



A Meta-Analytical Assessment of the Effect of Deontological Evaluations and Teleological Evaluations on Ethical Judgments/Intentions

Aimee E. Smith¹ · Natalina Zlatevska¹ · Rafi M. M. I. Chowdhury² · Alex Belli³

Received: 24 September 2021 / Accepted: 11 December 2022 / Published online: 7 January 2023
© The Author(s), under exclusive licence to Springer Nature B.V. 2023

Abstract

Deontological and teleological evaluations are widely utilized in the context of consumer decision-making. Despite their use, the differential effect of these distinct types of evaluations, and the conditions under which they hold, remains an unresolved issue. Thus, we conduct a meta-analysis of 316 effect sizes, from 53 research articles, to evaluate the extent to which deontological and teleological evaluations influence ethical judgments and intentions, and under what circumstances the influence occurs. The effect is explored across three categories of moderators: (1) contextual elements of the ethical issue, (2) stakeholders, and (3) methodological characteristics of primary studies. We find that the overall effect of deontological evaluations on ethical judgments and intentions is stronger than for teleological evaluations; however, the magnitude of the effect is contingent on several moderators. Deontological evaluations are weaker in offline consumer contexts and stronger when there are financial implications of the ethical issue. Conversely, the effect of teleological evaluations is relatively stable across ethical consumer contexts. Teleological evaluations are stronger from a utilitarian perspective than from an egoist one. Furthermore, the effect of deontological evaluations is weaker, but the effect for teleological evaluations is stronger, when the decision-maker has a personal relationship (as compared to an organizational relationship) with the victim of the unethical act. Findings validate the effect of both deontological and teleological evaluations on ethical judgments and intentions and highlight their importance in consumers' ethical decision-making. Implications for developing programs to prevent consumer unethical behavior are discussed.

Keywords Teleological evaluations · Deontological evaluations · Consumer ethics · Meta-analysis

Introduction

Unethical consumer behavior is becoming an increasingly global issue, with recent data indicating a surge in such behavior. For example, in the United States, consumer return fraud is suspected to have increased by 76% since 2018 (National Retail Federation, 2019). Similarly, increased consumption of counterfeits has resulted in such products accounting for 3.3% of total world trade (Organisation for Economic Co-operation & Development, 2019). More specifically, changes in the macro environment, characterized by increased Internet penetration rates, offer a unique array of misbehaviors and distinctive ethical considerations, which transcend national borders (Freestone & Mitchell, 2004; Nawrotzki, 2012). For example, digital piracy costs the US economy an estimated 29.2 billion to 71 billion USD each year (Jugović Spajić, 2022). Meanwhile, improper sharing

✉ Aimee E. Smith
aimee.e.smith@student.uts.edu.au

Natalina Zlatevska
natalina.zlatevska@uts.edu.au

Rafi M. M. I. Chowdhury
rchowdhu@bond.edu.au

Alex Belli
alex.belli@adelaide.edu.au

¹ University of Technology Sydney, 14/28 Ultimo Road, Ultimo, NSW 2007, Australia

² Bond Business School, Bond University, 14 University Drive, Robina, QLD 4226, Australia

³ The University of Adelaide, 10 Pulteney Street, Adelaide, SA 5005, Australia

of passwords for streaming services leads to billions of dollars of lost revenue for streaming services (Anderson, 2021).

Unethical consumer behavior has a diverse range of negative effects for businesses and other stakeholders including direct and indirect financial losses, psychological impacts, and adverse consumption experiences for other consumers (Harris & Reynolds, 2003). Additionally, such behavior presents costs and challenges for governments to effectively protect citizens, the environment, and impose adequate legislation. Thus, it is imperative for managers and policymakers to understand how consumers form ethical judgments, so that appropriate preventative measures can be developed to minimize the consequences of unethical consumer behaviors.

Over the last three decades, researchers in consumer behavior and marketing have shown significant interest in understanding consumers' ethical judgments, intentions, and behaviors. Frequently explored variables in consumer ethics are deontological and teleological evaluations, which are posited to directly affect ethical judgments (Hunt & Vitell, 1986, 2006) and empirically shown to affect ethical intentions (e.g., Chan et al., 2008; DeConinck & Lewis, 1997). Deontological evaluations relate to the perceived inherent rightness/wrongness of each course of action, whereas teleological evaluations refer to the perceived goodness/badness relative to the perceived consequences of each alternative (Hunt & Vitell, 2006). For example, if a consumer receives too much change in a service encounter, their ethical judgment and subsequent intention may result from both a deontological evaluation and a teleological evaluation. In this example, a deontological evaluation will relate to how right/wrong they deem alternatives to be, such as keeping versus returning the surplus, whereas a teleological evaluation will assess the goodness/badness of the consequences, such as their gain, their loss, or the service provider's loss.

Previous studies provide a wealth of empirical validation for the effects of deontological and teleological evaluations on ethical judgments and intentions. However, each type of moral evaluation's respective weighting and magnitude of effect remains a disputed topic. Several studies provide empirical support for the relative strength of deontological evaluations (Chang, 2021; Hunt & Vásquez-Párraga, 1993; Vitell et al., 2001), while other studies suggest the greater relative impact of teleological evaluations (Chan et al., 2008; Mayo & Marks, 1990). Accordingly, critical questions remain: To what extent do deontological and teleological evaluations influence ethical judgments and intentions? And under what circumstances?

We conducted a meta-analysis of 316 effect size estimates from 53 research articles in an attempt to uncover the relative effect of deontological and teleological evaluations. Various moderators were identified to examine the circumstances

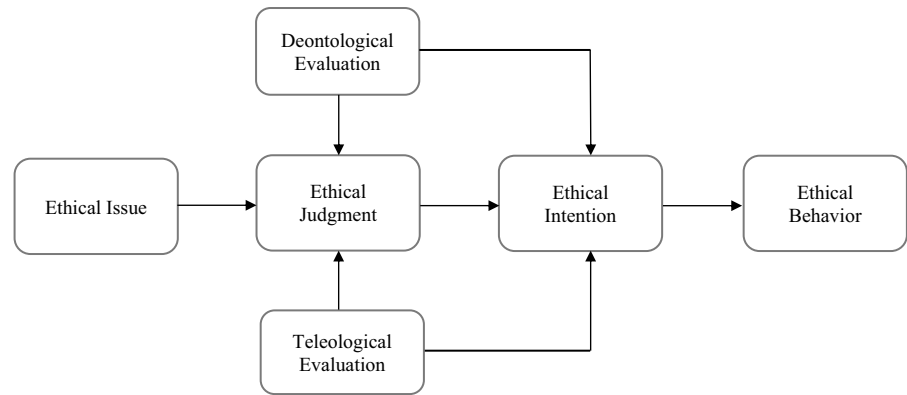
under which these effects might differ. These moderators relate to: (1) the contextual elements of the ethical issue, (2) the stakeholders, and (3) the methodological characteristics of primary studies.

Our study makes a number of contributions to the literature. From a theoretical perspective, since deontological and teleological evaluations are key variables in the ethical decision-making literature, assessing their differential impact significantly contributes to our understanding of consumer behavior in ethical contexts. Findings allow for an empirical assessment of the distinct effects of deontological and teleological evaluations and the contingency factors related to these effects. Our research also has practical contributions in relation to preventative measures that can curtail unethical consumer behavior. Two distinct categories of preventative measures have been proposed in prior studies. These include educational approaches, which impose moral constraints on consumers, which are consistent with a deontological approach to ethics (Fullerton & Punj, 2004). Further, deterrence strategies, which communicate sanctions and consequences of harmful actions, are consistent with a teleological approach to ethics (Dootson et al., 2014). Thus, understanding the contexts and circumstances under which deontological or teleological evaluations are more/less impactful will allow managers and policymakers to effectively implement preventative measures to reduce unethical consumer behavior. Finally, our findings provide valuable insights for future research, as well as important managerial implications.

Meta-Analytical Framework and Conceptual Development

Deontology and teleology are the two mainstream ethical theories that have predominated Western philosophical thought over the last three centuries. Deontology, or morality based on rules and obligations, is in the tradition of the philosophical works of Immanuel Kant (Kant, 1785/1993), whereas teleology, or morality based on the consequences of actions, is in the tradition of the philosophical works of Jeremy Bentham (1789/1996). Both theories have been embedded in ethical decision-making theories. Specifically, Hunt and Vitell (1986, 2006) utilize these theories in their H-V theory of marketing ethics, which outlines the individual ethical decision-making process and provides the conceptual foundation for our investigation. At the core of this process model, ethical judgments are determined by the joint impact of two types of moral evaluations derived from these theories: deontological and teleological evaluations (Hunt & Vitell, 1986, 2006).

Figure 1 represents the key relationships between the variables in the ethical decision-making process adapted from

Fig. 1 Key variable framework

Hunt and Vitell (1986, 2006). An individual enters the ethical decision-making process upon recognition of an ethical issue (Rest, 1986). Subsequently, they may form a deontological evaluation, which relates to the inherent rightness/wrongness of each perceived alternative course of action. Concurrently, they may formulate a teleological evaluation, which refers to the goodness/badness relative to the perceived consequences of each alternative. For example, digital piracy is an evolving global issue that constitutes an example of unethical consumer behavior, which results in drastic losses for entertainment industries (Jugović Spajić, 2022). Thus, when a consumer is confronted with the option to consume or download pirated digital content, their ethical judgment may be formed based on how right/wrong the perceived courses of actions are (i.e., to pirate vs. not pirate), as well as how good/bad the consequences of those actions are, potentially encompassing losses and gains to all relevant stakeholders.

Various interdisciplinary critics argue for the mutual exclusivity of deontological and teleological evaluations and often investigate individuals' adoption of deontologically or teleologically favorable outcomes (e.g., Friesdorf et al., 2015). However, we focus on the ethical decision-making process for which the combined effect of deontological and teleological evaluations has received considerable conceptual and empirical validation (Conway & Gawronski, 2013; Love et al., 2020; Macdonald & Beck-Dudley, 1994). Accordingly, we treat them as two independent variables that have distinct effects on ethical judgments and intentions.

The relative influence of the two types of moral evaluations remains unexplored, which is the purpose our meta-analysis. Inconsistencies in previous findings could be attributed to circumstances where one type of moral evaluation has a greater impact than the other, as well as circumstances where one might have no effect at all. Regardless, both types of moral evaluations are relevant to consumer ethics and have important implications for marketing practitioners (Bateman & Valentine, 2010; Vitell et al., 2001). Understanding the effect and magnitude of each moral evaluation and their

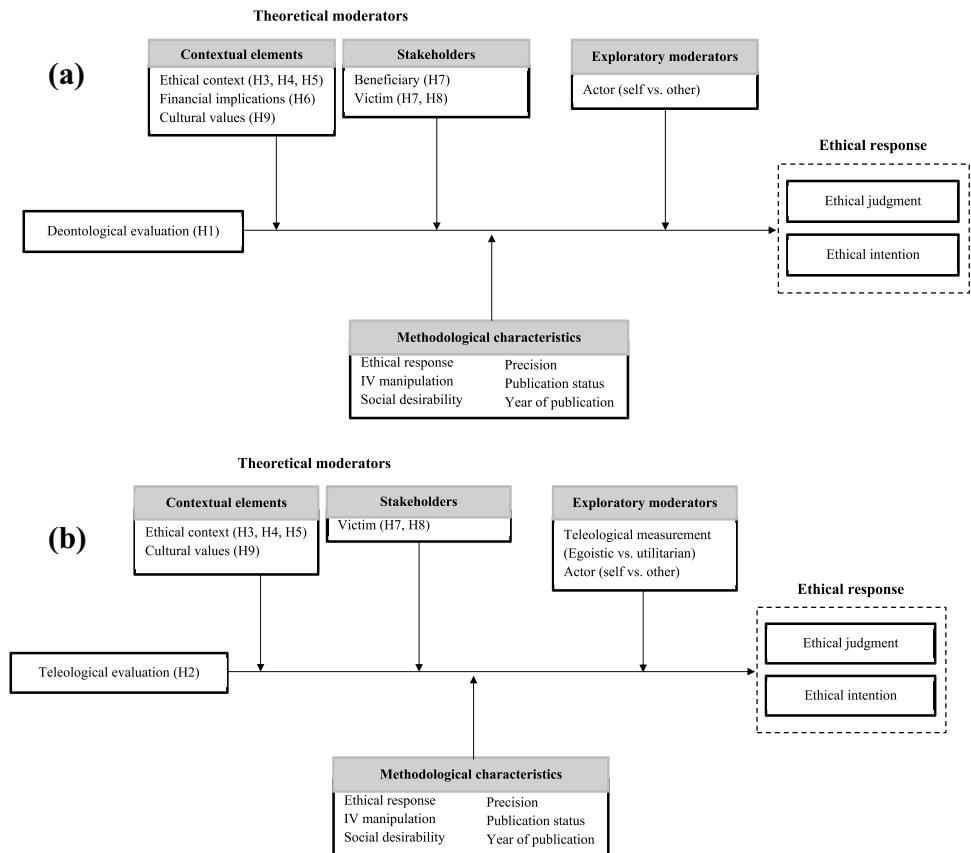
contingencies provides insights and allows for the effective implementation of interventions to limit unethical behavior and associated negative consequences. In order to provide theoretical underpinnings for the meta-analysis, we first propose hypotheses regarding the direct relationships between each type of moral evaluation with ethical judgments and intentions. We then focus on the development of a framework that identifies several contingency factors that may moderate these relationships. These factors relate to (1) the contextual elements of the ethical issue, (2) the stakeholders, and (3) the methodological characteristics of primary studies. The conceptual models of this research are in Fig. 2A and B.

Deontological Evaluations and Ethical Judgments/Intentions

Deontological evaluations of an ethical issue are determined by the perceived alternative course(s) of actions available and deontological norms (Hunt & Vitell, 1986), which are relative to one's personal values or perceived behavioral norms (Hunt & Vitell, 2006). For example, if a consumer receives too much change after a service encounter, they may adopt a "finders' keepers" approach based on their personal value system. Conversely, a different consumer might feel constrained by their personal values or the norms of their surroundings, which emphasizes the value of honesty from which they would form a different evaluation. Both these distinct deontological evaluations are likely to influence consumers' ethical judgments and behavioral intentions.

The effect of deontological evaluations on ethical judgments is well established in previous empirical work (Hunt & Vásquez-Párraga, 1993; Mayo & Marks, 1990). According to the H-V theory of marketing ethics, deontological evaluations are proposed to directly impact only ethical judgments, which are posited to subsequently affect ethical intentions (Hunt & Vitell, 1986, 2006). However, several studies suggest that there is a significant direct relationship between deontological evaluations and ethical intentions (e.g., Chan et al., 2008; DeConinck

Fig. 2 A Conceptual model. B Conceptual model



& Lewis, 1997). We propose that the effect is warranted and worth investigating. We thus propose the following hypothesis:

H1 Deontological evaluations will have a positive effect on (a) ethical judgments and (b) ethical intentions.

Teleological Evaluations and Ethical Judgments/Intentions

Teleological evaluations are determined by three psychological elements that in combination influence how good/bad one perceives the consequences of an action (Cole et al., 2000). Firstly, the probability of consequences poses important considerations. For example, if one is presented with an ethical issue and perceives that harm is more/less likely to happen, the worse/better their teleological evaluation will be, and the overall ethical judgment and intention to act ethically will be higher/lower. Secondly, the desirability of consequences is also considered, such that one will judge an action to be more ethical and intend to behave ethically if the consequences are more favorable for them doing so. Thirdly, they would consider the importance of stakeholders or namely

those affected by the ethical issue. One's judgment and intention might alter based on whether the individual cares for those who are negatively affected by the action. For example, if a consumer is confronted with the issue of receiving too much change, they might assess a negative consequence, such as getting caught after not owning up, relative to receiving a surplus of change. The consumer may also assess the possible negative consequences to the store or cashier in case they do not return the excess change. The teleological evaluation of the consumer would be determined by (1) the probability of these outcomes occurring, (2) the desirability of these outcomes occurring, and (3) how important the cashier/store is to the consumer and how negative the consequence of getting caught would be to the consumer. This assessment would likely affect the consumer's judgment of which is the most ethical alternative (leaving without owning up to receiving excess change or returning the surplus change) and their behavioral intention. Empirical testing provides considerable support for the role of teleological evaluations in relation to both ethical judgments and intentions (Chan et al., 2008; Mayo & Marks, 1990). Thus, we propose the following hypothesis:

H2 Teleological evaluations will have a positive effect on (a) ethical judgments and (b) ethical intentions.

Factors Moderating the Effects of Deontological and Teleological Evaluations on Ethical Judgments/Intentions

Table 1 provides the definitions and some examples of the variables. We select theoretical moderators relative to the contextual elements of the ethical issue and stakeholders.

The contextual elements of the ethical issue that we consider important include the specific ethical context (offline consumer ethics, online consumer ethics, or environmentally sustainable consumer ethics), the presence/absence of financial implications in the ethical issue, and cultural values. Furthermore, we take into consideration that theoretical models, which include deontological and teleological evaluations as key variables, originate in organizational ethics and have been developed and applied to consumer ethics (Hassan et al., 2021; Vitell & Muncy, 2005). The majority of business ethics research has also focused on organizational contexts, often neglecting consumer ethics (Casali & Perano, 2021). Organizational ethics present a distinct ethical environment compared to those found in consumer contexts. Organizations generally prescribe codes of ethics that dictate situational deontological norms and include rewards and sanctions for compliance and violations of such codes. Hence, as noted earlier, the role of deontological and teleological evaluations in organizational contexts provide a useful reference point to compare these effects with those in consumer contexts. We incorporate original manuscripts in our study that offer effect sizes from organizational contexts to primarily serve as a reference model for our empirical findings in consumer contexts.

However, relative to specific consumer contexts, Vitell et al. (2001) find different patterns in the effect of moral evaluations on ethical judgments in consumer ethical issues that happen offline, mostly in retail contexts, such as switching price tags, compared to those that occur online, such as copying software. Given that our focus in the meta-analysis is on consumer ethics, these potential differences between offline and online consumer ethics are deemed a worthy consideration and relevant for our investigation.

Further, an additional consideration pertains to the fact that business exchanges frequently require monetary exchanges, which can be the source of many consumer and organizational ethical issues. For example, ethical issues such as consumers lying for discounts, not paying for software and employees padding expense accounts all have financial implications. Previous studies have identified relevant trends in individual decision-making in the presence/absence of financial implications (Vohs, 2015).

Thus, it is deemed a relevant variable to include in our meta-analytical framework.

In addition, previous studies demonstrate that cultural differences moderate the ethical decision-making process through the lens of various cultural frameworks (e.g., Mitchell et al., 2009; Vitell et al., 1993). Studies that examine the effect of deontological and teleological evaluations take place across various national cultures over a span of three decades. Hence, cultural values are an important variable for us to consider. We utilize Inglehart and Baker's (2000) traditional versus secular-rational values framework as it provides a relevant conceptual explanation for the effects of deontological and teleological evaluations on ethical responses and accounts for temporal shifts in cultural values.

An additional likely source of moderation is the role of stakeholders. According to stakeholder theory, there are various important people and entities that are affected by business activities that need to be accounted for (Freeman et al., 2018; Phillips et al., 2003). Thus, when ethical issues arise, stakeholders are a key consideration, which is also emulated in many ethical decision-making models (e.g., Ferrell and Gresham, 1985; Hunt & Vitell, 1986; Jones, 1991). In our analysis, stakeholders are categorized in accordance with common conceptualizations of ethicality. Two important stakeholders—the agent and the patient—can be identified when an ethical issue arises, which corresponds to a common conceptualization of morality, the moral dyad (Gray et al., 2012). The moral dyad refers to individuals' tendency to conceive ethical issues in a bidirectional dyadic fashion where one person/entity is harmed and falls victim while the other benefits (Gray et al., 2012). For example, in the case of not engaging in recycling, the environment is the victim, or the entity that is harmed as a result of the (in)action, whereas the individual or corporation is the beneficiary as they save time, resources or any effort associated with recycling. Thus, in our meta-analysis, we categorize stakeholders as the perceived victim and beneficiary of the ethical issue as a likely source of moderation of the effect of deontological and teleological evaluations on ethical judgments and intentions.

Ferrell and Gresham (1985) posit that individuals do not learn (un)ethical behavior from society but rather from the norms of and interpersonal exchanges with disparate groups. Relative to business exchanges, there is a clear distinction between the norms of exchanges with personal versus corporate entities. Therefore, in our meta-analysis, victims and beneficiaries are categorized based on the relational level they have with scenario protagonists relative to whether it is corporate or personal.

However, a recent surge in environmentally sustainable consumer ethics research (Nova-Reyes et al., 2020) means that various studies are unable to meet the above-mentioned

Table 1 Definitions and operationalizations of dependent variable, moderator variables and control variables for meta-analysis

Moderator	Level	Definition	Operationalization
Contextual elements of the ethical issue			
Ethical context		Categorical variable representing the context in which the ethical issue takes place	Dummy coded
Organizational		Ethical issues that take place in business exchanges E.g., Gray market procurement (Zhang et al. 2014); Bribery into a foreign marketplace (Cherry et al. 2003; Cherry & Fraedrich, 2000, 2002)	
	Offline consumer	Ethical issues that consumers encounter in offline consumption contexts E.g., Switching price tags; Receiving too much change (Bateman & Valentine, 2010; Vitell et al., 2001)	1
	Online consumer	Ethical issues that consumer encounter in online consumption contexts E.g., Digital piracy (Vitell et al., 2001); Computer aggression (Han and Vasquez 2020); C2C marketplace fraud (Leonard and Jones 2017)	2
	Environmentally sustainable consumer	Ethical issues that pertain to the relationship between consumers and the natural, ecological environment E.g., Bike-sharing study (Yin et al., 2018); Bring your own bag (Chan et al., 2008)	(Coded as victim 2)
Financial implications		Categorical variable denoting whether the ethical issue has financial implications	Dummy coded
	No	The scenario does not mention financial implications related to the ethical issue E.g., Bring your own bag (Chan et al., 2008); Food wastage (Chang, 2021)	0
	Yes	The scenario mentions financial implications related to the ethical issue E.g., Switching price tags, negotiating the price of a car (Bateman & Valentine, 2010); Peer-to-Peer music sharing (Shang et al. 2008)	1
Traditional values		Continuous variable accounting for a measure of traditional values for the sample's nation in the year of presumed data collection (2 years prior to publication) obtained from the World Values Survey	Mean centered
Secular-rational values		Continuous variable accounting for a measure of secular-rational values for the sample's nation in the year of presumed data collection (2 years prior to publication) obtained from the World Values Survey	Mean centered
Stakeholders			
Victim		Categorical variable reflecting the relation that the most salient person(s)/entity that is negatively affected from the unethical alternative in the scenario has to the protagonist	Dummy coded
	Organizational	The scenario protagonist has a professional relationship with the perceived victim of the unethical alternative(s) implied by the scenario E.g., The victim is the client (Akaah, 1997) or the organization (Valentine and Rittenburg 2004)	0
	Personal	The scenario protagonist has a personal relationship with the perceived victim of the unethical alternative(s) implied by the scenario E.g., The victim is the protagonist (Akaah, 1997), friend (Vitell et al., 2001) or other consumers (Leonard and Jones 2017)	1
Beneficiary		Categorical variable reflecting the relational level that the most salient person(s)/entity that is benefitting from the unethical alternative in the scenario has to the protagonist	Dummy coded
	Organizational	The scenario protagonist has a professional relationship with the perceived beneficiary of the unethical alternative(s) implied by the scenario E.g., The organization benefits from unethical behavior (Lund, 2001; Bregman et al. 2015) or a colleague (Ayers and Kaplan 2005)	0
	Personal	The scenario protagonist has a personal relationship with the perceived beneficiary of the unethical alternative(s) implied by the scenario E.g., the protagonist benefits from unethical behavior (Bateman & Valentine, 2010; Vitell et al., 2001)	1

Table 1 (continued)

Moderator	Level	Definition	Operationalization
Methodological characteristics			
Ethical response		Categorical variable outlining whether the outcome variable was an ethical judgment or ethical intention	Dummy coded
	Ethical judgment	A measure of one's belief of how (un)ethical an alternative course of action is	0
	Ethical intention	A measure of the participants perceived likelihood to engage in an (un) ethical alternative course of action	1
IV manipulation		Categorical variable considering whether the researchers manipulated the independent variable or measured it	Dummy coded
	No	Researchers used a scale-item measure to capture the independent variables E.g., Beekun et al. (2005; 2008; 2010); Jones and Leonard (2016); Leonard and Jones (2017); adapt the Multidimensional Ethics Scale (Reidenbach et al., 1991)	0
	Yes	Researchers used a 2×2 design to manipulate high deontology(teleology) and low deontology (teleology) E.g., Researchers create deontologically and teleologically (un)ethical scenarios as a point of comparison (Hunt & Vásquez-Párraga, 1993; Han and Vasquez 2020)	1
Social desirability bias		Categorical variable considering whether the researchers accounted for social desirability bias in their research design	Dummy coded
	No	Researchers have not mentioned any measures or interventions to reduce social desirability bias in the research design	0
	Yes	Researchers have taken social desirability bias into account and mentioned it in the methodologies or incorporated in the research design E.g., Researchers use social desirability bias measures adapted from the Marlowe-Crowne scale (Bateman & Valentine, 2010; Chan et al., 2008). Social desirability was mentioned in considerations of research design (Zhang et al. 2014)	1
Publication status		Categorical variable representing the publication status of the study	Dummy coded
	Unpublished	The obtained data are not/ are yet to be published	0
	Published	The obtained data were featured in published manuscript	1
Precision		Continuous variable The precision of the effect size, measured as the inverse of the standard error (Stanley & Doucouliagos, 2012)	Mean centered
Year of publication		Continuous variable The year that the manuscript was published (or submitted for unpublished works)	Mean centered
Exploratory moderators			
Teleological measurement		Categorical variable representing whether the measurement/manipulation of teleological evaluations is relative to the greater good or one's self-interest	Dummy coded
	Egoist	The measure reflects the magnitude and valence of consequences relative to one's self-interest E.g., Jones and Leonard (2016); Vitell et al. (2001)	0
	Utilitarian	The measure reflects the magnitude and valence of consequences relative to greater good E.g., Jones and Leonard (2016); Chan et al. (2008)	1
Actor		The scenario protagonist that is confronted with the ethical issue	Dummy coded
Self		The actor in the scenario is the participant E.g., The scenario uses second-person wording (Bateman & Valentine, 2010); the data collection method asks participants about their response to inanimate stimuli such a piracy (Wan 2009) or use of electric car adoption (Barbarossa et al. 2015)	0

Table 1 (continued)

Moderator	Level	Definition	Operationalization
Other		The vignette makes use of a third-person protagonist E.g., The study uses third-person pronouns and/or an unknown protagonist (Vitell et al., 2001; Han and Vasquez 2020)	1

relational criteria as the victim is neither corporate nor personal. Environmentally sustainable consumer ethics is an important subset of offline consumer ethics, and a key commonality of these ethical issues is that the natural/ecological environment is the victim. Thus, we introduce environmentally sustainable consumer ethics as an additional ethical context that is operationalized as the environment being the victim.

In addition to the theoretically relevant moderators related to the contextual elements and stakeholders, we also consider two other exploratory moderators (see Fig. 2A and B). Consistent with the moral dyad, the scenario actor (i.e., the agent) offers a source of potential moderation. In order to avoid potential social desirability bias, vignettes are often adopted in ethics research and include third-person protagonists (Wason et al., 2002). Other studies differ in their research design and use first-person protagonists to heighten ecological validity (e.g., Yoon, 2012). Previous studies have suggested that third-person perspective taking often increases ethicality (e.g., Eyal et al., 2008; Žeželj & Jokić, 2014), yet it is not clear how it may moderate the effect of deontological and teleological evaluations on ethical responses. Thus, we consider this to be an important exploratory variable and include it in our meta-analytical framework.

Furthermore, the importance of stakeholders poses additional considerations, and researchers and scholars frequently distinguish between, and exclusively measure, two different branches of teleology: egoism and utilitarianism. Egoism is concerned with maximizing one's self-interest, such that an egoist perspective of teleological evaluations focuses on the perceived goodness/badness of consequences relative to the decision-maker's interests. In the above example of receiving excess change, a potential gain for the consumer would be through not returning this financial surplus. A potential loss for the consumer would be the possibility of getting caught and being penalized. Conversely, utilitarianism centers on maximizing good for the greatest number of people. Thus, a utilitarian perspective of teleological evaluations would assess the magnitude and valence of consequences relative to greater good, and not solely oneself. In the above example of receiving excess change, a utilitarian perspective would include the potential loss to the store and any negative consequences to the cashier when making

evaluations of the acceptability of the act of not returning the excess change.

Another example can be provided in the context of digital piracy. In one's teleological evaluation, an egoist perspective would assess the consequential outcomes relative to their own interests, such as saving money versus the reduced quality of the product. Alternatively, one could take a utilitarian perspective and give weight to the destructive impact of their actions on the entertainment industry and related stakeholders. We argue that this consistent distinction, combined with the clear conceptual differences between egoism and utilitarianism, poses important considerations and is an interesting exploratory distinction worthy of incorporating into our meta-analytical framework.

The following section offers a discussion of the hypothesized effects that our theoretical moderators (ethical contexts: offline consumer ethics, online consumer ethics, environmentally sustainable ethics; financial implications; cultural values; stakeholders) are expected to have on the effects of deontological and teleological evaluations on ethical judgments and intentions.

Offline Consumer Ethics

Offline consumer ethics refer to the ethical issues like those arising in physical retail stores and servicescapes, such as receiving too much change (Bateman & Valentine, 2010) and switching price tags (Vitell et al., 2001). In many offline consumption environments, consumers are less bound to a code of ethics and the potential consequences of ethical actions have differing levels of clarity as compared to an organizational context. Individuals in organizations (see Table 1, e.g.) are generally bound to an ethical code which dictates deontological norms. Further, these ethical codes often prescribe rewards and sanctions, which communicate respective positive and negative consequential information associated with ethical conduct. Conversely, in a retail environment, which is commonly featured in offline consumer ethics research, and is susceptible to great losses due to unethical consumer behavior, customer satisfaction is a higher priority (Gomez et al., 2004). Consequently, these codes of ethics are not pursued in the same vein as what is typically seen in organizational contexts to not to be seen as alienating for consumers (Fullerton & Punj, 2004).

However, previous studies have consistently uncovered the positive effect that these codes of ethics and rewards/sanctions systems have on ethical decision-making (Craft, 2013). Thus, due to the established effect of these codes and systems that determine ethical climates and the differences between how they are applied in organizational and offline consumer contexts, we propose the following hypothesis:

H3 Both the effect of (a) deontological evaluations and (b) teleological evaluations on ethical judgments and ethical intentions will be weaker in offline consumption contexts relative to organizational contexts.

Online Consumer Ethics

Online consumer ethics relate to ethical issues that consumers encounter during online consumption activities. Examples of online consumer ethical issues include piracy (Yoon, 2012) and consumer cyber aggression (Han and Vasquez, 2020). Research on online consumer ethics is a particularly relevant subset of ethics research due to the increase in global Internet penetration rates (International Telecommunication Union, 2020) and the unique, dynamic unethical behaviors that are present in online interactions (Saban et al., 2002).

Johnson (1997) outlines three unique features of the Internet that pose different moral considerations. The internet's extended scope, offered anonymity, and possibility of reproducibility allow for more immediacy, a broader reach, faceless crimes, endurance of information, and possibility of permanence unlike offline behaviors (Freestone & Mitchell, 2004; Johnson, 1997). Chatzidakis and Mitussis (2007) propose that all three dimensions heighten unethical piracy intentions due to decreased negative consequences that are typically associated with such behaviors. Vitell and Muncy (2005) also categorize online unethical consumer actions like software piracy as "no harm, no foul" actions, implying that many consumers do not find these actions to be unethical as they are not viewed as having negative consequences. The lack or absence of perceived consequences will likely reduce the weight of teleological evaluations in an online consumption context compared to an organizational context where there are policies and procedures that outline what happens if there is a violation. Additionally, the uniqueness and dynamic nature of online behaviors, such as digital piracy, implies a lack of deontological norms, as there are less situational constraints and less familiarity with the moral stringency of the act. Thereby, we argue that online consumer ethics have distinct considerations for the role of deontological and teleological evaluations in relation to ethical judgments

and intentions. Thus, we propose the following hypothesis:

H4 Both the effect of (a) deontological evaluations and (b) teleological evaluations on ethical judgments and ethical intentions will be weaker in online consumption contexts relative to organizational contexts.

Environmentally Sustainable Consumer Ethics

Environmentally sustainable consumer ethics pertain to ethical concerns regarding the relationship between consumers and the natural ecological environment. Examples include recycling, sustainable transport, or pro-environmental shopping practices, etc. (Chan et al., 2008; Yin et al., 2018). These ethical issues appeal to the greater good of humankind (and other species), whereas ethical issues in organizational and consumer contexts are often relative to a self-serving organization as opposed to all humanity. Therefore, environmentally sustainable consumer ethics relate directly to consequentialism and thus, teleological evaluations. Consequentialist ethics are flexible, as noted by Palmer et al., (2014, p.431) "environmental ethicists have defended different forms of consequentialism, in particular, by proposing varying views of good outcomes." Regarding the relationship between teleological evaluations and ethical judgment, Culiberg and Bajde (2013) find that the consequence-focused dimensions of Jones's (1991) moral intensity theory serve as significant predictors of ethical judgment. In a specific environmentally sustainable consumer ethics context (i.e., bringing your own bag when shopping), Chan et al. (2008) find that teleological evaluations are a significant predictor of ethical judgments and intentions. Hence, we argue that an environmentally sustainable consumer ethical context will lead to significantly positive moderation of the relationship between teleological evaluations and ethical judgments and intentions. Thus, we propose the following hypothesis:

H5 The effect of teleological evaluations on ethical judgments and ethical intentions will be stronger when the environment is the victim relative to an organization.

Financial Implications

Financial gain or loss is a pivotal element in many ethical issues. For example, various ethical issues such a piracy and gray market procurement arise for individuals to undercut industry prices (e.g., Wan et al., 2009; Zhuang et al., 2014). A universal moral value is respecting property rights by honoring another's possessions (Curry et al., 2019). Specifically, honoring one's territory and possessions is a universal teaching that is integral to conceptualizations

of deontology (Sandberg, 2013). For example, various religious teachings and judiciaries condemn stealing and coveting another's possessions. Although, studies suggest that money has a negative effect on ethical responses (e.g., Gino & Mogilner, 2014; Kouchaki et al., 2013; Vohs, 2015), they also reveal moderating conditions that directly relate to deontological fundamentals including property rights. These conditions include the legality of how it was obtained (Yang et al., 2013) and who it belongs to (Polman et al., 2018). Thus, the deontological norm of respecting property rights is likely prompted when for consumers there are financial implications.

Further, given the nature of some of the industries included for organizational effect sizes in our meta-analysis, such as: accountancy (Burns & Kiecker, 1995; Shapeero et al., 2003), market research (Mayo & Marks, 1990), and sales (Cherry & Fraedrich, 2000; Lund, 2001), it is likely that individuals that represent an organization act as surrogate shoppers who are empowered to act with others' money. Systems that designate the role of surrogate shoppers rely heavily on reputation/trust and are susceptible to abuse; thus, in such scenarios individuals are bound to a structure that hosts a code of ethics and strong deontological norms (Hollander & Rassuli, 1999). We suggest that individuals' deontological evaluations would be more influential in forming ethical responses when there are financial implications. Thus, we propose the following hypothesis:

H6 The effect of deontological evaluations on ethical judgments and intentions will be stronger when there are financial implications.

Cultural Values

Empirical testing of the effect of deontological and teleological evaluations has been conducted across various national cultures, but most consistently the United States. Inglehart and Baker (2000) propose a cultural framework related to ethical decision-making. They state that nations differ on cultural values, which correlates with economic development. This suggests that traditional values, which are more prominent in less economically developed countries, are highly correlated with, thus reflected through, idealist responses to moral absolutes, which are rigid ethical beliefs regarding the universal rightness/wrongness of an action (Forsyth et al., 2008). Conversely, individuals from more secular-rational societies are more flexible and less punitive in response to such moral absolutes (Inglehart, 2006). For example, in traditional societies, individuals are more likely to attend religious institutions and shun those who do not abide by their teachings, whereas the opposite is typically the norm in secular-rational societies (Inglehart, 2006). Thus, individuals with stronger traditional values

are more likely to be influenced by rigid beliefs when forming ethical judgments and intentions, which correspond with deontological evaluations (Mitchell & Chan, 2002). Alternatively, those with higher secular-rational values are less likely to have inflexible moral beliefs and are more likely to consider the relative consequences of actions when forming ethical judgments and intentions. This distinction in the moral foundations of ethical decision-making between traditional values-based societies and secular-rational values-based societies (i.e., western, educated, industrialized, rich, and democratic societies or WEIRD) was proposed by Haidt (2012). Thus, we propose the following hypotheses:

H7a The effect of deontological evaluations on ethical judgments and intentions will be stronger when traditional values are higher.

H7b The effect of teleological evaluations on ethical judgments and intentions will be stronger when secular-rational values are higher.

Stakeholders

The importance of stakeholders is often related to teleological evaluations but is not posited to be related to deontological evaluations (Hunt & Vitell, 1986, 2006). However, based on research in stakeholder theory (e.g., Gibson, 2000; Mansell, 2013), we argue that this is a significant oversight. Stakeholders play an important role in the effects of deontological evaluations, particularly when they are victims of unethical actions. Gibson (2000) and Mansell (2013) argue that deontological claims offer strong moral bases for stakeholder theory. Businesses often stress moral obligations that internal actors have relative to external stakeholders (Gibson, 2000). For example, moral duties that employees have to consumers to provide effective and safe products/services form a prevalent part of many organizational ethical environments. Thus, stakeholders play a crucial part in forming deontological norms in organizations. Deontological norms are more likely to be enforced in exchanges with professional entities compared to individual consumers. We anticipate that this will strengthen the impact of deontological evaluations when the victim or beneficiary of an unethical act is an organization related entity rather than a personal acquaintance. In other words, the relationship between deontological evaluations and ethical judgments/intentions will be weaker when the victim or beneficiary is a personal relation as opposed to an organizational relation. Thus, we propose the following hypothesis:

H8 The effect of deontological evaluations on ethical judgments and ethical intentions will be weaker when individuals have a personal relationship with (a) the

victim and (b) the beneficiary relative to an organizational relationship.

Additionally, stakeholders pose important considerations for the formation of teleological evaluations and their effects on ethical responses. Since stakeholders are those affected by, or those who bear the consequences of the (un)ethical act, they are important from the perspective of both organizational and personal relations. It is likely there are distinct effects for affective responses (such as empathy) to stakeholder outcomes depending on whether there is an organizational or personal relationship with the affected stakeholder. Empathy is triggered when the victim of an unethical act is identifiable (Bloom, 2013) and is defined as “feeling what others feel” (Jordan et al., 2016, p. 1107). Findings suggest that empathy is subject to in-group bias, and higher empathetic responses are exhibited when an in-group member falls victim to an unfavorable consequence (Bloom, 2017). We posit that one’s personal relationship to the victim is consistent with this view (i.e., being a member of a person’s in-group). Empathy has been consistently correlated with individuals’ ethical responses (e.g., Chowdhury & Fernando, 2014; Mencl & May, 2009). Thus, we expect that when the victim is a personal relation, a higher empathetic response will be triggered, which will strengthen the effect of the teleological evaluation. Thus, we propose the following hypothesis:

H9 The effect of teleological evaluations on ethical judgments and ethical intentions will be stronger when individuals have a personal relationship with the victim relative to an organizational relationship.

Method

Data Collection

To conduct the meta-analysis, we conducted extensive literature searches of published and unpublished studies in March 2021 and February 2022. Data retrieval methods were consistent with previous meta-analyses published in consumer ethics research (see Eisend, 2019; Pan & Sparks, 2012). First, we searched electronic databases [i.e., Scopus, Google Scholar, ScienceDirect, SSRN, ResearchGate, and OATD (Open Access Theses and Dissertations)]—with main keywords such as “teleological,” “deontological,” “ethical,” and “moral.” Later searches also included words that are synonymous with deontology and teleology in the ethics literature such as: “egoism,” “utilitarianism,” “consequentialism,” “formalism,” and “contractualism.” Second, using the same keywords, we manually searched through archives of academic journals, including: *Journal of Marketing Research*, *Journal of the Academy of Marketing*

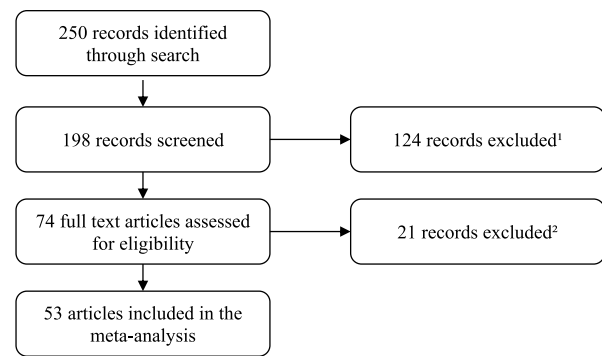


Fig. 3 PRISMA search flow. Adapted from Moher et al. (2009). 1. 60 articles had a dependent variable which did not meet the criteria, 64 had the incorrect operationalization of the independent variable. 2. 21 articles were excluded due to lack of statistical information

Science, *Journal of Business Ethics*, *Journal of Business Research*, *Journal of Macromarketing*, etc. Third, conceptual articles and review papers were identified by relevance and citation count (e.g., Hunt & Vitell, 1986; Pan & Sparks, 2012; Reidenbach et al., 1991). A backward and forward reference search of these papers was conducted to screen for potential studies. Fourth, references for all obtained manuscripts were examined to identify other articles for potential inclusion in our meta-analysis.

In Fig. 3, we outline the PRISMA search flow (see Appendix 1 for full reference list). A study was eligible for inclusion in our meta-analysis if it met the following criteria: (1) the independent variables (deontological evaluations and evaluations) are mutually exclusive constructs; (2) the dependent variable captures a measure of the participants’ ethical judgments and/or ethical intentions; (3) the scenario took place in a business context (either organizational or consumer); and (4) the study was empirical in nature. In total, we screened 250 papers, 124 of which were excluded due to not fulfilling our criteria, leaving 74 eligible for inclusion. Although we contacted first authors whose papers did not contain the correct statistical information, a further 21 papers were still excluded due to lack of usable data. Thus, we coded the 53 eligible papers published between 1990 and 2021 that were available during February 2022 from which we obtained 316 effect sizes. Thirty-three of the papers were related to organizational ethics and 20 were related to consumer ethics, which allowed for a relatively even split of organizational ($k = 135$) and consumer ($k = 181$) effect sizes in the final dataset.

Effect Size Computation

We chose Pearson’s r as our effect size metric. The size of r provides an estimate of the strength of association between two variables and its direction (Eisend, 2019). If r was not available, t -values and Cohen’s d were obtained

and converted following common meta-analysis guidelines (see Appendix 2 for effect size calculations).¹ Various studies employed 2×2 experimental designs (e.g., Burns & Kiecker, 1995; Vitell et al., 2001). In such cases, we obtained mean differences and standard deviations, and effect sizes were re-calculated when the study presented no alternative methods of interpreting the data. Once we obtained all correlations, the coefficients were disattenuated. Disattenuation considers the internal reliability of measurement items and accounts for the weakened effect of effect sizes due to measurement errors, thus it is necessary to obtain the true effect size (Zimmerman & Williams, 1997). It is not uncommon for disattenuated coefficients to result in $r > 1.00$; effect sizes outside of $-1.00 < r < 1.00$ were determined as outliers and omitted from the analysis. We converted r into Fisher's z -scores to avoid potential biases that could arise from the non-normal distribution of r . Fisher's z -scores were then transformed back to r for predictive values, which report mean effect sizes.

Moderator Coding

We developed a coding system to identify any moderators (see Table 1). These moderators relate to: (1) the contextual elements of the ethical issue, (2) the stakeholders, and (3) the methodological characteristics of primary studies. Two exploratory moderators were also included.

First, for the contextual elements of the ethical issue, we considered the ethical context, which delineated whether the ethical scenario was in an organizational context, offline consumer context, online consumer context, or environmentally sustainable consumer context. Second, we coded the financial implications of the scenario for whether monetary exchanges or consequences were included in the scenario. Third, we included cultural indexes to account for sample differences that could be related to national culture. We obtained a continuous measure of each relevant nation's traditional versus secular-rational values from the World Values Survey (Inglehart et al., 2014). The data were obtained from the most recent data collection relative to the year of presumed data collection (2 years before the year of publication) and mean centered to provide an accurate metric. We assumed that the metrics from when the study's data were collected was a more accurate representation of a nation's economy, which like cultural values, fluctuates. Thus, the data do not reflect a fixed cultural trait, but rather a dynamic reflection on how cultural values evolve and fluctuate with national economies. Fourth, for stakeholders, we distinguished between the victim and beneficiary, which was operationalized at the relational level with the

study participant (i.e., organizational, personal, or the environment).

As mentioned above, we also investigated two exploratory moderators. The first was related to whether the teleological measurement was egoistic or utilitarian. The second was whether the actor (the scenario protagonist) was the self (first-person perspective) or other (third-person perspective). In addition, various variables that relate to methodological characteristics of primary studies were identified. These related to both study-level characteristics and publication bias controls. We controlled for study-level characteristics that related to two contrasting approaches in methodologies that reflected the measurement of deontological and teleological evaluations. First, we accounted for whether researchers directly manipulated or measured the independent variable. Second, we coded for whether researchers measured for, or considered, potential social desirability bias in their research design. Third, we coded to control for the outcome measurement or type of ethical response. Thus, we noted whether the ethical response was a judgment or an intention. We introduced publication bias controls to account for potential selective publication of studies (Ferguson & Brannick, 2012), which could be due to sample sizes, contradictory results, or null effects (Duval & Tweedie, 2000). Thus, we included the status of publication (unpublished vs. published), year of publication [to ensure that there was no inflation of novel effects in earlier papers (Camerer et al., 2018)], and a precision measure. The precision measure was computed as the inverse of the standard error to account for the potentially negative relation between the effect size and the study's sample size (Stanley & Doucouliagos, 2012). All the categorical variables were dummy-coded and the continuous variables were mean centered. To increase the confidence in our coding, a sample of effect sizes were double coded by an external researcher who was not part of the research team. The intercoder reliability was $r = 0.72$, and any disagreements were settled through discussion.

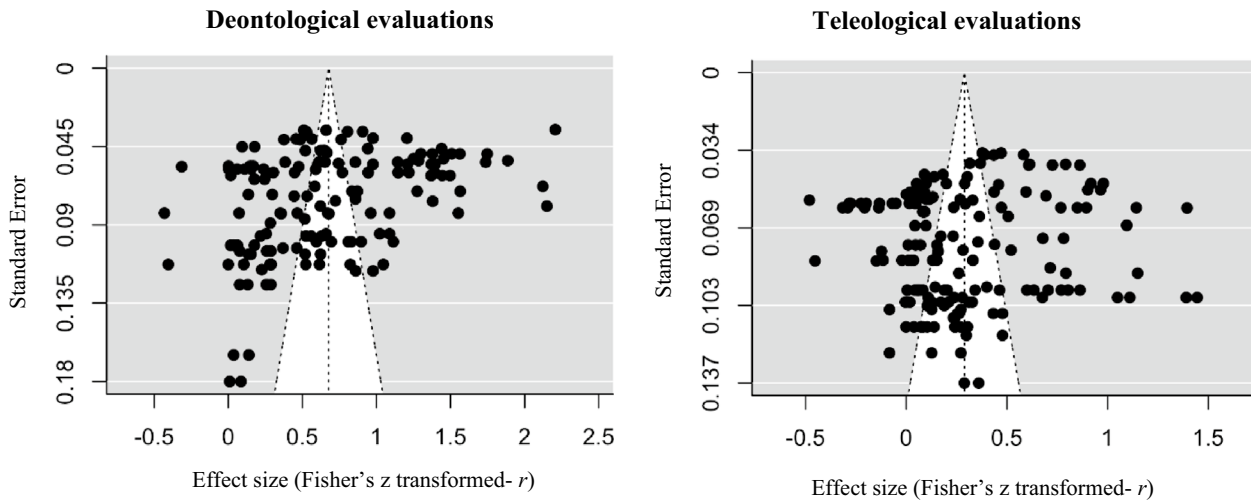
Meta-Analytic Procedures

We employed a three-level model in our meta-analytic procedures. A multi-level approach would account for the dependencies and variation within the data that could be assumed from a multitude of effect sizes (Van den Noortgate & Onghena, 2008). Each level was incorporated to account for biases that can occur due to effect sizes being derived from the same paper, the same study, and the same sample. We used a three-level, random-effects, maximum-likelihood model with the "metafor" package in R Studio to generate effects (Viechtbauer, 2010). We ran influential case diagnostics to identify any potential outliers that could distort conclusions taken from the data (Viechtbauer & Cheung,

¹ For studies that measured the effect of individuals' moral evaluations on unethical behaviors, we reverse coded the relationship.

Table 2 Summary values/indicators for the two models

Model	Uni- variate model β	Grand mean \bar{r} (s.e.)	τ^2 (s.e.)	I^2 (%)	Q-Statistic	Fail-safe N (Rosenthal)	Fail-safe N (Rosen- berg)	Trim-and-Fill	Egger's test (p -value)
Deontological model	0.69	0.60 (0.05)	0.28 (0.03)	98.59	10,696.55***	948,138	858,528	21 missing studies right side	-5.00 (<0.01)
Teleological model	0.38	0.37 (0.04)	0.13 (0.01)	96.73	52,00.07***	200,101	172,444	29 missing studies right side	-0.25 (0.81)

**Fig. 4** Funnel plots

2010). We found several effect sizes had high standardized residuals (> 2.57 ; Belli et al., 2021), so they were omitted from further analysis. Among remaining effect sizes, we correlated the variables to detect any potential multicollinearity (see Appendix 3 for correlation matrices). Multicollinearity was not detected, as all significant correlations were $-0.70 \leq r \leq 0.70$.

Due to effect size computational procedures, we next separated effect sizes relevant to each independent variable. We favored random-effects models based on the assumption that true effect sizes vary among participants and treatments (Borenstein et al., 2009). The nature of the data is consistent with this assumption, and a random-effects model also allows for "an explicit generalization beyond the observed studies" (Hedges & Vevea, 1998, p.487). We also analyzed H1-2 to provide an estimate of the Q -stat and its significance to assess the level of heterogeneity that would warrant running additional meta-regression models. We ran two multi-level, random-effects meta-regression models, which incorporated two-tailed significance testing, with the consideration that several papers include single-subject

experimental designs (e.g., Burns & Kiecker, 1995; Vitell et al., 2001).

Results

Publication Bias

We used three indicators to assess the susceptibility of our findings to publication bias. First, we performed both Rosenthal (1979) and Rosenberg's (2005) fail-safe N , which, respectively, reveal how many null effect sizes would be needed to take results below a $p < 0.05$ significance level and the number of studies needed to support the null hypotheses (Carrillat et al., 2018). Table 2 shows that our results passed both tests, thus exceeding the recommended $N > 5k + 10$ (Zlatevska et al., 2014). Second, in Fig. 4, we provide funnel plots. Superficially, the funnel plots reveal multiple effect sizes outside of the funnel, thus we proceeded to apply a trim-and-fill approach (Duval & Tweedie, 2000). Trim and fill tests revealed

asymmetry for both the deontological and teleological evaluations analyses (21 and 29 missing studies on the right side, respectively). Third, we conducted an Egger's regression (Sterne & Egger, 2005) in which a significant z -value suggests the possibility of publication bias. The results reveal a significant score for deontological evaluations (z -value = -5.00 , $p < 0.01$), but not for teleological evaluations (z -value = -0.25 , $p = 0.81$). Various indicators suggest that models for teleological evaluations may be susceptible to publication bias.

Observed Heterogeneity

For overall summary effect sizes, we used three metrics to assess heterogeneity; I^2 for between-effect size variance, τ^2 for sample estimates of between-effect size variance, and Q -statistics for effect size dispersion (Carrillat et al., 2018). Tables 2 and 3 provide the results for the heterogeneity indicators. Significant Q -statistics, $\tau^2 > 0$, and $I^2 > 50\%$ highlight the between-study variance in the summary effect models, which warranted the running of conditional models. Heterogeneity indicators for meta-regression models also included R^2 as an additional metric for variance explained by the model.

Main Effects of Deontological Evaluations and Teleological Evaluations

Multi-level random-effect analyses reveal significant summary effects of both deontological evaluations ($\beta = 0.69$, $p < 0.01$) and teleological evaluations ($\beta = 0.38$, $p < 0.01$) on ethical judgments and intentions. Predicted values reveal that deontological evaluations had a stronger effect on ethical judgments (grand mean $\bar{r} = 0.77$) than intentions (grand mean $\bar{r} = 0.51$). This pattern was also observed for teleological evaluations of judgments (grand mean $\bar{r} = 0.45$) and intentions (grand mean $\bar{r} = 0.23$). Our analyses of conditional models further strengthened this claim. We found that ethical intentions in the meta-regression models relative to the effect on judgments showed significant negative moderation for both deontological ($\beta = -0.25$, $p < 0.001$) and teleological evaluations' effect ($\beta = -0.17$, $p < 0.001$). Such findings provide support for H1 and H2 and provide validation for the wider application of the effect of deontological and teleological evaluations on ethical judgments and intentions across various domains.

We found a significant difference between the summary effect of deontological evaluations ($r = 0.60$, $s.e. = 0.05$) and teleological evaluations ($r = 0.37$, $s.e. = 0.04$) through a Wald-type test (z -value = 3.60 , $p < 0.05$). Thus, our findings

suggest that deontological evaluations have a stronger overall effect on ethical responses.

Moderator Analysis

Table 3 depicts the findings from the conditional models that include our moderators and control variables. The moderators account for substantial variance across both deontological and teleological models, which can be identified through moderate residual heterogeneity ($R^2 = 53.20\%$ and 33.78% , respectively), as well as significant Q -statistics (4148.43 , $p > 0.001$ and 2854.82 , $p > 0.001$) and $I^2 > 50\%$.

Deontological Evaluations

We next assessed the moderation effects of the relation between deontological evaluations and ethical responses. The results are in Table 3. We find that ethical context is a strong source of moderation, consistent with H3a but not with H4a. The results reveal that in offline consumer contexts, the effect of deontological evaluations is weaker on ethical responses in comparison to organizational contexts ($\beta = -0.16$, $p = 0.03$). The results also reveal that in online consumer contexts, the effect of deontological evaluations is not significantly weaker on ethical responses in comparison to organizational contexts ($\beta = -0.11$, $p = 0.08$). Thus, H3a is supported, but H4a is not. The presence of financial implications in the ethical scenario positively moderated the effect of deontological evaluations, such that they had a stronger effect ($\beta = 0.30$, $p < 0.01$). Thus, H6 is supported. Consistent with our predictions, there was significant negative moderation when the victim ($\beta = -0.53$, $p < 0.001$) and the beneficiary ($\beta = -0.26$, $p < 0.01$) of the scenario was a personal relation in comparison to an organizational relation. Thus, H8 is fully supported. Our findings also highlight that traditional values exert no significant effect ($p = 0.24$). Hence, H7a was not supported.

Additionally, moderation from the actor was not significant ($\beta = -0.27$, $p = 0.08$), but various methodological characteristics of primary studies that were incorporated in the model as controls reached a $p < 0.05$ significance level. The findings indicate that when the independent variable was manipulated and not measured, the effect of deontological evaluations on ethical judgments and intentions was stronger ($\beta = 0.37$, $p < 0.01$). We also observed this pattern when researchers accounted for social desirability bias in their research design ($\beta = 0.38$, $p = 0.02$). The other

Table 3 Meta-regression models

	Deontological evaluations				Teleological evaluations				Predicted value \bar{r} [CI 95%]
	k	N	β (s.e.)	CI 95%	k	N	β (s.e.)	CI 95%	
Intercept ^a			1.14 (0.22)***	[0.71; 1.58]			0.24 (0.19)	[-0.16; 0.63]	
Ethical context: Offline consumer	53	7940	-0.16 (0.07)**	[-0.30; -0.01]	50	5192	0.02 (0.07)	[-0.12; 0.17]	0.37 [0.21; 0.53]
Ethical context: Online consumer	30	2609	-0.11 (0.06)	[-0.24; 0.01]	48	2158	0.01 (0.06)	[-0.12; 0.14]	0.36 [0.21; 0.51]
Ethical context: Environmentally sustainable consumer	12	4371	-0.28 (0.26)	[-0.85; 0.15]	12	2977	0.59 (0.24)*	[0.11; 1.07]	0.88 [0.43; 1.34]
Financial implications: No	29	5777			37	4745			0.31 [0.16; 0.46]
Financial implications: Yes	116	10,256	0.30 (0.09)**	[0.11; 0.48]	134	9007	0.06 (0.05)	[-0.04; 0.16]	0.37 [0.24; 0.50]
Traditional vs. secular-rational values			-0.10 (0.08)	[-0.27; 0.07]			0.05 (0.04)	[-0.02; 0.13]	
Victim: Organizational	99	10,409			107	8449			0.29 [0.15; 0.42]
Victim: Personal	34	2907	-0.53 (0.05)***	[-0.64; -0.43]	52	3088	0.09 (0.04)*	[0.01; 0.17]	0.38 [0.23; 0.53]
Beneficiary: Organizational	41				47	4694			0.46 [0.31; 0.61]
Beneficiary: Personal	104		-0.26 (0.09)**	[-0.44; -0.08]	124	9253	-0.14 (0.06)*	[-0.26; -0.01]	0.32 [0.18; 0.46]
Teleological measurement: Egoistic					95	6988			0.31 [0.29; 0.55]
Teleological measurement: Utilitarian					76	8251	0.11 (0.02)***	[0.07; 0.16]	0.42 [0.29; 0.55]
Actor: Self	52	9210			51	5950			0.42 [0.25; 0.59]
Actor: Other	93	6508	-0.27 (0.16)	[-0.58; 0.04]	120	7880	-0.09 (0.09)	[-0.26; 0.07]	0.33 [0.19; 0.47]
Ethical response: Judgments	69	12,175			75	8688			0.45 [0.32; 0.58]
Ethical response: Intentions	76	13,885	-0.25 (0.01)***	[-0.28; -0.23]	96	13,067	-0.17 (0.01)***	[-0.19; -0.15]	0.28 [0.15; 0.41]
IV manipulation: No	93	11,682			111	9467			0.42 [0.26; 0.58]
IV manipulation: Yes	52	4036	0.37 (0.14)**	[0.09; 0.65]	60	4174	-0.19 (0.16)	[-0.50; 0.13]	0.23 [-0.02; 0.49]
Social desirability: No	118	12,794			141	11,054			0.39 [0.25; 0.54]
Social desirability: Yes	27	2924	0.38 (0.16)*	[0.07; 0.69]	30	2507	-0.21 (0.16)	[-0.53; 0.11]	0.18 [-0.11; 0.47]
Precision			0.06 (0.01)***	[0.03; 0.08]			-0.05 (0.01)***	[-0.07; -0.03]	
Publication status: Unpublished	30	1846			32	1870			0.04 [-0.28; 0.36]
Publication status: Published	115	13,872	-0.29 (0.17)	[-0.61; 0.04]	139	11,765	0.39 (0.18)*	[0.03; 0.74]	0.43 [0.29; 0.57]
Year of publication			0.01 (0.01)	[-0.01; 0.02]			0.00 (0.01)	[-0.02; 0.01]	
τ^2 (s.e.)	0.13 (0.02)		I^2	96.94%	τ^2 (s.e.)		I^2	95.01%	R^2
			Q-Statistic	4148.43***	R^2		Q-Statistic	2854.82***	33.78%

^aAverage effect size on ethical judgments of individuals in organizational contexts with corporate stakeholders

k number of effect sizes, N number of unique participants, CI 95% 95% confidence intervals

* $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$

Table 4 Summary of hypotheses testing

Hypotheses		Result
Hypothesis 1—Deontological main effects		
(a)	DE → EJ (+)	Supported
(b)	DE → EI (+)	Supported
Hypothesis 2—Teleological main effects		
(a)	TE → EJ (+)	Supported
(b)	TE → EI (+)	Supported
Hypothesis 3—Offline consumer ethical contexts		
(a)	DE → EJ & EI (−)	Supported
(b)	TE → EJ & EI (−)	Not supported
Hypothesis 4—Online consumer ethical contexts		
(a)	DE → EJ & EI (−)	Not supported
(b)	TE → EJ & EI (−)	Not supported
Hypothesis 5—Environmentally sustainable consumer contexts		
	TE → EJ & EI (+)	Supported
Hypothesis 6—Financial implications		
	DE → EJ & EI (+)	Supported
Hypothesis 7—Cultural values		
(a)	DE → EJ & EI (+) traditional	Not supported
(b)	TE → EJ & EI (+) traditional	Not supported
Hypothesis 8—Personal relationship		
(a)	DE → EJ & EI (−) victim	Supported
(b)	DE → EJ & EI (−) beneficiary	Supported
Hypothesis 9—Personal relationship		
	TE → EJ & EI (+) victim	Supported

DE = Deontological evaluation; TE = Teleological evaluation;
 EJ = Ethical judgements; EI = Ethical intentions

identified methodological characteristics were not statistically significant.

Teleological Evaluations

Our analysis of the moderation for the effect of teleological evaluations on ethical responses revealed fewer significant effects. No significant moderation was found for ethical context, such that no difference was uncovered between offline consumer ethical issues ($p = 0.77$) and organizational ethics. Similarly online consumer ethical issues ($p = 0.88$) did not show any difference compared to organizational ethics. This was further demonstrated by the similarly weighted predicted values across organizational ($\bar{r} = 0.35$), offline

consumer ($\bar{r} = 0.37$), and online consumer ethical issues ($\bar{r} = 0.36$). However, we found significant moderation in the case of environmentally sustainable consumer ethics ($\beta = 0.59$, $p = 0.02$). Therefore, neither H3b nor H4b was supported while H5 was supported.

Victim type exerted significant moderation, and teleological evaluations were stronger when the protagonist had a personal relationship with the victim ($\beta = 0.08$, $p = 0.03$). Thus, H9 is supported. Conversely, we also find that when the protagonist had a personal relationship with the beneficiary, there was a significant negative effect in comparison to an organizational beneficiary ($\beta = -0.14$, $p = 0.03$). Further, there was no significant moderation

for financial implications ($p = 0.32$) nor cultural values ($p = 0.18$). Thus, H7b was not supported.

Finally, our exploratory moderators reveal interesting findings, such that actor did not have a significant effect ($p = 0.27$), but utilitarianism had a significant effect compared to egoism ($\beta = 0.11$, $p < 0.001$), and the relation between teleological evaluations on ethical responses was stronger when the teleological evaluation measured or manipulated consequences related to the greater good.

The findings from the meta-regression also suggest publication bias for the effect of teleological evaluations on ethical responses, which is consistent with the previous publication bias diagnostics. Specifically, the effect of teleological evaluations was stronger in published paper than from unpublished sources ($\beta = 0.39$, $p = 0.03$) and there was a significant negative moderation of the effect size precision ($\beta = -0.05$, $p < 0.01$). Table 4 provides a summary of the results in relation to the hypotheses that we examined.

Discussion

Main Findings and Contributions

We conducted an empirical assessment to validate the effects of deontological and teleological evaluations on ethical judgments and intentions. Our meta-analytical findings provide two key contributions. First, we provide a summary effect that clarifies the impact of two well-established types of moral evaluation in the consumer ethics literature. We add to the ethical decision-making models (Hunt & Vitell, 1986, 2006) by highlighting the strength and weighting of such evaluations. Second, we posit a range of contingency factors that moderate such effects. Our findings pinpoint distinct patterns of effects for deontological and teleological evaluations relative to ethical contexts (offline consumer ethics, online consumer ethics, environmentally sustainable consumer ethics, organizational ethics), the presence of financial implications, and different types of stakeholders (based on their relationships with the decision-maker). All these factors suggest important implications for researchers and practitioners alike.

The Role of Contextual Elements of the Ethical Issue

We identify distinct patterns of the effects of deontological evaluations between organizational and offline consumer

contexts. The ethical environment, which in part predetermines deontological norms (Singhapakdi & Vitell, 1991), is likely to be less enforced in offline consumer contexts. Although our study includes data from both organizational and consumer contexts, the ethical environments have been explored less in the context of consumers than in organizations (Craft, 2013). We propose that the difference in ethical environments could be responsible for the weaker effect of deontological evaluations in offline consumption. Conversely, the findings reveal no contextual differences regarding teleological evaluations, apart from a stronger effect when the issue relates to the environment. However, the predicted grand means were still significant, which suggests that teleological evaluations have a general application across the organizational and consumer contexts we explored.

Further, financial implications resulted in stronger deontological evaluations. For consumers, these material consequences likely prompt property rights concerns, which are central to established deontological teachings and judicaries. On the other hand, for individuals in organizations, this can be due to ethical climates that foster ethical decision-making when money is involved.

The Role of Stakeholders

Deontological evaluations had a weaker effect in personal relationships (i.e., greater social proximity) involving anticipated victims, yet teleological evaluations had a stronger effect. Previous studies that explore the effect of proximity on ethical responses report mixed results, such that some find that increased social proximity results in stronger ethical judgments (e.g., Eyal et al., 2008; Lo et al., 2019), while others find the opposite effect (e.g., Choi et al., 2017). However, our results suggest that this could be due to the differing effect that proximity with the victims may have on the moral evaluations that form ethical responses: stronger (weaker) effects for teleological (deontological) evaluations.

Practical Implications

The effect of deontological evaluations has practical managerial relevance in consumer contexts, as they correspond to preventative measures, namely educational approaches. Educational approaches stress the moral constraints of an act or provide contextual cues on normative ethical behavior expectations (Fullerton & Punj, 2004). For example, the use of visual communications in

a servicescape that stress the inherent rightness/wrongness associated with an action appeal directly to a deontological evaluation. Our findings complement extant literature that stresses the role of an ethical environment (e.g., Craft, 2013) by suggesting that in consumer settings, educational approaches that stress deontological norms may help foster stronger ethical climates. This also has important public policy implications in terms of developing and supporting normative standards for online and offline consumer behavior.

On the other hand, teleological evaluations are more likely to relate to deterrence strategies (Dootson et al., 2014). Some previous studies examine the impact and effectiveness of various deterrence methods (Dawson, 1993; Saine et al., 2021). Dootson et al. (2014) show that varying the size of a corporate victim did not influence the perceived acceptability of unethical consumer behavior. Our results advance this finding, as we show that relational levels with the victim have varying effects on both types of moral evaluations that influence ethical responses. Teleological (deontological) evaluations' effect on ethical responses is stronger (weaker) when there is a personal relationship with the victim. Thus, efforts to accentuate the victim on a relational level in a deterrence strategy could be more effective. For example, when communicating consequential information about fines or procedures following an episode of unethical behavior, management could relate the personal relationship the victim of the unethical behavior has with the perpetrator.

An additional consideration pertains to the stronger effect of teleological evaluations from a utilitarian perspective as opposed to an egoist one. Teleological evaluations are stronger when individuals consider the consequences relative to the greater good rather than to their own self-interest. Thus, managers can signal collective sanctions or the harm/benefit of (un)ethical behavior to the greater good to encourage consumers to behave ethically. For example, to stop people smoking in hospitality venues, visual communications that portray the negative consequences to others (e.g., showing the dangers of second-hand smoke) could be utilized.

In a similar vein, our findings have relevance for sustainability practices and ecological organizations. Given that consumers rely substantially on teleological evaluations in forming ethical responses in environmentally sustainable consumer contexts, marketing efforts can be employed as a means of encouraging environmentally sustainable behavior. Such efforts could focus on deterrence

strategies, such as imposing sanctions for behaving unethically in relation to the environment or by presenting beneficial consequences of doing well by it.

Limitations and Future Research Opportunities

Our study adopts the common assumption in a meta-analysis relating to research integrity and relevant disclosure of the original authors (Van Laer et al., 2019). We focused on accounting for methodological differences that could skew/impact the results as control variables.

In addition, due to insufficient statistical information, we were unable to obtain the potential effect sizes of all previous empirical studies. An approximate 30% exclusion is not uncommon in marketing and consumer behavior meta-analyses (Eisend, 2009), to which our 28% exclusion rate corresponds adequately. However, our results should still be interpreted with caution.

It should be noted that due to the nature of meta-analysis, researchers are only able to account for contingencies with information provided in published papers or supplemented by the original authors. Therefore, there are various potential confounding variables that are unable to be accounted for. For example, due to the large range of scenarios included across studies, moderation due to differences in moral seriousness is neglected. Previous studies reveal differences in the ethical responses to different ethical issues (e.g., see Vitell & Muncy, 2005) that may vary in moral seriousness. For example, in our dataset, ethical issues that relate to shoplifting (e.g., Vitell et al., 2001) are likely to be perceived as more serious than issues such as improper bike-sharing (e.g., Yin et al., 2018).

Potential Research on Stakeholders

We argue that categorizing stakeholders on a relational level is a valid means of addressing their role in moderating the effects of ethical evaluations. This approach is consistent with arguments from existing ethical decision-making models that formed the conceptual basis for our study. For example, Hunt and Vitell's (1986) importance of stakeholders and Ferrell and Gresham's (1985) contingency framework. Such relational categorizations arguably alter psychological distance. Commonly, there is greater observed

social distance between individuals in organizational relationships than in personal ones and differentiating between entities on a relational level is a frequently adopted psychological distance manipulation in experimental research (e.g., Lo et al., 2019). However, relational differences are only one way of establishing social distances (see Karakayali, 2009; Trope et al., 2007) and due to the nature of meta-analysis, relational properties are speculative. For example, one could have a personal relationship with their boss or colleague that is not disclosed in the paper. Thus, future research could further explore the moderating role of social distance on the relationship between moral evaluations and ethical responses in relation to the perceived victim and/or beneficiary.

Potential Research on Offline Ethical Consumer Climates and Preventative Measures

Another key consideration worthy of future examination is the ethical climates in offline consumer contexts. We propose that the differences revealed in the effects of deontological evaluations are due to a weaker ethical climate in consumer contexts as compared to organizational contexts. However, to our knowledge, this has not yet been explored. The findings from such research would uncover the feasibility, effectiveness, and conditional restraints of preventative measures.

Although we posit the relevance that each moral evaluation (deontological and teleological) has regarding Fullerton and Punj's (2004) and Dootson et al.'s (2014) conceptualization of preventative measures (educational approaches vs. deterrence strategies), there is no empirical evidence to substantiate these claims. Various measures have been studied in isolation, mainly deterrence strategies; for example, the use of CCTV (Dawson, 1993), employee vigilance (Esmark et al., 2017), and manipulating victim size (Dootson et al., 2014). However, previous studies point out contentions in the literature about the effectiveness of preventative measures (Sidebottom et al., 2017) and argue that their implementation can have negative effects (Dawson, 1993). We support Mitchell and Chan's (2002) argument that preventative measures are necessary, as they prevent associated losses a priori. We contest that for it to be effective, the correct approach must be adopted. Moral evaluations (deontological and

teleological) offer a strong exploratory basis that is relevant to selecting the most effective preventative measure for encouraging ethical consumer behavior. Future research could explore the moderating role of moral evaluations regarding the effectiveness of different preventative measures on consumers' ethical responses.

Potential Research on Actual Behavior

An additional potential future research path pertains to the effect of deontological and teleological evaluations on ethical behavior. The relation between judgments and intentions is theoretically (Fishbein & Ajzen, 1975; Hunt & Vitell, 1986) and empirically established (Albarracín et al., 2001; Madden et al., 1992). These types of measures in ethics research are susceptible to social desirability bias (Randall & Fernandes, 1991). Self-reported data are also a common methodological approach (Lewandowski & Strohmets, 2009) and have been criticized in terms of validity concerns, from which business ethics research is no exception (Randall & Fernandes, 1991). We focused on ethical judgments and ethical intentions, but not specifically on ethical behavior. Most of the prior studies on the effects of deontological and teleological evaluations have also examined ethical judgments and intentions, rather than behavior as the dependent variable. Although Vitell and Hunt (2015, p. 32) argue that there is a strong consistency between intentions and behavior, others (see Fishbein & Ajzen, 1975) note that there can be discrepancy between behavioral intentions and actual behavior. Future research should examine the link between deontological evaluations and teleological evaluations with actual consumer behavior.

Conclusions

Our meta-analytical study validated the effects of deontological and teleological evaluations on ethical judgments and ethical intentions. We also identify several contingency factors that moderate these relationships. In addition, we identify useful practical implications and fruitful avenues for future research. Overall, the findings further the understanding of consumer ethics.

Appendix 1: List of Studies Included and Excluded (with Reasons) in the Meta-Analysis

Full references	Included	Reason for exclusion
Agag, G., & Colmekcioglu, N. (2020). Understanding guests' behavior to visit green hotels: The role of ethical ideology and religiosity. <i>International Journal of Hospitality Management</i> , 91, 102679		Components for teleological evaluations and deontological evaluations as conceptualized are analyzed in isolation
Ahmad, N. H., Ansari, M. A., & Aafaqi, R. (2005). Ethical reasoning: The impact of ethical dilemma, egoism and belief in just world. <i>Asian Academy of Management Journal</i> , 10 (2), 81–101		Utilitarian and principled reasoning are dependent variables in this paper
Akaah, I. P. (1997). Influence of Deontological and Teleological Factors on Research Ethics Evaluations. <i>Journal of Business Research</i> , 39 (2), 71–80	X	
Alder, G. S. (1998). Ethical issues in electronic performance monitoring: A consideration of deontological and teleological perspectives. <i>Journal of Business Ethics</i> , 17 (7), 729–743		This paper is not empirical
Alder, G. S., Schminke, M., Noel, T. W., & Kuenzi, M. (2008). Employee reactions to internet monitoring: The moderating role of ethical orientation. <i>Journal of Business Ethics</i> , 80 (3), 481–498		This paper measures formalism and utilitarianism as ethical predispositions
Andersch, H., Arnold, C., Seemann, A. K., & Lindenmeier, J. (2019). Understanding ethical purchasing behavior: Validation of an enhanced stage model of ethical behavior. <i>Journal of Retailing and Consumer Services</i> , 48, 50–59		This paper measures egoistic motive
Arias-Oliva, M., Pelegrín-Borondo, J., Almahameed, A. A., & Andrés-Sánchez, J. D. (2021). Ethical Attitudes toward COVID-19 Passports: Evidences from Spain. <i>International Journal of Environmental Research and Public Health</i> , 18 (24), 13098		Attitude toward vaccine passports is the dependent variable in this paper
Arli, D., Tjiptono, F., & Porto, R. (2015). The impact of moral equity, relativism and attitude on individuals' digital piracy behaviour in a developing country. <i>Marketing Intelligence & Planning</i> , 33 (3), 348–365		This paper measures relativism and moral equity
Arli, D., & Tjiptono, F. (2021). The effect of consumers' religiosity on consumer ethics: the mediating role of ethical ideology. <i>Asia Pacific Journal of Marketing and Logistics</i>		This paper measures relativism and idealism
Ayers, S., & Kaplan, S. E. (2005). Wrongdoing by consultants: An examination of employees' reporting intentions. <i>Journal of Business Ethics</i> , 57 (2), 121–137	X	
Babin, B. J., Griffin, M., & Boles, J. S. (2004). Buyer reactions to ethical beliefs in the retail environment. <i>Journal of Business Research</i> , 57 (10), 1155–1163		Future purchase intention is the dependent variable in this paper
Bancroft, P. C. (2002). <i>An investigation of moral reasoning as a predictor of ethical awareness, ethical intention and ethical orientation</i> . [Unpublished Doctoral Dissertation]. Nova Southeastern University	X	
Barbarossa, C., Beckmann, S. C., De Pelsmacker, P., Moons, I., & Gwozdz, W. (2015). A self-identity based model of electric car adoption intention: A cross-cultural comparative study. <i>Journal of Environmental Psychology</i> , 42, 149–160	X	
Barbarossa, C., & De Pelsmacker, P. (2016). Positive and negative antecedents of purchasing eco-friendly products: A comparison between green and non-green consumers. <i>Journal of Business Ethics</i> , 134 (2), 229–247		Purchase intention is the dependent variable in this paper
Barnett, T., Bass, K., Brown, G., & Hebert, F. J. (1998). Ethical ideology and the ethical judgments of marketing professionals. <i>Journal of Business Ethics</i> , 17 (7), 715–723		This paper measures relativism and idealism
Barnett, T., & Vaicys, C. (2000). The moderating effect of individuals' perceptions of ethical work climate on ethical judgments and behavioral intentions. <i>Journal of Business Ethics</i> , 27 (4), 351–362		This paper investigates the effect of ethical climates
Barry, B., Olekalns, M., & Rees, L. (2019). An ethical analysis of emotional labor. <i>Journal of Business Ethics</i> , 160 (1), 17–34		This paper is not empirical
Bass, K., Barnett, T., & Brown, G. (1998). The moral philosophy of sales managers and its influence on ethical decision making. <i>Journal of Personal Selling & Sales Management</i> , 18 (2), 1–17		This paper measures relativism and idealism
Bateman, C. R., & Valentine, S. R. (2010). Investigating the Effects of Gender on Consumers' Moral Philosophies and Ethical Intentions. <i>Journal of Business Ethics</i> , 95 (3), 393–414	X	
Bateman, C. R., Valentine, S., & Rittenburg, T. (2013). Ethical decision making in a peer-to-peer file sharing situation: The role of moral absolutes and social consensus. <i>Journal of Business Ethics</i> , 115 (2), 229–240		This paper measures formalism and idealism as ethical predispositions

Full references	Included	Reason for exclusion
Beekun, R. I., Stedham, Y., Yamamura, J. H., & Barghouti, J. A. (2003). Comparing business ethics in Russia and the US. <i>The International Journal of Human Resource Management</i> , 14 (8), 1333–1349	X	
Beekun, R. I., Hamdy, R., Westerman, J. W., & HassabElnaby, H. R. (2008). An exploration of ethical decision-making processes in the United States and Egypt. <i>Journal of Business Ethics</i> , 82 (3), 587–605	X	
Beekun, R. I., Stedham, Y., Westerman, J. W., & Yamamura, J. H. (2010). Effects of justice and utilitarianism on ethical decision making: A cross-cultural examination of gender similarities and differences. <i>Business Ethics: A European Review</i> , 19 (4), 309–325	X	
Bimpli, I. (2015). <i>Investigating Ethical Decision Making in Marketing Research: An Exploratory Study Towards the Interaction of Different Moral Agents in Marketing Research</i> . [Unpublished Doctoral Dissertation]. University of Bradford		This paper is qualitative
Bouguerra, A., Mzoughi, N., Garrouch, K., & Bouazza, H. (2011). The impact of the sellers perceived ethical behaviour on consumers emotions and behaviour intention. <i>International Journal of Psychology and Counselling</i> , 3 (4), 79–89		Frequentation intention is the dependent variable in this paper
Blodgett, J. G., Lu, L. C., Rose, G. M., & Vitell, S. J. (2001). Ethical sensitivity to stakeholder interests: A cross-cultural comparison. <i>Journal of the Academy of Marketing Science</i> , 29 (2), 190–202		This paper measures cultural dimensions
Bowen, S. (2004). Organizational factors encouraging ethical decision making: An exploration into the case of an exemplar. <i>Journal of Business Ethics</i> , 52 (4), 311–324		This paper is qualitative
Bregman, R., Peng, D. X., & Chin, W. (2015). The effect of controversial global sourcing practices on the ethical judgments and intentions of U.S. consumers. <i>Journal of Operations Management</i> , 36 (1), 229–243	X	
Brinkmann, J. (2004). Looking at consumer behavior in a moral perspective. <i>Journal of Business Ethics</i> , 51 (2), 129–141		This paper is not empirical
Burns, J. O. & Kiecker, P. (1995). Tax practitioner ethics: An empirical investigation of organizational consequences. <i>The Journal of the American Taxation Association</i> , 17 (2), 20–49	X	
Casali, G. L. (2011). Developing a multidimensional scale for ethical decision making. <i>Journal of Business Ethics</i> , 104 (4), 485–497		This paper is for scale development
Caulfield, J. L., Baird, C. A., & Lee, F. K. (2020). The ethicality of point-of-sale marketing campaigns: Normative ethics applied to cause-related checkout charities. <i>Journal of Business Ethics</i> , 1–16		This paper is not empirical
Clark, J. W., & Dawson, L. E. (1996). Personal religiousness and ethical judgements: An empirical analysis. <i>Journal of Business Ethics</i> , 15 (3), 359–372		This paper measures personal religiousness
Chan, R., Wong, Y., & Leung, T. (2008). Applying ethical concepts to the study of “green” consumer behavior: An analysis of Chinese consumers’ intentions to bring their own shopping bags. <i>Journal of Business Ethics</i> , 79 (4), 469–481	X	
Chang, H.-H. (2021). Is it unethical to waste food? Exploring consumer’s ethical perspectives and waste intentions. <i>Current Psychology</i> . https://doi.org/10.1007/s12144-020-01257-3	X	
Chang, S. H. & Chou, C. H. (2018). Consumer intention toward bringing your own shopping bags in Taiwan: An application of ethics perspective and theory of planned behavior. <i>Sustainability</i> , 10 (6)	X	
Charters, D. (2002). Electronic monitoring and privacy issues in business-marketing: The ethics of the doubleclick experience. <i>Journal of Business Ethics</i> , 35 (4), 243–254		This paper is not empirical
Cherry, J., & Fraedrich, J. (2000). An empirical investigation of locus of control and the structure of moral reasoning: Examining the ethical decision-making processes of sales managers. <i>The Journal of Personal Selling and Sales Management</i> , 20 (3), 173–188	X	
Cherry, J., & Fraedrich, J. (2002). Perceived risk, moral philosophy and marketing ethics: Mediating influences on sales managers’ ethical decision-making. <i>Journal of Business Research</i> , 55 (12), 951–962	X	
Cherry, J., Lee, M., & Chien, C. S. (2003). A cross-cultural application of a theoretical model of business ethics: Bridging the gap between theory and data. <i>Journal of Business Ethics</i> , 44 (4), 359–376	X	
Chiang, L., & Lee, B. (2011). Ethical attitude and behaviors regarding computer use. <i>Ethics & Behavior</i> , 21 (6), 481–497		Egoism is part of the attitude construct
Chudzicka-Czupala, A. (2013). Ethical ideology as a predictor of ethical decision making. <i>International Journal of Management and Business</i> , 4 (1), 28–41		This paper measures utilitarianism as an ethical predisposition

Full references	Included	Reason for exclusion
Christensen, A. L., & Woodland, A. (2018). An investigation of the relationships among volunteer income tax assistance (VITA) participation and ethical judgment and decision making. <i>Journal of Business Ethics</i> , 147 (3), 529–543		There is a lack of statistical information to be able to include this paper
Cohen, J. (2001). Appreciating, understanding and applying universal moral principles. <i>Journal of Consumer Marketing</i> , 18 (7), 578–595		This paper is not empirical
Cole, D., Sirgy, M. J., & Bird, M. M. (2000). How do managers make teleological evaluations in ethical dilemmas? Testing part of and extending the Hunt-Vitell model. <i>Journal of Business Ethics</i> , 26 (3), 259–269		Teleological evaluations are the dependent variable in this paper
Conway, P., & Gawronski, B. (2013). Deontological and utilitarian inclinations in moral decision making: A process dissociation approach. <i>Journal of Personality and Social Psychology</i> , 104 (2), 216		Deontological and teleological judgments are dependent variables in this paper
Conway, E., & Kotera, Y. (2020). Ethical judgement and intent in business school students: the role of the psyche?. <i>International Journal of Ethics Education</i> , 5 (2), 151–186	X	
Cornelissen, G., Bashshur, M. R., Rode, J., & Le Menestrel, M. (2013). Rules or consequences? The role of ethical mind-sets in moral dynamics. <i>Psychological Science</i> , 24 (4), 482–488		This paper measures ethical mindsets
Cruz, C. A., Shafer, W. E., & Strawser, J. R. (2000). A multidimensional analysis of tax practitioners' ethical judgments. <i>Journal of Business Ethics</i> , 24 (3), 223–244		There is a lack of statistical information to be able to include this paper
Davis, M. A., Andersen, M. G., & Curtis, M. B. (2001). Measuring ethical ideology in business ethics: A critical analysis of the ethics position questionnaire. <i>Journal of Business Ethics</i> , 32 (1), 35–53		Deontological and teleological variables are cross tabulated with other ethical theories
DeConinck, J. B., & Good, D. J. (1989). Perceptual differences of sales practitioners and students concerning ethical behavior. <i>Journal of Business Ethics</i> , 8 (9), 667–676		This paper measures ethical perceptions across different scenarios
DeConinck, J. B., & Lewis, W. F. (1997). The influence of deontological and teleological considerations and ethical climate on sales managers' intentions to reward or punish sales force behavior. <i>Journal of Business Ethics</i> , 16 (5), 497–506	X	
Desmond, J., & Crane, A. (2004). Morality and the consequences of marketing action. <i>Journal of Business Research</i> , 57 (11), 1222–1230		This paper is not empirical
Dierksmeier, C. (2013). Kant on virtue. <i>Journal of Business Ethics</i> , 113 (4), 597–609		This paper is not empirical
Dong, R., Lu, T., Hu, Q., & Ni, S. (2021). The effect of formalism on unethical decision making: The mediating effect of moral disengagement and moderating effect of moral attentiveness. <i>Business Ethics, the Environment & Responsibility</i> , 30 (1), 127–142		This paper measures formalism and utilitarianism as ethical predispositions
Donoho, C. L., Polonsky, M. J., Roberts, S., & Cohen, D. A. (2001). A cross-cultural examination of the general theory of marketing ethics: Does it apply to the next generation of managers? <i>Asia Pacific Journal of Marketing and Logistics</i> , 13 (2), 45–63		There is a lack of statistical information to be able to include this paper
Douglas, M. A., & Swartz, S. M. (2017). Knights of the Road: Safety, Ethics, and the Professional Truck Driver. <i>Journal of Business Ethics</i> , 142 (3), 567–588	X	
Dražček, M., Rejc Buhovac, A., & Mesner Andolšek, D. (2021). Moral pragmatism as a bridge between duty, utility, and virtue in managers' ethical Decision-Making. <i>Journal of Business Ethics</i> , 172 (4), 803–819		Deontology and utilitarianism are dependent variables in this paper
Dubljević, V., Sattler, S., & Racine, E. (2018). Deciphering moral intuition: How agents, deeds, and consequences influence moral judgment. <i>PLoS One</i> , 13 (10)		This paper measures ethical predispositions
Eisend, M. (2019). Morality effects and consumer responses to counterfeit and pirated products: A meta-analysis. <i>Journal of Business Ethics</i> , 154 (2), 301–323		This paper is a meta-analysis
Ellis, T., & Griffith, D. (2000). The evaluation of IT ethical scenarios using a multidimensional scale. <i>The Data Base for Advances in Information Systems</i> , 32 (1), 75–85		There is a lack of statistical information to be able to include this paper
Fajrianti, S. P., & Abraham, J. (2019, Dec). Moral judgment behind prosocial value endorsing online crowd lending behavior: Consequentialism vs. deontology. In <i>Proceedings of the third workshop on multidisciplinary and its applications</i> (pp. 11–14) WMA-3		This paper measures ethical beliefs
Fan, Y. H. (2008). <i>The impact of Chinese auditors' values on their ethical decision-making in China</i> . [Unpublished doctoral dissertation] Curtin University of Technology		This paper measures relativism and idealism
Fennell, D. A., & Malloy, D. C. (1999). Measuring the ethical nature of tourism operators. <i>Annals of Tourism Research</i> , 26 (4), 928–943		Deontological judgments are a dependent variable in this paper

Full references	Included	Reason for exclusion
Ferguson De Jong. (2002). <i>An empirical investigation regarding the effects of individual and situational factors on ethical decision making in business situations</i> . [Unpublished Doctoral Dissertation] Oklahoma State University		Ethical judgment or intention are not the dependent variables in this paper
Fleischman, G. M., Johnson, E. N., Walker, K. B., & Valentine, S. R. (2019). Ethics versus outcomes: Managerial responses to incentive-driven and goal-induced employee behavior. <i>Journal of Business Ethics</i> , 158 (4), 951–967		There is a lack of statistical information to be able to include this paper
Fok, L. Y., Payne, D. M., & Corey, C. M. (2016). Cultural values, utilitarian orientation, and ethical decision making: A comparison of US and Puerto Rican professionals. <i>Journal of Business Ethics</i> , 134 (2), 263–279		This paper measures act and rule utilitarianism
Fraedrich, J. P. (1988). Philosophy type interaction in the ethical decision-making process of retailers. [Unpublished Doctoral Dissertation]. Texas A&M University		This paper analyzes different branches of deontology and utilitarianism as constructs in isolation
Fraedrich, J., & Ferrell, O. C. (1992). Cognitive consistency of marketing managers in ethical situations. <i>Journal of the Academy of Marketing Science</i> , 20 (3), 245–252		This paper analyzes different branches of deontology, egoism and utilitarianism as constructs in isolation
Fraedrich, J. P. (1993). The ethical behavior of retail managers. <i>Journal of Business Ethics</i> , 12 (3), 207–218		This paper measures ethical predispositions
Fraedrich, J., & Iyer, R. (2008). Retailers' major ethical decision making constructs. <i>Journal of Business Research</i> , 61 (8), 834–841		This paper analyzes decision-frame approaches
Franchi, R., & Llanos, L. F. Ethical choices among millennials: cultural differences between the United States and Mexico. <i>Journal of International Business and Cultural Studies</i> , 11		Deontological and teleological approaches are dependent variables in this paper
Frecknall-Hughes, J., Moizer, P., Doyle, E., & Summers, B. (2017). An examination of ethical influences on the work of tax practitioners. <i>Journal of Business Ethics</i> , 146 (4), 729–745		Deontological and consequential judgments are dependent variables in this paper
Friesdorf, R., Conway, P., & Gawronski, B. (2015). Gender differences in responses to moral dilemmas: A process dissociation analysis. <i>Personality and Social Psychology Bulletin</i> , 41 (5), 696–713		Utilitarian and deontological judgments are dependent variables in this paper
Ge, L., & Thomas, S. (2008). A cross-cultural comparison of the deliberative reasoning of Canadian and Chinese accounting students. <i>Journal of Business Ethics</i> , 82 (1), 189–211		Contractualism is a dependent variable in this paper
Gotsis, G., & Kortezi, Z. (2008). Philosophical foundations of workplace spirituality: A critical approach. <i>Journal of Business Ethics</i> , 78 (4), 575–600		This paper is a commentary and provides no empirical data
Gotsis, G. N., & Kortezi, Z. (2010). Ethical considerations in organizational politics: Expanding the perspective. <i>Journal of Business Ethics</i> , 93 (4), 497–517		This paper is not empirical
Graham, K. A., Resick, C. J., Margolis, J. A., Shao, P., Hargis, M. B., & Kiker, J. D. (2020). Egoistic norms, organizational identification, and the perceived ethicality of unethical pro-organizational behavior: A moral maturation perspective. <i>Human Relations</i> , 73 (9), 1249–1277		This paper measures egoistic norms
Granitz, N., & Loewy, D. (2007). Applying Ethical theories: Interpreting and responding to student plagiarism. <i>Journal of Business Ethics</i> , 72 (3), 293–306		This paper is qualitative
Gudigantala, N., & Bicen, P. (2019). Do Consumers' ethical judgments matter for purchase intentions in online gray markets? <i>Journal of Marketing Development and Competitiveness</i> , 13 (4), 27–43	X	
Ha, & Lennon, S. J. (2006). Purchase intent for fashion counterfeit products: Ethical Ideologies, Ethical Judgments, and Perceived Risks. <i>Clothing and Textiles Research Journal</i> , 24 (4), 297–315		This paper measures relativism and idealism
Han, M., & Vasquez, A. Z. (2019). Examination of cyber aggression by adult consumers: Ethical framework and drivers. <i>Journal of Information, Communication and Ethics in Society</i> , 18 (2), 305–319	X	
Harris, J. R. (1990). Ethical values and decision processes of business and non-business students: A four-group study. <i>Journal of Legal Studies Education</i> , 9 (2), 215–232		Ethical behavior is the dependent variable in this paper
Harris, J. R., & Sutton, C. D. (1995). Unravelling the ethical decision-making process: Clues from an empirical study comparing Fortune 1000 executives and MBA students. <i>Journal of Business Ethics</i> , 14 (10), 805–817		Decision frame approach is the dependent variable in this paper

Full references	Included	Reason for exclusion
Henderson, B. C., & Kaplan, S. E. (2005). An examination of the role of ethics in tax compliance decisions. <i>Journal of the American Taxation Association</i> , 27 (1), 39–72		There is a lack of statistical information to be able to include this paper
Henthorne, T. L., Robin, D. P., & Reidenbach, R. E. (1992). Identifying the gaps in ethical perceptions between managers and salespersons: A multidimensional approach. <i>Journal of Business Ethics</i> , 11 (11), 849–856		Contractualism is a dependent variable in this paper
Hilton, B., Choi, C. J., & Chen, S. (2004). The ethics of counterfeiting in the fashion industry: Quality, credence and profit issues. <i>Journal of Business Ethics</i> , 55 (4), 343–352		This paper is not empirical
Hudson, S., & Miller, G. (2005). Ethical Orientation and Awareness of Tourism Students. <i>Journal of Business Ethics</i> , 62 (4), 383–396		Deontological and teleological judgments are dependent variables in this paper
Hudson, S. (2007). To go or not to go? Ethical perspectives on tourism in an ‘outpost of tyranny’. <i>Journal of Business Ethics</i> , 76 (4), 385–396		Deontological and teleological judgments are dependent variables in this paper
Hunt, S. D., & Vásquez-Párraga, A. Z. (1993). Organizational consequences, marketing ethics, and salesforce supervision. <i>Journal of Marketing Research</i> , 30 (1), 78–90	X	
Ishida, C., Chang, W., & Taylor, S. (2016). Moral intensity, moral awareness and ethical predispositions: The case of insurance fraud. <i>Journal of Financial Services Marketing</i> , 21 (1), 4–18		This paper measures formalism and utilitarianism as ethical predispositions
Ismail, S. (2014). Effect of ethical ideologies on ethical judgment of future accountants: Malaysian evidence. <i>Asian Review of Accounting</i> , 22 (2), 145–158		This paper measures relativism and idealism
Ingram, T. N., LaForge, R. W., & Schwepker Jr, C. H. (2007). Salesperson ethical decision making: The impact of sales leadership and sales management control strategy. <i>Journal of Personal Selling & Sales Management</i> , 27 (4), 301–315		This paper is not empirical
Jackson, T., David, C., Deshpande, S., Jones, J., Joseph, J., Lau, K. F., Matsuno, K., Nakano, C., Park, H-J., Piorunowska-Kokoszko, J., Taka, I., & Yoshihara, H. (2000). Making ethical judgements: A cross-cultural management study. <i>Asia Pacific Journal of Management</i> , 17 (3), 443–472		This paper is a comparison of ethical beliefs across nations
Jones, K., & Leonard, L. N. (2016). Applying the multidimensional ethics scale in C2C e-commerce. <i>Issues in Information Systems</i> , 17 (1), 26–36	X	
Jung, I. (2009). Ethical judgments and behaviors: Applying a multidimensional ethics scale to measuring ICT ethics of college students. <i>Computers & Education</i> , 53 (3), 940–949		There is a lack of statistical information to be able to include this paper
Jung, J. M. (2002). <i>The interactive impact of culture and individual characteristics on ethical decision-making processes, criteria, judgmental outcomes: A cross-national comparison between South Korea and United States</i> . [Unpublished doctoral dissertation]. University of Cincinnati	X	
Kara, A., & Yildiz, S. M. (2013). Ethical sensitivity of prospective fitness centre professionals: Evidence from an emerging market. <i>International Journal of Sport Management and Marketing</i> , 13 (1–2), 27–54		There is a lack of statistical information to be able to include this paper
Kara, A., Rojas-Méndez, J. I., & Turan, M. (2016). Ethical evaluations of business students in an emerging market: Effects of ethical sensitivity, cultural values, personality, and religiosity. <i>Journal of Academic Ethics</i> , 14 (4), 297–325		There is a lack of statistical information to be able to include this paper
Karman, A. (2021). Teleological and deontological judgement of climate-related innovations: Managers’ perception study. <i>Environmental Engineering and Management Journal</i> , 20 (8)		This paper does not investigate the direct relationship between variables
Khalid, K., Eldakak, S. E., & Loke, S. (2017). A structural approach to ethical reasoning: The integration of moral philosophy. <i>Academy of Strategic Management Journal</i> , 16 (1), 81–113		This paper measures relativism and idealism
Kim, Y. (2021). An empirical study of research ethics and their role in psychologists’ data sharing intentions using consequentialism theory of ethics. <i>Journal of Librarianship and Information Science</i> , 1–13	X	
Knez, I. (2016). Is Climate Change a Moral Issue? Effects of Egoism and Altruism on Pro-Environmental Behavior. <i>Current Urban Studies</i> , 4, 157–174		Willingness to pay more taxes and environmental behavior are the dependent variables in this paper
Knouse, S. B., & Giacalone, R. A. (1992). Ethical decision-making in business: Behavioral issues and concerns. <i>Journal of Business Ethics</i> , 11 (5), 369–377		This paper is not empirical

Full references	Included	Reason for exclusion
Knights, D., & O’Leary, M. (2006). Leadership, ethics and responsibility to the other. <i>Journal of Business Ethics</i> , 67 (2), 125–137		This paper is not empirical
Köbis, N. C., van Prooijen, J. W., Righetti, F., & Van Lange, P. A. (2017). The road to bribery and corruption: Slippery slope or steep cliff? <i>Psychological Science</i> , 28 (3), 297–306		Contractualism is a dependent variable in this paper
Körner, A., & Volk, S. (2014). Concrete and abstract ways to deontology: Cognitive capacity moderates construal level effects on moral judgments. <i>Journal of Experimental Social Psychology</i> , 55, 139–145		Deontological and teleological judgments are dependent variables in this paper
Kujala, J. (2001). A multidimensional approach to Finnish managers’ moral decision-making. <i>Journal of Business Ethics</i> , 34 (3), 231–254		This paper is for scale development
Kujala, J., & Pietiläinen, T. (2004). Female managers’ ethical decision-making: A multidimensional approach. <i>Journal of Business Ethics</i> , 53 (1), 153–163		This paper is qualitative
Kujala, J., Lämsä, A. M., & Penttilä, K. (2011). Managers’ moral decision-making patterns over time: A multidimensional approach. <i>Journal of Business Ethics</i> , 100 (2), 191–207		This paper is for scale development
Kuyumcuoglu, H. S. (2021). Sweatshops, harm, and interference: A contractualist approach. <i>Journal of Business Ethics</i> , 169 (1), 1–11		This paper is not empirical
Kwong, K. K., Yau, O. H., Lee, J. S., Sin, L. Y., & Tse, A. C. (2003). The effects of attitudinal and demographic factors on intention to buy pirated CDs: The case of Chinese consumers. <i>Journal of Business Ethics</i> , 47 (3), 223–235		This paper does not distinguish between deontological or teleological evaluations
Laczniaik, G. R., & Murphy, P. E. (2019). The role of normative marketing ethics. <i>Journal of Business Research</i> , 95, 401–407		This paper is not empirical
Ladkin, D. (2006). When deontology and utilitarianism aren’t enough: How Heidegger’s notion of “dwelling” might help organisational leaders resolve ethical issues. <i>Journal of Business Ethics</i> , 65 (1), 87–98		This paper is not empirical
LaFleur, E. K., Reidenbach, R. E., Robin, D. P., & Forrest, P. (1996). An exploration of rule configuration effects on the ethical decision processes of advertising professionals. <i>Journal of the Academy of Marketing Science</i> , 24 (1), 66–76		There is a lack of statistical information to be able to include this paper
Lahdesmaki, M. (2005). When ethics matters—interpreting the ethical discourse of small nature-based entrepreneurs. <i>Journal of Business Ethics</i> , 61 (1), 55–68		This paper is not empirical
Lämsä, A. M., & Takala, T. (2000). Downsizing and ethics of personnel dismissals—the case of Finnish managers. <i>Journal of Business Ethics</i> , 23 (4), 389–399		This paper is not empirical
Landeros, R., & Plank, R. E. (1996). How ethical are purchasing management professionals? <i>Journal of Business Ethics</i> , 15 (7), 789–803		Contractualism is a dependent variable in this paper
LaVan, H., & Martin, W. M. (2008). Bullying in the US workplace: Normative and process-oriented ethical approaches. <i>Journal of Business Ethics</i> , 83 (2), 147–165		This paper is not empirical
LaVan, H., Cook, L. S., & Zilic, I. (2021). An analysis of the ethical frameworks and financial outcomes of corporate social responsibility and business press reporting of US pharmaceutical companies. <i>International Journal of Business Governance and Ethics</i> , 15 (3), 326–355		This paper is qualitative
Lee, S., & Kim, K. P. (2014). Influence of moral view and other variables on purchase intentions concerning fashion counterfeits. <i>Journal of Fashion Business</i> , 18 (6), 188–207		There is a lack of statistical information to be able to include this paper
Leonard, L. N., & Jones, K. (2017). Ethical awareness of seller’s behavior in consumer-to-consumer electronic commerce: Applying the multidimensional ethics scale. <i>Journal of Internet Commerce</i> , 16 (2), 202–218	X	
Leong, S., Hazelton, J., & Townley, C. (2013). Managing the risks of corporate political donations: A utilitarian perspective. <i>Journal of Business Ethics</i> , 118 (2), 429–445		This paper is not empirical
Letwin, C., Wo, D., Folger, R., Rice, D., Taylor, R., Richard, B., & Taylor, S. (2016). The “right” and the “good” in ethical leadership: Implications for supervisors’ performance and promotability evaluations. <i>Journal of Business Ethics</i> , 137 (4), 743–755		This paper measures deontological and teleological ideologies as ethical predispositions
Lin, & Ho, Y.-H. (2008). An Examination of Cultural Differences in Ethical Decision Making Using the Multidimensional Ethics Scale. <i>Social Behavior and Personality</i> , 36 (9), 1213–1222		This paper explores which dimension in the Multidimensional Ethics Scale is most important
Lindenmeier, J., Lwin, M., Andersch, H., Phau, I., & Seemann, A. K. (2017). Anticipated consumer guilt: an investigation into its antecedents and consequences for fair-trade consumption. <i>Journal of Macromarketing</i> , 37 (4), 444–459	X	

Full references	Included	Reason for exclusion
Liu, P., & Liu, J. (2021). Selfish or utilitarian automated vehicles? Deontological evaluation and public acceptance. <i>International Journal of Human-Computer Interaction</i> , 37 (13), 1231–1242		This paper analyzes public acceptance of self-driving cars
Loo, R. (2003). Are women more ethical than men? Findings from three independent studies. <i>Women in Management Review</i> , 18 (4), 169–181		Egoism, deontology and utilitarianism are dependent variables in this paper
Love, E., Salinas, T. C., & Rotman, J. D. (2020). The ethical standards of judgment questionnaire: Development and validation of independent measures of formalism and consequentialism. <i>Journal of Business Ethics</i> , 161 (1), 115–132		This paper measures formalism and consequentialism as ethical predispositions
Lowry, P. B., Posey, C., Roberts, T. L., & Bennett, R. J. (2014). Is your banker leaking your personal information? The roles of ethics and individual-level cultural characteristics in predicting organizational computer abuse. <i>Journal of Business Ethics</i> , 121 (3), 385–401		This paper measures formalism and utilitarianism as ethical predispositions
Lu, L. C., Rose, G. M., & Blodgett, J. G. (1999). The effects of cultural dimensions on ethical decision making in marketing: An exploratory study. <i>Journal of business Ethics</i> , 18 (1), 91–105		This paper is a comparison of ethical beliefs across nations
Lund, D. B. (2001). Deontological And Teleological Influences On Marketing Research Ethics. <i>Journal of Applied Business Research</i> , 17, 65–82	X	
Lynch, T. (2009). Legitimizing market egoism: The availability problem. <i>Journal of Business Ethics</i> , 84 (1), 89–95		This paper is not empirical
Macdonald, J. E., & Beck-Dudley, C. L. (1994). Are deontology and teleology mutually exclusive? <i>Journal of Business Ethics</i> , 13 (8), 615–623		This paper is not empirical
Macdonald, J. B. (2000). <i>Explicating sex differences in marketing managers' egoist versus utilitarian ethical orientations: The effects of the enactment of agentic versus communal social roles</i> . [Unpublished Doctoral Dissertation]. University of Texas–Pan American	X	
Malhotra, N. K., & Miller, G. L. (1998). An integrated model for ethical decisions in marketing research. <i>Journal of Business Ethics</i> , 17 (3), 263–280		This paper is not empirical
Malloy, D. C., & Zakus, D. H. (1995). Ethical Decision making in sport administration: A theoretical inquiry into substance and form. <i>Journal of Sport Management</i> , 9 (1), 36–58		This paper is not empirical
Marta, J. K. (1999). <i>An empirical investigation into significant factors of moral reasoning and their influences on ethical judgment and intentions</i> . [Unpublished doctoral dissertation]. Old Dominion University		There is a lack of statistical information to be able to include this paper
Marques, P. A., & Azevedo-Pereira, J. (2009). Ethical ideology and ethical judgments in the Portuguese accounting profession. <i>Journal of Business Ethics</i> , 86 (2), 227–242		This paper uses Forsyth's Taxonomy of Personal Moral Philosophies
Mascarenhas, O. A. J. (1990). An Empirical Methodology for the Ethical Assessment of Marketing Phenomena Such as Casino Gambling. <i>Journal of the Academy of Marketing Science</i> , 18 (3), 209–220		This paper treats deontological and teleological evaluations as mutually exclusive constructs
May, D. R., & Pauli, K. P. (2002). The role of moral intensity in ethical decision making: A review and investigation of moral recognition, evaluation, and intention. <i>Business & Society</i> , 41 (1), 84–117	X	
May, D. R., Li, C., Mencl, J., & Huang, C. C. (2014). The ethics of meaningful work: Types and magnitude of job-related harm and the ethical decision-making process. <i>Journal of Business Ethics</i> , 121 (4), 651–669		Deontological and utilitarian evaluations are a combined measure
Mayo, M. A., & Marks, L. J. (1990). An empirical investigation of a general theory of marketing ethics. <i>Journal of the Academy of Marketing Science</i> , 18 (2), 163–171	X	
McDonald, G., & Pak, P. C. (1996). It's all fair in love, war, and business: Cognitive philosophies in ethical decision making. <i>Journal of Business Ethics</i> , 15 (9), 973–996		Moral philosophies are dependent variables in this paper
McKay, R. B. (2000). Consequential utilitarianism: Addressing ethical deficiencies in the municipal landfill siting process. <i>Journal of Business Ethics</i> , 26 (4), 289–306		This paper is not empirical
McMahon, J. M., & Harvey, R. J. (2007). Psychometric properties of the Reidenbach–Robin multidimensional ethics scale. <i>Journal of Business Ethics</i> , 72 (1), 27–39		This paper is for scale development
Mengüç, B. (1998). Organizational consequences, marketing ethics and salesforce supervision: Further empirical evidence. <i>Journal of Business Ethics</i> , 17 (4), 333–352	X	
Micewski, E. R., & Troy, C. (2007). Business ethics—deontologically revisited. <i>Journal of Business Ethics</i> , 72 (1), 17–25		This paper is not empirical
Milkoreit, M. (2015). Hot deontology and cold consequentialism—an empirical exploration of ethical reasoning among climate change negotiators. <i>Climatic Change</i> , 130 (3), 397–409		This paper is a qualitative

Full references	Included	Reason for exclusion
Miska, C., Stahl, G. K., & Fuchs, M. (2018). The moderating role of context in determining unethical managerial behavior: A case survey. <i>Journal of Business Ethics</i> , 153 (3), 793–812		Unethical Managerial Behavior is the dependent variable in this paper and coded from case studies
Moberg, D. J., & Meyer, M. J. (1990). A deontological analysis of peer relations in organizations. <i>Journal of Business Ethics</i> , 9 (11), 863–877		This paper is not empirical
Morrison, L., Wilmshurst, T., & Shimeld, S. (2018). Environmental reporting through an ethical looking glass. <i>Journal of Business Ethics</i> , 150 (4), 903–918		This paper is a case study
Mudrack, P. E., & Mason, E. S. (2013). Ethical judgments: What do we know, where do we go? <i>Journal of Business Ethics</i> , 115 (3), 575–597		This paper is not empirical
Ndubisi, N. O., Natarajan, R., & Chew, J. (2014). Ethical ideologies, perceived gambling value, and gambling commitment: An Asian perspective. <i>Journal of Business Research</i> , 67 (2), 128–135		This paper measures relativism and idealism
Ndubisi, N. O., Natarajan, R., & Lai, R. (2014). Customer perception and response to ethical norms in legal services marketing. <i>Journal of Business Research</i> , 67 (3), 369–377		This paper analyzes deontological norms
Nguyen, N. T., Basuray, M. T., Smith, W. P., Kopka, D., & McCulloh, D. (2008). Moral issues and gender differences in ethical judgment using Reidenbach and Robin's (1990) multidimensional ethics scale: Implications in teaching of business ethics. <i>Journal of Business Ethics</i> , 77 (4), 417–430		This paper measures various factors of the Multidimensional Ethics Scale
Nkenke, G. (2010). <i>The impact of moral reasoning on ethical perception, intention, and orientation of upper level accounting students</i> . [Unpublished Doctoral Dissertation]. Walden University	X	
O'Boyle, E. J., & Sandonà, L. (2014). Teaching business ethics through popular feature films: An experiential approach. <i>Journal of Business Ethics</i> , 121 (3), 329–340		This paper is not empirical
O'Donohue, W., & Nelson, L. (2009). The role of ethical values in an expanded psychological contract. <i>Journal of Business Ethics</i> , 90 (2), 251–263		This paper is not empirical
Okleshen, M., & Hoyt, R. (1996). A cross cultural comparison of ethical perspectives and decision approaches of business students: United States of America versus New Zealand. <i>Journal of Business Ethics</i> , 15 (5), 537–549		Deontological and teleological evaluations are dependent variables in this paper
Paik, Y., Lee, J. M., & Pak, Y. S. (2019). Convergence in international business ethics? A comparative study of ethical philosophies, thinking style, and ethical decision-making between US and Korean managers. <i>Journal of Business Ethics</i> , 156 (3), 839–855		Act and rule utilitarianism are dependent variables in this paper
Paláu, S. L. (2001). Ethical evaluations, intentions, and orientations of accountants: Evidence from a cross-cultural examination. <i>International Advances in Economic Research</i> , 7 (3), 351–364		This paper is a validation of the Multidimensional Ethics Scale
Palihawadana, D., Oghazi, P., & Liu, Y. (2016). Effects of ethical ideologies and perceptions of CSR on consumer behavior. <i>Journal of Business Research</i> , 69 (11), 4964–4969		Product evaluation is the dependent variable in this paper
Pan, Y., & Sparks, J. R. (2012). Predictors, consequence, and measurement of ethical judgments: Review and meta-analysis. <i>Journal of Business Research</i> , 65 (1), 84–91		This paper is a meta-analysis
Parboteeah, K. P., & Kapp, E. A. (2008). Ethical climates and workplace safety behaviors: An empirical investigation. <i>Journal of Business Ethics</i> , 80 (3), 515–529		This paper analyzes egoist climates in organizations
Park, H. (2001). <i>Socially responsible buying in apparel industry</i> . [Unpublished Doctoral Dissertation]. The Ohio State University		This paper measures relativism and idealism
Pauli, K. P. (2001). <i>Ethical decision making and information systems management: The effects of moral intensity, accountability, and moral disengagement</i> . [Unpublished Doctoral Dissertation]. University of Nebraska	X	
Pearsall, M. J., & Ellis, A. P. (2011). Thick as thieves: the effects of ethical orientation and psychological safety on unethical team behavior. <i>Journal of Applied Psychology</i> , 96 (2), 401–411		This paper measures formalism and utilitarianism as ethical predispositions
Primo de Carvalho Alves, F. (2021). <i>Applying the multidimensional ethics scale to a microtasking crowdsourcing scenario</i> . [Unpublished Masters Dissertation]. Waterford Institute of Technology		Contractualism is a dependent variable in this paper
Rallapalli, K., Vitell, S., & Barnes, J. (1998). The influence of norms on ethical judgments and intentions: An empirical study of marketing professionals. <i>Journal of Business Research</i> , 43 (3), 157–168		There is a lack of statistical information to be able to include this paper

Full references	Included	Reason for exclusion
Rallapalli, K. C., Vitell, S. J., & Szeinbach, S. (2000). Marketers' norms and personal values: an empirical study of marketing professionals. <i>Journal of Business Ethics</i> , 24 (1), 65–75		This paper analyzes deontological norms and personal values
Razzaque, M. A., & Hwee, T. P. (2002). Ethics and purchasing dilemma: A Singaporean view. <i>Journal of Business Ethics</i> , 35 (4), 307–326		Contractualism is a dependent variable in this paper
Reidenbach, Robin, D. P., & Dawson, L. (1991). An application and extension of a multidimensional ethics scale to selected marketing practices and marketing groups. <i>Journal of the Academy of Marketing Science</i> , 19 (2), 83–92		There is a lack of statistical information to be able to include this paper
Ren, X., Wang, X., & Sun, H. (2020). Key person ethical decision-making and substandard drugs rejection intentions. <i>PLoS One</i> , 15 (3), e0229412	X	
Reynolds, S. J. (2006). Moral awareness and ethical predispositions: Investigating the role of individual differences in the recognition of moral issues. <i>Journal of Applied Psychology</i> , 91 (1), 233		This paper measures formalism and utilitarianism as ethical predispositions
Reynolds, S. J., & Ceranic, T. L. (2007). The effects of moral judgment and moral identity on moral behavior: An empirical examination of the moral individual. <i>Journal of Applied Psychology</i> , 92 (6), 1610		This paper measures formalism and consequentialism as ethical predispositions
Rivaroli, S., Ruggeri, A., & Spadoni, R. (2019). Food “boycott” as an ethical choice against mafia in Italy. <i>Journal of Social Marketing</i> , 9 (4), 490–506	X	
Roberts, F., Thomas, C. H., Novicevic, M. M., Ammeter, A., Garner, B., Johnson, P., & Popoola, I. (2018). Integrated moral conviction theory of student cheating: An empirical test. <i>Journal of Management Education</i> , 42 (1), 104–134		Ethical behavior is the dependent variable in this paper
Robinson, J. S. (2012). <i>The consequentialist scale: Elucidating the role of deontological and utilitarian beliefs in moral judgments</i> . [Unpublished doctoral dissertation]. University of Toronto		This paper measures deontological and consequential beliefs as ethical predispositions
Robinson, J. S., Page-Gould, E., & Plaks, J. E. (2017). I appreciate your effort: Asymmetric effects of actors' exertion on observers' consequentialist versus deontological judgments. <i>Journal of Experimental Social Psychology</i> , 73, 50–64		Deontological and teleological actions are dependent variables in this paper
Robinson, J. S., Xu, X., & Plaks, J. E. (2019). Disgust and deontology: Trait sensitivity to contamination promotes a preference for order, hierarchy, and rule-based moral judgment. <i>Social Psychological and Personality Science</i> , 10 (1), 3–14		This paper measures deontological and consequential beliefs as ethical predispositions
Roosen, I., De Pelsmacker, P., & Bostyn, F. (2001). The ethical dimensions of decision processes of employees. <i>Journal of Business Ethics</i> , 33 (2), 87–99		This paper measures personal values
Ruedy, N. E., & Schweitzer, M. E. (2010). In the moment: The effect of mindfulness on ethical decision making. <i>Journal of Business Ethics</i> , 95 (1), 73–87		This paper measures formalism and consequentialism as ethical predispositions
Ryan, J. J. (2001). Moral reasoning as a determinant of organizational citizenship behaviors: A study in the public accounting profession. <i>Journal of Business Ethics</i> , 33 (3), 233–244		This paper analyzes moral reasoning
Sacchi, S., Riva, P., Brambilla, M., & Grasso, M. (2014). Moral reasoning and climate change mitigation: The deontological reaction toward the market-based approach. <i>Journal of Environmental Psychology</i> , 38, 252–261		Attitude towards a cap-and-trade program is the dependent variable in this paper
Saine, R., Kull, A. J., Besharat, A., & Varki, S. (2021). I See Me: The Role of Observer Imagery in Reducing Consumer Transgressions. <i>Journal of Business Ethics</i> , 168 (4), 721–732		This paper treats deontological and teleological evaluations are measured as opposite ends of the same scale
Sarathy, R., & Robertson, C. J. (2003). Strategic and ethical considerations in managing digital privacy. <i>Journal of Business Ethics</i> , 46 (2), 111–126		This paper is not empirical
Schepers, D. H. (2003). Machiavellianism, profit, and the dimensions of ethical judgment: A study of impact. <i>Journal of Business Ethics</i> , 42 (4), 339–352	X	
Schilhavy, R. A. M. (2012). <i>The moral milieu of information technology: Using domain and affordance theory to explain situational and technological effects on ethical decision making</i> . [Unpublished doctoral dissertation]. University of North Carolina	X	
Schleper, M. C., Blome, C., & Wuttke, D. A. (2017). The dark side of buyer power: Supplier exploitation and the role of ethical climates. <i>Journal of Business Ethics</i> , 140 (1), 97–114		This paper is not empirical

Full references	Included	Reason for exclusion
Schminke, M. (2001). Considering the business in business ethics: An exploratory study of the influence of organizational size and structure on individual ethical predispositions. <i>Journal of Business Ethics</i> , 30 (4), 375–390		This paper measures formalism and utilitarianism as ethical predispositions
Schminke, M., Ambrose, M. L., & Miles, J. A. (2003). The impact of gender and setting on perceptions of others' ethics. <i>Sex Roles</i> , 48 (7), 361–375		Utilitarianism and formalism are dependent variables in this paper
Schwepker, C., & Good, D. J. (1999). The impact of sales quotas on moral judgment in the financial services industry. <i>The Journal of Services Marketing</i> , 13 (1), 38–58		This paper does not measure deontological nor teleological evaluations
Shang, R.-A., Chen, Y.-C., & Chen, P.-C. (2008). Ethical decisions about sharing music files in the P2P environment. <i>Journal of Business Ethics</i> , 80 (2), 349–365	X	
Shapeero, M., Chye Koh, H., & Killough, L. N. (2003). Underreporting and premature sign-off in public accounting. <i>Managerial Auditing Journal</i> , 18 (6/7), 478–489	X	
Shawver, T. J., & Sennett, J. T. (2009). Measuring ethical sensitivity and evaluation. <i>Journal of Business Ethics</i> , 88 (4), 663–678		There is a lack of statistical information to be able to include this paper
Shemroske, K. (2011). <i>The ethical use of IT: A study of two models for explaining online file sharing behavior</i> . [Unpublished doctoral dissertation]. University of Houston		There is a lack of statistical information to be able to include this paper
Shepard, J. M., & Hartenian, L. S. (1991). Egoistic and ethical orientations of university students toward work-related decisions. <i>Journal of Business Ethics</i> , 10 (4), 303–310		Deontological and utilitarian responses are dependent variables in this paper
Shoham, A., Ruvio, A., & Davidow, M. (2008). (Un) ethical consumer behavior: Robin Hoods or plain hoods? <i>Journal of Consumer Marketing</i> , 25 (4), 200–210		This paper measures moral equity and relativism
Siddiqui, D. A., & Urf Maira, M. (2020). <i>Right is what that benefits all, or that which is morally correct: An enquiry on how ethical standards of judgment (consequentialism vs formalism) complements the effect of empathy, personal values, and personality traits on moral cognition, and conation processes, leading towards ethical competence</i> . Retrieved from SSRN: https://ssrn.com/abstract=3755248		Moral Conation/Cognition Processes are the dependent variables in this paper
Singhapakdi, A., & Vitell, S. J. (1991). Research note: Selected factors influencing marketers' deontological norms. <i>Journal of the Academy of Marketing Science</i> , 19 (1), 37–42		Deontological norms are the dependent variable in this paper
Singhapakdi, A., Vitell, S. J., & Franke, G. R. (1999). Antecedents, consequences, and mediating effects of perceived moral intensity and personal moral philosophies. <i>Journal of the Academy of Marketing Science</i> , 27 (1), 19–36		This paper measures relativism and idealism
Sivadas, E., Bardi Kleiser, S., Kellaris, J., & Dahlstrom, R. (2003). Moral philosophy, ethical evaluations, and sales manager hiring intentions. <i>Journal of Personal Selling & Sales Management</i> , 23 (1), 7–21	X	
Smith, A. E., & Zlatevska, N. (2021). [Unpublished Doctoral Degree Data]. University of Technology Sydney	X	
Smith, N. C., Simpson, S. S., & Huang, C. Y. (2007). Why managers fail to do the right thing: An empirical study of unethical and illegal conduct. <i>Business Ethics Quarterly</i> , 17 (4), 633–667	X	
Smith, I.H., Netchaeva, E., Soderberg, A., & Okhuysen, G. (2015). The behavioral ethics of deontology and utilitarianism: Are they as separable as they seem? <i>Academy of Management Proceedings</i> (p. 14876)		This paper is not empirical
Soto-Pérez, M., Ávila-Palet, J. E., & Núñez-Ríos, J. E. (2021). Justice, deontology and moral meaningfulness as factors to improve student performance and academic achievement. <i>Journal of Academic Ethics</i> , 1–23		Academic achievement is the dependent variable in this paper
Sparks, J. R., & Siemens, J. C. (2014). Judgment difficulty and the moral intensity of unethical acts: A cognitive response analysis of dual process ethical judgment formation. <i>Ethics & Behavior</i> , 24 (2), 151–163		This paper uses qualitative methodologies to code for teleological and deontological processing
Stedham, Y. E., Beekun, R. I. & Yamamura, J. H. <i>Business ethics in Brazil and the U.S.: Egoism and utilitarianism</i> . Retrieved from SSRN: https://ssrn.com/abstract=272036		Egoism and utilitarianism are dependent variables in this paper
Sun, P. C., Chen, H. P., & Wang, K. C. (2012). Ethical evaluation by consumers: the role of product harm and disclosure. <i>British Food Journal</i> , 114 (1), 54–69		Contractualism is a dependent variable in this paper

Full references	Included	Reason for exclusion
Suter, R. S., & Hertwig, R. (2011). Time and moral judgment. <i>Cognition</i> , 119 (3), 454–458		Deontological and teleological evaluations are dependent variables in this paper
Tansey, R., Brown, G., Hyman, M. R., & Dawson Jr, L. E. (1994). Personal moral philosophies and the moral judgments of salespeople. <i>Journal of Personal Selling & Sales Management</i> , 14 (1), 59–75		This paper uses Forsyth's Taxonomy of Personal Moral Philosophies
Thong, J. Y., & Yap, C.-S. (1998). Testing an ethical decision-making theory: The case of softlifting. <i>Journal of Management Information Systems</i> , 15 (1), 213–237		There is a lack of statistical information to be able to include this paper
Trautwein, S., & Lindenmeier, J. (2019). The effect of affective response to corporate social irresponsibility on consumer resistance behaviour: Validation of a dual-channel model. <i>Journal of Marketing Management</i> , 35 (3–4), 253–276	X	
Tsalikis, J., & Nwachukwu, O. (1988). Cross-cultural business ethics: Ethical beliefs difference between blacks and whites. <i>Journal of Business Ethics</i> , 7 (10), 745–754		This paper offers a comparison of ethical beliefs across races
Tsalikis, J., & Ortiz-Buonafina, M. (1990). Ethical beliefs' differences of males and females. <i>Journal of Business Ethics</i> , 9 (6), 509–517		This paper offers a comparison of ethical beliefs across genders
Tsalikis, J., & Nwachukwu, O. (1991). A comparison of Nigerian to American views of bribery and extortion in international commerce. <i>Journal of Business Ethics</i> , 10 (2), 85–98		This paper offers a comparison of ethical beliefs across nations
Tsalikis, J., & LaTour, M. S. (1995). Bribery and extortion in international business: Ethical perceptions of Greeks compared to Americans. <i>Journal of Business Ethics</i> , 14 (4), 249–264		This paper offers a comparison of ethical beliefs across nations
Tseng, L.-M. (2020). Company–customer conflicts and ethical decision-making of life insurance agents: The role of ethics institutionalization. <i>Managerial Finance</i> , 1145–1163		There is a lack of statistical information to be able to include this paper
Upchurch, R. S., & Ruhland, S. K. (1996). The organizational bases of ethical work climates in lodging operations as perceived by general managers. <i>Journal of Business Ethics</i> , 15 (10), 1083–1093		This paper analyzes ethical work climates
Valentine, S. R., & Rittenburg, T. L. (2004). Spanish and American business professionals' ethical evaluations in global situations. <i>Journal of Business Ethics</i> , 51 (1), 1–14	X	
Vásquez-Párraga, A. Z., & Kara, A. (1995). Ethical decision making in turkish sales management. <i>Journal of Euromarketing</i> , 4 (2), 61–86	X	
Vermillion, L. J., Lassar, W. M., & Winsor, R. D. (2002). The Hunt–vitell general theory of marketing ethics: Can it enhance our understanding of principal-agent relationships in channels of distribution? <i>Journal of Business Ethics</i> , 41 (3), 267–285		This paper is not empirical
Vitell, S. J., Rallapalli, K. C., & Singhapakdi, A. (1993). Marketing norms: The influence of personal moral philosophies and organizational ethical culture. <i>Journal of the Academy of Marketing Science</i> , 21 (4), 331–337		Deontological evaluations are the dependent variable in this paper
Vitell, S. J., Singhapakdi, A., & Thomas, J. (2001). Consumer ethics: An application and empirical testing of the Hunt-Vitell theory of ethics. <i>Journal of Consumer Marketing</i> , 18, 153–178	X	
Walters, H. D. (2018). <i>Targeting based on body shape and size: Consumers' ethical evaluation and its impact on planned behavior</i> . [Unpublished Doctoral Dissertation]. Anderson University		Purchase intention of desirable items is the dependent variable in this paper
Wan, W. W., Luk, C. L., Yau, O. H., Tse, A. C., Sin, L. Y., Kwong, K. K., & Chow, R. P. (2009). Do traditional Chinese cultural values nourish a market for pirated CDs? <i>Journal of Business Ethics</i> , 88 (1), 185–196	X	
Watley, L. D., & May, D. R. (2004). Enhancing moral intensity: The roles of personal and consequential information in ethical decision-making. <i>Journal of Business Ethics</i> , 50 (2), 105–126		This paper manipulates the amount of consequential information
Wimbush, J. C., & Shepard, J. M. (1994). Toward an understanding of ethical climate: Its relationship to ethical behavior and supervisory influence. <i>Journal of Business Ethics</i> , 13 (8), 637–647		This paper is not empirical
Wiss, J., Andersson, D., Slovic, P., Vastfjall, D., & Tinghog, G. (2015). The influence of identifiability and singularity in moral decision making. <i>Judgment and Decision Making</i> , 10 (5), 492–502		Deontological and teleological judgments are the dependent variable in this paper

Full references	Included	Reason for exclusion
Woiceshyn, J. (2011). A model for ethical decision making in business: Reasoning, intuition, and rational moral principles. <i>Journal of Business Ethics</i> , 104 (3), 311–323		This paper is not empirical
Wright, E., Marvel, J. E., & DesMarteau, K. (2014). Exploring millennials: A surprising inconsistency in making ethical decisions. <i>Journal of Academic and Business Ethics</i> , 9 (1), 1–14		Deontological and teleological approaches are the dependent variables in this paper
Xu, Z. X., & Ma, H. K. (2016). How can a deontological decision lead to moral behavior? The moderating role of moral identity. <i>Journal of Business Ethics</i> , 137 (3), 537–549		Deontological and teleological inclinations are the dependent variable in this paper
Yin, J., Qian, L., & Singhapakdi, A. (2018). Sharing sustainability: How values and ethics matter in consumers' adoption of public bicycle-sharing scheme. <i>Journal of Business Ethics</i> , 149 (2), 313–332	X	
Yong, A. (2005) Managerial attitudes, ethics and foreign labour. [Unpublished doctoral dissertation]. Victoria University		This paper measures ethical stances not evaluations
Yoon, C. (2011) Ethical decision-making in the Internet context: Development and test of an initial model based on moral philosophy. <i>Computers in Human Behavior</i> , 27 (6), 2401–2409	X	
Yoon, C. (2011). Theory of planned behavior and ethics theory in digital piracy: An integrated model. <i>Journal of Business Ethics</i> , 100 (3), 405–417		Components for teleological evaluations and deontological evaluations as conceptualized are analyzed in isolation
Yoon, C. (2012). Digital piracy intention: a comparison of theoretical models. <i>Behaviour & Information Technology</i> , 31 (6), 565–576	X	
Zakaria, M., Haron, H., & Ismail, M. I. (2008). Moral philosophies Underlying future marketers' ethical judgment. <i>ECER Regional Conference, 2008</i> , 317–334		There is a lack of statistical information to be able to include this paper
Zakaria, M., Haron, H., & Ismail, M. I. (2010). Do moral philosophies influence auditors' ethical judgments? <i>Malaysian Accounting Review</i> , 9 (1), 43–65		There is a lack of statistical information to be able to include this paper
Zakaria, M., Abd Manaf, K., Nurmala Sari, E., Syed Yusuf, S. N., Abdul Rahman, R., & Hamoudah, M. M. (2021). Effective internal controls and governance: Analysis of ethical culture and ethical evaluations on whistleblowing intentions of government officials. <i>Polish Journal of Management Studies</i> , 23 (1), 487–502	X	
Zaman, M., Simmers, C. A., & Anandarajan, M. (2011). Using an ethical framework to examine linkages between "going green" in research practices and information and communication technologies. <i>International Journal of Social and Organizational Dynamics in IT</i> , 1 (2), 26–45		There is a lack of statistical information to be able to include this paper
Zeng, Y. (2019). Tourist demand for counterfeits and the ethical decision-making process. [Unpublished Doctoral Dissertation]. The Hong Kong Polytechnic University		Deontological and teleological evaluations are dependent variables in this paper
Zheng, P., Gray, M. J., Zhu, W. Z., & Jiang, G. R. (2014). Influence of culture on ethical decision making in psychology. <i>Ethics & Behavior</i> , 24 (6), 510–522		Consequential orientation is the dependent variable
Zhou, L., & Whitla, P. (2013). How negative celebrity publicity influences consumer attitudes: The mediating role of moral reputation. <i>Journal of Business Research</i> , 66 (8), 1013–1020		Moral reputation is the dependent variable in this paper
Zhuang, G., Herndon, N. C., & Tsang, A. S. L. (2014). Impact of firms' policies on Chinese industrial purchasers' ethical decision making. <i>Journal of Purchasing and Supply Management</i> , 20 (4), 251–262	X	
Zimand-Sheiner, D., & Lahav, T. (2019). Israeli media reality vs. consumer attitudes: TV viewers' ethical perceptions and attitudes towards regulation of embedded paid content. <i>Israel Affairs</i> , 25 (1), 165–184		Attitude towards paid content is the dependent variable in this paper
Zimand-Sheiner, D., Ryan, T., Kip, S. M., & Lahav, T. (2020). Native advertising credibility perceptions and ethical attitudes: An exploratory study among adolescents in the United States, Turkey and Israel. <i>Journal of Business Research</i> , 116, 608–619		Attitude towards native advertising is the dependent variable in this paper
Zou, L. W., & Chan, R. Y. (2019). Why and when do consumers perform green behaviors? An examination of regulatory focus and ethical ideology. <i>Journal of Business Research</i> , 94, 113–127		This paper measures relativism and idealism

Appendix 2: List of effect size calculations

1. If the study statistics were means and standard deviations of a between subject design, Cohen's d was calculated by, $\frac{m_1 - m_2}{S_{pooled}}$, where m_1 and m_2 = are the means relative to the condition, and $S_{pooled} = \frac{\sqrt{(n_1 - 1)SD_1^2 + (n_2 - 1)SD_2^2}}{(n_{total} - 2)}$ where n_1 and n_2 = total sample size for the relevant condition, $n_{total} = n_1 + n_2$ and SD_1 and SD_2 = standard deviation for each condition (Borenstein et al., 2009).
2. Once Cohen's d was obtained, $r = \frac{d}{\sqrt{d^2 + 4}}$ and $V_r = \frac{(1 - r^2)^2}{n - 1}$ where n = sample size (Borenstein et al. 2005).
3. If the study statistic was a t-statistic, $r = \sqrt{\frac{t^2}{t^2 + (n - 2)}}$ (Borenstein et al. 2005).
4. In order to disattenuate r , $r_u = \frac{r}{\sqrt{\alpha_1 \alpha_2}}$ where α_1 = internal reliability of the independent variable and α_2 = internal

reliability of the dependent variable and $V_{ru} = \frac{V_r}{(\alpha_1 \alpha_2)^2}$ (Schumacker 1996).

5. In order to calculate Fisher's z, $z = 0.5 \times \ln \left(\frac{1 + r_u}{1 - r_u} \right)$ and $V_z = \frac{1}{n - 3}$ (Borenstein et al. 2005; 2009), for conversion of z back to $r = \frac{e^{2z} - 1}{e^{2z} + 1}$ (Borenstein et al., 2009).

References Not Included in the Main Paper

Borenstein, M., Hedges, L., Higgins, J. P. T., & Rothstein, H. R. (2005). *Comprehensive meta-analysis* (Version 2.2.027) [Computer software]. 11, pp. 188–191.

Schumacker, R. E. (1996). Disattenuating correlation coefficients. *Rasch Measurement Transactions*, 10 (1), 479.

Appendix 3: Correlation Matrices

Deontological evaluations	1	2	3	4	5	6	7	8	9	10	11	12
Ethical context (1)	1											
Financial implications (2)	-0.04	1										
Traditional values (3)	0.36**	0.36**	1									
Victim (4)	0.22	0.55**	-0.40**	1								
Beneficiary (5)	0.56**	-0.03	0.08	0.06	1							
Actor (6)	0.01	-0.16	-0.15	-0.16	-0.02	1						
Ethical response (7)	-0.10	-0.01	-0.09	0.06	-0.14	0.02	1					
IV manipulation (8)	0.16	0.34**	0.29**	0.18*	0.11	-0.44**	0.04	1				
Social desirability (9)	-0.07	-0.25**	-0.18*	-0.12	-0.14	-0.38**	-0.07	-0.32**	1			
Precision (10)	0.10	0.01	0.24**	0.37**	0.08	0.14	0.06	0.01	0.13	1		
Publication status (11)	0.16*	-0.04	-0.35**	-0.08	0.06	-0.04	0.06	-0.03	0.24**	0.22**	1	
Publication year (12)	0.45**	0.19*	0.66**	0.38**	0.20*	0.19*	0.00	0.37**	-0.35**	-0.22**	0.14	1

**p < 0.01, *p < 0.05

Teleological evaluations	1	2	3	4	5	6	7	8	9	10	11	12	13
Ethical context (1)													
Financial implications (2)	-0.06	1											
Traditional values (3)	0.43**	0.42**	1										
Victim (4)	0.24**	0.42**	0.42**	1									
Beneficiary (5)	0.60**	-0.09	0.06	0.06	1								
Teleological measurement (6)	-0.08	0.30**	0.42**	0.17*	-0.14	1							
Actor (7)	0.19*	-0.37**	-0.01	-0.11	0.09	-0.37**	1						
Ethical response (8)	-0.04	0.04	0.03	0.01	0.06	0.06	-0.04	1					
IV manipulation (9)	0.28**	0.27**	0.48**	0.17*	0.21**	0.49**	-0.27**	0.09	1				
Social desirability (10)	0.05	-0.28**	-0.20**	-0.12	-0.04	0.10	0.30**	-0.04	-0.21**	1			
Precision (11)	-0.10	0.16*	0.06	0.34**	-0.03	0.11	-0.40**	0.15*	0.01	0.11	1		
Publication status (12)	0.24**	0.00	-0.05	-0.02	0.14	-0.05	-0.31**	0.03	0.02	0.21**	0.24**	1	
Publication year (13)	0.48**	0.30**	0.67**	0.41**	0.25**	0.17*	0.01	0.07	0.56**	-0.33**	-0.08	0.10	1

**p < 0.01, *p < 0.05

Appendix 4: Link to Datasets

https://www.dropbox.com/sh/vwwzmlg5lkn48x/AAAJOYeNRLYb5LCIFis_5a_wa?dl=0

Declarations

Conflict of interest The authors have no conflict of interest to declare that are relevant to the content of this article.

References

Akaah, I. P. (1997). Influence of deontological and teleological factors on research ethics evaluations. *Journal of Business Research*, 39(2), 71–80.

Albarracín, D., Johnson, B. T., Fishbein, M., & Muellerleile, P. A. (2001). Theories of reasoned action and planned behavior as models of condom use: A meta-analysis. *Psychological Bulletin*, 127(1), 142–161.

Anderson, M. (2021). Passing on your password? Streaming services are past it. *The Denver Post*, May 14, 2021. Retrieved from

<https://www.denverpost.com/2021/05/14/sharing-your-password-streaming-services-netflix-hulu-apple-hbo/>

Bateman, C. R., & Valentine, S. R. (2010). Investigating the effects of gender on consumers’ moral philosophies and ethical intentions. *Journal of Business Ethics*, 95(3), 393–414.

Belli, A., Carrillat, F. A., Zlatevska, N., & Cowley, E. (2021). The wellbeing implications of maximizing: A conceptual framework and meta-analysis. *Journal of Consumer Psychology*. <https://doi.org/10.1002/jcpy.1283>

Bentham, J. (1789/1996). *An introduction to the principles of morals and legislation*. Oxford: Clarendon.

Bloom, P. (2013). The baby in the well. *The New Yorker*, May 20. <https://www.newyorker.com/magazine/2013/05/20/the-baby-in-the-well>.

Bloom, P. (2017). Empathy and its discontents. *Trends in Cognitive Sciences*, 21(1), 24–31.

Borenstein, M., Hedges, L. V., Higgins, J. P. T., & Rothstein, H. (2009). *Introduction to meta-analysis*. John Wiley & Sons.

Burns, J. O., & Kiecker, P. (1995). Tax practitioner ethics: An empirical investigation of organizational consequences. *The Journal of the American Taxation Association*, 17(2), 20–49.

Camerer, C. F., Dreber, A., Holzmeister, F., Ho, T. H., Huber, J., Johannesson, M., Kirchler, M., Nave, G., Nosek, B. A., Pfeiffer, T., Altmejd, A., Buttrick, N., Chan, T., Chen, Y., Forsell, E., Gampa, A., Heikensten, E., Hummer, L., Imai, T., et al. (2018). Evaluating the replicability of social science experiments in nature and science between 2010 and 2015. *Nature Human Behaviour*, 2(9), 637–644.

- Carrillat, F. A., Legoux, R., & Hadida, A. L. (2018). Debates and assumptions about motion picture performance: A meta-analysis. *Journal of the Academy of Marketing Science*, 46(2), 273–299.
- Casali, G. L., & Perano, M. (2021). Forty years of research on factors influencing ethical decision making: Establishing a future research agenda. *Journal of Business Research*, 132, 614–630.
- Chan, R., Wong, Y., & Leung, T. (2008). Applying ethical concepts to the study of “green” consumer behavior: An analysis of Chinese consumers’ intentions to bring their own shopping bags. *Journal of Business Ethics*, 79(4), 469–481.
- Chang, H. H. (2021). Is it unethical to waste food? Exploring consumer’s ethical perspectives and waste intentions. *Current Psychology*. <https://doi.org/10.1007/s12144-020-01257-3>
- Chatzidakis, A., & Mitussis, D. (2007). Computer ethics and consumer ethics: The impact of the internet on consumers’ ethical decision-making process. *Journal of Consumer Behaviour*, 6(5), 305–320.
- Cherry, J., & Fraedrich, J. (2000). An empirical investigation of locus of control and the structure of moral reasoning: Examining the ethical decision-making processes of sales managers. *The Journal of Personal Selling and Sales Management*, 20(3), 173–188.
- Choi, S., Mattila, A. S., Van Hoof, H. B., & Quadri-Felitti, D. (2017). The role of power and incentives in inducing fake reviews in the tourism industry. *Journal of Travel Research*, 56(8), 975–987.
- Chowdhury, R. M., & Fernando, M. (2014). The relationships of empathy, moral identity and cynicism with consumers’ ethical beliefs: The mediating role of moral disengagement. *Journal of Business Ethics*, 124(4), 677–694.
- Cole, D., Sirgy, M. J., & Bird, M. M. (2000). How do managers make teleological evaluations in ethical dilemmas? Testing part of and extending the Hunt-Vitell model. *Journal of Business Ethics*, 26(3), 259–269.
- Conway, P., & Gawronski, B. (2013). Deontological and utilitarian inclinations in moral decision-making: A process dissociation approach. *Journal of Personality and Social Psychology*, 104(2), 216–235.
- Craft, J. L. (2013). A review of the empirical ethical decision-making literature: 2004–2011. *Journal of Business Ethics*, 117(2), 221–259.
- Culiberg, B., & Bajde, D. (2013). Consumer recycling: An ethical decision-making process. *Journal of Consumer Behaviour*, 12(6), 449–459.
- Curry, O. S., Mullins, D. A., & Whitehouse, H. (2019). Is it good to cooperate? Testing the theory of morality-as-cooperation in 60 societies. *Current Anthropology*, 60(1), 47–69.
- Dawson, S. (1993). Consumer responses to electronic article surveillance alarms. *Journal of Retailing*, 69(3), 353–362.
- DeConinck, J. B., & Lewis, W. F. (1997). The influence of deontological and teleological considerations and ethical climate on sales managers’ intentions to reward or punish sales force behavior. *Journal of Business Ethics*, 16(5), 497–506.
- Dootson, P., Neale, L., & Fullerton, S. (2014). When size matters: Exploring perceptions and justifications of deviant consumer behavior. In J. Cotte & S. Wood (Eds.), *Advances in consumer research* (Vol. 42, pp. 298–301). Duluth.
- Duval, S., & Tweedie, R. (2000). Trim and fill: A simple funnel-plot-based method of testing and adjusting for publication bias in meta-analysis. *Biometrics*, 56(2), 455–463.
- Eisend, M. (2009). A meta-analysis of humor in advertising. *Journal of the Academy of Marketing Science*, 37(2), 191–203.
- Eisend, M. (2019). Morality effects and consumer responses to counterfeit and pirated products: A meta-analysis. *Journal of Business Ethics*, 154(2), 301–323.
- Esmark, C. L., Noble, S. M., & Breazeale, M. J. (2017). I’ll be watching you: Shoppers’ reactions to perceptions of being watched by employees. *Journal of Retailing*, 93(3), 336–349.
- Eyal, T., Liberman, N., & Trope, Y. (2008). Judging near and distant virtue and vice. *Journal of Experimental Social Psychology*, 44(4), 1204–1209.
- Ferguson, C. J., & Brannick, M. T. (2012). Publication bias in psychological science: Relevance, methods for identifying and controlling, and implications for the use of meta-analyses. *Psychological Methods*, 17(1), 120–128.
- Fishbein, M., & Ajzen, I. (1975). *Belief, attitude, intention and behavior: An introduction to theory and research*. Addison-Wesley.
- Forsyth, D. R., O’Boyle, E. H., & McDaniel, M. A. (2008). East meets west: A meta-analytic investigation of cultural variations in idealism and relativism. *Journal of Business Ethics*, 83(4), 813–833.
- Freeman, R. E., Harrison, J. S., & Zyglidopoulos, S. C. (2018). *Stakeholder theory: Concepts and strategies*. Cambridge University Press.
- Freestone, O., & Mitchell, V. W. (2004). Generation Y attitudes towards e-ethics and internet-related misbehaviours. *Journal of Business Ethics*, 54(2), 121–128.
- Friedsdorf, R., Conway, P., & Gawronski, B. (2015). Gender differences in responses to moral dilemmas: A process dissociation analysis. *Personality and Social Psychology Bulletin*, 41(5), 696–713.
- Fullerton, R. A., & Punj, G. (2004). Repercussions of promoting an ideology of consumption: Consumer misbehavior. *Journal of Business Research*, 57(11), 1239–1249.
- Gibson, K. (2000). The moral basis of stakeholder theory. *Journal of Business Ethics*, 26(3), 245–257.
- Gino, F., & Mogilner, C. (2014). Time, money, and morality. *Psychological Science*, 25(2), 414–421.
- Gomez, M. I., McLaughlin, E. W., & Wittink, D. R. (2004). Customer satisfaction and retail sales performance: An empirical investigation. *Journal of Retailing*, 80(4), 265–278.
- Gray, K., Waytz, A., & Young, L. (2012). The moral dyad: A fundamental template unifying moral judgment. *Psychological Inquiry*, 23(2), 206–215.
- Ferrell OC, Gresham LG (1985) A contingency framework for understanding ethical decision making in marketing. *J Market* 49(3):87–96. <https://doi.org/10.1177/002224298504900308>.
- Haidt, J. (2012). *The righteous mind*. London: Penguin Group.
- Harris, L. C., & Reynolds, K. L. (2003). The consequences of dysfunctional customer behavior. *Journal of Service Research*, 6(2), 144–161.
- Hassan, S. M., Rahman, Z., & Paul, J. (2021). Consumer ethics: A review and research agenda. *Psychology and Marketing*. <https://doi.org/10.1002/mar.21580>
- Hedges, L. V., & Vevea, J. L. (1998). Fixed and random-effects models in meta-analysis. *Psychological Methods*, 3(4), 486–504.
- Hollander, S. C., & Rassuli, K. M. (1999). Shopping with other people’s money: The marketing management implications of surrogate-mediated consumer decision making. *Journal of Marketing*, 63(2), 102–118.
- Hunt, S. D., & Vásquez-Párraga, A. Z. (1993). Organizational consequences, marketing ethics, and salesforce supervision. *Journal of Marketing Research*, 30(1), 78–90.
- Hunt, S. D., & Vitell, S. J. (1986). A general theory of marketing ethics. *Journal of Macromarketing*, 6(1), 5–16.
- Hunt, S. D., & Vitell, S. J. (2006). The general theory of marketing ethics: A revision and three questions. *Journal of Macromarketing*, 26(2), 143–153.
- Inglehart, R. (2006). Mapping global values. *Comparative Sociology*, 5(2–3), 115–136.
- Inglehart, R., & Baker, W. E. (2000). Modernization, cultural change, and the persistence of traditional values. *American Sociological Review*, 65(1), 19–51.
- Inglehart, R. C., Haerpfer, A. M., Welzel, C., Kizilova, J., Diez-Medrano, J., & Puranen, B. (2014). *World values survey: Round*

- six—country-pooled datafile version. Madrid, Spain: JD Systems Institute.
- International Telecommunication Union. (2020). *Measuring digital development facts and figures 2020*. Retrieved from <https://www.itu.int/en/ITU-D/Statistics/Documents/facts/FactsFigures2020.pdf>.
- Johnson, D. G. (1997). Ethics online. *Communications of the ACM*, 40(1), 60–69.
- Jones, T. M. (1991). Ethical decision-making by individuals in organizations: An issue contingent model. *The Academy of Management Review*, 16(2), 366–395.
- Jordan, M. R., Amir, D., & Bloom, P. (2016). Are empathy and concern psychologically distinct? *Emotion*, 16(8), 1107–1116.
- Jugović Spajić, D. (2022). Piracy is back: Piracy statistics for 2022. *DataProt*. Feb 9. Retrieved from <https://dataprot.net/statistics/piracy-statistics/>.
- Kant, I. (1785/1993). *Grounding for the metaphysics of morals*, 3rd ed., trans. J. W. Ellington. Indianapolis, IN: Hackett.
- Karakayali, N. (2009). Social distance and affective orientations 1. *Sociological Forum*, 24(3), 538–562.
- Kouchaki, M., Smith-Crowe, K., Brief, A. P., & Sousa, C. (2013). Seeing green: Mere exposure to money triggers a business decision frame and unethical outcomes. *Organizational Behavior and Human Decision Processes*, 121(1), 53–61.
- Lewandowski, J. G. W., & Strohmetz, D. B. (2009). Actions can speak as loud as words: Measuring behavior in psychological science: Measuring behavior in psychology. *Social and Personality Psychology Compass*, 3(6), 992–1002.
- Lo, C. J., Tsarenko, Y., & Tojib, D. (2019). Does consumer-firm affiliation matter? The impact of social distance on consumers' moral judgments. *Psychology & Marketing*, 36(12), 1215–1225.
- Love, E., Salinas, T. C., & Rotman, J. D. (2020). The ethical standards of judgment questionnaire: Development and validation of independent measures of formalism and consequentialism. *Journal of Business Ethics*, 161(1), 115–132.
- Lund, D. B. (2001). Deontological and teleological influences on marketing research ethics. *Journal of Applied Business Research*, 17(2), 65–82.
- Macdonald, J. E., & Beck-Dudley, C. L. (1994). Are deontology and teleology mutually exclusive? *Journal of Business Ethics*, 13(8), 615–623.
- Madden, T. J., Ellen, P. S., & Ajzen, I. (1992). A comparison of the theory of planned behavior and the theory of reasoned action. *Personality and Social Psychology Bulletin*, 18(1), 3–9.
- Mansell, S. (2013). Shareholder theory and Kant's 'duty of beneficence.' *Journal of Business Ethics*, 117(3), 583–599.
- Mayo, M. A., & Marks, L. J. (1990). An empirical investigation of a general theory of marketing ethics. *Journal of the Academy of Marketing*, 18(2), 163–171.
- Menci, J., & May, D. R. (2009). The effects of proximity and empathy on ethical decision-making: An exploratory investigation. *Journal of Business Ethics*, 85(2), 201–226.
- Mitchell, V. W., Balabanis, G., Schlegelmilch, B. B., & Cornwell, T. B. (2009). Measuring unethical consumer behavior across four countries. *Journal of Business Ethics*, 88(2), 395–412.
- Mitchell, V. W., & Chan, J. K. L. (2002). Investigating UK consumers' unethical attitudes and behaviours. *Journal of Marketing Management*, 18(1–2), 5–26.
- Moher, D., Liberati, A., Tetzlaff, J., Altman, D. G., The PRISMA Group. (2009). Preferred reporting items for systematic reviews and meta-analyses: The PRISMA statement. *PLOS Medicine*, 6(7), e1000097. <https://doi.org/10.1371/journal.pmed.1000097>
- National Retail Federation. (2019). *Consumer returns in the retail industry 2019*. Retrieved from <https://apprissretail.com/wp-content/uploads/sites/4/2020/01/AR3019-2019-Customer>Returns-in-the-Retail-Industry.pdf>
- Nawrotzki, R. J. (2012). The politics of environmental concern: A cross-national analysis. *Organization & Environment*, 25(3), 286–307.
- Nova-Reyes, A., Muñoz-Leiva, F., & Luque-Martínez, T. (2020). The tipping point in the status of socially responsible consumer behavior research? A bibliometric analysis. *Sustainability*, 12(8), 3141.
- Organisation for Economic Co-operation and Development. (2019). *Trade in fake goods is now 3.3% of world trade and rising*. Retrieved from www.oecd.org/governance/trade-in-fake-goods-is-now-33-of-world-trade-and-rising.htm.
- Palmer, C., McShane, K., & Sandler, R. (2014). Environmental ethics. *Annual Review of Environment and Resources*, 39, 419–442.
- Pan, Y., & Sparks, J. R. (2012). Predictors, consequence, and measurement of ethical judgments: Review and meta-analysis. *Journal of Business Research*, 65(1), 84–91.
- Phillips, R., Freeman, R. E., & Wicks, A. C. (2003). What stakeholder theory is not. *Business Ethics Quarterly*, 13(4), 479–502.
- Polman, E., Effron, D. A., & Thomas, M. R. (2018). Other people's money: Money's perceived purchasing power is smaller for others than for the self. *Journal of Consumer Research*, 45(1), 109–125.
- Randall, D. M., & Fernandes, M. F. (1991). The social desirability response bias in ethics research. *Journal of Business Ethics*, 10(1), 805–817.
- Reidenbach, R. E., Robin, D. P., & Dawson, L. (1991). An application and extension of a multidimensional ethics scale to selected marketing practices and marketing groups. *Journal of the Academy of Marketing Science*, 19(2), 83–92.
- Rest, J. R. (1986). *Moral development: Advances in research and theory*. Praeger.
- Rosenberg, M. S. (2005). The file-drawer problem revisited: A general weighted method for calculating fail-safe numbers in meta-analysis. *Evolution*, 59(2), 464–468.
- Rosenthal, R. (1979). The 'file drawer problem' and the tolerance for null results. *Psychological Bulletin*, 86(3), 638–641.
- Saban, K. A., McGivern, E., & Saykiewicz, J. N. (2002). A critical look at the impact of cybercrime on consumer internet behavior. *Journal of Marketing Theory and Practice*, 10(2), 29–37.
- Saine, R., Kull, A. J., Besharat, A., & Varki, S. (2021). I see me: The role of observer imagery in reducing consumer transgressions. *Journal of Business Ethics*, 168(4), 721–732.
- Sandberg, J. (2013). Deontology. In A. L. C. Runehov & L. Oviedo (Eds.), *Encyclopedia of sciences and religions*. Dordrecht: Springer.
- Shapeero, M., Chye Koh, H., & Killough, L. N. (2003). Underreporting and premature sign-off in public accounting. *Managerial Auditing Journal*, 18(6/7), 478–489.
- Sidebottom, A., Thornton, A., Tompson, L., Belur, J., Tilley, N., & Bowers, K. (2017). A systematic review of tagging as a method to reduce theft in retail environments. *Crime Science*. <https://doi.org/10.1186/s40163-017-0068-y>
- Singhapakdi, A., & Vitell, S. J. (1991). Research note: Selected factors influencing marketers' deontological norms. *Journal of the Academy of Marketing Science*, 19(1), 37–42.
- Stanley, T. D., & Doucouliagos, H. (2012). *Meta-regression analysis in economics and business*. Routledge.
- Sterne, J. A. C., & Egger, M. (2005). Regression methods to detect publication and other bias in meta-analysis. In H. R. Rothstein, A. J. Sutton, & M. Borenstein (Eds.), *Publication bias in meta-analysis: prevention, assessment, and adjustments* (pp. 73–98). Routledge.
- Trope, Y., Liberman, N., & Wakslak, C. (2007). Construal levels and psychological distance: Effects on representation, prediction, evaluation, and behavior. *Journal of Consumer Psychology*, 17(2), 83–95.

- Van den Noortgate, W., & Onghena, P. (2008). A multilevel meta-analysis of single-subject experimental design studies. *Evidence-Based Communication Assessment and Intervention*, 2(3), 142–151.
- Van Laer, T., Feiereisen, S., & Visconti, L. M. (2019). Storytelling in the digital era: A meta-analysis of relevant moderators of the narrative transportation effect. *Journal of Business Research*, 96(1), 135–146.
- Viechtbauer, W. (2010). Conducting meta-analyses in R with the meta for package. *Journal of Statistical Software*, 36(3), 1–48.
- Viechtbauer, W., & Cheung, M. W. L. (2010). Outlier and influence diagnostics for meta-analysis. *Research Synthesis Methods*, 1(2), 112–125.
- Vitell, S. J., & Hunt, S. D. (2015). The general theory of marketing ethics: The consumer ethics and intentions issues. In A. Nil (Ed.), *Handbook on ethics and marketing* (pp. 15–37). Edward Elgar.
- Vitell, S. J., & Muncy, J. (2005). The Muncy-Vitell consumer ethics scale: A modification and application. *Journal of Business Ethics*, 62(3), 267–275.
- Vitell, S. J., Nwachukwu, S. L., & Barnes, J. H. (1993). The effects of culture on ethical decision-making: An application of Hofstede's typology. *Journal of Business Ethics*, 12(10), 753.
- Vitell, S. J., Singhapakdi, A., & Thomas, J. (2001). Consumer ethics: An application and empirical testing of the Hunt-Vitell theory of ethics. *Journal of Consumer Marketing*, 18(2), 153–178.
- Vohs, K. D. (2015). Money priming can change people's thoughts, feelings, motivations, and behaviors: An update on 10 years of experiments. *Journal of Experimental Psychology: General*, 144(4), 86–93.
- Wan, W. W., Luk, C. L., Yau, O. H., Tse, A. C., Sin, L. Y., Kwong, K. K., & Chow, R. P. (2009). Do traditional Chinese cultural values nourish a market for pirated CDs? *Journal of Business Ethics*, 88(1), 185–196.
- Wason, K. D., Polonsky, M. J., & Hyman, M. R. (2002). Designing vignette studies in marketing. *Australasian Marketing Journal*, 10(3), 41–58.
- Yang, Q., Wu, X., Zhou, X., Mead, N. L., Vohs, K. D., & Baumeister, R. F. (2013). Diverging effects of clean versus dirty money on attitudes, values, and interpersonal behavior. *Journal of Personality and Social Psychology*, 104(3), 473–489.
- Yin, J., Qian, L., & Singhapakdi, A. (2018). Sharing sustainability: How values and ethics matter in consumers' adoption of public bicycle-sharing scheme. *Journal of Business Ethics*, 149(2), 313–332.
- Yoon, C. (2012). Digital piracy intention: A comparison of theoretical models. *Behaviour & Information Technology*, 31(6), 565–576.
- Žeželj, I. L., & Jokić, B. R. (2014). Replication of experiments evaluating impact of psychological distance on moral judgment. *Social Psychology*, 45(3), 223–231.
- Zhuang, G., Herndon, N. C., & Tsang, A. S. (2014). Impact of firms' policies on Chinese industrial purchasers' ethical decision making. *Journal of Purchasing and Supply Management*, 20(4), 251–262.
- Zimmerman, D. W., & Williams, R. H. (1997). Properties of the Spearman correction for attenuation for normal and realistic non-normal distributions. *Applied Psychological Measurement*, 21(3), 253–270.
- Zlatevska, N., Dubelaar, C., & Holden, S. S. (2014). Sizing up the effect of portion size on consumption: A meta-analytic review. *Journal of Marketing*, 78(3), 140–154.

Publisher's Note Springer Nature remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.

Springer Nature or its licensor (e.g. a society or other partner) holds exclusive rights to this article under a publishing agreement with the author(s) or other rightsholder(s); author self-archiving of the accepted manuscript version of this article is solely governed by the terms of such publishing agreement and applicable law.