

ORIGINAL RESEARCH PAPER

GENDER DIFFERENCES IN ATTITUDES TOWARD ETHICS IN DIGITAL BUSINESS. EVIDENCE FROM CROATIA

Ivana Benjak¹ , Doroteja Mandarić² , Anica Hunjet³ 

¹ University of Applied Sciences Burgenland, Eisenstadt, Austria

² University of Applied Sciences Burgenland, Eisenstadt, Austria

³ University North, Varaždin, Croatia

Correspondence concerning this article should be addressed to Doroteja Mandarić, University of Applied Sciences Burgenland, Eisenstadt, Austria. E-mail: domandari@unin.hr

ABSTRACT

As organizations grapple with the transformative implications of business digitization, the intricate interplay between technological progress, sustainable development, and ethical responsibilities becomes increasingly apparent. This article explores the influence of gender diversity on business ethics within the digital environment. An elevated perspective, infused with an ethical approach embracing gender diversity, leads to a deeper and more holistic understanding of these multifaceted dynamics, poised to inform, and guide decisions over the long term.

Research investigating the ethical inclinations of men and women in the business and digital realm reveals a noteworthy trend: women attribute higher importance to ethical standards in digital business compared to men. Women tend to exhibit a stronger moral inclination and are more attuned to unethical practices, particularly in the context of the challenges and complexities accompanying digital transition. The study uncovers that women display a lower tolerance for unethical behavior, including negotiation strategies, underscoring their more pronounced ethical stance. This discrepancy is attributed to women's deeper integration of morality into their self-identities, fostering heightened sensitivity to interpersonal dynamics and emotions, while men lean towards an independent and less reliant self-perception. Such gender-based disparities have the potential to significantly impact organizational leadership dynamics. However, it is crucial to refrain from overgeneralizing and assuming that male employees engage in unethical conduct more frequently than their female counterparts, particularly in contexts that prioritize moral leadership principles. Moreover, it is noteworthy that financial incentives possess the capacity to compromise the ethical compass of individuals, irrespective of gender. Still, gender plays a pivotal role in shaping ethical decisions, irrespective of whether they are made within a personal or corporate setting.

Keywords: business ethical behavior, business ethics, ethical standards, gender differences



MAP SOCIAL SCIENCES

Volume 4

ISSN: 2744-2454/ © The Authors.
Published by MAP - Multidisciplinary Academic Publishing.

Article Submitted: 11 August 2023
Article Accepted: 04 September 2023
Article Published: 05 September 2023



Publisher's Note: MAP stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.

<https://doi.org/10.53880/2744-2454.2023.4.31>



HOW TO CITE THIS ARTICLE

Benjak I., Mandarić D., Hunjet A. (2023). Gender differences in attitudes toward ethics in digital business. Evidence from Croatia. MAP Social Sciences, 4, 31-42.
doi: <https://doi.org/10.53880/2744-2454.2023.4.31>



© The Author(s). **Open Access Article**
Creative Commons CC BY: This article is distributed under the terms of the Creative Commons Attribution 4.0 International License (<http://creativecommons.org/licenses/by/4.0/>), which permits unrestricted use, distribution, and reproduction in any medium, provided you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license, and indicate if changes were made.



1. INTRODUCTION

The ongoing digitization of business presents new challenges and opportunities for companies worldwide, requiring effective strategies and employee involvement in implementing technological processes to stay competitive. A critical aspect is the ethical dimension, and understanding how gender influences ethical attitudes in the digital environment is essential. Gender's role in ethical decision-making has gained attention, with men and women conforming to gender-specific norms learned through socialization (Bendell et al., 2020). Despite the potential of digitalization, women are underrepresented in the digital business domain (European Institute for Gender Equality, Gender Equality Index 2020 CROATIA, 2020). This research investigates whether gender influences ethical decision-making in digital business, exploring women's interest and importance in ethics compared to men. The study aims to establish correlations and differences between male and female attitudes. Recognizing the role of gender in ethical decision-making can inform strategies for promoting gender equality and fostering an inclusive, ethical, and prosperous digital economy. Empowering women in digital business will contribute to a more diverse and innovative business environment for all, not only in a European country like Croatia but also internationally. This study focuses on investigating whether gender ultimately influences ethical decision-making in digital business. The study aims to address questions related to gender and ethical attitudes in digital business. Do women exhibit more interest in ethics in digital business than men? Do women assign greater importance to adherence to ethical standards in digital business compared to men? Do women perceive digital business as less ethical and less compliant with legal frameworks compared to men?

2. LITERATURE REVIEW

Today's information society and the digitization of business dictate the adoption of effective strategies and clear goals to remain competitive in the market and keep pace with modern business trends. This process involves the active participation of employees, aiming to implement technological processes successfully, as technology and digitalization have become integral aspects of modern business practices. A crucial aspect of examining the impact of digitization and digital transformation at the company level is considering the ethical context where ethical issues may vary depending on the

various types of moral dilemmas (Carrera & Van der Kolk, 2021). Over the past decades, the role of ethics in business, particularly in digital business, has increased in significance (Paoloni et al., 2023), alongside numerous studies on how to foster strong ethical climates by making ethical decisions (Glover et al., 2002). Research and discussions primarily focus on protecting personal data, emphasizing the fundamental importance of ethics in companies. Nevertheless, the incorporation of females in caring professions and roles should be of interest, showcasing an appreciation for women, confirming the importance of gender diversity, and enhancing a company's societal position in the modern digital environment (Fredricks et al., 2014). Research and discussions related to ethics and digital business ethical issues (McCabe et al., 2006) primarily focus on protecting personal data, emphasizing the fundamental importance of ethics in companies. In modern business conditions, a company's reputation and values are just as significant as its products and services (Carlsson & Rönblom, 2022).

2.1. Digital Gender Reality

Sex is biologically determined, while gender is socially constructed over an individual's lifetime. Through socialization, both men and women learn gender-specific cultural and business norms, incorporating them into their business practices to avoid potential negative consequences arising from unethical actions. Although there may not be substantial differences in the fundamental nature of men and women, their adherence to gender roles and expectations can lead to distinct behaviors in social and business contexts (Bendell et al., 2020). Digital business is not gender-neutral, and gender norms and socially accepted stereotypes pose real obstacles for women to fully exploit the numerous opportunities and realize their professional potential in the digital environment and digital business. Generally, women tend to confront more obstacles than men (Magrizos, 2020) and are underrepresented in the digital business environment compared to men. However, with the accelerated digital transition of society and the economy, digital business can become a key factor in empowering women in the corporate world. On the other hand, digital business offers innovative and highly profitable employment opportunities, particularly for women, providing them with greater work flexibility and a better balance between private and professional life. Women can participate more actively in the labor market and expand their businesses as entrepreneurs, entering global value chains. Implementing supportive policies for

women in digital business contributes to a more satisfied and empowered female workforce, while also considering the needs of the male population (European Institute for Gender Equality, Gender Equality Index 2020 CROATIA, 2020). To build a modern, prosperous, and inclusive digital economy that guarantees sustainable growth, it is essential to empower both women and men to contribute to the advancement of society and the economy. Although gender discussions are a complex and multilevel topic (McCabe et al., 2006), gender equality is recognized as a fundamental human right, and bridging the digital gender divide is crucial to achieving this goal (OECD, Bridging the Digital Gender Divide, 2018). The digitization of business and the digital transformation of society present challenges and opportunities that demand ethical consideration. Although numerous studies have found that men are more likely than women to engage in unethical behavior (Gammie & Gammie, 2009), understanding the role of gender in ethical decision-making within the digital business environment is essential to foster an inclusive, ethical, and prosperous digital economy. By recognizing the impact of gender on ethical attitudes, policymakers, and businesses can develop strategies that promote gender equality and harness the potential of all individuals to contribute to a better future. Through targeted support and measures, women can seize the opportunities offered by digital businesses and play a significant role in shaping the digital landscape of tomorrow. In the real world with frequently accepted explanations (Pimentel et al., 2010), the outcomes of most decisions are often unpredictable, impacting business owners significantly (Bendell et al., 2020). This unpredictability is mirrored in the digital world and digital business environment. Gender is increasingly recognized as a significant factor influencing various organizational and business outcomes, especially when making ethical business decisions, particularly in digital business. To establish the foundations of a rational and ethically oriented society and business, rooted in democratically founded and responsible companies (Shaw & Shaw, 2010), it is essential to prioritize gender diversity and encourage greater representation of women in digital business while emphasizing the development of ethical awareness in individuals. Gender diversity in the era of digitalization is crucial for eliminating gender-related conscious and unconscious biases, leading to a more balanced workforce and ethical decision-makers (Cerit et al., 2020).

Croatia has made progress toward gender equality since 2010 (European Institute for Gender

Equality, Gender Equality Index 2020 CROATIA, 2020). However, the country is still in the process of fully embracing the digital economy and the development of digital businesses (McKinsey & Company, Croatia - Emerging Digital Challenger, 2018) and the advantages they provide, as well as the implementation and further refinement of ethical standards. The lower participation of women compared to men in the digital environment and business in Croatia has multifaceted causes. The primary barriers include gender and sociocultural background, which discourage women from pursuing careers in technology and digital business.

2.2. Digital Business Ethical Awareness

Although there has been a long history of research on business (corporate) ethics, there has been an intensification of activity in this field by the beginning of the century (Loo, 2003), as well as in the field of business ethical awareness. In the corporate world, ethics, especially business ethics has long been a major issue (Chen, 2014), new digital resources have evolved as a result of technological advancement, generating new standards for human conduct (Gonçalves et al., 2022) and ethical awareness, hence technology has a large impact not only on the corporate world but also on all aspects of society (Frennert, 2023). Business ethics, which has a lot of different definitions, refers to a body of guidelines, non-breakable ethical rules (Gammie & Gammie, 2009), and procedures that businesses use to help them make decisions about their finances, how to negotiate and conduct business, how to behave in public, among other things. A business may break the law, experience financial difficulties, and face moral quandaries without a strong code of ethics, ethical temptations could be present between employees in situations where they are tempted to put their interests ahead of ethics (in particular business ethics) that ought to direct their behavior in the given situation (Drolet et al., 2023). The importance of the ethical dimension, of business ethics, and all those transformations are subject to increased research to determine the full impact on companies and society (Dent & Randall, 2021), especially in a digital environment. However, companies that adopt and implement ethical standards in their business program and practice strong business ethics can reassure stakeholders such as clients, users, employees, and other parties that they are in compliance with all legal requirements, but also maximize their business performance and decrease the various unethical practices (Dhendra & Park, 2018). A better understanding of business ethics is crucial (Du & Xie, 2021), as well as managing socio-technical

difficulties inside a company (Sadeghi et al., 2023) for sound financial planning and successful business operations. Contrary to previous popular belief, ethics and successfully implemented ethical standards (Du & Xie, 2021) plus ethical training courses (Meng et al., 2022) have a significantly bigger impact on daily business interactions, especially digital ones. Companies should abide by a set of ethical principles if they want to avoid violating any laws that apply to them, which of course has internal and external implications (Foncubierta-Rodríguez, 2022), the implications that are unquestionable for the companies. Ethics, as the set of standards followed by companies (Goel & Ramanathan, 2014), or the practice of making principled choices between right and wrong, plays a pivotal role in guiding individual behavior and addressing significant challenges at the individual level. The first step in the ethical decision-making process is moral awareness, forming the foundation for subsequent intentions and actions (Carrera & Van Der Kolk, 2021). In addition to considering the presence or absence of ethical awareness, it is crucial to explore variations in business ethics and ethicality among individuals, encompassing external affiliations, groups, cultures, and regions, especially in the context of the digital environment. The significance and influence of developing digital technology on all facets of business have rapidly increased (Roša, 2021), accentuating the role of ethical principles, corporate governance, and their implementation (Goel & Ramanathan, 2014) within the realm of digital business. This transformation is further highlighted by the disparities in ethical orientation and the assessment of ethical behavior between women and men. Understanding how gender relates to moral awareness and the perception of ethics in the digital environment is essential for comprehensive research (Carrera & Van Der Kolk, 2021), although the consideration and awareness of gender diversity in the digital business extend into a complex and intricate process (Mindel, 2022).

2.3. The Influence of Gender Differences on Digital Business Ethical Efficacy

The contemporary work environment demands high-quality interactions between employees and their respective companies (Velasco Vizcaíno et al., 2023). Motivating a culturally diverse workforce (Isotalus & Kakkuri-Knuuttila, 2018) to uphold ethical standards is crucial for companies to align with their ethical principles, corporate policies, and moral compass within the workplace. Equally important is the establishment of comprehensive guidelines for business ethics

programs, integrating classical ethical theories with moral reasoning, virtues, human rights, and codes of conduct (Saurabh et al., 2022). Additionally, the utilization of virtual reality-based learning media enhances individuals' ethical efficacy by bolstering their self-efficacy (Sholihin et al., 2020). Women have shown more concern with commitment and ethical objectives (Dhandra & Park, 2018), a lower tolerance for unethical behavior, a stronger sensitivity to unethical negotiation tactics, and a greater preference for ethical conduct. They are more likely to experience interpersonal dynamics and a sense of interdependence with others, exhibiting a greater tendency to adopt beliefs that promote the well-being of others. Consequently, gender becomes a crucial factor influencing ethical decision-making in the digital business environment (Bansal et al., 2021), but with individual awareness development the cognitive processes for making ethical decisions become more complex (Haines & Leonard, 2007) and lead to the recognition a lot of ethical issues (Kumar & Choudhury, 2023), especially in the digital environment. However, the relationship between gender and ethics should not be oversimplified. Human behavior is inherently variable, and workplace or cultural norms alone often fail to adequately explain the occasionally contradictory outcomes seen in the intersection of gender and ethics (Chen, 2014) as well as employee performance trends (Tursunbayeva et al., 2022). The precise causes of gender differences in ethical reasoning—what triggers them, when they manifest, and why—remain incompletely understood (Kennedy et al., 2017). These nuances consequently impact ethical efficacy within the digital business domain. Heightened awareness of oneself, others, and the surrounding environment contributes to the underlying dynamics between gender and ethical decision-making (Dhandra & Park, 2018). The growing transfer of technology and knowledge (Zekos, 2003), alongside the cultivated business ethical efficacy through gender diversity, significantly fortifies companies' competitive advantages in the digital environment. In the digital realm, how can both women and men enhance digital business ethics and ethical efficacy to foster trust within their organizations? Positioned as an interdisciplinary field (Ibircu & Van Der Made, 2020) and a continuing area of significant research (Valentine et al., 2009), digital business ethics functions as a vital skill, nurturing trust and facilitating open dialogue (Isotalus & Kakkuri-Knuuttila, 2018). This extends not only to the company's reputation but also to the behavior of its employees, playing a pivotal role in business negotiations—an integral aspect of corporate life (Westbrook et al., 2011). While steadfast beliefs

contribute to shaping individuals and companies (Ibircu & Van Der Made, 2020), developing a personal moral compass, fostering business acumen, and embracing ethical principles are equally crucial. This process ensures the achievement and sustenance of motivation, grounded not in greed or financial gain, but in assisting others. The delineation of acceptable behavior, along with navigating uncertain and challenging situations, is necessary to uphold the reputation of both the individual and the company. Moreover, the support and encouragement of women on their professional journey significantly contribute to the cultivation of an ethical environment. Substantial efforts by companies and governments are focused on fostering an inclusive culture (Gill, 2010). Recent scientific literature underscores the role of ethics in digital transformation and its interplay with gender-based decision-making, shaping the future of the digital business environment. This emphasis seeks to enhance comprehension of the opportunities and challenges that enterprises encounter within the dynamic and ever-evolving digital business landscape.

3. METHODOLOGY

For this research, an online questionnaire was developed using the Google Forms platform and conducted during the months of March and April 2022. The primary data for the study were collected through the survey questionnaire, and the analysis based on this data has led to the conclusions presented later. The initial section of the questionnaire collected socio-demographic information about the participants. The remaining closed-ended questions explored the respondents' attitudes toward the importance of ethics in digital business. To measure their attitudes, respondents utilized a 5-point Likert scale, which was chosen due to its familiarity and widespread use in attitude measurement. A total of 207 respondents completed the anonymous questionnaire online via Google Forms.

The research questions of this study aim to explore the attitudes and perceptions of respondents regarding ethics in digital business, with a particular focus on gender differences and potential correlations between different attitudes. The research questions in this study are as follows:

Is there a difference in interest in ethics in digital business between women and men?

Is there a difference in the importance placed on adhering to ethical standards in digital business between women and men?

Is there a correlation between the level of interest in ethics in digital business and the level of importance placed on adhering to ethical standards in digital business?

Are there statistically significant differences in attitudes towards ethics in digital business between male and female respondents?

The study formulated three hypotheses to examine the relationship between the perception of the importance of ethics in digital business according to gender. These hypotheses are based on the review of available academic literature and are as follows:

H1. There is a significant positive correlation between the variable Interest in ethics in digital business and the variable Importance placed on adhering to ethical standards in digital business.

H2. Women exhibit a higher interest in ethics in digital business compared to men.

H3. Women place greater importance on adhering to ethical standards in digital business than men.

To identify any statistically significant differences between the groups of male and female respondents, the collected data were analyzed using T-test, and the correlation was determined using Pearson's coefficient.

A total of 207 participants participated in this study during March and April 2022. The participants, drawn from various sectors and backgrounds, contributed to a diverse sample. Among the respondents, there were both men and women, spanning various age groups from the first group of ages 18-25 to the last group of ages 51 and above. These individuals held diverse educational levels, including lower vocational education, high school education, bachelor's degrees, master's degrees, M.Sc., and PhDs, and were affiliated with various employment statuses such as Pupil or Student, Employed, Unemployed, and Pensioner (Retiree).

An online questionnaire was the principal instrument utilized for data collection, designed, and administered through the Google Forms platform. The survey was conducted over the course of two months. Commencing with an initial segment collecting socio-demographic information, the questionnaire subsequently presented closed-ended questions that explored the participants'

attitudes concerning the importance of ethics within the domain of digital business. To gauge these attitudes, respondents employed a 5-point Likert scale, chosen due to its established use and familiarity in measuring attitudes. The questionnaire was distributed anonymously to participants through the Google Forms platform, using the snowball method. The survey was designed to collect quantitative data on respondents' attitudes towards ethics in digital business, as well as their potential gender differences. The collected data underwent a quantitative approach for analysis. First, quantitative data from the closed-ended questions, measured on the Likert scale, were subject to descriptive statistical analysis. This entailed calculating means and standard deviations to ascertain the participants' overall attitudes regarding ethics in digital business. The findings of the quantitative analysis were integrated to provide a comprehensive view of respondent attitudes. In particular, to discern statistically significant disparities between male and female respondents, the data was subjected to T-test analysis. Furthermore, correlations between different variables were assessed using Pearson's coefficient, unveiling potential relationships between attitudes towards ethics in digital business and gender.

Incorporating the provided content, this comprehensive description emphasizes the diligent approach undertaken in participant selection, data collection, and subsequent data analysis, ensuring the validity and reliability of the study's outcomes.

4. RESULTS

In the socio-demographic section of the questionnaire, the first question allowed respondents to choose their gender as either female or male, with an additional option "I don't want to answer." There were 128 female respondents and 79 male respondents, while not one person chose to not answer the question. Furthermore, the question used to test the hypothesis related to the respondents' interest in ethics in digital business. The second question to test the hypothesis was: "It is important to adhere to ethical standards in digital business." The Likert scale provided five response levels: 1 (strongly disagree), 2 (somewhat disagree), 3 (neither agree nor disagree), 4 (somewhat agree), and 5 (strongly agree). Two of the hypotheses were evaluated using T-test to determine whether there were differences between the education-level groups and the third hypothesis was tested using Pearson's coefficient.

The descriptive data presented in Table 1. reveals the following: the mean values of both examined variables across gender groups fall within the range of 3,81 to 4,70. Notably, women exhibit higher mean values than men for both variables.

A Pearson correlation coefficient was calculated to evaluate the connection between "Interest in ethics in digital business" and the "Importance of adhering to ethical standards in digital business.", with the results presented in Table 2. The analysis indicated a significant positive correlation between these variables ($R=0,411$, $N=207$, $p=0,00$). The findings reveal a statistically significant, moderately positive correlation, thereby confirming the validity of the first hypothesis. As a result, H1 is accepted.

Table 1.

Descriptive results for the variables Interest in ethics in digital business and The importance of adhering to ethical standards in digital business according to Gender

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Min	Max	
					Lower Bound	Upper Bound			
Interest in ethics in digital business	F	128	4,22	0,709	0,063	4,09	4,34	2	5
	M	79	3,81	0,833	0,094	3,62	4,00	1	5
	Total	207	4,06	0,783	0,054	3,96	4,17	1	5
The importance of adhering to ethical standards in digital business	F	128	4,70	0,523	0,046	4,61	4,79	3	5
	M	79	4,24	0,772	0,087	4,07	4,41	2	5
	Total	207	4,53	0,667	0,046	4,44	4,62	2	5

Table 2.
Correlation using Pearson's coefficient between the variables Interest in ethics in digital business and the Importance of adhering to ethical standards in digital business

		Interest in ethics in digital business	The importance of adhering to ethical standards in digital business
Interest in ethics in digital business	Pearson Correlation	1	,411**
	Sig. (2-tailed)		0,000
	N	207	207
Importance of adhering to ethical standards in digital business	Pearson Correlation	,411**	1
	Sig. (2-tailed)	0,000	
	N	207	207

Note. ** Correlation is significant at the 0.01 level (2-tailed).

An independent-sample t-test was conducted to compare the levels of Interest in ethics in digital business between Male and Female gender. The analysis presented in Table 3. revealed a statistically significant distinction in the scores for female (M=4,22, SD=0,709) and male (M=3,81, SD=0,833) gender; $t(205)=3,746, p=0,000$.

A second independent-sample t-test was conducted to compare the levels of "Importance of adhering to ethical standards in digital business" between the male and female genders. The analysis visible in Table 4. revealed a statistically significant difference in the scores for female (M=4,70, SD=0,523) and male (M=4,24, SD=0,772) gender; $t(205)=3,746, p<0,001$.

These results provide support for H2 and H3, leading to the acceptance of both hypotheses. A noteworthy difference exists in the attitudes towards both variables between genders. Females exhibit higher mean values (M=4,22) for "Interest in ethics in digital business" compared to males (M=3,81). Similarly, for the variable "Importance of adhering to ethical standards in digital business," females also demonstrate higher means (M=4,70) than male respondents (M=4,24). These disparities are statistically significant, as indicated above, thus confirming the validity of both hypotheses.

Table 3.
T-test for variable Interest in ethics in digital business according to Gender

		Levene's Test for Equality of Variances		t-test for Equality of Means							
		F	Sig.	t	df	Significance		Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
						One-Sided p	Two-Sided p			Lower	Upper
Interest in ethics in digital business	Equal variances assumed	0,683	0,410	3,764	205	0,000	0,000	0,409	0,109	0,195	0,623
	Equal variances not assumed			3,623	145,482	0,000	0,000	0,409	0,113	0,186	0,632

Table 4.
T-test for variable the Importance of adhering to ethical standards in digital business according to Gender

		Levene's Test for Equality of Variances		t-test for Equality of Means							
		F	Sig.	t	df	Significance		Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
						One-Sided p	Two-Sided p			Lower	Upper
Importance of adhering to ethical standards in digital business	Equal variances assumed	11,959	0,001	5,139	205	0,000	0,000	0,463	0,090	0,285	0,640
	Equal variances not assumed			4,704	122,442	0,000	0,000	0,463	0,098	0,268	0,657

5. DISCUSSION

The results are in line with previous research findings and shed light on the intricate relationship between gender and ethical attitudes within the realm of digital business. The socio-demographic analysis revealed a balanced distribution of respondents, with 128 females and 79 males participating in the study. The study's hypotheses were carefully tested using appropriate statistical methods. The Likert scale responses provided insightful data on participants' interest in ethics in digital business and the perceived importance of adhering to ethical standards in this context. Notably, female participants consistently exhibited higher mean values than their male counterparts, underscoring potential gender-based distinctions in ethical perceptions. The investigation into the relationship between "Interest in ethics in digital business" and the "Importance of adhering to ethical standards in digital business" yielded a moderate Pearson correlation coefficient, which provides empirical support for the first hypothesis, confirming that individuals who demonstrate greater interest in ethics also assign higher importance to ethical standards in the digital business domain. As a result, H1 is accepted, affirming the interrelation of ethical interest and ethical importance. Furthermore, the t-test analyses performed to compare gender-based differences in "Interest in ethics in digital business" and the "Importance of adhering to

ethical standards in digital business" bore insightful outcomes. The significant distinction observed in both variables underscores the impact of gender on these ethical attitudes. Females demonstrated higher mean values in both categories. These findings collectively support H2 and H3, validating the hypotheses and affirming that gender plays a significant role in shaping attitudes toward ethics in the digital business landscape.

The implications of these results extend beyond statistical significance. The study underscores the need to consider gender diversity when addressing ethical considerations in digital business. The observed gender-based differences in ethical attitudes emphasize the importance of fostering an inclusive and equitable digital business environment. Females, as demonstrated by their higher ethical interest and value attributed to ethical standards, exhibit the potential for playing a pivotal role in shaping ethical decision-making processes within the digital realm. To inspire women, it is crucial to integrate knowledge and promote ethical awareness of gender bias in all relevant sectors, including initial and ongoing training. Addressing structural barriers, such as working conditions and cultural norms that hinder women's entry into male-dominated fields, is essential. Additionally, enhancing the visibility of digital business models

and ethical standards is vital (Vrdoljak Raguž, 2019). Significant steps are still required (European Commission, Digital Economy and Society Index (DESI) 2021 Croatia, n.d.) to increase the proportion of women, facilitate visibility, and encourage participation in Croatian digital businesses. Such efforts have the potential to drive the country's economic growth and contribute to broader social progress.

In conclusion, this study provides valuable insights into the nuanced relationship between gender and ethical attitudes in the context of digital business. The findings support the acceptance of hypotheses related to the significance of gender diversity in influencing ethical perceptions in business. As society continues its digital transformation, understanding these gender-based nuances will contribute to the development of ethical frameworks and practices that promote inclusivity, transparency, and sustainable growth within the evolving digital business landscape. By acknowledging and leveraging the insights gained from this study, policymakers and businesses can develop strategies that promote gender equality, transparency, and ethical excellence. Ultimately, this study contributes to a deeper understanding of the multifaceted relationship between gender and ethical perceptions in the evolving digital business landscape, providing a foundation for creating a more ethical, inclusive, and prosperous digital economy.

5.1. Limitations and suggestions for further research

Additionally, it is crucial to acknowledge the limitations of this research. The sample size is relatively small, displaying noticeable gender disparities. Additionally, respondents might display social desirability bias, potentially resulting in cautious responses regarding ethical behavior, despite the survey's anonymity. Moreover, due to the online questionnaire format, researchers could not control the conditions under which respondents completed the survey. These factors must be considered when interpreting the study's findings. Furthermore, the study's limitations encompass the possible influence of extraneous and confounding variables, which could have impacted the observed outcomes. These variables may have altered the genuinerelationshipbetweenthevariables of interest, potentially leading to incorrect conclusions.

When it comes to expanding upon this research and building on the findings and insights from the current study, several avenues for further

exploration in the realm of digital ethics concerning gender can be considered. Longitudinal studies could be conducted to track changes in ethical attitudes and behaviors over time within the digital business environment. This could provide insights into whether the observed gender-related differences remain consistent or evolve as the digital landscape continues to develop. Furthermore, employing qualitative research methods, such as interviews or focus groups, could offer a deeper understanding of the underlying reasons behind gender-based differences in ethical attitudes. Investigating specific ethical dilemmas posed by emerging technologies, such as artificial intelligence, blockchain, and biotechnology, and analyzing how gender-based differences impact ethical judgments and decision-making in these areas could offer valuable insights. Additionally, examining the relationship between gender diversity in leadership roles and the establishment of an ethical organizational culture within digital businesses could shed light on how gender-balanced leadership teams influence ethical behavior throughout the organization.

By pursuing these research directions, both scholars and practitioners can enhance their understanding of the intricate interplay between gender, ethics, and the digital business environment. This knowledge will contribute to fostering a more inclusive, equitable, and ethically sound digital landscape.

6. CONCLUSION

In the dynamic landscape of today's information society, characterized by the rapid digitization of business practices, the role of gender diversity in shaping ethical attitudes within the realm of digital business is a subject of significant importance. This study aimed to explore the relationship between gender and ethical perceptions in the context of digital business. In summary, the study's results illuminate the influence of gender diversity on ethical attitudes in the context of digital business. The acceptance of the hypotheses underscores the importance of recognizing and embracing gender diversity when formulating ethical frameworks and practices in the digital age. The study emphasizes that females, who demonstrated higher ethical interest and value attributed to ethical standards, hold the potential to play a pivotal role in shaping ethical decision-making processes within the digital business environment. This study contributes to the existing body of knowledge by shedding light on the nuanced relationship between gender diversity and ethical

attitudes in the context of digital business. Through empirical research and statistical analyses, the study establishes a significant and positive correlation between individuals' interest in ethics and the importance they place on adhering to ethical standards in the digital business landscape. Moreover, the study uncovers substantial gender-based differences in ethical attitudes, with female participants consistently exhibiting higher values in these areas. By highlighting the role of gender in ethical decision-making processes, the research underscores the need for a more inclusive and equitable digital business environment. The findings of this study have practical implications for various stakeholders in the digital business ecosystem, including businesses, policymakers, and educators. The study's results offer a valuable tool for businesses seeking to enhance their ethical frameworks and practices. By recognizing the greater ethical interest and value attributed to ethical standards among female participants, businesses can develop targeted initiatives to promote ethical conduct and transparency. Likewise, policymakers can leverage the study's insights to formulate regulations and guidelines that promote gender equality and ethical conduct within the digital business landscape. In conclusion, this study's contribution lies in its revelation of the intricate relationship between gender diversity and ethical attitudes in the digital business context. The practical usefulness of these findings extends to informed decision-making for businesses, policy formulation, and educational initiatives, ultimately fostering a more ethical, equitable, and prosperous digital business environment.

References

- Bansal, G., Muzatko, S., & Shin., Si. (2021, January 22). "Information System Security Policy Noncompliance: The Role of Situation-Specific Ethical Orientation." *Information Technology & People* 34(1), 250–96. <https://doi.org/10.1108/ITP-03-2019-0109>
- Bendell, B. L., Sullivan, M. D., & Hanek, J. K. (2020, May 28). "Gender, Technology and Decision-Making: Insights from an Experimental Conjoint Analysis." *International Journal of Entrepreneurial Behavior & Research* 26(4), 647–70. <https://doi.org/10.1108/IJEBR-04-2019-0232>
- Carlsson, V., & Rönnblom, M. (2022, November). "From Politics to Ethics: Transformations in EU Policies on Digital Technology." *Technology in Society* 71. <https://doi.org/10.1016/j.techsoc.2022.102145>
- Carrera, N., & Van Der Kolk, B. (2021, July 19). "Auditor Ethics: Do Experience and Gender Influence Auditors' Moral Awareness?" *Managerial Auditing Journal* 36(3), 463–84. <https://doi.org/10.1108/MAJ-07-2020-2745>
- Cerit, J., Dindarian, A., & Cilo-van Norel, N. (2020, April). "Women, AI, and the Power of Supporting Communities: A Digital Gender-Support Partnership." *Patterns* 1(1). <https://doi.org/10.1016/j.patter.2020.100009>
- Chen, C.-W. (2014, September 30). "Does Job Position Moderate the Relationship between Gender and Ethics?: A Cross-Cultural Analysis." *Cross Cultural Management* 21(4), 437–52. <https://doi.org/10.1108/CCM-01-2013-0018>
- McKinsey, & Company. (2018, November). *Croatia - Emerging Digital Challenger*. McKinsey & Company. <https://www.mckinsey.com/hr/~media/mckinsey/locations/europe%20and%20middle%20east/croatia/digital-challengers-perspective-on-croatia-shared.ashx>
- Dent, E. B., & Randall, C. (2021, July 7). "Moral Re-Armament: Toward a Better Understanding of the Society-Corporation Relationship before the Emergence of 'Corporate Social Responsibility.'" *Journal of Management History* 27(3), 389–408. <https://doi.org/10.1108/JMH-02-2020-0010>
- Dhandra, T. K., & Park, H. J. (2018, June 4). "Mindfulness and Gender Differences in Ethical Beliefs." *Social Responsibility Journal* 14(2), 274–86. <https://doi.org/10.1108/SRJ-05-2016-0067>
- European Commission. (n.d.). *Digital Economy and Society Index (DESI) 2021 Croatia*. European Commission. <https://www.mac-team.eu/index.php/files/174/Digital-Economy-and-Society-Index-DESI-2021/1028/DESI-2021---HR---eng.pdf>
- Drolet, M.-J., Rose-Derouin, E., Leblanc, J.-C., Ruest, M., & Williams-Jones, B. (2023, June). "Ethical Issues in Research: Perceptions of Researchers, Research Ethics Board Members and Research Ethics Experts." *Journal of Academic Ethics* 21(2), 269–92. <https://doi.org/10.1007/s10805-022-09455-3>
- Du, S., & Xie, C. (2021, May). "Paradoxes of Artificial Intelligence in Consumer Markets: Ethical Challenges and Opportunities." *Journal of Business Research* 129, 961–74. <https://doi.org/10.1016/j.jbusres.2020.08.024>

- Foncubierta-Rodríguez, M.-J. (2022, May 4). "Influence of the Entrepreneur's Personal Values in Business Governance Style and Their Relationship with Happiness at Work." *Corporate Governance: The International Journal of Business in Society* 22(3), 592–617. <https://doi.org/10.1108/CG-05-2021-0197>
- Frennert, S. (2023, February 17). "Moral Distress and Ethical Decision-Making of Eldercare Professionals Involved in Digital Service Transformation." *Disability and Rehabilitation: Assistive Technology* 18(2), 156–65. <https://doi.org/10.1080/17483107.2020.1839579>
- Gammie, E., & Gammie, B. (2009, May 1). "The Moral Awareness of Future Accounting and Business Professionals: The Implications of a Gender Divide." *Pacific Accounting Review* 21(1), 48–73. <https://doi.org/10.1108/01140580910956858>
- EuropeanInstituteforGenderEquality. (2020). Gender Equality Index 2020 CROATIA. European Institute for Gender Equality. https://eige.europa.eu/sites/default/files/documents/20203353_mhag20028enn_002_0.pdf
- Gill, S. (2010, February 16). "Is Gender Inclusivity an Answer to Ethical Issues in Business? An Indian Stance." *Gender in Management: An International Journal* 25(1), 37–63. <https://doi.org/10.1108/17542411011019922>
- Glover, S., H., Bumpus, A. M., Sharp, G.F., & Munchus, G.A. (2002, August 1). "Gender Differences in Ethical Decision Making." *Women in Management Review* 17(5), 217–27. <https://doi.org/10.1108/09649420210433175>
- Goel, M., & Ramanathan, Ms. P. E. (2014). "Business Ethics and Corporate Social Responsibility – Is There a Dividing Line?" *Procedia Economics and Finance* 11, 49–59. [https://doi.org/10.1016/S2212-5671\(14\)00175-0](https://doi.org/10.1016/S2212-5671(14)00175-0)
- Gonçalves, L. L., Nardi, A. E., Bortolanza, S., King, M., Santos, H., Rodrigues, D., & Spear King, A. L. (2022, January). "Evaluation of Digital Dependence of Employees in the Organizational Environment." *INQUIRY: The Journal of Health Care Organization, Provision, and Financing* 59. <https://doi.org/10.1177/00469580211055582>
- Haines, R., & N.K. Leonard. "Individual Characteristics and Ethical Decision-making in an IT Context." *Industrial Management & Data Systems* 107, no. 1, 5–20. <https://doi.org/10.1108/02635570710719025>
- Ibiricu, B., & Van Der Made; M. L. (2020, June 10). "Ethics by Design: A Code of Ethics for the Digital Age." *Records Management Journal* 30, no. 3, 395–414. <https://doi.org/10.1108/RMJ-08-2019-0044>
- Isotalus, E., & Kakkuri-Knuuttila, M.-L. (2018, June 18). "Ethics and Intercultural Communication in Diversity Management." *Equality, Diversity and Inclusion: An International Journal* 37(5), 450–69. <https://doi.org/10.1108/EDI-01-2017-0019>
- Kennedy, J. A., Kray, L. J., & Ku, G. (2017, January). "A Social-Cognitive Approach to Understanding Gender Differences in Negotiator Ethics: The Role of Moral Identity." *Organizational Behavior and Human Decision Processes* 138, 28–44. <https://doi.org/10.1016/j.ob>
- Kumar, S., & Choudhury, S. (2023, April 11). "Cognitive Morality and Artificial Intelligence (AI): A Proposed Classification of AI Systems Using Kohlberg's Theory of Cognitive Ethics." *Technological Sustainability*. <https://doi.org/10.1108/TECHS-12-2022-0047>
- Loo, R. (2023, June). "Are Women More Ethical than Men? Findings from Three Independent Studies." *Women in Management Review* 18 (4), 169–81. <https://doi.org/10.1108/09649420310479372>
- Fredricks, M. S., Tilley, E., & Pauknerová, D. (2014, April 29). "Limited Gender Differences in Ethical Decision Making between Demographics in the USA and New Zealand." *Gender in Management: An International Journal* 29, no. 3, 126–47. <https://doi.org/10.1108/GM-08-2012-0069>
- Magrizos, S. (2020, September 4). "Teaching Business Ethics in a Digital World." *Journal of Global Responsibility* 11(4), 377–86. <https://doi.org/10.1108/JGR-02-2020-0026>
- McCabe, A. C., Ingram, R., & Dato-on, M. C. (2006, March). "The Business of Ethics and Gender." *Journal of Business Ethics* 64(2), 101–16. <https://doi.org/10.1007/s10551-005-3327-x>

Meng, J., Kim, S., & Reber, B. (2022, June 30). "Ethical Challenges in an Evolving Digital Communication Era: Coping Resources and Ethics Trainings in Corporate Communications." *Corporate Communications: An International Journal* 27(3), 581–94. <https://doi.org/10.1108/CCIJ-11-2021-0128>

Mindel, D. (2022, March 23). "Ethics and Digital Collections: A Selective Overview of Evolving Complexities." *Journal of Documentation* 78(3), 546–63. <https://doi.org/10.1108/JD-11-2020-0193>

OECD. (2018). BRIDGING THE DIGITAL GENDER DIVIDE. OECD. <https://www.oecd.org/digital/bridging-the-digital-gender-divide.pdf>

Paoloni, P., Lombardi, R., & Principale, S. (2023, February 17). "The Impact of Gender Diversity on Corporate Social Responsibility Knowledge: Empirical Analysis in European Context." *Journal of Knowledge Management*. <https://doi.org/10.1108/JKM-07-2022-0512>

Pimentel, J. R. C., Kuntz, J. R., & Elenkov, D. S. (2010, June 29). "Ethical Decision-making: An Integrative Model for Business Practice." Edited by Gael McDonald. *European Business Review* 22(4), 359–76. <https://doi.org/10.1108/09555341011056159>

Roša, A. (2021, December 31). "Exploring the Role of Ethical Issues in the Context of Digital Transformation." *Trends Economics and Management* 15(38), 23–33. <https://doi.org/10.13164/trends.2021.38.23>

Sadeghi, B., Richards, D., Formosa, P., McEwan, M., Ali Bajwa, M. H., Hitchens, M., & Ryan, M. (2023, May 24). "Modelling the Ethical Priorities Influencing Decision-Making in Cybersecurity Contexts." *Organizational Cybersecurity Journal: Practice, Process and People*. <https://doi.org/10.1108/OCJ-09-2022-0015>

Saurabh, K., Ridhi, A., Rani, N. Mishra, D., & Ramkumar, M. (2022, April 18). "AI Led Ethical Digital Transformation: Framework, Research and Managerial Implications." *Journal of Information, Communication and Ethics in Society* 20(2), 229–56. <https://doi.org/10.1108/JICES-02-2021-0020>

Shaw, J. J. A., & Shaw, J. H. (2010, August 3). "Business Education, Aesthetics and the Rule of Law: Cultivating the Moral Manager." *Social Responsibility Journal* 6(3), 469–86. <https://doi.org/10.1108/1747111011064816>

Sholihin, M., Sari, R. C., Yuniarti, N., & Ilyana, S. (2020, November). "A New Way of Teaching Business Ethics: The Evaluation of Virtual Reality-Based Learning Media." *The International Journal of Management Education* 18(3). <https://doi.org/10.1016/j.ijme.2020.100428>

Tursunbayeva, A., Pagliari, C., Di Lauro, S., & Antonelli, G. (2022, April 6). "The Ethics of People Analytics: Risks, Opportunities and Recommendations." *Personnel Review* 51(3), 900–921. <https://doi.org/10.1108/PR-12-2019-0680>

Valentine, S., Godkin, L., Page, K., & Rittenburg, T. (2009, March 24). "Gender and Ethics: Ethical Judgments, Ethical Intentions, and Altruism among Healthcare Professionals." *Gender in Management: An International Journal* 24(2), 112–30. <https://doi.org/10.1108/17542410910938808>

Velasco Vizcaíno, F., Martín, S. L., & Jaramillo, F. (2023, March). "The Role of I-Deals Negotiated by Small Business Managers in Job Satisfaction and Firm Performance: Do Company Ethics Matter?" *Journal of Business Research* 158. <https://doi.org/10.1016/j.jbusres.2023.113697>

Vrdoljak Raguž, I. (2020). "Women Entrepreneurship in the Republic of Croatia." *DIEM*, vol. 5(1), 143–150. <https://hrcak.srce.hr/236770>

Westbrook, W. K., Arendall, C. S., & Padelford, M. W. (2011, June 14). "Gender, Competitiveness, and Unethical Negotiation Strategies." *Gender in Management: An International Journal* 26(4), 289–310. <https://doi.org/10.1108/17542411111144300>

Zekos, G. I. (2003, April 1). "MNEs, Globalization and Digital Economy: Legal and Economic Aspects." *Managerial Law* 45(1/2), 1–296. <https://doi.org/10.1108/03090550310770875>