

Moral Conduct and its Impact on Employees' Job Satisfaction

Mohammed Sohel Islam
Independent University, Bangladesh

Abu Bakar Emran Salahuddin
Independent University, Bangladesh

ABSTRACT

The purpose of this paper is to examine the relationship between top management support for moral conduct and association between moral conduct and occupational achievement and job satisfaction. Several hypotheses are extracted from the research framework and are tested using regression and correlation analysis. A sample of 100 respondents was used and convenience sampling method was conducted. The research finds that although both the independent variables, top management support for moral conduct and association between moral conduct and occupational achievement have some level of relationship with the dependent variable, job satisfaction, only association between moral conduct and occupational achievement has no association with job satisfaction. The findings suggest that managers of these supermarkets should put more focus on the ethical conduct to build employee retention. It also suggests that if fair treatment prevails in the companies, employees' career achievement is accomplished that ultimately lead to employees' job satisfaction.

Keywords: Satisfaction, Moral conduct, Supermarket, Achievement

INTRODUCTION

There is a concrete evidence that satisfied employees make for satisfied customers and satisfied customers can, in turn, reinforce employees' sense of satisfaction in their jobs. Some have been gone so far as to suggest that unless employees are happy in their jobs, customer's satisfaction will be difficult to achieve (Rosenbluth, 1991). It is also mentionable that Organizational performance, growth and development may depend considerably on entrepreneurship in existing organizations (intrapreneurship) and intrapreneurship

employee-related antecedents. (Antoncic & Antoncic, 2011). And in recent years, employee satisfaction is one of the major issues that most of the organizations are confronted with.

In last few years, the number of researches done on ethics of top management and Job satisfaction of employees is the consequence of efficient top management ethical behavior (Koh & Boo 2001). Several researchers have examined the relationship between organizational ethics and work-related variables (Deshpande, 1996a, b; Deshpande et al., 2000; Sims & Kroeck, 1994; Victor & Cullen, 1987, 1988, 1990). Support of the management for ethical behavior and the alliance between ethical behavior and career success are a few of many important factors that should be focused in order to enhance the understanding of employees' job satisfaction.

Private sectors play a significant role for the development of the economy. In retailing industry, superstores or supermarkets plays that important role in Bangladesh when this country first entered the "supermarket era" on August 24, 2001 with Rahimafrooz Superstores Ltd. (RSL) launching Agora, a retail chain superstore that made a breakthrough in the urban lifestyles. Currently, there are a number of superstore operating at important locations in Dhaka and other major cities in Bangladesh. These stores are attempting to fulfill the everyday shopping needs of the urbanites through fair price, right assortment, and best quality.

Upon realizing the importance of employees' job satisfaction in the success of a company's existence and the obvious growth of supermarkets in Bangladesh, the researchers have suggested that the purpose of the study is to develop a framework that will identify the impact of employees' job satisfaction in the retailing sector through management support for moral conduct and the association between moral conduct and occupational achievement. This purpose is imperative as the management must realize the impact of every business policy and business action on society. It has to consider whether the action is likely to promote the public good, to advance the basic beliefs of society, to contribute to its stability, strength and harmony (Drucker, 1968). The ethical or right thing to do in business is that which best serves the ideas of morality and good management practice (Kanungo & Mendonca, 1996). And in the case of Bangladesh, no research work has ever been conducted in these contexts. Therefore, it is obviously a commensurate step for the researcher to examine the impact of management support for moral conduct and the association between moral conduct and occupational achievement on employees' job satisfaction in the context of supermarkets in Bangladesh.

THE RESEARCH MODEL AND HYPOTHESES

Figure I presents the research model which depicts the relationship of two independent variables (Top Management support for moral conduct and the association between moral conduct and occupational achievement) with one dependent variable (employees' job satisfaction). Each of these components is defined as follows and their relationships are also portrayed in this section.

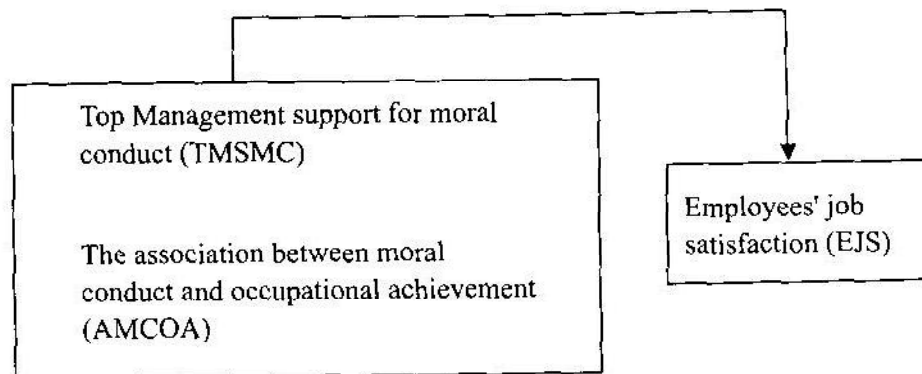


Figure I - Conceptual Framework of Research Variables and Their Relationships

Top Management Support for Moral Conduct (TSMC)

Ethics is defined as "inquiry into the nature & grounds of morality where the term morality is taken to mean moral judgments, standard & rules of conduct" (Taylor, 1975). Company ethical contexts include the moral ideologies adopted by organizational members, institutionalized philosophies regarding principled conduct, and ethics codes that shape corporate action (Chonko & Hunt, 1985; Hunt et al., 1989; McDonald, 1999; Sims, 1991; Werhane & Freeman, 1999).

One of the most pervasive and complex problems facing business organizations today is managing ethical behavior. Ethical behavior can play a critical role in the formation and maintenance of long-term relationship between employee and organization. Top management support enhances the effectiveness of any organizational development intervention.

Moreover, it is very likely that individuals in the same organization use different moral philosophies reflecting their personal. And thus ethical behavior of individuals may differ across organizations. So it may be necessary for leaders in organizations to adopt certain measures to inculcate certain ethical values among employees in order to manage organizational outcomes. According to Brumback (1991), being ethical is not easy, nor is encouraging to employees to be ethical.

One reason that ethics is much easier said than done is that the legal kind of unethical behavior has become so very ordinary. Employees' decisions to behave ethically or unethically are influenced by a countless of individual and situational factors. Trevino (1986) stated that, in organizations where legitimate authority is a usual tenet of the work setting, employees are expected to carry out the instructions of top management, even if those orders are contrary to their determination of what is right.

Individuals who perceive that top management in their organizations supports ethical or moral behaviors will also perceive their organization as being just to its employees. These perceptions that their organization is fair to employees will eventually satisfy employees with all facets of their jobs.

The Association between Moral Conduct and Occupational Achievement (AMCOA)

The ethical issues that individuals and the organizations are facing are complex in nature. According to Naran(1992), ethical behavior is acting in ways that are consistent with one's personal values and the commonly held values of the organization and society. Ethical decision making and behavior has become a focus of interest in areas such as accounting (Brief et al., 1996), marketing (Akaah & Lund, 1994), and management (Gatewood & Carroll, 1991). The effective management of ethical issues requires that organizations ensure that their managers and employees know how to deal with ethical issues in their everyday work life. According to Judge et al., 1995, career success is one's feelings of accomplishment and satisfaction with one's career. Again Bolles (1992) and Kanter (1977) stated that popular advice for getting ahead in one's career rarely fails to mention the importance of networking for the achievement of career goals. According to Seibert, Kraimer, and Liden (2001), the organizational research has also moved toward the use of a set of extrinsic and intrinsic outcomes as measures of career success. Again Jaskolla et al. (1985) viewed that extrinsic success represents the objective component of career success, and refers to observable career accomplishments or outcomes, such as pay, promotions, ascendancy and occupational status.

In the career literature, career success or occupational achievement has been partitioned into extrinsic and intrinsic dimensions (Gattiker & Larwood, 1988; Judge et al., 1995; Melamed, 1996). According to them, subjective career success becomes more relevant since an individual has a potentially greater responsibility to take in career development. From the subjective side, individuals view their career success as a function of their own internal standards and perceptions of satisfaction and success in social networks of relationships.

Employees' Job Satisfaction (EJS)

Employee satisfaction has become one of the main corporate objectives in recent years. Organizations cannot reach competitive levels of quality, either at a product level or a customer service level, if their personnel do not feel satisfied or do not identify with the company.

Job satisfaction describes how content an individual is with his or her job. The area of job satisfaction has been widely researched (Snipes et al., 2004). Job satisfaction is the extent to which employee feels positively or negatively about his or her job (Odom et al., 1990).

Specifically, Churchill, Ford, and Walker (1974) define job satisfaction in the context of all the characteristics of the job itself and of the work environment in which the workers may find rewards, fulfillment and satisfaction; or conversely sentiments of frustration and/or dissatisfaction.

In contrast, Locke (1974) conceptualizes job satisfaction as the emotional state resulting from the appraisal of one's job. Subsequently, Price and Muller (1981) identified job satisfaction by the degree to which individuals like their job.

Job Satisfaction can be an important pointer of how employees feel about their jobs and a predictor of work behaviors. In addition, job satisfaction is the outcome of the interaction of the employees' values and their perception towards his job and job environment. According to Schneider et al. (1992), job satisfaction reflects partly employees' reactions toward their opportunity for within-organizational advancement.

According to Loscocco (1989), every working person has a certain order of priorities with regard to what he or she seeks from work. Kalleberg (1977) said that rewards reflect the intrinsic and extrinsic benefits that workers receive from their jobs. Spector (1997) believes that job satisfaction can be considered as a global feeling about the job or as a related constellation of attitudes about various aspects or facets of the job.

Relationship between TSMC and EJS

Koh and Boo (2001) found that top management support for ethical behavior or moral conduct is one of the measures of organizational ethics and is closely associated with job satisfaction. According to Hartman et al. (1999), the concept of organizational justice is central to understanding a wide range of human attitudes and behaviors in organizations.

Leigh (1988) concluded that employees look more to the broader environmental than do their particular role in attributing satisfaction to their job.

Dailey and Kirk (1992) found that employee perception of both distributive and procedural justice play a central role in relation to job satisfaction. Sweeney, McFarlin, and Hartman (1993), however found that distributive justice predicts job satisfaction better than procedural justice does.

Ford and Richardson (1994) investigated that emphasis on ethical behavior in organizations has increased over the recent years. Organizational ethics is associated with not only financial performance but also employee attitudes., and Rodgers and Hunter (1991) reported that top management commitment impacts on organizational performance, productivity success and job satisfaction positively.

Ethical behavior can play a critical role in the formation and maintenance of long-term relationship between employee and organizations. Organizational ethics is related with not only financial performance but also behaviors in organizations. Vitell and Davis (1990) found evidence of the relationship between top management support for moral conduct and job satisfaction. Lind argued that justice judgment affects attitudes, behavior and decisions across a wide variety of social context and they also play a vital role in how employees respond to organizations outcomes and organizational procedures and process.

Thibaut and Walker (1975) perceived top management support for ethical behaviors contributes to the perceptions of procedural justice. Individuals who perceive that top management in their organizations supports ethical behaviors will also perceive their organization as being just to its employees. This perception that their organization is fair to employees will enhance satisfaction with all facets of the job. From these literature reviews, the following hypothesis proposes that there exists a relationship between top management support for ethical behavior and job satisfaction.

H1: There is a relationship between TMSMC and EJS

Relationship between AMCOA and EJS

Gattiker and Larwood (1998) stated that career success has been partitioned into extrinsic and intrinsic dimensions. Leigh et al. (1988) for example, concluded that employees look more to the broader organizational environment than to their particular role in attributing their satisfaction to their job. Dailey and Kirk (1992) stated that, perceptions of organizational justice affect job attitudes such as job satisfaction and turnover intention.

If employees perceive strong association between ethical behavior and career success in the organization, then they are also likely to have a higher level of job satisfaction. Company ethical contexts include the moral ideologies adopted by organizational members, institutionalized philosophies regarding principled conduct, and ethics codes that shape corporate action. According to Clark and Leonard (1998) these environments can under many conditions enhance individuals' moral reasoning and improve the manner in which employees respond to ethically questionable work situations. Consequently, Clark and Leonard suggested that companies must be responsible for the moral climate of the workforce, rather than expect all of the employees to ethically monitor themselves. From these literature reviews, the following hypothesis proposes that there exists a relationship between moral conduct and occupational achievement and job Satisfaction

H2: There is a relationship between AMCOA and EJS

METHODS

The apposite type of research design for this study is Ex Post Facto design where the subtype used is survey to accomplish the research objectives. The fundamental objective of survey design is to search for relationships between variables. It usually depends upon the use of a well-constructed questionnaire, which is used to collect data from the relevant unit of analysis under study, usually, an individual (Davis & Cosenza, 1993).

The convenience sampling is one of the non-probability sampling designs that are being used in this research. As its name implies, convenience sampling involves collecting information from members of the population who are conveniently available to provide this information (Sekaran, 1992). The sampling units are both male and female employees of supermarkets of Dhaka city.

Primary data have been collected from 100 samples by the use of questionnaire. Data collection has proceeded coding of 100 questionnaires into a symbolic form in SPSS software. The data was summarized in the form of simple frequency and descriptive statistics. As hypotheses have been tested to identify the relationship of certain variable those are based on the scale of ordinal data in the questionnaire, Bivariate analysis (Pearson's Correlation test) has been used.

A reliability test for each hypothesis, which entails the relationship of a construct and a dependent variable, has been conducted. The researcher has used semantic differential scale to measure each of the independent and dependent

variable. As this scale is based on five points and is split into two halves, it is considered appropriate to test the reliability of this scale. The value of the Chronbach's alpha has been estimated to test whether the scales are reliable or not. A Chronbach's alpha value of between 0.5-0.6 indicates sufficient reliability of the scale for the early stage of any research (Nunnally, 1978). Regression analysis has also been done to show how much variability in dependent variable is caused by the variability in independent variables. For lucidity, examining each hypothesis is encompassed into three steps: Reliability analysis, correlation analysis and regression analysis of the variables.

Reliability Analysis

The reliability coefficients of the dependent variable and all the measured variables in this study are depicted in the following table.

Table I: Reliability Coefficient

Scales	No. of Items	Alpha
Top management support for moral conduct (TSMC)	4	0.533
Association between moral conduct and occupational achievement (AMCOA)	6	0.595
Employees' Job Satisfaction (EJS)	4	0.597

Note: n=100(2 tailed)

The table above indicates that the Cronbach alpha values of the dependent variable (EJS) and the independent variables (TSMC and AMCOA) are between 0.5 and 0.6. Therefore, it can be deduced that the two independent variables and the dependent variable are reliable.

Correlation Analysis

Table II: Correlation Matrix of TSMC, AMCOA and EJS

	AMCOA	TSMC	EJS
AMCOA	—	.804**	.382**
TSMC	—	—	.434**
EJS	—	—	—

Note: **P<.01

The result of correlation analysis for the measured variables shows that association between moral conduct and occupational achievement is significantly correlated with top management support for moral conduct ($r = 0.804$ and $**p < 0.01$). Association between moral conduct and occupational achievement is significantly correlated with job satisfaction towards supermarket employees at ($r = 0.382$ and $**p < 0.01$) and lastly top management support for moral conduct is significantly correlated with job satisfaction ($r = 0.434$ and $**p < 0.01$).

Stepwise Regression Analysis

Stepwise regression analysis shows the relationship between top management supports for moral conduct with job satisfaction of supermarket employees.

Table III: Dependent Variable - Job satisfaction

Variable	B	SE B	β	R Square	ΔR
Step 1 TMSMC	.46	.088	.432	.195	-

According to Table III, Top management support for moral conduct found statistically related with job satisfaction. On the other hand, association between moral conduct and occupational achievement is not significantly related to job satisfaction because association between moral conduct and occupational achievement failed to enter into the regression equation. Association between moral conduct and occupational achievement doesn't have any significance although it is statistically related with Job satisfaction. Top management support for moral conduct can be explained 19.5% of the variance in job satisfaction towards supermarket's employees.

ASSESSMENT OF THE RESEARCH HYPOTHESES

H1: There is a relationship between TMSMC and EJS

The result of correlation analysis illustrates that top management support for moral conduct ($r = 0.434$ and $**p < 0.01$) has a positive and significant relationship with employee's job satisfaction in the context of supermarket in Bangladesh. Thus, the result of the correlation analysis has provided support for this hypothesis.

The result of stepwise regression depicts that top management support for moral conduct has entered into the regression equation, which indicates that top management support for moral conduct is significantly associated with employee's job satisfaction in the context of supermarkets in Bangladesh. And top management support for moral conduct alone can explain 19.5% of the total changes in job satisfaction. Therefore, the result of stepwise regression has provided support for the first hypothesis.

The positive explanation behind these findings is that employees are satisfied with their jobs when the top management provides adequate support for fair treatment in the company. When employees find that they are being treated fairly by the top management, they grow a sense of security and belongingness which eventually lead the employees feel satisfied with their work.

H2: There is a relationship between AMCOA and EJS

The result of correlation analysis illustrates that Association between moral conduct and occupational achievement ($r=0.382$ and $**p<0.01$) has a positive and significant relationship with employee's job satisfaction in the context of supermarket in Bangladesh. Thus, the result of the correlation analysis has provided support for this hypothesis.

The result of stepwise regression depicts that association between moral conduct and occupational achievement is not significantly associated with job satisfaction because association between moral conduct and occupational achievement failed to enter into the regression equation. Thus association between moral conduct and occupational achievement doesn't have any association although it is statistically related with Job satisfaction.

The positive explanation behind these findings is that when employees find out that they are getting success in their career by behaving morally, they tend to satisfy in their jobs. This means that when an employee achieves success in his or her job by doing it ethically, he or she feels good about this and this good feeling of morality and achievement ultimately lead the employee to the pavement of satisfaction.

MANAGERIAL IMPLICATIONS

The findings of this paper have implications for the manager of different companies. The managers can use these results to make better internal strategies in order to retain its employees and enhance their performances. These findings

can enable the managers to better understand the concept of fair treatment in the company and how this can lead employees to perform efficiently and effectively that will eventually create a strong reservoir of satisfaction among the employees. As the employees are satisfied, customers are satisfied and this will make the stakeholders satisfied. Thus moral conduct in the company and top manager's support for that moral behavior are a few important factors that management should consider in order to improve company productivity.

REFERENCES

- Akaah, I.P. & Lund, D. (1994). The influence of personal and organizational values on marketing professionals' ethical behavior. *Journal of Business Ethics*, 13, 417-430.
- Antoncic, J.A. & Antoncic, B. (2011). Employee satisfaction, entrepreneurship and firm growth: a model. *Industrial Management & Data Systems*, 111(4), 589-607.
- Bolles, R.N. (1992). *What color is your parachute?* Berkeley (CA): Ten Speed Press.
- Brief, A.P., Dukerick, J.M., Brown, P.K., & Brett, J.F. (1996). What's wrong with the tread way commission report? Experimental analyses of the effects of personal values and codes of conduct on fraudulent financial reporting. *Journal of Business Ethics*, 15, 183-188.
- Brumback, G.B. (1991). Institutionalizing Ethics in Government. *Public Personnel Management*, 20(3), 353-364
- Chonko, L.B. & S.D. Hunt (1985). Ethics and Marketing Management: An Empirical Examination. *Journal of Business Research*, 13, 339-359.
- Churchill G.A., Ford N.M., & Walker O.C. (1974). Measuring the job satisfaction of industrial salesmen. *Journal of Marketing Research*, 11, 323-332.
- Clark, M.A. & Leonard, S.L. (1998). Can corporate codes of ethics influence behavior? *Journal of business ethics*, 17, 619-630.
- Dailey, R.C. & Kirk, D.J. (1992). Distributive and procedural justice as antecedents of job dissatisfaction and intent to turnover. *Human Relations*, 45(3), 305-317.
- Davis, D. & Cosenza R.M. (1993). *Business Research for Decision Making* (3rd ed.). Belmont (CA): Wadsworth Publishing Company.
- Deshpande, S.P. (1996a). The impact of ethical climate types on facets of job satisfaction. *Journal of Business Ethics*, 15, 655-60.
- Deshpande, S.P. (1996b). Ethical climate and the link between success and ethical behavior: an empirical investigation of a non-profit organization. *Journal of Business Ethics*, 15, 315-20.

- Deshpande, S.P., George, E., & Joseph, J. (2000). Ethical climates and managerial success in Russian organizations. *Journal of Business Ethics*, 23, 211-17.
- Drucker, P.F. (1968). *The Practice of Management*. London: Pan Books.
- Ford, R.C. & Richardson, W.D. (1994). Ethical Decision Making: A Review of the Empirical Literature. *Journal of Business Ethics*, 13, 203-221.
- Gatewood, R.D. & Carroll, A.B. (1991). Assessment of ethical performance of organization members: A conceptual framework. *Academy of Management Review*, 16 (4), 667-690.
- Gattiker, U. & Larwood, L. (1988). Predictors for managers' career mobility, success, and Satisfaction. *Human Relations*, 41(8), 569-91.
- Hartman, S.J., Yrle, A.C., & Galle, W.P.Jr. (1999). Procedural and distributive justice: examining equity in a university setting. *Journal of Business Ethics*, 20 (4), 337 -51.
- Hunt, S.D., Wood V.R., & Chonko, L.B. (1989). Corporate Ethical Values and Organizational Commitment in Marketing. *Journal of Marketing*, 53, 79-90.
- Jaskolka, G., Beycr, J.M., & Trice, H.M. (1985). Measuring and predicting managerial success. *Journal of Vocational Behavior*, 26, 189-205.
- Judge, T.A., Cable, D.M., Boudreaw, J.W., & Bretz, R.D. (1995). An empirical investigation of the predictors of executive career success. *Personnel Psychology*, 48(3), 485-519.
- Kalleberg, A.L. (1977). Work values and job rewards: A theory of job satisfaction. *Americal Sociological review*, 42(1), 124-143
- Kanter, R.M. (1977). *Men and women of the corporation*. New York: Basic Books.
- Kanungo, R.N. & Mendonca, M. (1996). *Ethical Dimensions of Leadership*. Thousand Oaks, CA: Sage Publications.
- Koh, H.C. & Boo, E.H. (2001). The link between organizational ethics and Job satisfaction: A study of managers in Singapore. *Journal of Business Ethics*, 29, 309-324.
- Leigh, J.H., Lucas, G.H., & Woodman, R.W. (1988). Effects of perceived organizational factors on role stress-job attitude relationships. *Journal of Management*, 14, 41-58.
- Locke, E.A. (1976). The nature and causes of job satisfaction. In M.D. Dunnette (Ed.), *Handbook of industrial and organizational psychology*, 1297-1349, Chicago: Rand McNally.
- Loscocco, K.A. (1989). The Instrumentally Oriented Factory Worker: Myth or Reality? *Work and Occupations*, 16(1), 3-25.
- McDonald, G. (1999). Business Ethics: Practical Proposals for Organizations. *Journal of Business Ethics*, 19, 143-158.

- Melamed, T. (1996). Career success: an assessment of a gender-specific model. *Journal of Occupational and Organizational Psychology*, 69(3), 217-42.
- Naran, F. (1992). Your Role in Shaping Ethics. *Executive Excellence*, 9, 11 - 12.
- Nunnally, J.C. (1978). *Psychometric theory* (2nd ed.). NY: McGraw Hill.
- Odom, R.Y., Boy, W.R., & Dunn, M.G. (1990). Organizational culture, commitment, satisfaction and cohesion. *Public Productivity and Management Review*, 14(2), 157-168.
- Price, J.L. & Mueller, C.W. (1981). *Professional turnover: The case of nurses*. New York: SP medical and Scientific.
- Rodgers, R. & Hunter, J.E. (1991). Impact of management by objectives on organizational productivity. *Journal of Applied Psychology*, 76(2), 322-336.
- Rosenbluth, H. (July-August 1991). Tales form a Nonconformist company. *Harvard Business Review*, 26-36.
- Schneider, B., Gunnarson, S.K., & Wheeler, J.K. (1992). The role of opportunity in the conceptualization and measurement of job satisfaction. In Cranny, C.J., Smith, P.C., & Stone, E.F. (Eds), *Job Satisfaction: How People Feel About Their Jobs and How It Affects Their Performance* (pp. 53-68) New York: Lexington Books.
- Scott E. Seibert, Maria L. Kraimer, & Robert C. Liden (2001). A social capital theory of career success. *The Academy of Management Journal*, 44(2), 219-237.
- Sekaran, U. (1992). *Research Methods for Business* (2nd ed.). New York: John Wiley & Sons, Inc.
- Sims, R.L. & Kroeck, K.G. (1994). The influence of ethical fit on employee satisfaction, commitment and turnover. *Journal of Business Ethics*, 13, 939-48.
- Sims, R.R. (1991). The Institutionalization of Organizational Ethics. *Journal of Business Ethics*, 10, 493-506.
- Spector, P.E. (1997). *Job Satisfaction: Application, assessment, cause and consequences*. Thousand Oaks, CA: Sage Publications, Inc.
- Sweeney, P.D. & McFarlin, D.B. (1993). Workers' evaluation of the "Ends" and the "Means": an ex-amination of four models of distributive and procedural justice. *Organizational Behavior and Human Decision Processes*, 55(1), 23-40.
- Taylor, P. (1975). *Business Ethics And Considerations Social And Ethical Responsibilities Accounting Essay*. Retrieved from: www.ukessays.com/essays/accounting/business-ethics-and-considerations-social-and-ethical-responsibilities-accounting-essay.php#ixzz2WdM9AuPU.
- Thibaut, J. & Walker, L. (1975). *Procedural justice: A psychological analysis*. Hillsdale, NJ: Erlbaum.
- Trevino, L.K. (1986). Ethical decision making in organizations: A person-situation Interactionist Model. *Academy of management review*, 11(3), 601-617.

- Victor, B. & Cullen, J.B. (1987). A theory and measure of ethical climates in organizations. *Research in Corporate Social Performance and Policy*, 9, 51-71.
- Victor, B. & Cullen, J.B. (1988). The organizational bases of ethical work climates. *Administrative Science Quarterly*, 33, 101-25.
- Victor, B. & Cullen, J.B. (1990). A theory and measure of ethical climate in organizations. In Frederick, W.C., & Preston, L.E. (Eds), *Business Ethics Research Issues and Empirical Studies* (pp. 77-97). Greenwich, CT: JAI Press Inc.
- Vitell, S.J. & Davis, D.L. (1990). Ethical Beliefs of MIS Professionals: The Frequency and Opportunity for Unethical Behavior. *Journal of Business Ethics*, 9, 63-70.
- Werhane, P.H. & Freeman, R.E. (1999). Business Ethics: The State of the Art. *International Journal of Management Reviews*, 1, 1-16.