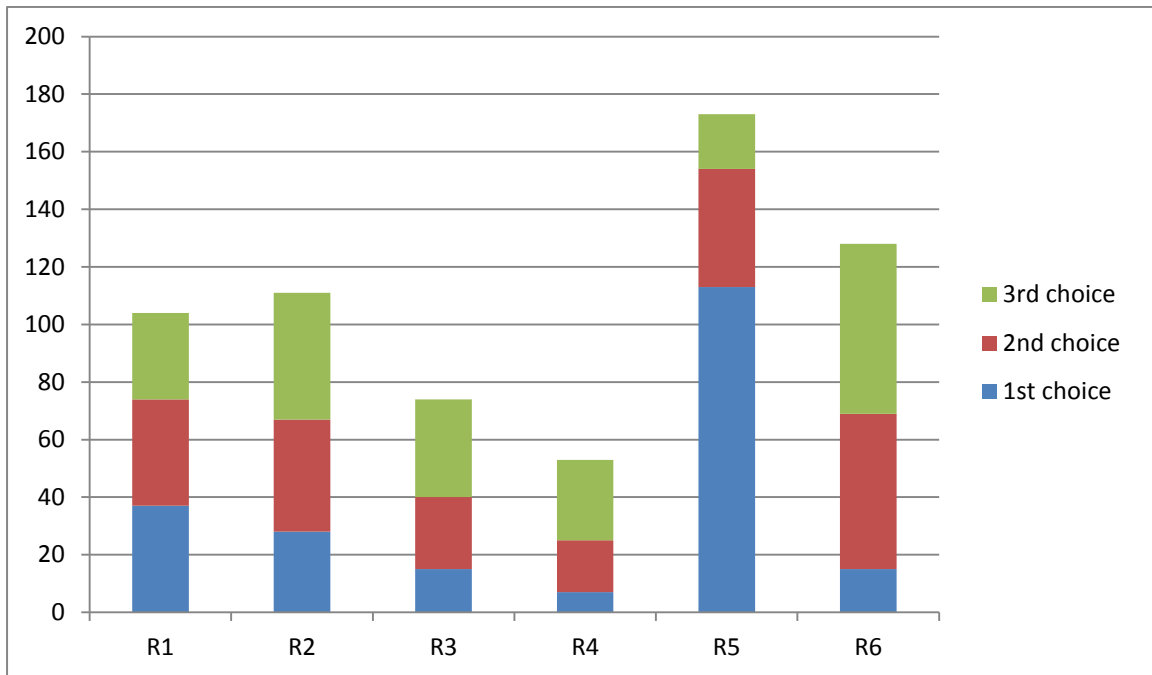


Dilemma 3: The Family Holiday

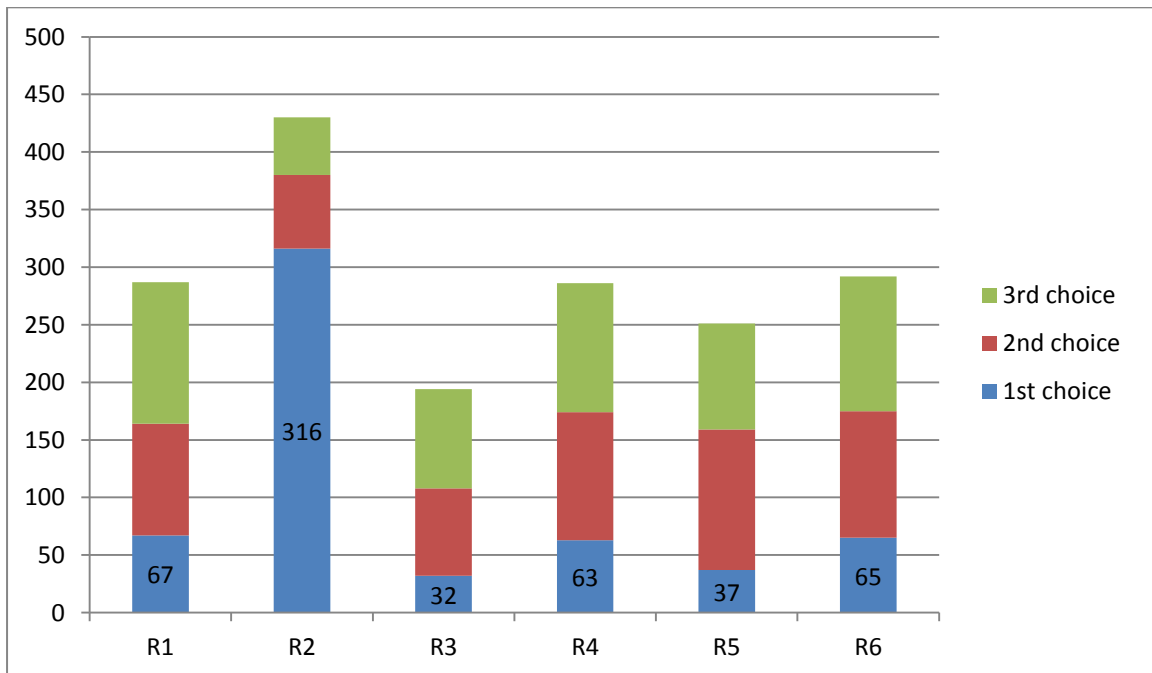
Reasoning choice	Option 1: Agree to perform the work and miss the flight	Option 2: Pass the work to a colleague who is less familiar with the project
1	People have a duty to work hard, even if that means missing out on leisure time	Catching the flight sends a message that you can't be pressured into doing more than your fair share, and so has good consequences in the long run
2	It is important to display teamwork, and to show loyalty to your workmates	Your love for your family trumps career concerns
3	Doing so will enhance your career prospects	You owe it to yourself to take a break from a stressful job
4	You are perseverant, and so are happy to continue with the work	You think it's important to take the holiday and possess the bravery to do what you believe you should, even if it risks creating friction with your colleagues
5	The work is your responsibility, and you have an obligation to the client not to pass it over to someone less familiar with the project	Taking the holiday will make you and your family happier
6	Agreeing to perform the work will have good consequences for the client and the firm	You have, in effect, promised you will go and you shouldn't go back on your word



Dilemma 3: Option 1 (Agree to perform the work and miss the flight) – all respondents



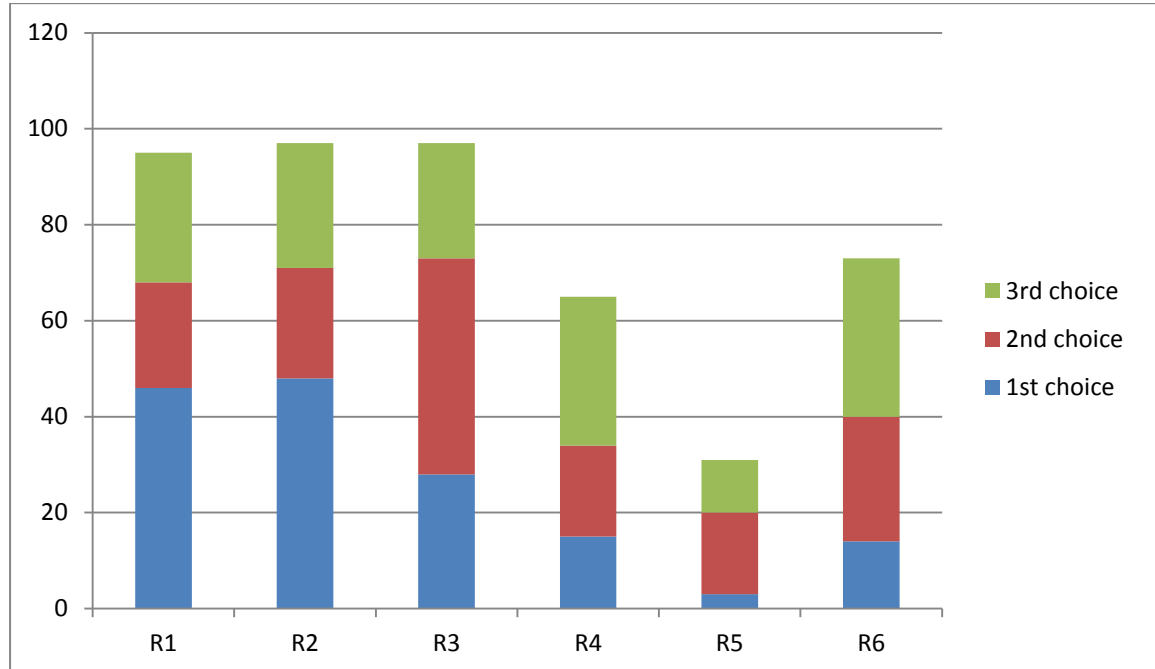
Dilemma 3: Option 2 (Pass the work to a colleague who is less familiar with the project) – all respondents



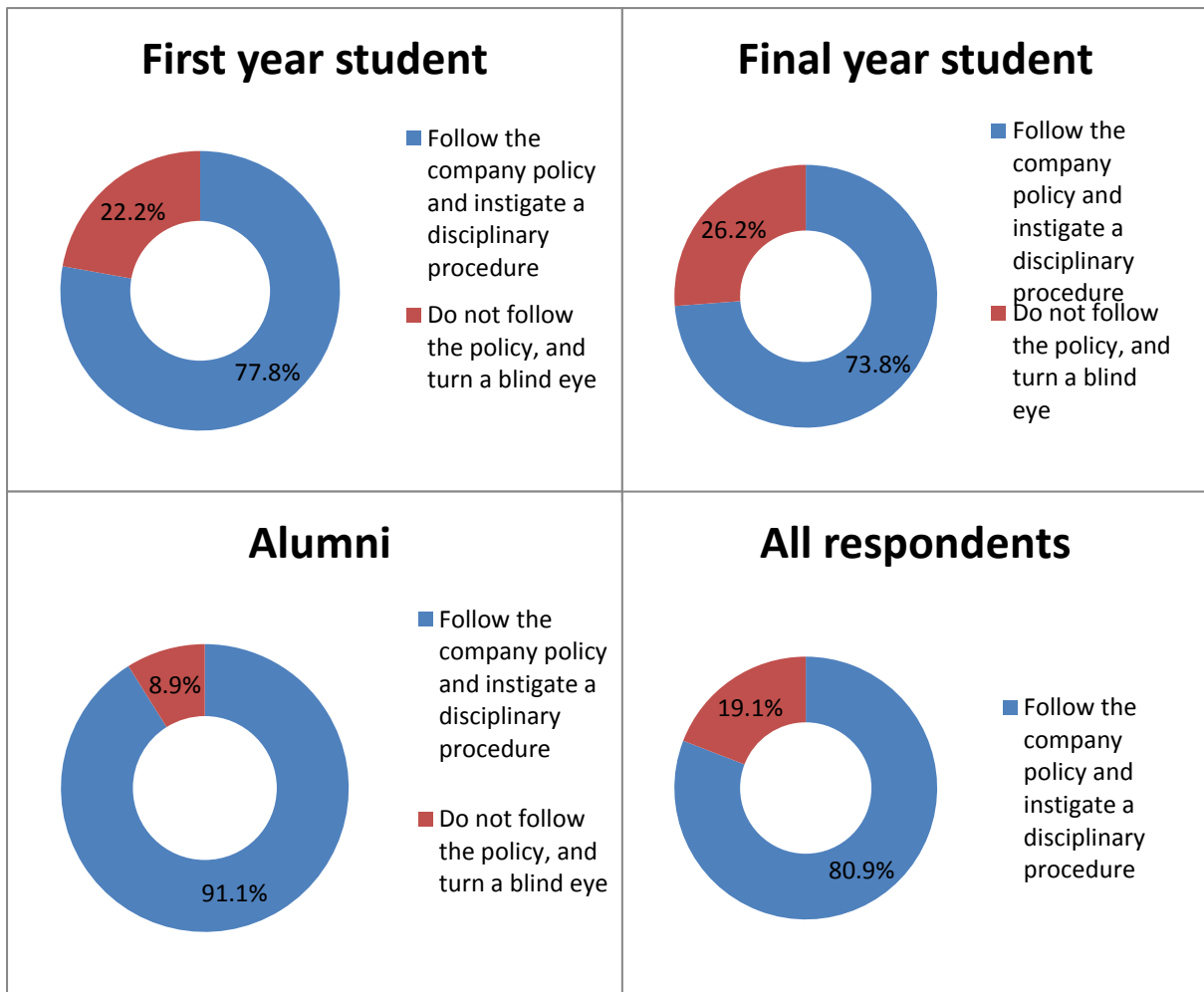
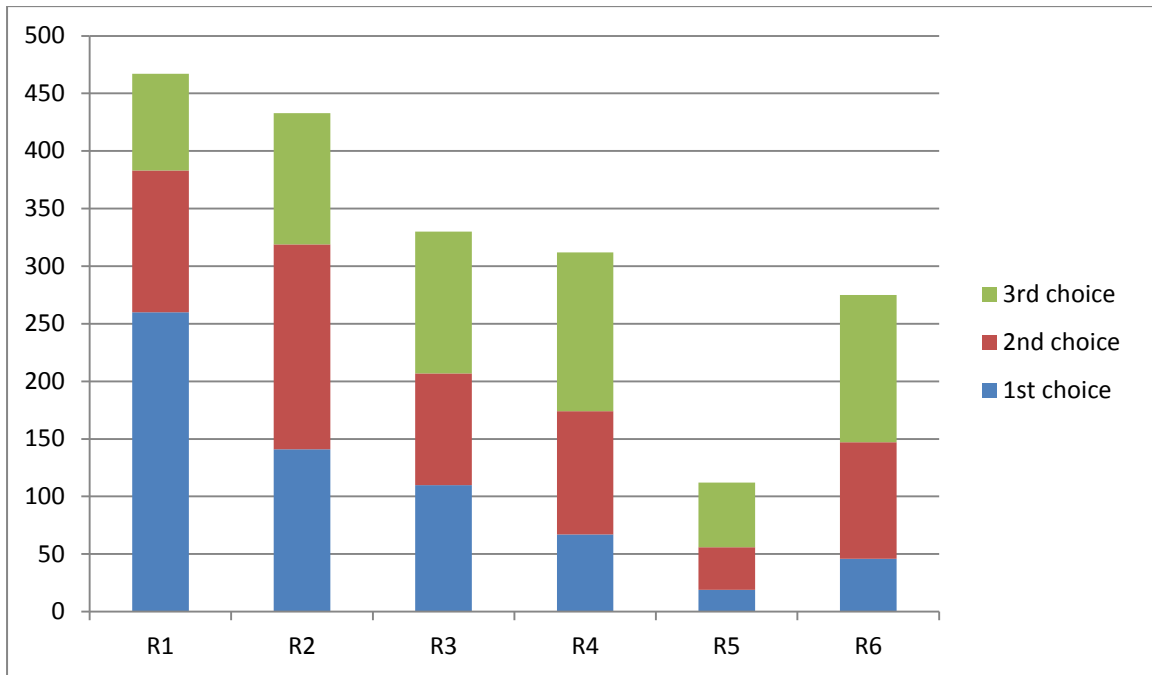
Dilemma 4: The Promotion

Reasoning choice	Option 1: Do not follow the policy, and turn a blind eye	Option 2: Follow the company policy and instigate a disciplinary procedure
1	Permitting occasional indiscretions probably has the best consequences overall, as it's likely to benefit staff morale	As a manager, you must follow company policy
2	You are loyal to friends	It is what a fair person would do
3	You should treat others as you wish to be treated, and you'd want your friend to turn a blind eye if the roles were reversed	Confronting your friend requires bravery, but is the best course of action
4	You have a duty to support your friend	Ultimately, it is better for everyone if such infractions are stamped out
5	In the long run, doing so may lead to a closer friendship	Being perceived as someone who makes such calls will benefit your career
6	It is the kind thing to do, given your friendship with the person	It is always wrong to make exceptions for friends

Dilemma 4: Option 1 (Do not follow the policy, and turn a blind eye) – all respondents

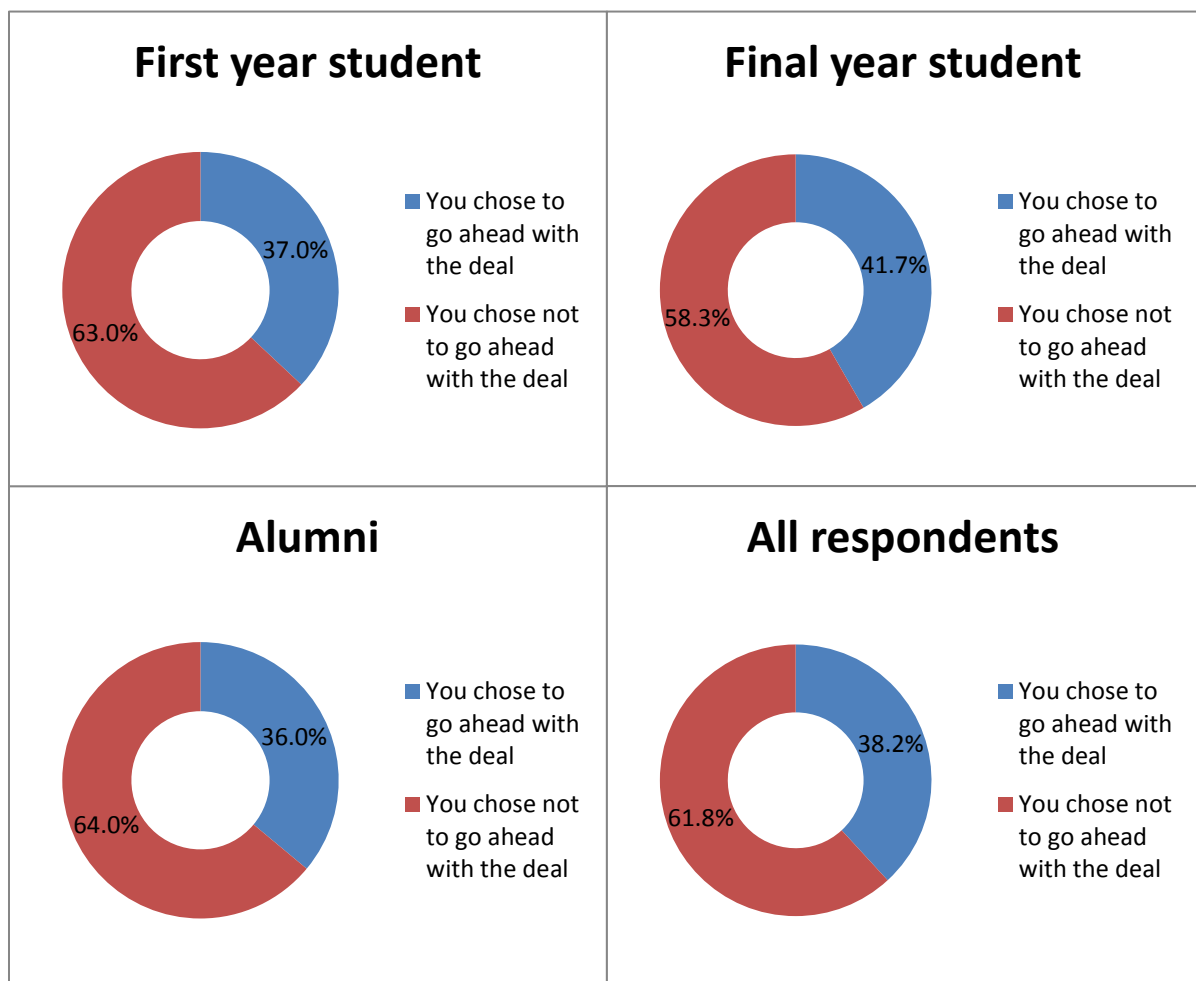


Dilemma 4: Option 2 (Follow the company policy and instigate a disciplinary procedure) – all respondents

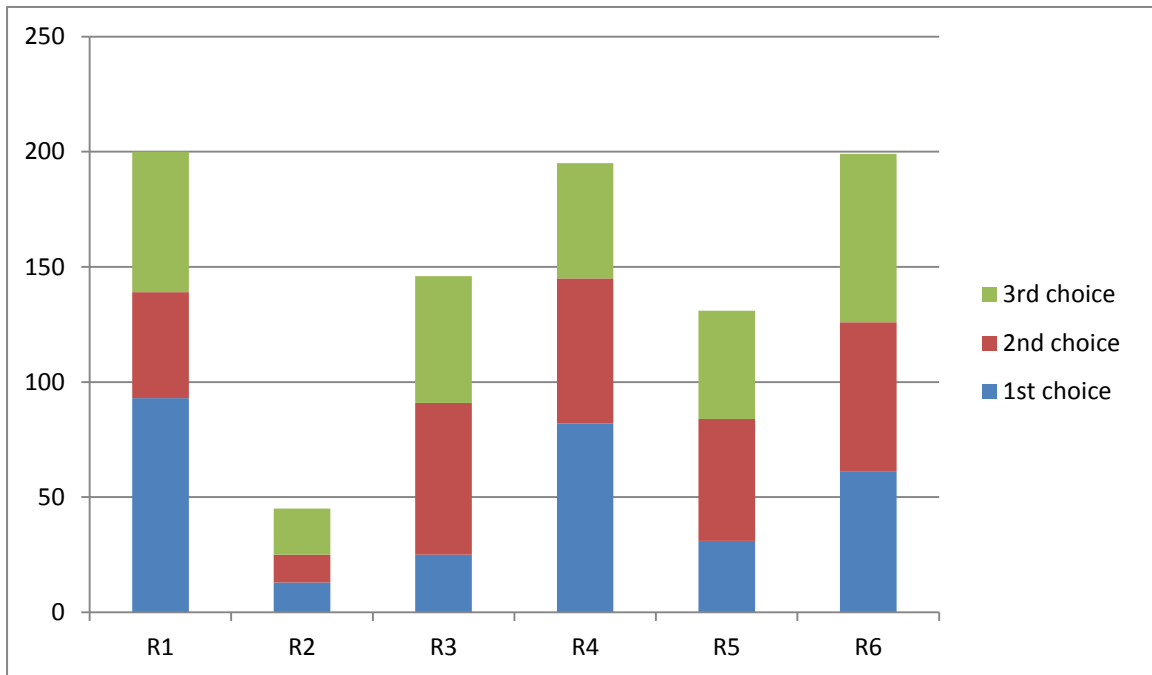


Dilemma 5: The Kenyan Flowers

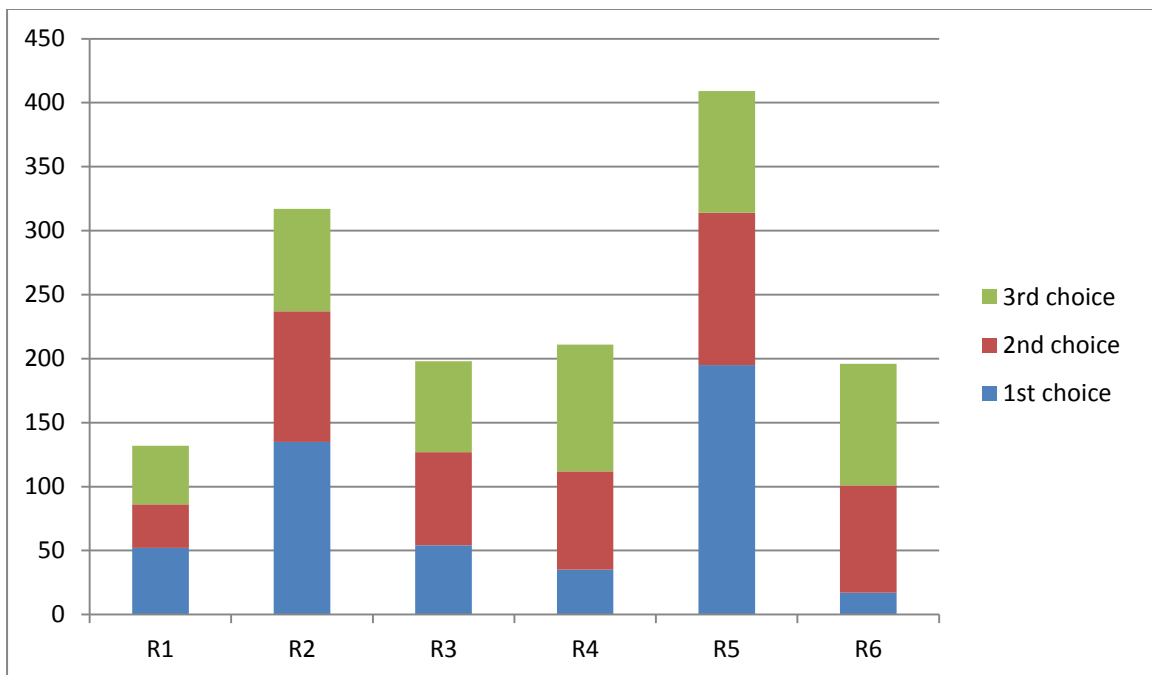
Reasoning choice	Option 1: You chose to go ahead with the deal	Option 2: You chose not to go ahead with the deal
1	You are a hopeful person, and believe that the deal will benefit both customers and suppliers	Protecting the company's reputation will ultimately enhance your job prospects
2	You appreciate the beauty of flowers, and want them to be available all year round	We should promote the value of the natural environment by avoiding actions that lead to deforestation
3	Given your role in the company, you are expected to secure profitable deals when they are available	Your job requires you to protect the company's reputation
4	You have a duty to support workers in the developing world	You have a duty to respect the natural environment
5	Going ahead will maximise profit for the firm	Given that the company trades on its environmental credentials, it would be dishonest to benefit from this and then do something which harms the environment
6	You suspect that the overall benefits will outweigh the environmental and business costs	A prudent person will avoid undue risk, and going ahead with the deal would risk the company's environmental credentials



Dilemma 5: Option 1 (You chose to go ahead with the deal reasoning) – all respondents

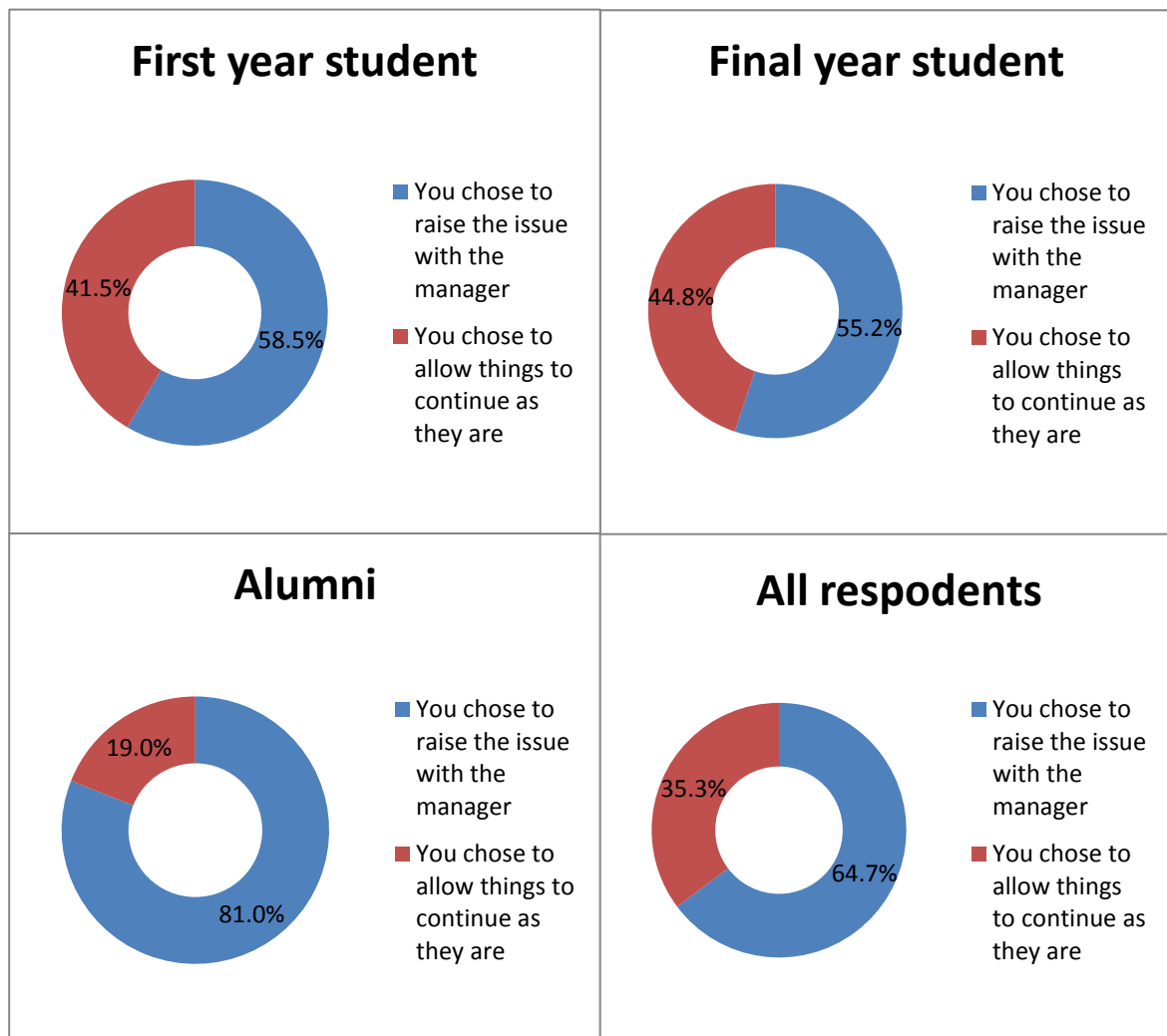


Dilemma 5: Option 2 (You chose not to go ahead with the deal reasoning) – all respondents

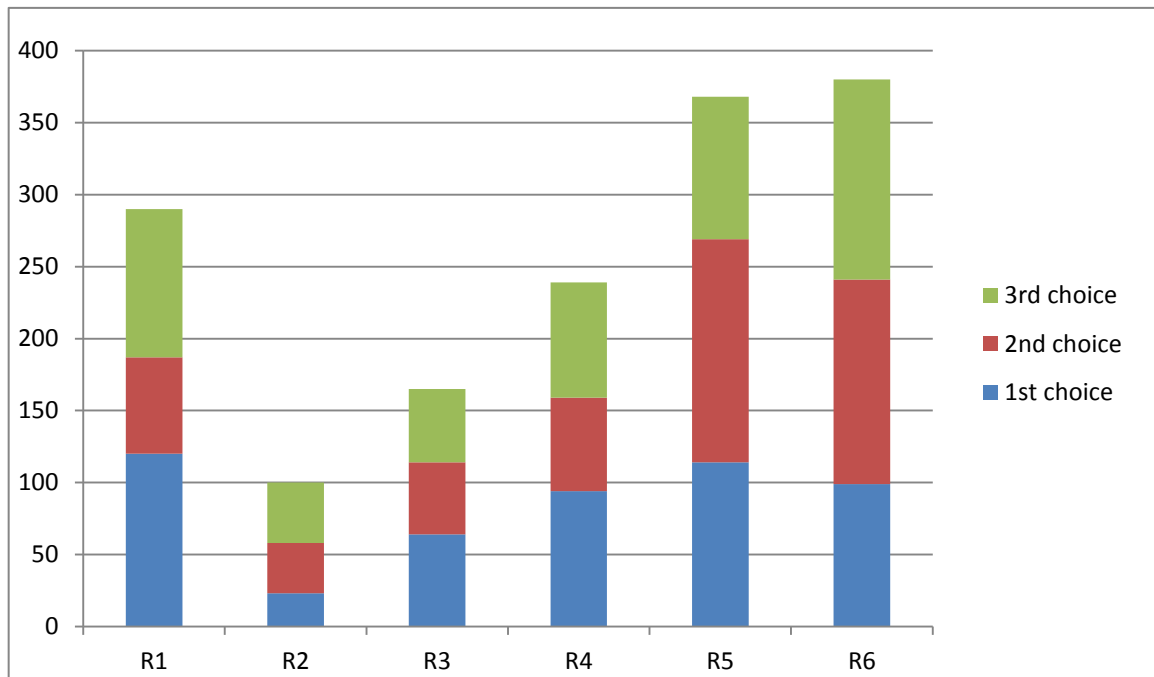


Dilemma 6: The Boss's Favourite

Reason of choices	Option 1: You chose to raise the issue with the manager	Option 2: You chose to allow things to continue as they are
1	Your loyalty to the team means that you want to prioritise the needs of the group	Raising the issue is likely to cause unnecessary disruption to the team
2	You'll gain a reputation as a team player	Being given good briefs allows you to develop your talents, which is something you ought to do
3	It is wrong to accept special privilege	You are grateful for your good fortune
4	It's what a fair person would do	Doing so will allow you to enjoy your work as much as possible
5	Doing so will make the office environment happier and more productive	You have faith in the good judgement of your manager
6	Out of respect for your colleagues, it is only right to raise the issue	It is disrespectful to your manager to assume there is any intentional favouritism at play



Dilemma 6: Option 1 (You chose to raise the issue with the manager) – all respondents



Dilemma 6: Option 2 (You chose to allow things to continue as they are) – all respondents

