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## Corporate Ethical Culture: Review of Literature and Introducing PP Model

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### Abstract

Companies can be identified as ethical or unethical companies based on their ethical culture. The corporate culture suggests that organizations have identifiable cultures such as ethical culture. Corporate ethical culture is the shared beliefs about ethics of an organization's members. Although corporate ethical culture is an important concept in organizational-individuals based studies in business, management and accounting, it does not have even an accepted and unified definition. The purpose of this paper is to find out how corporate culture and especially corporate ethical culture has been studied by reviewing how authors defined and studied corporate ethical culture. Two questions are guided this article: 1) How is corporate ethical culture defined by prior researchers? 2) What are the purposes for studying corporate ethical culture? This paper also presents different models of corporate ethical culture developed by prior researchers to find out what is the current position of corporate ethical culture in the literature.

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**Keywords:** Corporate Ethical Culture ; Organizational Culture ; Business Culture ; Ethical Tone at the Top ; Ethical Pressure

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### 1. Introduction

Several studies on how to improve organization's performance are conducted in the past two decades. The difference in organization's performance is highly related to the strategies and rules adopted by company to achieve its goals (Amah et al., 2013). Corporate culture as a set of values, norms and strategies plays a vital role in successful performance of companies (Daft, 2003). The corporate culture is one of the main concerns of employees regarding the quality of their work and such considerations mitigate the importance of profit maximization or other economic goals

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in the organization's objective function (Aghaei Chadegani et al., 2014). Moreover, lack of enough attention to ethics in corporate culture leads to organization corruption and collapse (Sims & Brinkmann, 2003). By investigating the significance of corporate ethical culture, organizations can develop stronger adaptive cultures that can increase their performance and effectiveness.

The researches on ethical culture are progressed from defining different terms for this concept to developing one-dimensional and multi-dimensional models for measuring ethical culture. In spite of different studies on corporate ethical culture, there is little understanding of how it works in practice (Alvesson, 2002). There is also a need for theory development stimulates research of this concept in the management, accounting and other fields of studies. In this paper, corporate culture and especially corporate ethical culture, different developed models of corporate ethical culture and prior studies on corporate ethical culture will be explained. This article contributes to corporate culture literature by explaining the gap on this issue and the current position of corporate ethical culture in the literature. The remainder of this paper is organized as follows. In next section (2) the origin and different definition of corporate culture are explained, in section (3) different models of corporate ethical culture which are developed by prior researchers are discussed, in section (4) different terms in the literature such as corporate, business, organization and ethical culture are explained, in section (5) the difference between ethical culture and ethical climate are discussed and finally in section (6) the conclusion of study and suggestions for future researches are discussed.

## **2. The Origin and Definition of Corporate Culture**

The concept of corporate culture is a new concept which is around for only 25 years (Shafritz et al., 2005). In the 1970s, researchers motivated to increase knowledge on organizational management as a result of Japan's business success and the decrease in U.S production. Ouchi (1981), Peters and Waterman (1982) and Deal & Kennedy (1982) examined how corporate culture can increase business success for the first time. By introducing corporate culture to the research market through these studies, corporate culture became a frequent headline in business studies and a tool for companies to increase their performance and success (Denison, 1990).

The most widely accepted definition of corporate culture is given by Schein (1985). Schein (1985) defines corporate culture as a pattern of shared beliefs and assumptions that individuals learn from problems. He argues that culture is a complex mixture of values, control system, missions, structures and symbols that fit together in order to define what is appropriate for a particular organization.

Organizations may have different cultures such as corporate cultures that guide service and product quality, selection of distribution channels, advertising content and treatment of customers (Hunt et al. 1989). However, the foundation of all these cultures is corporate ethical culture. Ethical culture establishes and maintains the standards that explain the right behaviour and the right conducts which worth doing (Trevino et al. 1995). Trevino et al. (1995) extend the concept of corporate culture by introducing the ethical aspect of the corporate culture into practice. They define corporate ethical culture as a subset of corporate culture which promotes ethical behaviours and ethical conducts. Corporate ethical culture created through management practices which is known as "ethical tone at the top" (Douglas et al., 2001). Key (1999) describes corporate ethical culture as the ethical aspects of an organization's culture which are shared by its members and may be logically conceptualized on a continuum bounded at one end by unethical organizations and at the other, highly ethical organizations. Jacobs et al. (2011) argue that corporate culture encourage co-operation and relationship among agents as an intra and inter partnership working when interaction between parties is difficult to monitor.

Based on Amah et al. (2013), corporate culture is a framework that guides day to day behavior and decision making of individuals in organization and directs employees to reach the organization's goals. Strong corporate culture encourages organization's members to achieve the organization's goals (Amah et al., 2013). Amah et al. (2013) argue that organizations with strong corporate culture outperform organizations with weak corporate culture. Recently, Ushakov et al. (2014) suggest that corporate culture is a set of core rules of conduct, traditions and customs sent to all employees of the company as the correct way of perception and attitudes to specific situations.

## **3. Different Terms and Prior Studies on Corporate Ethical Culture**

Prior researchers have used different terms for ethical culture including Corporate Ethical Culture (Hunt et al.,

1989; Baker et al., 2006; Schwartz, 2013), Organizational Ethical Culture (Key, 1999; Ampofo et al., 2004; Huhtala et al., 2011; Riivari et al., 2012; Jondle et al., 2013), Business Ethical Culture (Ardichvili et al., 2009; Jondle et al., 2014), Perceived Ethical Culture (Sweeney et al., 2009; Lamontagne, 2012) and Ethical Culture (Kaptein, 2008; Park & Blenkinsopp, 2012; Svanberg & Ohman, 2013). These concepts and prior studies have used such terms are explained in the followings.

Organization ethical cultures are those aspects of organizational culture and behaviors that encourage the organization to operate in a sustainable way (Riivari et al., 2012; Kaptein, 2008). When researchers used the term “organizational ethical culture”, they emphasized on the difference between ethical culture and ethical climate (Huhtala et al., 2011; Riivari et al., 2012). They argue that ethical climates are those aspects that determine what constitutes ethical conducts, whereas ethical cultures are those aspects that stimulate ethical conducts. They mention that as organizational culture includes shared assumptions, it is deeper and broader construct than organizational climate that consists of shared perceptions.

Corporate ethical culture is considered by prior researchers as a composite of the individual ethical values of managers and both the formal and informal policies on ethics of organization (Hunt et al., 1989). In fact, the concentration of corporate ethical culture is on leadership and the role of managers in conducting ethical culture in an organization. The researchers that used corporate ethical culture term believe that when ethical standards and norms are accepted and observed by top managers and widely shared among organization’s members, organizational success will be enhanced (Hunt et al., 1989; Baker et al., 2006).

Business ethical culture is defined as an environment where individuals are not only required to discriminate right from wrong but also are expected to go beyond the minimum to implement ethical decisions and behaviors when all choices seem right. Business ethical culture encloses for-profit companies comprised of employees working commonly with internal/external stakeholders (Ardichvili et al., 2009). Researchers that considered the business ethical culture concept have used the perceptions of business practitioners or executives and believe that ethical business culture fosters the company environment guided by shared values and beliefs (Trevino, 1995; Ardichvili et al., 2009; Jondle et al., 2013).

Perceived ethical culture is mostly associated with ethical decision making of individuals in organizations. According to Sweeney et al. (2009), perceived ethical culture is an encouragement by top management and also from an organization to make ethical decisions and avoidance of unethical behaviors. In fact, perceived ethical culture is the perception of individuals who had faced ethical and unethical dilemmas in the workplace (Lamontagne, 2012). According to Lamontagne (2012), perceived ethical culture provides an understanding of how individuals shaped their values in making ethical decisions based on ethical cultures in their organizations. Table 1 shows the summary of prior studies on ethical culture based on using different terms.

Table 1. Prior Studies on Ethical Culture based on Different Terms

Panel A: Organizational Ethical Culture			
Authors	Variables	Methodology	Main Results
Morris (2009)	DV: Dysfunctional audit behaviors  IVs: Organizational ethical culture, Authentic leadership, Ethical reasoning	- Survey Design - 120 auditors are participated  - Using online questionnaires	Authentic leadership and ethical culture are found to be negatively correlated with in-charge auditors’ perceptions of the frequency of dysfunctional audit behaviors
Huhtala et al. (2011)	DV: Ethical leadership style  IV: Organizational Ethical Culture	- Survey Design - 902 managers are participated  - Using postal questionnaires	An ethically behaving leader can develop the culture of his organization towards more ethical practices.

Riivari et al. (2012)	DV: Organizational Innovativeness IV: Organizational Ethical Culture	- Survey Design - 147 Respondents participated - Using Questionnaires	A positive relationship was found between organizational ethical culture and organizational innovativeness
Jondle et al. (2013)	DV: Modern risk management IV: Organizational Ethical Culture	-	Developing a multi-dimensional model for ethical culture in order to examine its effect on modern risk management.

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**Panel B: Corporate Ethical Culture**


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Authors	Variables	Methodology	Main Results
Hunt et al. (1989)	DV: Organization Commitment IV: Corporate Ethical Culture	- Survey Design - 1076 managers are participated - Using Questionnaires	A positive association was found between corporate ethical culture and organizational commitment
Baker et al. (2006)	DV: Ethical Behaviors IVs: Corporate Ethical Culture, Organizational Justice, Organizational Commitment	- Survey Design - 489 managers are participated - Using Questionnaires	The creation of ethical culture at the corporate level can lead to higher levels of ethical behaviors by individuals within the organization
Schwartz (2013)	Developing multi-dimensional -Model for measuring ethical culture	-	The model consists of three elements include (1) the existence of a set of core ethical values infused throughout the organization in its policies, processes, and practices; (2) the establishment of a formal ethics program, and (3) the continuous presence of ethical leadership

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**Panel C: Business Ethical Culture**


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Authors	Variables	Methodology	Main Results
Ardichvili et al. (2009)	Identifying the characteristics or clusters of business ethical culture	- Qualitative data clustering method - Using interview - 54 business executives and 13 academics are participated	The five clusters including mission- and values-driven, stakeholders Balance, leadership Effectiveness, process Integrity and long-term perspective are identified by this research for business ethical culture
Jondle et al. (2014)	Developing a survey instrument and its use to validate an ethical business culture construct (CEBC) model	- Qualitative data analyzing method - Using interview - Using exploratory and confirmatory factor analyses	The construct covering five dimensions of ethical business culture and a ten questions instrument is developed

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**Panel D: Perceived Ethical Culture**


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Authors	Variables	Methodology	Main Results
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Sweeney et al. (2009)	DV: Ethical evaluation and intention to involve in dysfunctional audit behaviors IV: Perceived ethical culture	- Survey design - 463 auditors from Ireland and 117 from U.S. are participated - Using questionnaires	Both dimensions of ethical culture (ethical tone at the top and ethical pressure) are significant in forming an ethical evaluation but only ethical pressure has an impact on intention to engage in unethical behaviors
Lamontagne (2012)	DV: Ethical decision making IV: Perceived ethical culture	- Qualitative data analyzing method - Using interview - 11 Managers (CEO) are participated	Ethical culture is perceived as an important value to these individuals' make up and framework for ethical decision making.

#### 4. Different Models of Corporate Ethical Culture

Different models of corporate ethical culture are developed based on ethical culture dimensions in prior studies. The most well-known models are 1) Corporate Ethical Virtue model (CEV) developed by Kaptein (2008), 2) Center for Ethical Business Culture model (CEBC) developed by Ardichvili et al. (2009), 3) Perceived Ethical Culture model (PEC) developed by Sweeney et al. (2010), and 4) Ethical Corporate Culture model (ECC) developed by Schwartz (2013). All these models are explained in the following sections.

##### 4.1. Corporate Ethical Virtue Model (CEV)

Corporate Ethical Virtue (CEV) model is developed by Kaptein (2008). Kaptein (2008) argue that corporate ethical virtues are the organizational conditions for ethical conducts which formulates normative criteria and reflect the organization's capacity to stimulate ethical conduct of employees. In fact, Kaptein (2008) represent normative criteria for corporate ethical culture using CEV model. CEV model is grounded on Solomon's (1992) virtue theory of business ethics. According to this theory, organizations and also employees should possess special characteristics or virtues in order to act ethically. Corporate ethical virtues are also certain characteristics that promote ethical conducts. To define these virtues, Kaptein (2008) conducted a qualitative analysis of 150 cases of unethical conduct by employees and managers associated with organizational culture. The results of exploratory and confirmatory factor analysis suggest 8 dimensions for ethical culture. These virtues are as following:

- Clarity: the extent to which ethical expectations are comprehensive and understandable to employees and managers.
- Congruency of management: the extent to which the board and middle management act in accordance with ethical expectations.
- Congruency of supervisors: the extent to which local management act in accordance with ethical expectations.
- Feasibility: the extent to which the organization provide sufficient equipment, budgets and authority to management and employees.
- Supportability: the extent to which the organization support ethical expectations among management and employees.
- Transparency: the extent to which ethical and unethical conducts are visible to responsible managers and employees.
- Discussability: the extent to which managers and employees have the opportunity to discuss ethical issues.
- Sanctionability: the extent to which managers and employees believe about rewards and punishments.

According to Kaptein (2008), the first three virtues are related to the self-regulating capacity of the organization, the next two virtues are related to the self-providing capacity of the organization and the last three virtues to the self-correcting or self-cleansing capacity of the organization. Fig1 shows the dimensions of Corporate Ethical Virtue (CEV) model.

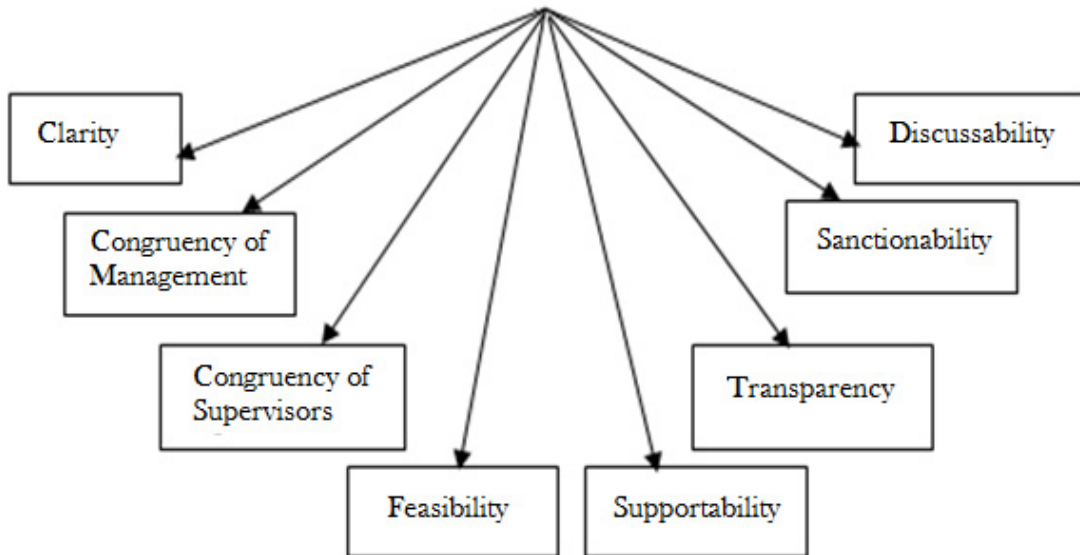


Fig. 1. Dimensions of Corporate Ethical Virtue Model by Kaptein (2008)

Kaptein (2008) believes that prior researches on corporate ethical culture have considered ethical culture as a one-dimensional construct (Hunt et al., 1989; Trevino et al., 1998). However, he tries to operationalize ethical culture from one-dimensional model to multi-dimensional through specifying different sub-dimensions (Kaptein, 2008). Kaptein (2009) tested the CEV model empirically by investigating the relationship between ethical culture (CEV model) and ethical programs. The results show that except for the dimensions of feasibility and supportability, all six other dimensions of ethical culture had a significant relationship with ethics programs. Kaptein (2011) also investigates the relationship between observed unethical behaviors in work groups and corporate ethical culture (CEV model). The results show that six of the eight virtues are negatively related to observed unethical behaviors. He argues that multiple corporate virtues reduce the incidence of unethical behaviors in work places.

#### 4.2. Center for Ethical Business Culture Model

Ardichvili et al. (2009) developed Center for Ethical Business Culture (CEBC) model in order to introduce ethical business culture components from a holistic perspective. Ardichvili et al. (2009) divided business culture into formal and informal cultures. Formal business cultures include leadership, policies, socialization mechanisms, reward systems and decision making processes. However, informal business cultures include implicit behavioral norms, rituals, role models, historical anecdotes and language.

EBC model is a list of attributes of ethical culture based on business practitioners or executives' perceptions. This model is based on the grounded theory approach (Creswell, 1998). Grounded theory focuses on discovering a framework to explain a phenomenon under investigation by analyzing data which are collected through field investigations. Ardichvili et al. (2009) argue that prior studies are exploring only one or two dimensions of ethical corporate cultures (e.g., decision making or leadership), and none of them attempted to create a comprehensive list of attributes of ethical cultures based on the perceptions of business practitioners or executives. Ardichvili et al. (2009) found five clusters that have emerged from interviews with business practitioners and executives regarding ethical culture. These dimensions include Mission and Value-Driven, Stakeholder Balance, Leadership Effectiveness, Process Integrity, and Long-Term Perspective. Fig2 shows the dimensions of Ethical Business Culture (EBC) model.

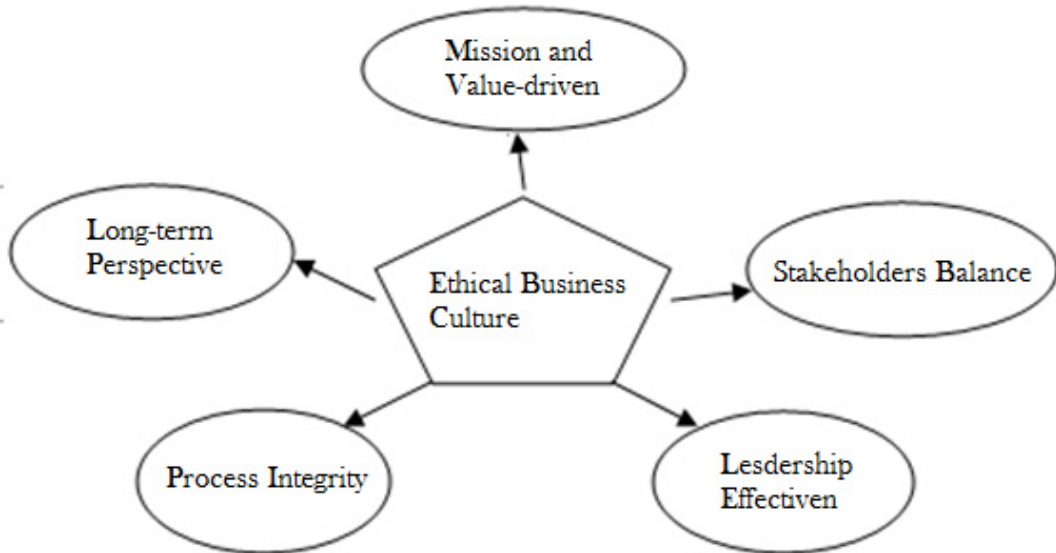


Fig. 2. Dimensions of Ethical Business Culture Model by Ardichvili et al. (2009)

Based on Ardichvili et al. (2009), organizations possessing ethical cultures with these 5 clusters create and maintain a shared pattern of values, customs, practices, and expectations which dominate normative behaviour in the organization. The first cluster, mission and value-driven explains the clarity of missions and values reflected in ethical behaviours. The second cluster, stakeholders balance relates to creating balance for all stakeholders including customers, employees, owners and community in their entire decision making. The third cluster, leadership effectiveness represents the ethical cultures set at the top of organization and observed by CEOs and senior managers. The fourth cluster, process integrity explains the dedication to quality and fairness in organization’s processes, products and people. Finally, long-term perspective relates to act in the best interests of customers over the longer term.

4.3. *Perceived Ethical Culture Model*

Perceived Ethical Culture model (PEC) developed by Sweeney et al. (2010). Sweeney et al. (2010) argue that perceived ethical culture has two dimensions: A) ethical tone at the top and B) ethical pressure. Figure 3 shows the dimensions of Perceived Ethical Culture (PEC) model developed by Sweeney et al. (2010).

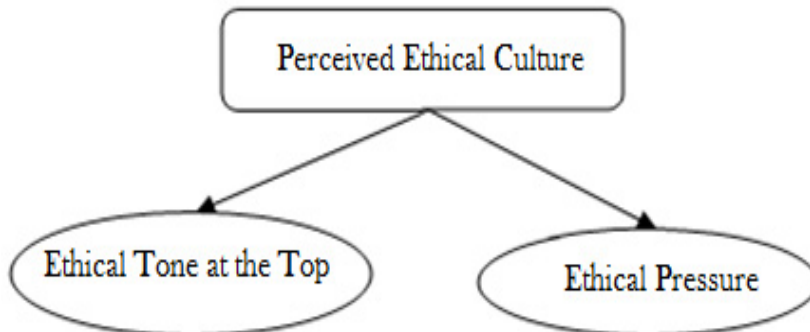


Fig. 3. Dimensions of Perceived Ethical Culture Model by Sweeney et al. (2010)

Managers in the organizations through “tone at the top” are responsible to create and embed ethical culture in the organization (Morris 2009). In fact, a strong corporate ethical culture starts with organization’s leaders which called “tone at the top” (Amernic et al., 2010). Aquila and Bean (2011) define tone at the top as a level of commitment to integrity which leads to the right conducts at all costs regardless of the consequences such conducts might have on financial performance. Cunningham (2005) argues that tone at the top is a set of shared beliefs that an organization has emanating from the top managers. Mahadeo (2006) also defines ethical tone at the top as ‘the ethical atmosphere which is created in workplace by an organization’s leadership’. Mahadeo (2006) argues that if employees think managers bend the rules, they will bend the rules too. Therefore, top management has the potential to create ethical mental space in organization by embedding their values, beliefs and ethical rules by generating corporate ethical culture.

Although encouragements set by leaders to behave in an ethical manner play a vital role in an organization, another component of perceived ethical culture (PEC) model relates to the organization’s pressure of reprimanding employees when they engage in unethical conducts (Gurley et al., 2007). Prior studies have shown that the organization’s rewards and punishment systems influence employees’ ethical conducts (Gurley et al., 2007; Trevino et al., 1986). Pierce and Sweeney (2010) suggest that in addition to the tone at the top, the pressures in an organization can also influence ethical conducts. Sweeney et al. (2010) investigate the effect of perceived ethical culture on ethical evaluation and intention to act ethically. The results show that two components of perceived ethical culture (ethical pressure and ethical tone at the top) are significantly related to ethical evaluation and intention to act ethically. These results suggest that higher perceived pressure in an organization to engage in ethical conducts and higher perceived ethical tone at the top are lead to more ethical conducts of employees (Sweeney et al., 2010).

#### 4.4. Ethical Corporate Culture Model

Recently, Schwartz (2013) developed Ethical Corporate Culture (ECC) model as a multi-dimensional model of corporate ethical culture. ECC model has three dimensions include A) Core ethical value B) Formal ethical programs and C) Ethical leadership. Fig 4 shows the dimensions of Ethical Corporate Culture (ECC) model developed by Schwartz (2013).

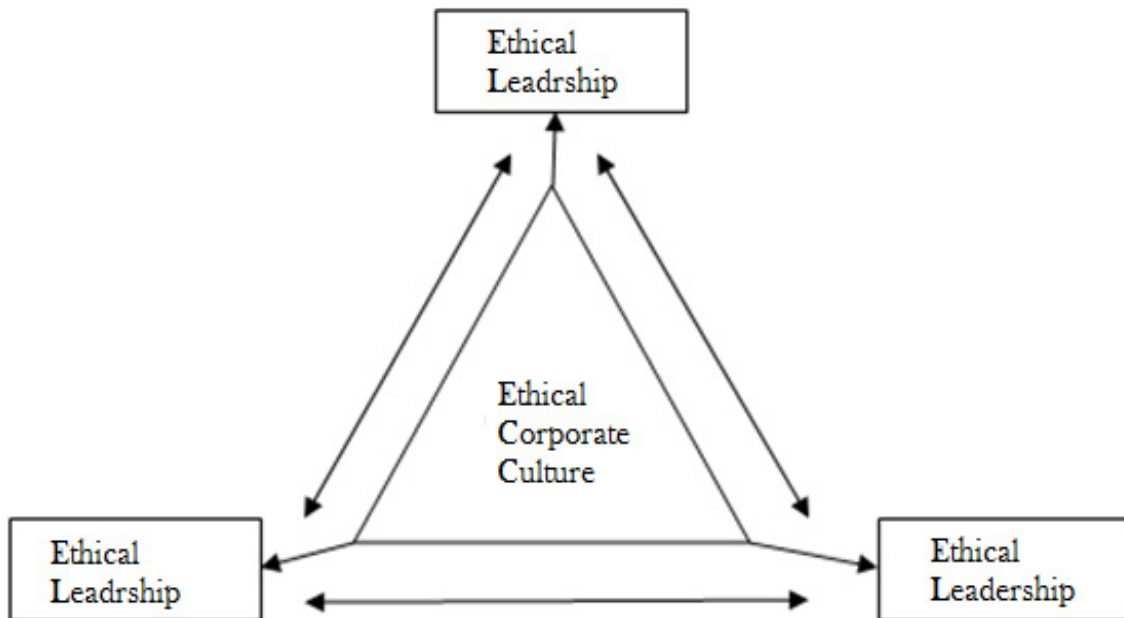


Fig. 4. Dimensions of Ethical Corporate Culture Model by Schwartz (2013)



Schwartz (2013) defines corporate culture as a representation of the organization’s shared values, beliefs and assumptions which has three pillars. The first pillar is core ethical value. The core ethical value is the existence of a set of core ethical values infused throughout the organization in its policies, processes and practices. The core ethical value pillar includes trustworthiness, respect, responsibility, fairness, caring, citizenship. The second pillar is formal ethical program. Ethical program refers to the establishment of a formal ethics program including a code of ethics, ethical training and ethics hotline and an ethics officer. Finally, the third pillar, ethical leadership is related to the presence of ethical leadership that is an appropriate “tone at the top” as reflected by the board of directors, senior executives and managers. This model is not empirically examined and future studies need to examine this model empirically.

**5. Discussion and Introducing PP Model**

In summary, most of prior researchers have found that ethical culture is based on alignment between formal processes and policies consistent ethical conduct of top management, and informal recognition of stories, rituals and language that influence organizational members to act in a manner consistent with high ethical norms and standards. However, these studies are exploring some dimensions of corporate ethical cultures including leadership or decision making and none of the studies consider a comprehensive list of rules and strategies of ethical cultures. Therefore, the main objective of this paper is to introduce the new framework for ethical culture by reviewing previous models and studies that have conducted in the literature. This paper has taken the first step to refine prior models on corporate ethical culture and introduce the new design.

Corporate ethical culture can be defined as some aspects of organizational culture that promote ethical conducts and prevent unethical conducts among employees. In fact, corporate ethical culture has two main dimensions; promoting ethical conducts and preventing unethical conducts. Both dimensions have three sub dimensions including policies, practices and norms. For example, the organization has special policies such as reward system or special practice and norms for promoting ethical conducts among employees. Figure 5 shows the suggested model of this study.

For further studies, this model needs to empirically examine and prove by interviewing company’s managers or CEOs.

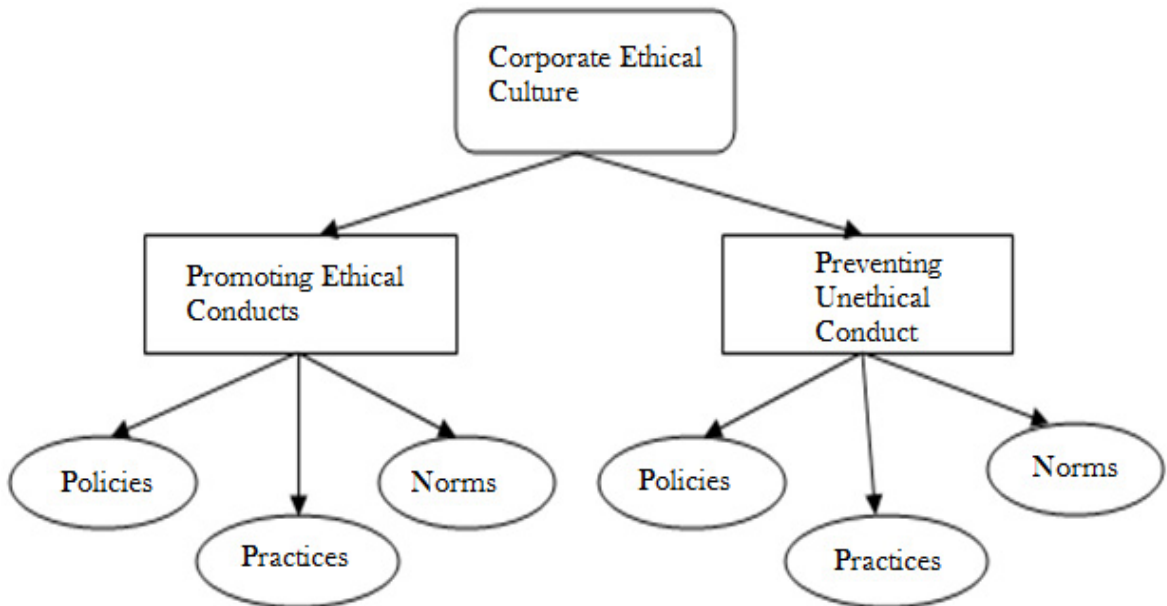


Fig. 5. Suggested Model for Corporate Ethical Culture (PP Model)

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