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The 'Holier-Than-Thou' Perception Bias of Business Workers and Business Students in Indonesia

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The perception bias of 'holier-than-thou' will lead individuals to perceive themselves as more ethical than other individuals when faced with ethical issues. In the world of business practice, this bias is dangerous because it leads to the encouragement of an unethical organisational culture. This study aims to test if a holier-than-thou perception bias arises using whistleblowing scenarios and earnings management scenarios. The respondents are graduates of the economics faculty who have worked, as well as economics faculty students who are in college. The results show that, overall, perception bias arises. Interestingly, it was found that a holier-than-thou perception bias is more prevalent in females and those who have worked, especially in the whistleblowing scenario. This research has succeeded in providing empirical evidence to suggest that a holier-than-thou perception bias is especially likely to occur in companies that often experience ethical issues.

Keywords: *Ethical issue, holier-than-thou.*

Introduction

The phenomenon of a 'holier-than-thou' perception bias has been found in previous studies (Alicke, 1985; McDonald & Zepp, 1988; Pitt & Abratt, 1989; Tyson, 1990; Patel & Millanta, 2011; Hughes & Zaki, 2015). A holier-than-thou bias is a form of social desirability bias, whereby an individual tends to consider themselves more ethical compared to their peers when confronted with an ethical dilemma (Patel & Millanta, 2011). Social desirability bias occurs when individuals present a stronger tendency to behave in correspondence with social norms and also a lesser tendency to behave with a perceived socially inappropriate attitude. In previous studies, researchers suggest that a holier-than-thou perception bias can have many



negative impacts because it can cause individuals to have no motivation to improve their ethical behaviour. Tyson (1990) states that people can easily rationalise their own unethical behaviour by perceiving others to be far more unethical.

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This study aims to examine the existence of a holier-than-thou perception bias in business students (specifically accounting majors) and business workers (especially accounting graduates) who have already had work experience in Indonesia. This research elaborates previous studies by testing the effect of work experience on a holier-than-thou perception bias. To date, only a few studies have examined the effect of work experience on the existence of this type of perception bias. Furthermore, work experience is a relatively new variable in the field of ethics. Previous studies have found that work experience has a positive effect on ethical decision making (O'Fallen & Bufferfield, 2005); however, the effect of work experience on social responsibility remains unknown. Given the fact that the relation between work experience and social responsibility bias remains unknown, the researcher aims to expand the focus of this research by examining the holier-than-thou perception bias of business students and business workers in Indonesia.

Research on a holier-than-thou perception bias in Indonesia is interesting, considering that the psychological literature suggests that this type of perception bias may not be universal (Heine, Kitayama & Hamamura, 2007). Markus and Kitayama (1991a, 1991b) state that in relation to their relationship with others, people from collectivist cultures (or east cultures) tend not to emphasise the uniqueness of their positive nature. In contrast, Sedikides et al. (2003) provide evidence to suggest that East Asians enhance themselves and argue that self-enhancement is likely to be a universal phenomenon. These inconsistent findings raise the opportunity to re-research the possible emergence of a holier-than-thou perception bias in collectivist cultures.

Hofstede (1991) considers Indonesia to be a nation with a collectivist culture compared to India, Japan, Malaysia, the Philippines, and the Arab countries. Indeed, in their research, Hofstede and Hofstede (2005) mention Indonesia as a collectivist country. The results show that Indonesia has an Individualism Index (IDV) of 14 (scale 1–100), which signifies that Indonesia is one of countries with the smallest indexes in the world. The index shows that Indonesian society is more of a collectivist than an individualist society.

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This study contributes to the literature on accounting by providing empirical evidence regarding the existence of a holier-than-thou perception bias in countries with collectivist cultures. In particular, this research supports the theory of acculturation. Moreover, this study also provides empirical evidence regarding the influence of work experience on a holier-than-thou perception bias. Regarding its practical contributions, this research can provide input for



policymakers to improve the ethical culture surrounding accounting students and business people.

Literature Review

Holier-Than-Thou Perception Bias

Past studies found that, on average, people tend to perceive themselves as more generous, cooperative, fair, kind, loyal, and sincere than others. Furthermore, they also tend to assume that they have a lesser tendency to act deceptively, lazily, wickedly, and unethically than others (Alicke, 1985, McDonald & Zepp, 1988; Tyson, 1990; Epley & Dunning, 2000). The results of this study provide evidence to suggest that people demonstrate a holier-than-thou perception bias. The holier-than-thou perception bias is a tendency whereby an individual assumes himself to be more ethical than his peers when confronted with an ethical dilemma. Epley and Dunning (2000) suggest that people tend to find it more difficult to accurately predict their behaviour in domains involving moral dilemmas than other domains. Individuals may be reluctant to say that they are smarter than others, but they will not be reluctant to say that they are more honest or generous (Van Lange & Sedikides, 1998). In sensitivity surveys, regarding aspects such as illegal behaviour or sexual activity, respondents often over-report their performance for desirable behaviours (Krumpal, 2013).

When someone assesses how they will behave in a moral dilemma, they tend to rely on information from within, such as their personality or character, instead of reflecting on their behaviour in the past or how they observe others behaving in similar situations. Conversely, when assessing the behaviour of others, individuals tend to use an external approach. Predictions about people's moral behaviour are based on judgments of how others have behaved similarly, or sometimes identically, in the past. As a result, they predict the behaviour of others more accurately than their own behaviour (Epley & Dunning, 2000).

A number of previous studies argue that the holier-than-thou phenomenon is not universal (Markus & Kitayama, 1991a, 1991b; Heine, Kitayama & Hamamura, 2007). Individuals in a collectivist country tend not to exhibit perception bias that emphasises their positive nature when compared to others (Markus & Kitayama, 1991a, 1991b). However, several other studies found that there is a self-enhancement phenomenon in East Asians. Furthermore, in a recent study, Patel and Millanta (2011) state that culture is not a static entity but develops and changes over time. In accordance with acculturation theory, Patel and Millanta (2011) found that there is no significant difference in holier-than-thou perceptions for accountants in Australia and India. The strength of globalisation is believed to have contributed to acculturation. The Social Science Research Council (1954, cited in Berry et al., 1986) states that acculturation is a cultural change initiated by two or more combined systems of



autonomous cultures. Acculturative change may occur due to direct cultural transmission. This may originate from non-cultural causes, such as ecological or demographic modifications caused by a dynamic culture.

Furthermore, according to convergence theory, competition in the global market causes companies to follow the 'best practices' imposed by developed countries. Convergence theory argues that the function of management itself includes the carrying out of certain tasks and challenges with universality (Sanyal & Guvenli, 2004). Along with the efforts of a country to continue to develop its economy, the influence of a national culture will tend to weaken the individual decisions. As a result, companies move towards a competitive situation and managers make similar choices and decisions when they are in similar conditions, regardless of their identity and cultural background (Myloni et al., 2004). Some economic phenomena, such as the emergence of the internet, low-cost telecommunications, deregulation and market reform in many countries, and the creation of trade blocs, are increasingly encouraging convergence (Friedman, 2005; Sanyal & Guvenli, 2004). Based on the theory of acculturation and the theory of convergence, the researchers suspect that accounting students and business workers in Indonesia will assume that they are more ethical than their peers.

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H1: A 'holier-than-thou' perception bias exists among accounting students and business workers in Indonesia.

Gender and 'Holier-Than-Thou' Perception Bias

Gender receives the most attention and is a widely observed variable in business ethics literature (O'Fallon & Butterfield, 2005; Loe et al., 2000). Many studies have reported that women tend to have higher intentions, judgments and ethical behaviours than men (Deshpande et al. 2000; Cohen et al., 2001; Libby & Agnello, 2000; Christie et al., 2003; Fleischman & Valentine, 2003; Ross & Robertson, 2003). However, several other studies find that there is no significant difference in ethical judgments about social or business issues between men and women (Radtke, 2000; Davis & Welton, 1991; Tsalikis & Ortiz-Buonafina, 1990). This inconsistent result can raise an explanation that there is an assumption perceiving the differences in ethical behaviour between men and women which may be influenced by specific contextual factors (Trevino, 1992; Weber, 1990; Dobbins & Platz, 1986). In particular, norms and professional roles can cause men and women to think in a certain way, in a particular context (Goodpaster, 1991).

Although these results vary, the findings from these studies are that when there are differences, the results indicate that women declared a more ethical response than men (O'Fallon & Butterfield, 2005). The relation between ethical decision-making and gender



2 may not be as simple as perceived. The researcher opines that the desirability response bias may disrupt the relation between gender and ethical decision-making.

2 Several previous studies find that women are more susceptible to social desire bias than men (Bernardi, 2006). Chung and Monroe (2003) find that more religious women reported higher values of social desire than less religious women. Furthermore, more religious women present higher values of social desire than men, regardless of their religious inclinations. The theory of gender socialisation provides several reasons why women are more susceptible to a social desirability response bias (Chung & Monroe, 2003). According to Barnett et al. (1996), because of gender socialisation, women generally pay more attention to the well-being of others. Furthermore, women are more likely to be influenced by the norms of society in order to create a good impression. Therefore, in its turn, it leads to a greater tendency for women to respond in socially desirable ways (Chung & Monroe, 2003). In line with the above explanation, this study presumes that a 'holier-than-thou' perception bias will exist to a greater extent in females than males.

H2: The magnitude of a 'holier-than-thou' perception bias is greater in women than in men.

Work Experience and Holier-Than-Thou Perception Bias

A person's judgment on moral issues in a business context depends on their standards for right and wrong, as well as moral and immoral behaviour. These standards are strongly influenced by their work experience, life experience, and also their social environment. Deshpande (1997) conducted interviews with students and found that those who have several work experiences previously, experience more anxiety regarding conflict between their ethical standards and workplace standards. This study found that ethical perspectives are influenced by work experience.

3 Arlow and Ulrich (1980) analysed the ethical behaviour of students and executives and found that executives are more ethical than students. This clearly shows that work experience influenced the respondents' decision-making processes. In another study that applied scenarios to students and business people, Stevens (1984) concluded that students exhibit less ethical behaviour than business people. Furthermore, Kidwell et al. (1987) suggest that managers who have more experience tend to respond more ethically to ethical dilemmas than managers who have less experience, which then clearly proves that work experience affects ethical decision-making.

Cohen et al. (2001) concluded that there is no fundamental difference between accounting students and professionals in responding to ethical dilemmas. Hashem et al. (2013) also found that work experience does not affect the ethical decision-making of accountants. In



3 another study, Cole and Smith (1996) evaluated the ethical perceptions by using business students who had and who did not have professional experience, as samples. Their research concluded that students who have no experience are more likely to practice unethical behaviour than those who are already employed. In another study, Sparks and Hunt (1998) found that more than students, workers are more sensitive to ethical problems, which causes them to tend to act unethically. Finally, in a study involving students as respondents, McCullough and Faught (2005) found that students with more work experience presented a greater tendency to behave morally.

Dunn and Shome (2009) state that, when confronted with an ethical dilemma, an individual is inclined to confess that they have a lesser tendency to exhibit an unethical attitude than their peers. Furthermore, the authors also state that the higher the social desirability bias, the more likely that ethically questionable behaviour will be judged as unethical behaviour. Dunn and Shome (2009) examined the social desirability bias by using business students as the sample. The results show that there is a positive relation between social desirability bias and ethical assessment. The higher the social desirability bias, the more inclined an individual will be to assess a situation as unethical. Moreover, Randl and Fernandes (2013) found that respondents who identified questionable vignettes as highly unethical had a higher level of perceived item desirability. They tended to report themselves as performing desirable actions.

Even though the explanation above indicates that a holier-than-thou bias appears to be greater for business students, many studies found inconsistencies in their results. Also, the explanation can be justified for both possible results. It could be either business students will have greater bias or business workers will have greater bias.

8 **H3:** There is a difference in the magnitude of a 'holier-than-thou' perception bias between accounting students and business workers.

Research Method

To test our hypotheses, we used a questionnaire consisting of two scenarios. The first case was a whistleblowing scenario and the second was an earnings management scenario. The questionnaires were administered to graduates of the economics faculty who have worked, and economics faculty students who are in college. This study used two different cases with different scenarios as the previous literature indicates that ethical decisions should be examined in various settings to avoid the influence of particular settings (Nunnally, 1978; Patel & Millanta, 2011). Next, third-party scenarios were used to minimise the potential of self-reporting bias in business ethics research, as recommended by previous studies (Arnold & Ponemon, 1991). Patel and Millanta (2011) state that the third-person approach is designed to relieve respondents from a social desirability response bias in the context of the scenario.



This study used a third-person approach in each scenario that involved an ethical dilemma and proposed actions or decisions taken by the individual. The respondent was then required to assess the individual's decision or action using nine-point Likert scale questions.

In each scenario, the respondents' names have been changed to names that are considered typical in Indonesia. The scenario approach was chosen because it can provide a more realistic context for the respondents (Lampe & Finn, 1992; Shaub, Finn & Munter, 1993; Cohen et al., 1995). The first scenario was the whistleblowing scenario, which was developed by Schultz et al. (1993) and previously used by Patel and Millanta (2011) in their examination of a holier-than-thou perception bias. The second scenario was earnings management, developed by Merchant and Rockness (1994).

The respondents were asked to evaluate both cases in their responses to two questions: (1) would they make the same decision as the third person in each case, and (2) did they think their peers would make the same decision as the third person in each case. The responses from the respondents were measured using nine-point Likert scale questions, ranging from 1 being "highly unlikely" to 9 being "very likely". A holier-than-thou perception bias is measured based on the difference between these two questions (Cohen et al., 1995; Cable & Patel, 2000; Patel & Millanta, 2011).

Results and Discussion

Table 1 shows the demographic data for the respondents. As can be seen, the respondents taking part in this research all come from business education backgrounds. The focus of this research is to seek empirical evidence regarding a holier-than-thou perception bias for all respondents and also to compare the results of the magnitude of a holier-than-thou perception bias based on years of work experience. Table 2 will explain the statistical data for all the respondents, followed by Tables 3 and 4, which explain the statistical data based on gender and working experience, respectively.



Table 1: Respondents' Demographic Data

Description		n	%	Remarks		n	%
Gender	Male	58	32.6%	Educational Background	Accounting	156	87.6%
	Female	<u>120</u>	<u>67.4%</u>		Economics	1	0.56%
		178	100%		Management	9	5.10%
					Other	<u>12</u>	<u>6.74%</u>
					178	100%	
Working Status	Working	60	34.8%	Educational Degree	Diploma	53	29.7%
	Not yet	<u>118</u>	<u>65.2%</u>		Bachelor's	93	52.3%
		178	100%		Master's	29	16.3%
					Doctoral	<u>3</u>	<u>1.70%</u>
					178		
Work Experience	1–5 years	41	66.1%	Age	<20	66	37.1%
	6–10 years	8	12.9%		20–30	91	51.1%
	11–20 years	4	6.50%		31–40	9	5.06%
	>20 years	<u>9</u>	<u>14.5%</u>		>40	<u>12</u>	<u>6.74%</u>
		62				178	100%

As revealed in Tables 2, 3, and 4, data on the existence of a holier-than-thou perception bias was obtained using two questions for each of the scenarios. The difference between the two questions is the measure of the holier-than-thou perception bias, but with the requirement that the response to the second question ("your peer-workers would make the same decision") must be higher than the first question ("you would make the same decision"). According to Table 2, this requirement was met for all cases. For example, the responses to the second question in the 'whistleblowing' scenario (4.87) are higher than the responses to the first question (3.58). All of the responses have the minimum value of 1 and the maximum value of 9, according to the likert-scale used on the questionnaire.



Table 2: Descriptive Statistics and Statistical Results for All the Respondents

	All Respondents (n=178)	
First Scenario (Whistleblowing)	Mean	Std. Dev
“You would make the same decision”	3.58	2.25
“Your peer-workers would make the same decision”	4.87	2.37
Holier-than-thou perception bias magnitude (t-value)	1.28 (t=7.911***)	
Second Scenario (Earnings Management)		
“You would make the same decision”	4.77	2.26
“Your peer-workers would make the same decision”	5.65	2.30
Holier-than-thou perception bias magnitude (t-value)	0.88 (t=7.106***)	

***2-tailed significant at 1% (p=0.000); response measured in 9-point Likert scale (1 = “highly unlikely” to 9 = “very likely”)

Using a t-test for paired samples, it was found for all respondents that there were significant differences between the mean scores of the first and second questions in each of the two cases (t=7.911, p=0.000 for the whistleblowing scenario; t=7.106, p=0.000 for the earnings management scenario). Thus, hypothesis one is supported, as a holier-than-thou perception bias exists among all of the respondents. This perception bias can lead to an unethical organisation because individuals with a high holier-than-thou perception bias tend to rationalise their unethical behaviour since they think that their peer-workers are more unethical.

Hypothesis two predicts that the magnitude of a ‘holier-than-thou’ perception bias is greater in females than in males. The results of this study found that, in the whistleblowing scenario, a holier-than-thou perception bias is greater in females (1.30) than in males (1.24). Meanwhile, in the earnings management scenario, a holier-than-thou bias is greater in males (0.89) than in females (0.86). Since we predicted that the holier-than-thou perception bias is greater in females than in males, hypothesis two cannot be fully supported.

Nevertheless, the difference value of a holier-than-thou perception bias between males and females in the two scenarios are actually very small, which is only 0.06 for the whistleblowing scenario and 0.03 for the earnings management scenario. Based on that statistical result, it seems that it remains unclear whether males are less ethical than females in an ethical decision-making context. As stated by Bernadi and Guptill (2008), compared to



males, females are more susceptible to social desirability. However, in this research, apparently the responses from the males shows that they are also affected by social desirability bias. This research used a questionnaire that asked respondents to evaluate themselves. As found by Dalton and Ortegren (2011), in a self-reported ethical behaviour context, the gender differences exist due to social desirability, which not only could occur for females but also for males.

Table 3: Descriptive Statistics and Statistical Results based on Gender

	Gender			
	Males (n=58)		Females (n=120)	
	Mean	Std. Dev	Mean	Std. Dev
First Scenario (Whistleblowing)				
“You would make the same decision”	3.79	2.63	3.48	2.04
“Your peer-workers would make the same decision”	5.03	2.53	4.78	2.29
Holier-than-thou perception bias magnitude (t-value)	1.24 (t=4.06***)		1.30 (t=6.83***)	
Second Scenario (Earnings Management)				
“You would make the same decision”	4.93	2.57	4.69	2.09
“Your peer-workers would make the same decision”	5.83	2.48	5.56	2.21
Holier-than-thou perception bias magnitude (t-value)	0.89 (t=4.27***)		0.86 (t=5.67***)	

***2-tailed significant at 1% (p=0.000); response measured in 9-point Likert scale (1 = “highly unlikely” to 9 = “very likely”)



Table 4: Descriptive Statistics and Statistical Results based on Working Experience

	Work Experience			
	Not yet working (business students) (n=118)		Working (business workers) (n=60)	
First Scenario (Whistleblowing)	Mean	Std. Dev	Mean	Std. Dev
“You would make the same decision”	3.52	2.14	3.72	2.45
“Your peer-workers would make the same decision”	4.92	2.29	4.75	2.52
Holier-than-thou perception bias magnitude (t-value)	1.41 (t= 6,50***)		1.03 (t=4,66***)	
Second Scenario (Earnings Management)				
“You would make the same decision”	4.96	2.11	4.40	2.48
“Your peer-workers would make the same decision”	5.79	2.06	5.37	2.69
Holier-than-thou perception bias magnitude (t-value)	0.83 (t= 5,80***)		0.97 (t= 4,11***)	

***2-tailed significant at 1% (p=0.000); response measured in 9-point Likert scale (1 = “highly unlikely” to 9 = “very likely”)

Hypothesis three predicts that there is also a difference in the magnitude of a holier-than-thou perception bias between accounting students and business workers. The results of this study found that, in the whistleblowing scenario, a holier-than-thou perception bias is greater in business students (1.41) than in business workers (1.03). Meanwhile, in the earnings management scenario, a holier-than-thou bias is greater in business workers (0.97) than in business students (0.83). A holier-than-thou perception bias is a perception bias, whereby an individual considers themselves as being more ethical than others. Furthermore, they also tend to assume that they have a lower tendency than others to behave deceptively, lazily, wickedly, and unethically. The explanation for the results in this study are as follows.

Business students have never interacted socially in the real world of work, but the opposite is true for business workers, who have work experience, and are usually more sensitive to ethical issues than business students. Workers have a good understanding of acceptable and unacceptable behaviour (Glover et al., 2002). In the earnings management case, business people are well aware that certain behaviour is unethical — evidenced by the Enron and



WorldCom — thus, when responding to the questions, they tended to declare that they would be reluctant to perform such actions. This is what causes the high level of bias in the holier-than-thou perception, in this case.

On the other hand, the greater magnitude of this bias in business workers than in business students could explain why earnings management activity is often considered as justifiable. This is due to business workers, at first thought, that many of their peer-workers tend to be more justified in earnings management activities or in other words, tend to tolerate earnings management. Moreover, according to utilitarianism theory, it is concluded that an action is still considered ethical when it is capable of providing as much benefit to as many people as possible. Earnings management is a kind of activity that affects many people and is universally encouraged by an individual's desire to behave opportunistically (Greenfield et al., 2008).

Unlike earnings management, in the whistleblowing case, to date, the decision to do blow the whistle still raises ethical issues. In some cases, whistleblowing appears heroic, while in others, it appears to be despicable (Dungan et al., 2015). This may influence the decisions of the participants who already have work experience in responding to the ethical dilemmas associated with whistleblowing.

Conclusion

Two of the hypotheses in this study are supported. This study provides empirical evidence of the existence of a holier-than-thou perception bias among business respondents in Indonesia, especially the influence of work experience on a holier-than-thou perception bias, suggesting that the greatest magnitude of a holier-than-thou perception bias occurs in business students in the whistleblowing scenario.

This study contributes to the literature in accounting by providing empirical evidence of the existence of a holier-than-thou perception bias in countries with collectivist cultures. Regarding its practical contributions, this research can provide input for policymakers, to improve the ethical culture of business workers and business students.

This research has a number of limitations, which are explained in the following, along with suggestions for future research. As noted by many researchers, studies using questionnaires are highly vulnerable to blind spots, especially relating to internal validity. However, it would be very challenging to use an experimental method rather than a survey method.

The next drawback of this research was that, according to Table 1, the proportion of respondents with work experience seemed unbalanced, in favour of participants with work



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experience, rather than those who were not yet working or who were business students. In future, considering the number of respondents in each classification might help to provide a more in-depth explanation of the results.



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