

SESSION 1: POTPOURRI  
DATE: SATURDAY, FEBRUARY 24  
TIME: 10:30 – 12:00 PM

## **The Moderating Effect of Gender on Unethical Financial Behavior: A Study Using Partial Least Squares Latent Factor Path Analysis**

**Frank Collins**  
*Texas A&M International University*

**ABSTRACT:** This paper presents findings on the link between a person's Career Self-Interest (CSI) and Unethical Decision-Making (UDM). Results indicate a strong and significant link between CSI and UDM, with a 10% increase in CSI leading to an expected 2% increase in UDM. Findings also show that female respondents were substantially more likely to make ethical decisions than their male counterparts, regardless of their CSI. Analysis results were based on a partial least squares path analysis with latent variables. The study used a sample of 139 MBA students. Conclusions include strong implications and recommendations for future research.