


Ethical Decision-Making in Syrian Wholesale Companies: Rest's Four Component Model of Morality


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ABSTRACT

Researchers have explored various factors that shape the ethical decision-making process. Among these, personal values (PVs) and cultural values (CVs) emerge as essential determinants, serving as critical guidelines for ethical behavior. The aim of this study was to explore how PVs and CVs influence managers' decision-making, with a focus on the mediating role of ethical intention. In order to collect data from business managers in Syria, this study used a self-administrated questionnaire approach. This research employed a convenience sampling method to gather data, followed by an analysis using SmartPLS 4. The results showed that both CVs and PVs have a positive impact on ethical decision-making. Key PVs, such as integrity, honesty, and fairness, significantly shape how business managers make decisions that affect both their companies and stakeholders. In Syria, business ethics are deeply influenced by cultural and religious norms, which guide managers in navigating ethical dilemmas and decision-making processes.

KEYWORDS

Ethical Dilemmas, Economic Resource, Development Aid, Public Infrastructure, Developing Country

INTRODUCTION

Businesses worldwide suffered extensive restructuring during the global recession, causing the elimination of more than 27 million positions globally, with 8.7 million job losses occurring in the United States alone (Anderson & Burchell, 2021). Unethical decisions made by specific market participants and corporate executives contributed significantly to the economic crisis (Friedman et al., 2013; Perri, 2015; Schutte, 2016). Poor ethical decision-making (EDM) results in billions of dollars in losses across industries annually and severely impacts corporate reputations (Beu et al., 2003).

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The decisions that led to this crisis are regarded as unethical because they resulted in significant harm to a large portion of market participants (Noble, 1979). Preventing future economic crises requires business managers to actively foster and understand EDM (Anderson & Burchell, 2011). However, despite ongoing reforms aimed at curbing unethical conduct, such as the introduction of ethics courses, periodic review and enhancement of codes of conduct, and improved protection for whistleblowers, scandals and various forms of unethical behavior continue to persist in society (Bekoe et al., 2025). These persistent issues suggest that while institutional measures have been implemented, their effectiveness in fully eliminating unethical practices remains limited.

Over the past decade, the increasing emphasis on ethics within society has led to a growing interest among researchers in the area of EDM (Turk & Avcilar, 2017). EDM is a complex process where individuals or groups identify, interpret, and navigate moral dilemmas (Watts et al., 2024). EDM is initiated when a person discerns that a particular scenario constitutes an ethical dilemma (Rest, 1986). The impact of organizational ethical decisions can span various levels, influencing entities from individual stakeholders to the entirety of society (Bridges, 2018). An individual's decision-making approach reflects their personal preferences, communication methods, and problem-solving techniques (Thompson, 2010). According to Ibneatheer et al. (2023), decision-making involves selecting the best alternative or course of action from a set of options based on predetermined criteria or standards. Decision-making refers to behavior and traits exhibited by leaders who serve as role models for ethical behavior within an organization (Johnson-Cornett, 2023). In a business context, ethics refers to the moral reasoning and evaluation conducted by decision-makers and employees concerning the intentions and outcomes of their actions and decisions (Payne et al., 2016). However, solving ethical problems requires applying EDM processes (Yang, 2016). Each ethical problem possesses a level of moral intensity, representing the importance of the moral dimension in a particular scenario (Bengui, 2020).

Business managers increasingly encounter ethical dilemmas that demand a commitment to EDM practices (Franczukowska et al., 2021). In this respect, researchers from across the globe have significantly influenced the current comprehension of EDM in business through various contributions (Luca Casali & Perano, 2021). Gaining insight into how managers recognize and address ethical issues, along with how they integrate ethical considerations into their decision-making processes (Parente et al., 2018; Pellicano & Ciasullo, 2011; Polese et al., 2018; Zeni et al., 2016), is widely acknowledged as essential for organizational success. Therefore, understanding how managers make ethical decisions and the factors that shape these decisions is crucial (Bengui, 2020), as it fosters responsible behavior, builds trust both internally and externally, and contributes to long-term organizational resilience.

Although many studies highlight the importance of EDM competence in business, there remains a significant gap in the literature, specifically addressing this issue within Syria, and more precisely, within wholesale companies. Existing research on business ethics in Syria has largely been sector-specific, focusing predominantly on the financial and pharmaceutical industries (Ahmad et al., 2023; Hejase et al., 2013). This study fills a critical gap by focusing on wholesale companies, a key segment of the supply chain that plays an essential role in the economy. The wholesale and retail sector is integral to global economic growth and the smooth functioning of supply chains worldwide (Chowdri, 2017), making it a crucial context for examining EDM in Syria.

Syrian business managers operate in a challenging environment characterized by severe economic constraints, rapid technological changes, and a volatile political climate. These conditions heighten the importance of ethical competence as managers must often make difficult choices that balance limited resources and competing ethical priorities. This complexity contrasts with Western EDM literature, where institutional stability and stronger rule of law enable clearer ethical standards and compliance frameworks (Sen et al., 2016). In such an environment, EDM becomes critical not only for navigating business challenges but also for promoting long-term economic resilience and stability amidst conflict. By understanding and developing EDM frameworks tailored to Syria's unique setting, managers can better support sustainable business practices that contribute to economic recovery and social well-being in the region. In this respect, Sen et al. (2016) emphasized the critical importance

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