# ETHICAL IDEOLOGY AND ETHICAL BEHAVIOR: A STUDY OF CIVIL SERVANTS OF PUNJAB AND CHANDIGARH

Harshdeep Kaur<sup>1</sup>, Dr. Navjot Kaur<sup>2</sup> <sup>1</sup>Research Fellow, <sup>2</sup>Professor School Of Management Studies Punjabi University, Patiala, India

Abstract: The concept of ethical issues in civil governance has bagged an important position at present. It is a known fact that the crux of administrative morality is ethical decision-making. This research was designed to study the ethical ideology and level of ethical behavior of civil servants of Punjab and Chandigarh. Forsyth's Ethics Position Questionnaire was used to collect data from 272 officers of state of Punjab and Chandigarh, India. The results indicated high scores for both idealism and relativism. A positive correlation was found between idealism, relativism and ethical behavior. The paper discusses the possible explanations for the high idealism and relativism scores of civil servants.

Keywords: Ethical Ideology, Idealism, Relativism, Ethical behavior

#### 1.1 INTRODUCTION

The phenomenon of Ethics: be it on the part of individuals or groups or business or government employees; has received worldwide attention in the current scenario and is a topic of continuous discussion since decades. Rising wave of awareness about the concept and importance of ethics and ethical behavior at personal as well as organizational level is sweeping the entire world. Daily reports in newspapers and business magazines regarding the legal and moral breaches of ethical conduct by public as well as private organizations have compelled the people to think about the costs of such misconduct on the part of those who have been entrusted with guarding public interest and resources. A business cannot be successful if it does not stick to good ethics. Also if ethics are not being implemented from the top, it would not reach the bottom and this is the reason to why it is important to talk about ethics from the organizations/job/working point of view. Unethical behavior catches attention of almost everyone once it is disclosed. Hence, unethical behavior is an issue of concern across individuals as well as organizations in terms of people who engage in such malpractices and those who are negatively affected by such practices.

# 1.1.1 DEFINITION OF ETHICS

Ethics is an attempt to help man in leading a good life by applying moral principles and hence can be defined as an attempt to guide human conduct. According to the Oxford Dictionary, ethics are "moral principles that govern a person's behaviour or the conducting of an activity." Ethics refers to "the principles of conduct governing an individual or a group; specifically, the standards you use to decide what your conduct should be" (Velasquez, 1992). Ethics refer to principles which evaluate if the behaviour is right or wrong, good or bad. Ethics are the standards of right and wrong, and specify what humans ought to do and what not to do usually in terms of rights, obligations, duties, fairness, benefits to the society, or specific virtues. Ethics are continuous efforts of accomplishment to ensure that people, and the institutions they build, live up to the standards that are reasonable and have a solid base of existence (Amundsen, 2009).

In organizations nowadays, ethical issues have become more complex and command more attention because of concern on aspects such as fair and sustainable competition, societal expectations, social responsibilities and legal protection and rights (Koh & El'frd, 2001). In the globalised business environment the issue of business ethics has become increasingly important where comparative advantage and competitive edge are considered to be central to business decision-making. In a highly diverse and intensely competitive scenario, administrators are faced with difficult situations and often have to make tough decisions, which are not only right, fair, and proper (Hosmer, 1991) but are also effective (Hosmer, 2000). Public as well as private sectors are facing ethical issues frequently and with increasing pressure on individuals and organizations both for ethical behaviour (Ford & Richardson, 1994 and Trevino, 1984) administrators are expected to have a well-developed moral imagination (Werhane, 1998) in order for them to act ethically.

## 1.2.2 ETHICAL IDEOLOGY

Research in the past has shown that moral philosophy or ethical ideology influences an individual's reasoning about moral issues (Forsyth & Nye, 1990; Forsyth, 1992) and consequent behavior. Differences in moral philosophy or ethical ideology explain the differences in ethical judgments (Schlenker & Forsyth, 1977; Forsyth, 1980; Forsyth 1992). Ethical ideologies can be explained as a set of beliefs, values and attitudes, which may influence an individual's judgment and decision-making when faced with difficult situations and ethical dilemmas. The two components of ethical ideology are Idealism and Relativism. Idealism is the attitude of a person who believes that it is possible to live according to very high standards of behavior and honesty. It describes an individual's attitude toward the consequences of an action and the effect of the action on the welfare of others. Highly idealistic individuals believe in moral absolutes and rely on universal moral principles and laws to evaluate the ethics of an action (Forsyth 1992). Individuals with high levels of idealism basically adhere to moral absolutes, natural laws, and traditional norms while making ethical judgments (Chonko, Wotruba, & Loe, 2003; Steenhaut & van Kenhove, 2006). Whereas Relativism describes the extent to which individuals reject universal moral rules or principles. Those with high degrees of relativism tend to discount personal gains derived from a strict adherence to any standardized ethical codes (Tansey, Brown, Hyman, & Dawson, 1994). Relativism is the position that all points of view are equally valid and the individual determines what is true and relative for them. Relativism theorizes that truth is different for different people. While there are relativists in science and mathematics, ethical relativism is the most common variety of relativism. Ethical relativism represents the position that there are no moral absolutes, no moral right or wrong. This position would assert that our morals evolve and change with social norms over a period of time.

## 1.2 LITERATURE REVIEW

Whitton (2001) in his paper named 'Implementing Effective Ethics Standards In Government And The Civil Service' set out a number of practical mechanisms for setting and institutionalising high standards of ethical conduct integrity and good Governance for elected officials and civil servants, based on the experience of Australia, New Zealand, Canada, the UK, Korea, Morocco and Ethiopia. In summary, the introduction of relevant Codes of Ethics and Conduct, to be effective, needs to be supported by a range of other mechanisms, training, and leadership by managers and political leaders alike. Civil servants and public officials are expected to maintain and strengthen the public's trust and confidence in government, by demonstrating the highest standards of professional competence, efficiency and effectiveness, upholding the Constitution and the laws, and seeking to advance the public good at all times via transparency, integrity, legitimacy, fairness, responsiveness, effectiveness and efficiency. O'Fallon and Butterfield (2005) concluded that idealism and relativism revealed fairly consistent results over the last few decades of ethical research. They concluded that idealism is positively related to ethical decision making, while relativism is negatively associated with ethical decision making.

## 1.3 OBJECTIVES OF STUDY

The objectives of this study are:

- To find out the level of ethical behavior of Civil Servants.
- To find out which component of ethical ideology (Idealism or Relativism) is adopted by the officers.
- To establish the relationship between components of ethical ideology and ethical behavior and see how idealism and relativism are related to ethical behavior.

# 1.4 RESEARCH METHODOLOGY

### **POPULATION**

Total number of Punjab civil service officers, which is approximately 1100, makes up the population for this research study.

## SAMPLE SIZE

Data was collected from 272 PCS officers.

Table 1.1: Demographic Profile of Respondents

AGE						
		Frequency	Percent			
Valid	20-30	83	30.5			
	31-40	62	22.8			
	41-50	85	31.3			
	above 50	42	15.4			
	Total	272	100.0			
	GE	NDER				
		Frequency	Percent			
Valid	Male	177	65.1			
	Female	95	34.9			
	Total	272	100.0			
	EDUC	CATION				
		Frequency	Percent			
Valid	Graduate	130	47.8			
	Post Graduate	127	46.7			
	Doctorate	15	5.5			

Total	272	100.0

The above shows that that the sample size was 272. Eighty three (30.5%) respondents were between 20 to 30 years. Sixty two (22.8%) were between 30 to 40 years. Eighty five (31.3%) were between 41 to 50 years and forty two (15.4%) were above 50 years. The number of male and female respondents were one hundred seventy seven (65.1%) and ninety five (34.9%) respectively. One hundred thirty (47.8%) respondents were graduates, one hundred twenty seven (46.7%) were post graduates and fifteen (5.5%) were doctorate.

## **SAMPLING TECHNIQUE**

Convenience sampling method considered to be appropriate to gather information for this study.

#### RESEARCH INSTRUMENT

DonelsOn R. Forsyth developed the Ethics Position Questionnaire (EPO) to measure the level of ethical behavior as well as individual differences in moral thought. EPO includes 20 items, 10 for each of the idealism and relativism scales, Respondents indicated degree of agreement with each item using a scale that ranged from disagreement (1) to agreement (6).

#### STATISTICAL ANALYSIS

Descriptive and inferential statistics have been used for analysis of the data. SPSS version 19.0 for Windows was used to perform all the procedures. As a preliminary step to data analyses, descriptive statistics such as the mean scores, standard deviation and Cranach's alpha about the EPQ scale were examined. To ascertain the extent of relationship between ethical behavior and ethical ideology, Pearson product moment correlations were calculated. Regression analysis and ANOVA was used as well.

#### 1.5 RESULTS AND DISCUSSION

This section deals with describing the level of ethical behavior of Civil Servants of Punjab and Chandigarh. It also describes the relationship between components of ethical ideology (i.e. Idealism and Relativism) and ethical behavior.

#### 1.5.1 ETHICAL BEHAVIOR

The table below shows the level of ethical behavior of Civil Servants through the descriptive statistics.

Descriptive statistics **Ethics Position Questionnaire (N=272)** Minimum 2.60 Maximum 5.50 Mean 4.4042 .56303 Standard Deviation

Table 1.2: Descriptive Statistics for Ethical Behavior (EPQ)

On the Ethics Position Questionnaire, the scores of Officers, that is, Civil Servants ranged between 2.60 and 5.50. The mean score was found to be 4.4042 and the standard deviation was 0.563. The results indicate that the average level of ethical behavior of the officers was well above the mid-level of a 6-point scale with 6 being a total honest and ethical behavior on part of the concerned officers. So it can be concluded over here that the level of ethical behavior among the Civil Servants of Punjab and Chandigarh is quite high, that is, the officers are well aware of what is right and wrong and behave in the most righteous manner to take right decisions for the welfare of the people and the betterment of the society. One of the reasons to why the Civil Servants are relatively ethical can be that these officers are the most tested people of the society and are also constantly under test and have control over the resources at the same time. At the entry level they are tested on many of the social aspects of society such as truthfulness, honesty, values, beliefs, attitudes through interviews and a number of tests so that right people are selected for this sector. Again, when they get into the exact role, they are constantly under test and are judged for the decisions they take for the society on the whole. Every action taken by the Civil Servants is watched and judged in the light of right and wrong and hence they try to remain as ethical as possible for taking official decisions. Also because they have control over resources of the society, they feel an obligation to do right things only for the society. This is supported by studies conducted by Levine et.al. (1990) and Hunt (1997) in which they have said that public servants respect the rule of law as well as the dignity of individuals in carrying out official responsibilities and hence end up making the most ethical judgments. This is of great importance because in any society Civil servants are expected to maintain and strengthen the public's trust and confidence in government via demonstrating highest standards of professional competence, efficiency and effectiveness, upholding the Constitution and the laws. They seek to advance the public good at all times via effectiveness, efficiency, transparency, integrity, legitimacy, fairness and responsiveness (Whitton, 2001).

#### 1.5.2 COMPONENTS OF ETHICAL IDEOLOGY

Table 1.3: Descriptive Statistics for Components of Ethical Ideology

Descriptive statistics						
	Idealism (N=272)	Relativism (N=272)				
Minimum	2.10	1.00				
Maximum	6.00	6.00				
Mean	4.9298	3.8787				
Standard Deviation	.70005	.86326				

It is clear from the Table 1.3 that scores of the Idealism component of ethical ideology ranged from 2.10 to 6. The mean was found to be 4.9298 and standard deviation was 0.70005. The officers scored between 1 and 6 on the relativism component of ethical ideology. The mean came out to be 3.8787 and the standard deviation for this component was found to be 0.86326. The descriptive statistics reveal idealism to be the dominant component of the ethical ideology in comparison to relativism, that is, the officers in this particular research study believe that there are certain universals morals that must be followed for the welfare of the people and they must comply to those standards when taking decisions for the society on the whole and hence their behavior towards the public or the society is determined by such beliefs. Idealists are the ones who believe that good outcomes for all can be achieved by morally correct actions only (Forsyth 1980). The people in general are idealistic because it makes them feel good about themselves plus this tendency also gets them some appreciation from the society too. This may be due to the fact that idealistic tendency provides people with things and feelings which one can possibly not get by being practical because at times idealism and practicality do not go hand in hand. The Utopian happiness can be experienced through idealism probably.

The presence of those officers whose ethical behavior is governed by the relativism component cannot be ignored over here. The low relativism mean score suggests that the participants base their moral judgment more on universal ethical standards than on circumstances and situations. Relativistic individuals are of the belief that moral actions depend on the nature of the situation (Forsyth, 1992). What is right in a particular situation is considered to be the ethical thing. They believe there are no universal rights and wrongs and decisions are taken according to the need of the hour and this ideology only determines their behavior. But in this study, Civil servants are more idealistic as individuals and hence try to take decisions taking into consideration the good for the society on the whole as supplemented by a research study conducted by Baragona (2016) in which it was found that CEOs of Christian Non-profit organizations also are more idealistic in their decision making and take into consideration the welfare of others when making decisions.

#### 1.5.3 RELATIONSHIP BETWEEN ETHICAL BEHAVIOR AND IDEALISM, RELATIVSIM

The relationship between Idealism and ethical behavior along with relationship between relativism and ethical behavior is discussed below.

Table 1.4: Correlation between Idealism, Relativism and Ethical Behavior

		Idealism	Ethics position Questionnaire	Relativism
Idealism	Pearson Correlation	1	.642(**)	.027
	Sig. (2-tailed)		<.001**	.657
	N	272	272	272
<b>Ethics position</b>	Pearson Correlation	.642(**)	1	.783(**)
Questionnaire	Sig. (2-tailed)	<.001**		.000
	N	272	272	272
Relativism	Pearson Correlation	.027	.783(**)	1
	Sig. (2-tailed)	.657	.000	
	N	272	272	272
** Correlation is s	ignificant at the 0.01 level (2-ta	ailed).		

Table 1.4 above represents correlations among different variables of this research study. The correlations are positive throughout as are depicted by the 'r' value which is positive for all the variables indicating that all the variables are positively correlated to each other, that is, Idealism as well as relativism is positively correlated to ethical behavior. This means that with change in idealism as well as relativism, the ethical behavior changes in the same direction. This result is similar to the one reported in O'Fallon & Butterfield's (2005) study in which it was concluded that idealism and relativism are positively related to ethical decision making or ethical behavior.

Taking into consideration the significant value, it is either less than 0.001 or 0.001 for all the variables implying that the correlations are statistically significant and have not occurred due to chance variations. These significant values reveal the authenticity of the correlations.

Table 1.4 shows the kind of relationship that exists between ethical behavior and components of ethical ideology.

Table 1.5: Regression Table for Idealism, Relativism and Ethical Behavior

Model Summary									
Model R R Adjusted R Std. Error Change Statistics									
		Square	Square	of the	e R Square Change   F Change   df1   df2   Sig. F Change				Sig. F Change
				Estimate					
1	.783(a)	.614	.612	.35054	.614	429.112	1	270	.000
2	1.000(b)	1.000	1.000	.01188	.386	234630.487	1	269	.000
a Predictors: (Constant), Relativism									
b Predictors: (Constant), Relativism, idealism									

The regression table above shows the degree of relationship between ethical behavior and the two components of ethical ideology, that is, idealism and relativism. The table above implies that 100 unit changes in relativism instinct would bring 61.4 unit changes in ethical behavior of an officer, which implies that the relativism component contributes 61.4% towards the ethical behavior and ethical decision making by the officers. This means that when officers behave in an ethical manner, it is the relativism component that plays a significant role. The idealism component contributes to 38.6% of the ethical behavior of the officers which means that when officers in this field are expected to make ethical judgments, they opt for relativistic means more in comparison to the idealistic standards. That is, they see what the demand of the situation is and also what their fellow colleagues are doing instead of sticking to some universal morals and go by them only. Hence from the above statistics, it can be concluded over here that when alone, officers are more idealistic, that is they believe that there are some universal rules and morals and they abide by the same, but when it comes to their workplace where they have to deal with different people and new situations every day, they adopt the relativism instinct, that is their judgments are based on the need of the hour and let go the idealistic instinct to some extent.

The people (officers in this case) who are individually idealistic become relativists when they start working as civil servants because there are many instances in which it is not at all feasible to do things as per the universal morals/rules and one has to choose between lesser evil and bigger evil. Ideals are not always easily realized in everyday life and there often emerges a gap between what ought to be and what it actually is. For example, if there is a threat of a mob damaging the public property, then idealism says that the best move is to talk to the leader and convince him to not do the same which might not be a convenient move at that point as they may be carrying some lethal weapons. And then comes relativism that is taking decision as per the requirement of the situation, that is, trying to disperse the mob by lathicharge or using water cannons which is not an idealistic act, but is the most righteous thing to do at that point of time.

The ANOVA table below shows if independent variables have significant effect on the dependent variable or not.

Table 1.6: ANOVA table for Idealism, Relativism and Ethical Behavior

ANOVA									
Model	100	Sum of Squares	Df	Mean Square	F Ø	Sig.			
1	Regression	52.730	1	52.730	429.112	.000(a)			
	Residual	33.178	270	.123	and the second				
	Total	85.908	271						
2	Regression	85.870	2	42.935	303978.724	.000(b)			
	Residual	.038	269	.000					
	Total	85.908	271						
a Predic	tors: (Constan	t), Relativism							
b Predic	ctors: (Constan	t), Relativism, ideal	ism						
c Dependent Variable: Ethics position questionnaire									
• • •									

The significant value from the ANOVA table shows that the independent variables Idealism and Relativism have significant effect on the dependent variable Ethical behavior and these components genuinely contribute to ethical decision making and judgments.

#### 1.6 CONCLUSION

The existence of high idealism among the Civil Servants on individual level is an interesting as well as an important finding. This shows how these officers believe in moral absolutes and are concerned about the universal morals. This describes their individual attitudes towards the consequences of their actions and the effect of those actions on the welfare of others. This can be explained through the concept of ideal and real culture in society/sociology. A society has basically two kinds of culture—the ideal culture and the real culture. The Ideal culture reflects the highest virtues and standards of a society whereas the real culture refers to actual behavior that is seen in the society (Hess et. Al, 1992). That is, when asked to describe one's culture, one is likely to give an answer based on the ideals rather than actual thing. Nederhof (1985) has explained this as an issue of social desirability that is the tendency of people or respondents (for a research study) to claim socially desirable claims and deny socially undesirable ones.

Somehow, Ideals are not always easily realized in everyday life and hence emerges often a gap between what ought to be and what actually is. And this is where relativism comes into play. The real culture also includes justifications for actions that fall short of the highest goals owing to situational factors and differences in individual perceptions (Hunt & Vitell, 1986) and the power of immediate pressures over ideal expectations (Hess et. Al, 1992). Although saying this does not mean over here that it is impossible to consistently maintain ideal standards of behaviour. Some people may be able to do this while others may not be.

The incidence of Relativism having a stronger effect on the ethical behavior of Civil Servants when they enter their workplace runs on a different but parallel track. It says that decisions are taken as per the need of the hour, which is taking into consideration the demand of the situation and not merely on following universal standards. This might mean adopting a lesser idealistic ideology. This finding is in line with the idealistic skepticism of Fletcher's situation ethics, which says that morality must focus on 'contextual appropriateness' (1973: 186). This indicates that the sample of officers rely less on universal moral rules and more on individualistic analysis of each situation while making moral judgments.

People have different sub-personalities hidden within the overall personality and they might behave differently depending on the situation they confront (Barrett, 1984). The role played by situational factors in the organizational context has been emphasized by several researches such as Trevino & Nelson (1999). Internal factors like individual moral development are important, but still ethical conduct depends to a large extent on external factors such as the expectations of the superiors, one's position in the organizational hierarchy, what the colleagues are up to, the prevailing reward system in the organization/sector. The importance of situational or contextual factors in ethical decision making and ethical behaviour of the people imply that ethical behaviour is not necessarily the outcome of individual goodness, moral beliefs and values but the need of the hour. One may at his/her workplace have a clear idea about what decision needs to be made and what action needs to be taken in an ideal situation but there is a possibility that the public sector constraints and role of the officer may cause him/her to act differently and possibly below the moral standards. Situational factors at times can strengthen or weaken the relationship between personal ethical ideology and behavioral intentions and ethical behaviour within the public sector for the present research study as also supported by Barnett et. Al (1994).

#### **BIBLIOGRAPHY**

- Amundsen, I., & Andrade, V. P. (January 2009). Public Sector Ethics. Compendium for teaching at the Catholic University of Angola (UCAN). Retrieved from <a href="http://www.cmi.no/publications/file/3290-introduction-to-public-sector-ethics.pdf">http://www.cmi.no/publications/file/3290-introduction-to-public-sector-ethics.pdf</a>
- Barnett, T., Bass, K. & Brown, G. (1994). Ethical Ideology and Ethical Judgment Regarding Ethical Issues in Business. Journal of Business Ethics, 13, 469–480.
- Barrett, R.A. (1984). Culture and Conduct: An excursion in anthropology. Belmont CA: Wadsworth.
- Chakraborty, S.K. (1997). Business Ethics in India. Journal of Business Ethics, 16, 1529-1538.
- Chatterjee, S.R. & Pearson, C.A.L. (2000). Work goals and societal value orientations of senior Indian managers: An empirical analysis. Journal of Management Development, 19(7), 643-653.
- Chonko, L.B., Wotruba, T.R., & Loe, T.W. (2003). Ethics code familiarity, and usefulness: Views on idealist and relativist managers under varying conditions of turbulence. Journal of Business Ethics, 42(3), 237-252.
- Fletcher, J. (1966). Situation Ethics. Philadelphia: Westminster Press.
- Fletcher, J. (1973). Situation Versus Systems. In P.E.Davis (Ed) Introduction to Moral Philosophy. Ohio: Merrill.
- Ford, R. C., & Richardson, W. D. (1994). Ethical Decision Making: A Review of the Empirical Literature. Journal of Business Ethics, 13, 205.
- Forsyth, D.R. (1980). A taxonomy of ethical ideologies. Journal of Personality and Social Psychology, 39(1), 175-184.
- Forsyth, D.R., & Nye, J.L. (1990). Personal Moral Philosophies and Moral Choice. Journal of Research in Personality, 24, 398-414.
- Forsyth, D.R. (1992). Judging the morality of business practices: The influence of personal moral philosophies. Journal of Business Ethics, 34(2), 101-121.
- Hess, B.B., Markson, E.W. & Stein, J.P. (1992). Sociology- Brief Edition. USA: Macmillan.
- Hosmer, L.T. (1991). The Ethics of Management. NSW: Irwin Publishers.
- Hosmer, L.T. (2000). Empirical Research in Business Ethics. Business Ethics Quarterly, 10 (1), 233-242
- Hunt, S. D., & Vitell, S. J. (1986). A General Theory of Marketing Ethics. Journal of Macro marketing, 6, 5-15.
- Hunt, S. D., Wood, V. R., & Chonko, L. B. (1989). Corporate Ethical Values and Organizational Commitment in Marketing. Journal of Marketing, 53, 79-90.
- Hunt, S. D. (1990). Commentary on an Empirical Investigation of a General Theory of Marketing Ethics. Journal of the Academy Of Marketing Science, 18(2), 173-177.
- Koh, H. C. and El'fred H.Y. Boo (2001), 'The Link Between Organizational Ethics and Job Satisfaction: A Study if Managers in Singapore', Journal of Business Ethics 29, 309-324.
- Koh, H.C. & Boo, E.H. (2004). Organizational ethics and employee satisfaction and commitment. Management Decision, 42(5), 677-693.
- Nederhof, A.J. (19850. Methods of Coping with Social Desirability Bias: A Review. European Journal of Social Psychology, 15, 263-80.
- Schlenker, B.R., & Forsyth, D.R. (1977). On Ethics of Psychological Research. Journal of Experimental Social Psychology, 13, 369–396.

- Schneider, B. (1983). Interactional Psychology and Organizational Behavior. In B. M. Staw & L. L. Cummings (Eds.), Research in Organizational Behavior, 5, 1-31.
- Steenhaut, S., & Van Kenhove, P. (2006), An empirical investigation of the relationships among a consumer's personal values, ethical ideology, and ethical belief. Journal of Business Ethics, 64, 137-155.
- Tansey, R., Brown, G., Hyman, M.R., & Dawson, L.E., Jr. (1994). Personal moral philosophies and the moral judgments of salespeople. Journal of Personal Selling & Sales Management, 14(1), 59-75.
- Thompson, D. (1985). The Possibility of Administrative Ethics. Publ. Adm. Rev., 45(5): 555-561.
- Thomas, C.W. (1998). Maintaining and restoring public trust in government agencies and their employees. Administration & Society, 30, 166-193.
- Trevino, L. K. (1986). Ethical Decision Making In Organizations: A Person-Situation Interactionist Model. The Academy Of Management Review, 11(3), 601-617.
- Trevino, L. K., Butterfield, K. D., & Mccabe, D. L. (1998). The Ethical Context in Organizations: Influences on Employee Attitudes and Behaviors. Business Ethics Quarterly, 8(3), 447–476.
- Trevino, L.K. & Nelson, K.A. (1999). Managing Business Ethics- Straight Talk About How To Do It Right. USA: John Wiley & Sons.
- Velasquez, M. (1992). Business Ethics: Concepts and Cases. Upper Saddle River, N.J.: Prentice Hall.
- Werhane, P.H. (1998). Moral Imagination and the Search for Ethical Decision Making in Management. Business Ethics Quarterly Ruffin Series, 1, 75–98.
- Whitton, H., (February 2001). Implementing Effective Ethics Standards in Government and the Civil Service. Transparency International. Retrieved from http://www.oecd.org/mena/governance/35521740.pdf

