

Ethics Training and Businesspersons' Perceptions of Organizational Ethics

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ABSTRACT. Ethics training is commonly cited as a primary method for increasing employees' ethical decision making and conduct. However, little is known about how the presence of ethics training can enhance other components of an organization's ethical environment such as employees' perception of company ethical values. Using a national sample of 313 business professionals employed in the United States, the relationship between ethics training and perceived organizational ethics was explored. The results of the analysis provide significant statistical support for the notion that businesspersons employed in organizations that have formalized ethics training programs have more positive perceptions of their companies' ethical context than do individuals employed in organizations that do not. The analysis also indicated that job satisfaction was related to employees' attitudes about their ethical context. The managerial implications of the results are outlined, along with the limitations of the study and recommendations for future research.

KEY WORDS: ethics training, organizational ethics, employee attitudes

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Introduction

Past research suggests that organizations must readily rely on their cultural environment to enhance employee ethicality (Brass et al., 1998; Ferrell and Gresham, 1985; Hunt and Vitell, 1986; Sims, 1991; Trevino, 1986; Trevino and Nelson, 1999; Trevino et al., 1998; Victor and Cullen, 1988; Wotruba, 1990). "Organizational culture influences thoughts and feelings and guides behavior," and "manifests itself in norms, rituals, ceremonies, legends, and the organizational choice of heroes and heroines" (Trevino, 1986, p. 611). The ethical components of this environment are comprised of the behavioral norms and values that provide insight into the organization's position on various ethical situations (Hunt et al., 1989; Sims, 1991; Trevino et al., 1998; Valentine and Barnett, 2002). Many of these characteristics stem from top management's ethical beliefs and become institutionalized within the organization so that employees are positively affected both attitudinally and behaviorally by these perspectives (Hunt et al., 1989; James, 2000; Sims, 1991; Trevino et al., 1998; Viswesvaran et al., 1998; Vitell and Davis, 1990).

While an ethical culture provides a "roadmap" for individual conduct at work, programs and policies must be developed to facilitate the permeation of such normative guidance throughout the organization (Adams et al., 2001; Fritz et al., 1999; Palmer and Zakhem, 2001). "Merely having standards is not enough, a company must make the standards understood, and ensure their proper dissemination within the organizational structure" (Palmer and Zakhem, 2001, p. 83). Many companies therefore utilize codes that convey an ethical position (Farrell and Farrell, 1998; Schwartz, 2001; Tucker et al., 1999; Valentine and Barnett, 2002), which "institutionalize the morals



and values of the company founders such that they become part of the corporate culture” (Adams et al., 2001, p. 199). Another practice that can enhance employees’ awareness of acceptable business conduct is ethics training (Chen et al., 1997; Izzo, 2000; Loe and Weeks, 2000; Minkes et al., 1999; Ponemon, 1996; Sims, 1991). Such training should ideally teach individuals the ethical requirements of the organization, as well as how to recognize and react to common ethical problems experienced in the workplace (Loe and Weeks, 2000; Palmer and Zakhem, 2001). Delaney and Sockell (1992, p. 719) indeed found that ethics training does have a “positive effect, but that relatively few firms provide such programs (about one-third).”

However, the use of ethics codes and training as principal strategies for enhancing employee ethicality has received some criticism (Bohren, 1992; Hyman et al., 1990; James, 2000; White and Lam, 2000). According to White and Lam (2000, p. 36), “Bohren (1992) and Hyman et al. (1990) are among those who have argued that the existence of an ethics code is a necessary, but not sufficient condition for creating an ethical organizational climate” (Berheim, 1987; Dean, 1992; Robin et al., 1989). Training and managerial guidance is usually needed to effectively strengthen ethics codes (Bohren, 1992; Hyman et al., 1990; White and Lam, 2000). James (2000) offered similar criticisms of ethics training and codes because employees might not subscribe to the corporate values espoused by these programs.

It therefore appears that ethical programs must be supported by other organizational characteristics in order to be effective. For instance, James (2000, p. 55) stated that various ethics initiatives are successful when fortified by a strong ethical culture, and that “the firm’s organizational environment is expected to play the most important role in affecting the ethical sensitivities and behaviors of workers.” Based on these notions, ethical codes and training seemingly allow organizations to improve employees’ conduct by working through and increasing employees’ perceptions of their immediate ethical context (Valentine and Barnett, 2002). James (2000, p. 54) indeed claimed that the top leadership in a company “signals their commitment to ethical principles through their influence on corporate culture,” and LeClair and Ferrell (2000) suggested

that ethics educational programs profoundly shape company culture. Valentine and Barnett (2002) using a sample of sales personnel also found that perceptions of organizational ethical values were higher in companies that had an ethics code compared to those that did not have such a code, leading to an assumption that codes could enhance individual ethicality through a firm’s cultural context.

The primary purpose of this study was to explore further these ostensibly interrelated topics by determining whether the presence of ethics training enhances employees’ perceptions of an organization’s ethical environment. While seemingly a basic question, little is known regarding the manner in which different ethical programs such as ethics training influence how employees view their company, and such research is important because the results potentially affect the manner in which various ethics initiatives should be developed and managed. If a relationship between ethics training and perceived ethical values does exist, then companies might be better able to institutionalize an ethical environment by providing extensive training that outlines key ethical principles and guidelines. Furthermore, this increased awareness of corporate ethics could ideally improve individuals’ ability to effectively react to the ethical dilemmas commonly faced at work. Consequently, the following research hypothesis will be evaluated:

Hypothesis: Businesspersons employed in organizations that have a formalized ethics training program will have more positive perceptions of their companies’ ethical context than will those businesspersons employed in organizations that do not have a formalized ethics training program.

Method

Data collection

A random sample of 1700 accounting, 850 human resources, and 850 sales and marketing leaders was gathered from a Dun and Bradstreet database of business professionals working in the United States. These individuals were chosen because they are known to face many ethical challenges while

performing their duties on the job (Fleischman and Valentine, 2003; Reynolds, 2000; Valentine and Fleischman, 2003; Wiley, 2000). A questionnaire packet including a survey, a cover letter promising individual anonymity, and one postage-paid return envelope was sent through regular bulk mail to each member of the sample. The questionnaire contained different instruments to be utilized in a variety of business ethics investigations. Two mailings of the questionnaire were conducted approximately seven weeks apart, and a reminder postcard was sent about eight weeks after the second mailing to increase the rate of participation.

A total of 313 business professionals returned questionnaires, which yielded an overall response rate of 9.3%. Since the response rate was somewhat modest, the data collected separately in the two

rounds were examined to determine whether non-response bias was present (Armstrong and Overton, 1977; Hunt, 1990). Significant differences were detected only for gender, job tenure and gross salary, indicating that nonresponse bias, especially with regard to the study's focal variables, was apparently not a challenge.

Table I provides a summary of the sample characteristics. The average age of the respondents was almost 46 years, while their average annual salary was just above \$100,000. Women comprised nearly 49% of the sample, and many sample members were white (92%), married (78%), and well educated (48% have college degrees, 36% have at least some graduate education). Furthermore, 61% of individuals were accountants, and 20% were human resource professionals.

TABLE I
Sample characteristics

Variable	Category	<i>M</i>	<i>SD</i>	Frequency	Valid %
Age		45.75	10.25		
Gross salary		\$100,068	\$367,241		
Job tenure (years)		8.60	7.83		
Gender	Male			158	51.3
	Female			150	48.7
Marital status	Single			32	10.4
	Married			239	77.6
	Widowed			2	0.6
	Separated, divorced			35	11.4
Education level	Some high school			1	0.3
	High school graduate			10	3.3
	Some college			39	12.7
	College graduate			148	48.2
	Some graduate			43	14.0
	Graduate/professional degree			61	19.9
Race	Doctoral degree			5	1.6
	Black			4	1.3
	Hispanic			4	1.3
	Oriental/Asian			12	3.9
	White			278	91.5
Job classification	Other			6	2.0
	Human resources			61	20.1
	Marketing			12	4.0
	Accounting			185	61.0
	Other			45	14.9

TABLE II
Organization characteristics

Variable	Category	Frequency	Valid %
Industry classification	Wholesale/retail	36	11.8
	Manufacturing/construction	105	34.3
	Services	61	19.9
	Accounting	2	0.7
	Communications	8	2.6
	Advertising and marketing research	3	1.0
	Other	91	29.7
Number of employees	Fewer than 100	28	9.1
	100-999	221	71.7
	1000-9999	48	15.6
	10,000 or more	11	3.6
Organization has formalized ethics training program	Yes	72	23.6
	No	233	76.4

Table II presents characteristics of the organizations represented in the sample. More than 34% of the participants worked in manufacturing/construction companies, almost 20% in service organizations, and 12% in wholesale/retail businesses. Almost 72% of the subjects were employed in organizations that had between 99 and 1000 workers, and over 19% were employed in organizations that had over 999 workers.

Focal measures

This study utilized previously developed measures, which are presented in Appendix A.

Organizational ethics. Organizational ethics was in part assessed with a five-item "corporate ethical values" scale developed by Hunt et al. (1989), and this instrument measures the "composite of the individual ethical values of managers and both the formal and informal policies on ethics of the organization" (p. 79). Previous work suggests that this scale can be used effectively to evaluate ethical components of company culture (Paolillo and Vitell, 2002; Singhapakdi et al., 1999; Valentine and Barnett, 2002). After two items were initially reverse scored, statements were appraised with a seven-point scale comprised of "1" (strongly disagree) and "7" (strongly agree). The item scores were combined and divided by the total number of items, and higher

composite values suggested that organizational principles were believed to be more ethical. The measure had an acceptable coefficient alpha of 0.80. A 10-item version of an "ethical environment" instrument developed by Trevino et al. (1998) was also utilized to measure organizational ethics (see Valentine and Barnett, 2002). After one item was reverse scored, statements were evaluated with a seven-point scale comprised of "1" (strongly disagree) and "7" (strongly agree). The item scores were added and divided by the total number of items, and higher values indicated a more ethical company environment. The measure had a coefficient alpha of 0.91.

Covariates. Since a variety of individual characteristics likely influence individual perceptions of organizational ethics, several variables were included in the analysis as controls. Respondents were asked to indicate their job tenure in years on the survey, and this item was specified as a control. Job satisfaction was also utilized as a control variable in the analysis because "employees' generalized attitudes about the organization may influence their perceptions" (Valentine and Barnett, 2002, p. 195). Job satisfaction was assessed with three items related to generalized work perceptions (Cammann, Fishman, Jenkins, and Klesh, 1983; Rich, 1997). After one item was initially reverse scored, statements were appraised with a seven-point scale anchored by "1" (strongly disagree) and "7" (strongly agree). The item scores were averaged, and higher composite

values showed increased individual job satisfaction. The coefficient alpha of the measure was 0.86.

Ethics training. Subjects were asked to indicate whether their organization had formalized ethics training. Responses were provided with "1" (no) and "2" (yes).

Social desirability bias

Social desirability bias can often be problematic in business ethics studies (Randall and Fernandes, 1991; Zerbe and Paulhus, 1987). A shortened Marlowe–Crowne Social Desirability Scale was therefore included in the questionnaire to identify this obstacle (Crowne and Marlowe, 1960; Fischer and Fick, 1993; Strahan and Gerbasi, 1972). The instrument contained ten statements, five of which were coded in reverse, measuring individuals' tendency to respond favorably, and the responses were rated as "0" (False) and "1" (True). The item scores were combined so that higher values suggested greater social desirability ($M = 6.08$, $SD = 2.06$). An initial correlation analysis indicated that the social desirability measure was unrelated to the focal variables specified above, minimizing concern for such bias.

Analysis

The variable descriptive statistics were initially explored, and the bivariate relationships among the focal variables were identified with correlation analysis. Multivariate analysis of covariance (MANCOVA) was utilized to test the study's research

hypothesis stating that the presence of formalized corporate ethics training is associated with enhanced perceptions of organizational ethics. This statistical method was selected rather than a simpler analytical technique because it was important to account for several individual factors that potentially influence ethical perceptions (see Valentine and Barnett, 2002). The "corporate ethical values" and "ethical environment" constructs were dependent variables in the model, years of individual job tenure and job satisfaction were covariates, and the presence of ethics training was an independent fixed factor.

Results

The variable descriptive statistics and results of the correlation analysis are presented in Table III. The mean scores for the organizational ethics measures indicated that subjects believed that their employers were moderately ethical. The mean score for the job satisfaction measure also suggested that the respondents were relatively satisfied with their work situations. Both measures of organizational ethics were related to job satisfaction and the presence of ethics training. Increased job tenure was also associated with enhanced job satisfaction. These findings provided preliminary support for the study's hypothesis and encouraged further examination with multivariate statistical methods.

The results of the MANCOVA are presented in Table IV. The multivariate effect of job satisfaction on the organizational ethics variables was significant (Wilks' $\lambda = 0.62$, $F_{2,287} = 88.48$, $p < 0.001$), as was the effect of ethics training on the dependent variables (Wilks' $\lambda = 0.93$, $F_{2,287} = 11.24$, $p < 0.001$).

TABLE III
Results of correlation analysis

Variable	<i>M</i>	<i>SD</i>	1	2	3	4	5
1. Corporate ethical values	5.63	1.32	–				
2. Ethical environment	5.40	1.25	0.82***	–			
3. Job tenure (years)	8.58	7.86	0.10	0.06	–		
4. Job satisfaction	5.95	1.27	0.56***	0.61***	0.12*	–	
5. Ethics training	1.23	0.42	0.17**	0.25***	–0.04	0.06	–

*** $p < 0.001$, ** $p < 0.01$, * $p < 0.05$; $N = 292$.

TABLE IV
Results of MANCOVA and ANCOVA analyses

Covariates and code of ethics			Wilks' λ	F
Job tenure (years)			1.00	0.74
Job satisfaction			0.62	88.48***
Ethics training			0.93	11.24***
<i>Univariate results</i>				
Dependent variable	M	SD	n	F
Covariates and ethics training				
Corporate ethical values				
Job tenure (years)				0.53
Job satisfaction				125.47***
Ethics training				
Organization has a formalized ethics training program	6.04	1.07	67	7.83**
Organization does not have a formalized ethics training program	5.51	1.37	225	
Ethical environment				
Job tenure (years)				0.02
Job satisfaction				171.94***
Ethics training				
Organization has a formalized ethics training program	5.97	0.98	67	21.75***
Organization does not have a formalized ethics training program	5.23	1.28	225	

*** $p < 0.001$, ** $p < 0.01$.

Several ANCOVA procedures were also examined to determine the univariate relationships among the variables. The ANCOVA model specifying “corporate ethical values” as the dependent variable was significant ($F_{3,288} = 47.43$, $p < 0.001$), and the model had an adjusted R^2 of 0.32. The findings showed that job satisfaction was significantly related to corporate ethical values ($F_{1,288} = 125.47$, $p < 0.001$, $\eta^2 = 0.30$), and that perceptions of corporate ethical values were higher in organizations that had formalized ethics training than in organizations that did not have ethics training ($F_{1,288} = 7.83$, $p < 0.01$, $\eta^2 = 0.03$). The ANCOVA model specifying “ethical environment” as the dependent variable was also noteworthy ($F_{3,288} = 68.27$, $p < 0.001$), and the model had an adjusted R^2 of 0.41. The findings showed that job satisfaction was significantly related to ethical environment ($F_{1,288} = 171.94$, $p < 0.001$, $\eta^2 = 0.37$), and that ethical environment perceptions were higher in organizations that had formalized ethics training than in organizations that did not have ethics training ($F_{1,288} = 21.75$, $p < 0.001$, $\eta^2 =$

0.07). The results of the analysis provide strong statistical support for the hypothesis presented in the study, and the following section outlines the managerial implications of the results, along with the limitations of the study and recommendations for future research.

Discussion

The results indicated that businesspersons employed in organizations with formalized ethics training have more positive perceptions of organizational ethics than do those working for firms without such training. This conclusion is noteworthy because two separate measures of organizational ethics were utilized in the study (Hunt et al., 1989; Trevino et al., 1998), and both variables were related to the presence of ethics training. While perceptions of organizational ethics are commonly built by drafting an ethics code (Adams et al., 2001; Valentine and Barnett, 2002), the findings of this study suggest that ethics codes are not the only means of enhancing

employees' awareness of corporate ethical principles. Organizational leadership should therefore consider utilizing ethics education and training to effectively institutionalize an ethical environment (White and Lam, 2000). It is likely that companies with ethics training are perceived to be more ethical because responsible businesses are known to favor corporate awareness of ethical issues. Indeed, ethical organizations want not only to foster employee ethical sensitivity but to also ensure that employees actually do behave ethically, and training that promotes ethical decision making strengthens a company culture that has already been developed to encourage such positive conduct. The analysis also showed that job satisfaction was related to perceptions of organizational ethics, which demonstrates the importance of job attitudes in the management of business ethics. Several managerial implications stem from these results.

As a primary corporate strategy, companies should offer ethics training that covers key company values, and top leadership should ideally oversee such training so that its importance is emphasized in the organization (Ferrell and Gresham, 1985; Fritz et al., 1999; James, 2000; Viswesvaran et al., 1998; Vitell and Davis, 1990). Ethics training should be particularly useful when such company values are pertinent to employees' ethical evaluations of specific work challenges (LeClair and Ferrell, 2000; Loe and Weeks, 2000; Valentine and Fleischman, 2003). If employees can be trained to more appropriately evaluate common ethical dilemmas by referencing ethical principles, then these same principles should ultimately enhance their work conduct. "When employees believe that the organizations for which they work have strong ethical values, they appear to be more likely to engage in ethical behavior" (Valentine and Barnett, 2002, pp. 197–198).

Employees must also negotiate many ethical pressures in an increasingly competitive environment, and organizations must intervene with programs that mitigate these challenges (LeClair and Ferrell, 2000). Ethics training can be used as a forum for employees to discuss these pressures with colleagues and management, covering the legal and ethical challenges common to a particular profession (Loe and Weeks, 2000). Palmer and Zakhem (2001, p. 83) stated that ethics training is an effective tool to "make the (ethical) standards understood, and ensure

their proper dissemination within the organizational structure." Ethics training programs should therefore reinforce the organization's position on ethics, outline how employees should report questionable behavior, and present the possible outcomes of unethical conduct (LeClair and Ferrell, 2000). Such prescriptive guidance also enables companies to better satisfy the "due diligence" standard specified by the 1991 Federal Sentencing Guidelines (LeClair and Ferrell, 2000; Palmer and Zakhem, 2001).

Company leaders should also place greater emphasis on employee job attitudes when managing the organizational ethical environment. Job satisfaction was related to individuals' ethical evaluations of their employer in this study, indicating that perceived organizational ethics could be partly based on a person's immediate work experiences in addition to their awareness of a company's ethical programs. Organizations should more efficaciously manage individuals' work attitudes through programs that build their connection to employment. Individual work attitudes arguably reflect the degree to which a company shows interest in the enhancement of employee welfare, and organizations that offer their employees enriched work opportunities could be viewed as more ethical and responsible. These views could positively impact the more generalized individual perceptions of organizational ethics, and in turn the contentedness associated with continued employment in the company (Fritz et al., 1999; Valentine et al., 2002; Viswesvaran et al., 1998; Vitell and Davis, 1990).

While the results of this study were significant, the study is subject to certain limitations. Since the study utilized a mail questionnaire to collect subject responses, same-source bias is a problem. Also, the cross-sectional nature of this inquiry prohibits causal inference. Indeed, although ethics training may enhance perceptions of an ethical context, it is alternatively possible that a context comprised of corporate ethical values prompts a willingness to provide ethical training. Additionally, one must also be careful to not generalize the results to other business professions since this study queries only accounting, human resource and sales professionals. Furthermore, the study's response rate creates some cause for concern, even though nonresponse bias was not found to be a problem.

Appendix A

Corporate ethical values (Hunt et al., 1989)

1. Managers in my company often engage in behaviors that I consider to be unethical. (R)
2. In order to succeed in my company, it is often necessary to compromise one's ethics. (R)
3. Top management in my company has let it be known in no uncertain terms that unethical behaviors will not be tolerated.
4. If a manager in my company is discovered to have engaged in unethical behavior that results primarily in *personal gain* (rather than corporate gain), he or she will be promptly reprimanded.
5. If a manager in my company is discovered to have engaged in unethical behavior that results primarily in *corporate gain* (rather than personal gain), he or she will be promptly reprimanded.

Ethical environment (adapted from Trevino et al., 1998)

1. Management in this organization disciplines unethical behavior when it occurs.
2. Penalties for unethical behavior are strictly enforced in this organization.
3. Unethical behavior is punished in this organization.
4. The top managers of this organization represent high ethical standards.
5. People of integrity are rewarded in this organization.
6. Top managers of this organization regularly show that they care about ethics.
7. Top managers of this organization are models of unethical behavior. (R)
8. Ethical behavior is the norm in this organization.
9. Top managers of this organization guide decision making in an ethical direction.
10. Ethical behavior is rewarded in this organization.

Job satisfaction (Cammann et al., 1983; Rich, 1997)

1. All in all, I'm satisfied with my job.
2. In general, I like working at my company.
3. In general, I don't like my job. (R)

1 = strongly disagree and 7 = strongly agree; (R) = reverse coded.

Future research should investigate the impact of ethics training programs on other business professionals such as persons specializing in finance and legal specialties, and should include rank and file employees in addition to managers. Additionally, various facilitation styles used in ethics training, such as lecture versus role-play, games and/or simulation could be compared for relative education effectiveness. Further investigations of issues such as these might better enable companies to develop ethical work environments that affect employees in a positive manner.

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