

# **Ethical Business Culture and Its Impact on Unethical Behaviors in the Workplace: Conceptual Implications**

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## **Abstract**

A significant number of contemporary researches on business ethics and its importance can be found in most acclaimed academic articles. However, there is yet a research that specifically focuses on how ethical business culture affects the ethical behaviors of businessmen. Hence, this paper will conceptually investigate ethical business culture and how this ethical context negatively affect ethical misconduct of businessmen in the workplace. This study aims to indicate the essentiality of facilitating ethical business culture in business organizations. It is necessary to establish a proper and clear understanding about how ethical business culture helps enhance ethical work behaviors. Such understanding should be beneficial for business leaders as well as organizational development practitioners in promoting business ethics by creating an ethically-sound culture in business organization.

**Keywords:** Ethical Business Culture, Business Ethics, Ethical Work Behaviors

## **Introduction**

In the globalized world where business has become a central part of most people's lives, business ethic should no longer be considered as an "oxymoron" but as an essentiality in business-a virtuous norm by which all businessmen should abide (Ghillyer, 2012; Werhane and Freeman, 1999). Businessmen need to be ethical in doing business because practicing businesses ethically and being socially responsible will help their organizations secure a positive business performance and attain sustainable business growth (Gökmen and Öztürk, 2012; Milburn 2008). Despite this empirical view of the importance of business ethics, there are still, however, numbers of businessmen today who merely strive for profits, wealth and personal interests, and neglect ethical business practices. Over the course of the past twenty years, ethical business misdeeds have evidently led to disastrous consequences, ranging from Asian financial crisis in 1997-1998 to recent business scandals in 2017, e.g., allegations of sexual, racial and gender harassments in workplaces (in U.S. tech and film industries), data breaches (at Facebook, Google and Equifax), bribery charges (at Samsung), etc. (Shen, 2017). The consequent damages incurred from ethical misbehaviors, particularly from corruption and bribery, have been estimated to cost more than USD 2 trillion globally each year (OECD, 2014).

Why do businessmen behave unethically? To answer this question, this conceptual paper aims to study various drivers of ethical/ unethical behaviors. As observed by Jin et al. (2013), unethical business behaviors may be the result of "lack of human values and common good of business leadership and management". Thus, this paper will mainly focus on ethical business culture, an ethical business environment which promotes ethical and moral conduct

in the business organization. Ethical business culture is a recently developed model which contains principle aspects of organizational ethical context, namely ethical value, ethical leadership, ethical climate, and ethics institutionalization-all the formal and informal components of organizational business culture that nurture moral development and establish standards for ethical decision making and practices (Jondle, Ardihvili and Mitchell 2014; Valentine, Godkin, Fleischman, Kidwell and Page, 2011). Hence, the objectives of this paper are: (1) to review literatures on ethical business culture and how it affects ethical/ unethical work behaviors; and (2) to develop a conceptual framework that depicts the relationship between ethical business culture and ethical/ unethical work behaviors.

## Literature Review

**Ethical Business Culture:** In business context, organizational culture, ethical leadership, ethical climate and culture as well as ethics institutionalization are all widely considered by business scholars as vital contextual aspects which determine ethical business behaviors. According to Griseri and Seppala (2010), organizational culture has a prominent and substantial influence on ethical decision making and behaviors, whereas “ethical leadership brings about ethical behavior and attitude” not only of the employees but also toward all stakeholders (Frisch and Huppenbauer, 2013; Gökmən and Öztürk, 2012). Moreover, ethical climate embodies ethical contents in employees’ behaviors and perception, thus helps constitute the “right behavior” (Beeri, Dayan, Vigoda-Gadot and Werner, 2013; Simha and Cullen, 2012). Additionally, in an ethical culture-a subset of an organizational culture-decision-making process must consider the ethical consequences, and norms of behaviors, role model, etc. should all be consistent with the ethical standards of the business organization (Ruiz-Palomino and Martínez-Cañas, 2014; Ardihvili et al., 2009). Lastly, ethics institutionalization is defined as a process which incorporates ethics implicitly and explicitly into the daily life of business, making ethics a regular and normal part of business (Tsalikis and Fritzsche, 1989; Singhapakdi and Vitell, 2007).

Essentially, all these ethical contexts serve as bases for the development of ethical business culture. As stipulated by Bandura (1986), no single reason or factor can determine the thoughts and behaviors of a person. Thus, Ardihvili et al. (2009) has conducted a study to identify a comprehensive list of attributes of ethical business culture under a model named the “Center for Ethical Business Cultures (CEBC),” which consists mainly of all ethical context mentioned above. As detailed below, CEBC model is made up of a list of five characteristics with 35 items (as detailed in Table 1):

- 1) Values-Driven is the model’s keystone characteristic because, in an organizational culture where core business functions are aligned with Value-Driven behaviors, an ethical business culture will be sustained.
- 2) Leadership Effectiveness is a characteristic of top management who embodies ethical values in his/ her own behavior and demands ethical conduct at every level of the organization.
- 3) Stakeholder Balance encourages “a balance of all stakeholders in all decision-making,” i.e., a business organization must not leave out any stakeholder when making ethical decisions.
- 4) Process Integrity concerns how an organization internalizes its ethical values and mission in the organization processes and behavior or, in other words, how ethics are institutionalized in a business organization.
- 5) Long-term Perspective is considered as foundational element of ethical business culture. It emphasizes the importance of the long-term relationship with the organization’s stakeholders and acts to safeguard and sustain an ethical environment in a business organization (Jondle et al., 2014; Ardihvili et al., 2009).

From these five characteristics of CEBC, Jondle et al. (2014) further developed a survey

instrument to validate the 35 constructs of Ardihvili et al.'s (2009) model and the EBCS leadership-related items.. As a result, a survey instrument called Ethical Business Culture Survey (EBCS), containing ten items associated with the five dimensions of CEBC Model was introduced. Prominently, EBCS is rather new and multidimensional, but serves as comprehensive survey instrument that can be used to measure dimensions of ethical culture in business organization (Jondle et al., 2014). Accordingly, Table 1 illustrates the differences between the items of ethical business culture's characteristics in CEBC and EBCS models.

**Table 1** Ethical Business Culture Items under CEBC and EBCS Models

Characteristics	CEBC 35-Items	EBCS 10-Items
<b>Values-Driven:</b>	<p>“Build relationships of trust and respect”</p> <ul style="list-style-type: none"> <li>- <i>The company strives to build relationships of trust and respect with its stakeholders.</i></li> </ul> <p>“Corporate values are sustained over long periods of time”</p> <ul style="list-style-type: none"> <li>- <i>The company values express forward thinking focused on long-term relationships with its stakeholders.</i></li> </ul> <p>- <i>My company's corporate values invoke steadfastness through time.</i></p> <p>“Clarity of mission and values, reflected in ethical guidelines and behavior”</p> <ul style="list-style-type: none"> <li>- <i>Mission and values statements are clearly reflected in promotion of ethical guidelines and expected behavior.</i></li> </ul> <p>“Institutionalizes ethical values”</p> <ul style="list-style-type: none"> <li>- <i>Values form the basis for all aspects of how the company conducts its business (i.e. how the company hires, fires, promotes, and compensates employees; from product development to product sales and service).</i></li> </ul> <p>“Strong culture that actively eliminates people who don't share the values”</p> <ul style="list-style-type: none"> <li>- <i>The corporate culture proactively takes disciplinary action against people who do not follow the company's codes of conduct and ethics.</i></li> </ul>	<ul style="list-style-type: none"> <li>- <i>The organization strives to build relationships of trust and respect with its stakeholders (e.g., customers, suppliers, employees, owners and community).</i></li> <li>- <i>The organization's values form the basis for all aspects of how the organization conducts its business.</i></li> </ul>
<b>Stakeholder Balance:</b>	<p>“Balance all stakeholders (e.g., customers, employees, owners and community) in all their decision-making, consistently”</p> <ul style="list-style-type: none"> <li>- <i>Decision makers strive to consistently balance the interests of all stakeholders (e.g., customers, employees, owners and community).</i></li> </ul> <p>“Deal with all stakeholders on a consistently ethical and value-oriented basis”</p> <ul style="list-style-type: none"> <li>- <i>Stakeholder needs are consistently addressed based on the company values.</i></li> <li>- <i>Good balance of customer value and profit</i></li> <li>- <i>There is a conscious effort to balance the drive for profit with the need for delivering customer value.</i></li> <li>- <i>Giving back to the community in which the company does business</i></li> <li>- <i>A consistent effort is made to support the communities the company does business in by providing financial assistance, direct aid or through employee volunteerism programs.</i></li> <li>- <i>A consistent effort is made to support the global communities the company does business in by providing financial assistance, direct aid or through employee volunteerism programs.</i></li> <li>- <i>Work to be a good corporate citizen in a global economy</i></li> <li>- <i>The corporate culture encourages social accountability when assessing its impact on a global economy.</i></li> <li>- <i>Respectful treatment and fair compensation for employees at all levels</i></li> <li>- <i>All employees are treated with respect.</i></li> <li>- <i>All employees are fairly compensated for the work they do.</i></li> </ul>	<ul style="list-style-type: none"> <li>- <i>The organization balances the drive for profit with the need for delivering customer value.</i></li> <li>- <i>The organization balances the drive for profit with the need for delivering customer value.</i></li> </ul>
<b>Leadership Effectiveness:</b>	<p>“Ethical culture starts at the top and is conveyed by example”</p> <ul style="list-style-type: none"> <li>- <i>Senior leadership believes in promoting an ethical corporate culture.</i></li> <li>- <i>Senior leadership leads by example.</i></li> </ul>	<ul style="list-style-type: none"> <li>- <i>Senior leaders lead by example of personal integrity.</i></li> </ul>

**Table 1 (Con.)**

Characteristics	CEBC 35-Items	EBCS 10-Items
<b>Process Integrity:</b>	<p>“Senior management demands ethical conduct at every level of the company”</p> <p>- <i>Senior management demands ethical conduct at every level of the company.</i></p> <p>“CEO and senior management live their lives with great personal integrity”</p> <p>- <i>Senior management live their lives with great personal integrity.</i></p> <p>“When ethical issues arise, CEO does not “shoot the messenger”, but gathers facts and takes action”</p> <p>- <i>Dissent is encouraged where ethical issues can be discussed without fear of retaliation.</i></p> <p>“Do what they say they’re going to do”</p> <p>- <i>Leaders make decisions that are acted on.</i></p>	<p>- <i>Senior leaders expect ethical conduct at every level of the company.</i></p>
<b>Long-term Perspective:</b>	<p>“Dedication to Quality and Fairness in its people, processes and products”</p> <p>- <i>There is dedication to the quality processes that lead to quality products and services.</i></p> <p>“Invest in ongoing ethics training and communication throughout the organization”</p> <p>- <i>Ethics training is delivered to all employees on an ongoing basis.</i></p> <p>- <i>Ethical behavior is constantly reinforced through ongoing communications from management.</i></p> <p>“Values are reinforced in performance appraisals and promotions”</p> <p>- <i>Corporate values are reinforced through performance appraisals.</i></p> <p>- <i>Corporate values are reinforced through promotions.</i></p> <p>“Values are reinforced in every-day execution”</p> <p>- <i>The corporate values are instilled into the every-day execution of business processes and functions.</i></p> <p>“Excellent corporate governance processes, supported by Board quality and independence”</p> <p>- <i>The Board of Directors of the company supports ethical corporate culture.</i></p> <p>“Noble mission is internalized in company processes and behavior”</p> <p>- <i>Employees are expected to behave and act ethically.</i></p> <p>“Transparent decision-making, by the people closest to the question”</p> <p>- <i>The corporate culture encourages ethical and transparent decision-making to be made by the people with the greatest knowledge of the situation.</i></p>	<p>- <i>There is a dedication to the quality process that leads to quality products and services.</i></p> <p>- <i>The every-day execution of business processes and functions reflect the organization's values.</i></p>

Now that ethical business culture model has been clearly identified, the remaining part of the literature review will be focused on ethical/ unethical behaviors in the workplaces.

**Ethical Behaviors vs. Unethical Behaviors in the Workplaces:** Ethical behaviors have broader spectrum and variation of views than do unethical behaviors. Ethical behaviors in different organizations tend to differ in forms and meanings. For example, what is regarded as ‘normatively appropriate’ in one company may not be regarded as such in other companies. The standard of ‘morally sound and correct’ behavior may vary in different business organizations. Therefore, it is claimed by most scholars of business ethics that in studying ethical behavior it would be simpler to identify and assess unethical behavior that is “either illegal or morally unacceptable to the larger community” (Zuber and Kaptein, 2014). Generally speaking, unethical behavior in business concerns immoral conducts which put the fundamental interests of a business organization at stake. The range of terms related to unethical behavior in the workplace includes workplace deviance (Hollinger and Clark, 1982), sabotage (Analoui, 1995), counterproductive behavior (Mangione and Quinn, 1975), corruption (Ashforth and Anand, 2003), etc.

**Kaptein’s Unethical Behavior-Stakeholder Theory Perspective:** Kaptein (2008) has taken into account a diverse range of ethical responsibilities toward business stakeholders to create diverse dimensions of unethical behavior. Kaptein’s (2008) measure of unethical behavior in workplaces provides more valid and reliable information that are “applicable across organizations, occupations, sectors, and countries”. Systematically developed, Kaptein’s unethical work behaviors measurement have been tested in eight consecutive steps: (1) item generation, (2) item review, (3) exploratory factor analysis: here, a total of five dimensions/factors centered on five groups of stakeholders and 37 items of unethical behavior were extracted (see Table 2); (4) confirmatory factor analysis; (5) and (6) mean-difference test for industry, job functions, and business organizations; (7) discriminant and nomological validity; and (8) criterion-related (predictive) validity.

**Table 2** Kaptein’s (2008) Unethical Work Behavior under Five Groups of Stakeholder

**Unethical Work Behaviors (5 factors/ 37 items)**

***Toward shareholders/ financiers:***

- 1) Falsify or manipulate financial reports/ information.
- 2) Falsify time and expense reports.
- 3) Steal or misappropriate assets (e.g., money, equipment, materials).
- 4) Breach computer, network, or database controls.
- 5) Abuse or misuse confidential/ proprietary information of the organization.
- 6) Violate document retention rules.
- 7) Provide inappropriate information to analysts and investors.
- 8) Trade securities based on inside information.
- 9) Engage in activities that pose a conflict of interest (e.g., conflicting sideline activities, favoritism of family & friends, use of working hours for private purposes, executing conflicting tasks).
- 10) Waste, mismanage, or abuse organizational resources.

***Toward customers:***

- 11) Engage in false or deceptive sales and marketing practices (e.g., creating unrealistic expectations).
- 12) Submit false or misleading invoices to customers.
- 13) Engage in anticompetitive practices (e.g., market rigging, quid pro quo deals, offering bribes or other improper gifts, favors, and entertainment to influence customers).
- 14) Improperly gather competitors’ confidential information.
- 15) Fabricate or manipulate product quality or safety test results.

**Table 2** (Con.)**Unethical Work Behaviors (5 factors/ 37 items)**

16) Breach customer or consumer privacy

17) Enter into customer contracts relationships without the proper terms, conditions, or approvals.

18) Violate contract terms with customers.

**Toward employees:**

19) Discriminate against employees (on the basis of age, race, gender, religious, belief, sexual orientation, etc.).

20) Engage in (sexual) harassment or create a hostile work environment (e.g., intimidation, racism, pestering, verbal abuse, and physical violence).

21) Violate workplace health and safety rules or principles.

22) Violate employee wage, overtime, or benefits rules.

23) Breach employee privacy.

**Toward suppliers:**

24) Violate or circumvent supplier selection rules.

25) Accept inappropriate gifts, favors, entertainment, or kickbacks from suppliers.

26) Pay suppliers without accurate invoices or records.

27) Enter into supplier contracts that lack proper terms, conditions, or approvals.

28) Violate the intellectual property rights or confidential information of suppliers.

29) Violate contract or payment terms with suppliers.

30) Conduct business with disreputable suppliers.

**Toward society:**

31) Violate environmental standards or regulations.

32) Expose the public to safety risk.

33) Make false or misleading claims to the public or media

34) Provide regulators with false or misleading information

35) Make improper political or financial contributions to domestic/ foreign officials

36) Do business with third parties that may be involved in money laundering or are prohibited under international trade restrictions and embargos.

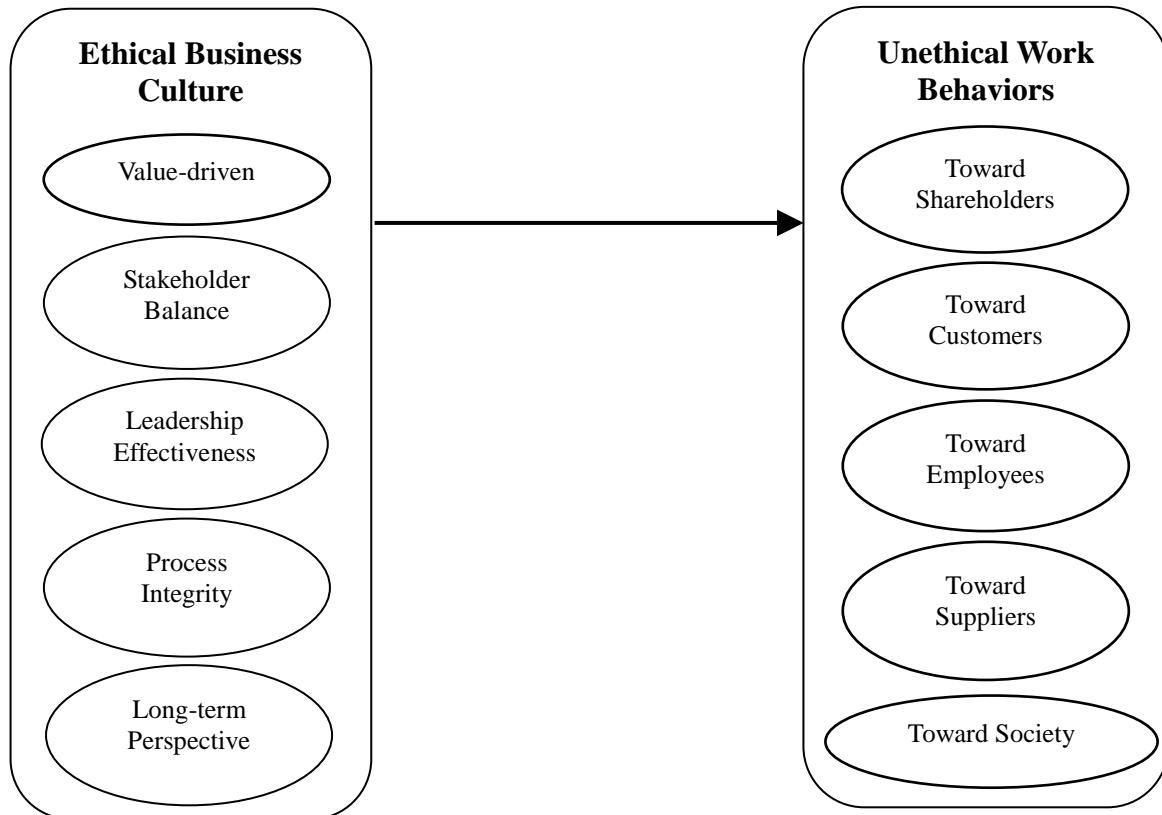
37) Violate international labor or human rights

## Conceptual Framework Development

**Impact of Ethical Business Culture on Unethical Work Behavior:** After the global financial crisis of 2008-2009, many business practitioners and academics have come to question the reliability of such measures as code of ethics, ethic training program or procedures for reporting ethics violations (Jondle et al., 2014). They contended that without fundamental changes in organizational culture, explicit ethics institutionalization (formal ethical code, ethics training, etc.) will not have a long-term effect on ethical business practices. As a consequence, numbers of recent researches have been conducted on ethical culture and its relationship with employee attitudes such as job satisfaction and organizational commitment (Valentine et al., 2011; Sharma, Borna and Stearns, 2009; Jaramillo, Mulki, and Solomon, 2006), but none has investigated the relationship between *ethical business culture* and unethical behavior in business organization. This may be due to the fact that *ethical business culture* is a relatively new concept, introduced by Ardichvili in 2009 and later by his colleagues, Jondle et al., in 2014. Few researchers such as Kaptein (2008) and Kish-Gephart, Harrison and Treviño (2010) have carried out studies on the relationship between ethical culture, not *ethical business culture*, and unethical behavior. Both researchers hypothesized a negative relationship between ethical culture and the intent to behave unethically. Kish-

Gephart's result showed a significant but general association between ethical culture and unethical behavior. Similarly, Kaptein's result indicated that his six multi-dimensions of ethical culture were negatively related to observed unethical behavior. Considering that both ethical culture and *ethical business culture* are similar in nature and are parts of organizational ethical context, it is hypothesized in this paper that *ethical business culture* will also be negatively related to unethical work behavior as depicted in the conceptual framework below.

**Figure 1:** Conceptual Framework



## Conclusion and Further Research

It can be concluded that the model of ethical business culture consists of measurable constructs and comprehensive instrument that can effectively assess the dimensions of organizational ethical culture and can be used to assess its influences on ethical behavior in business organization (Jondle et al., 2014). This conceptual paper serves, conclusively, as a means to find a constructive way for businesses to promote business ethics. Considering the enormous financial harm caused by unethical behavior worldwide, it is evidently crucial for the benefit of business organization and society as a whole to identify the means that can help curb out and prevent unethical activities in businesses. Ultimately, the main aim of this conceptual paper is, therefore, to raise awareness about the importance of business ethics and morality, and to encourage the utilization of ethical business culture in business organization. Apart from the contextual factors affecting ethical behaviors that are being explored in this paper, there are also other determinants which shape ethical business behaviors. Basing on social cognitive theory, a range of individual-level factors has been indicated in explaining why people engage in unethical acts. Hence, for further research, such individual-level factors as ethical/ moral reasoning (e.g., Valentine, Nam, Hollingsworth and Hall, 2014; Hunt

and Vitell, 1986; Treviño, 1992), moral identity (Shao, Aquino and Freeman, 2008; Aquino and Reed, 2002), moral emotions (Shao et al., 2008; Haidt, 2003; Moore et al., 2012), and moral disengagement (Moore, Detert, Treviño, Baker and Mayer, 2012; Bandura, 1986) shall be examined. Statistical evidences from prior researches have shown that using either contextual factors or individual-level factors alone cannot adequately predict the unethical behaviors in the business organization (Kish-Gephart et al., 2010). It is, therefore, recommended that, for further research, a study of both contextual and cognitive factors that affect ethical/ unethical work behaviors should be conducted, and a conceptual framework that depicts the relationships between ethical business culture and cognitive factors with ethical/ unethical work behaviors should be further developed.

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