

Professional Ethical Standards, Corporate Social Responsibility, and the Perceived Role of Ethics and Social Responsibility

Sean Valentine
Gary Fleischman

ABSTRACT. This study explored several proposed relationships among professional ethical standards, corporate social responsibility, and the perceived role of ethics and social responsibility. Data were collected from 313 business managers registered with a large professional research association with a mailed self-report questionnaire. Mediated regression analysis indicated that perceptions of corporate social responsibility partially mediated the positive relationship between perceived professional ethical standards and the believed importance of ethics and social responsibility. Perceptions of corporate social responsibility also fully mediated the negative relationship between perceived professional ethical standards and the subordination of ethics and social responsibility. The results suggested that professions should develop ethical standards to encourage social responsibility, since these actions are associated with enhanced employee ethical attitudes.

KEY WORDS: professional ethics, corporate social responsibility, ethical attitudes

Attention to ethics and corporate social responsibility (CSR) is important because recent scandals suggest that business values are in decline (e.g., Andrews, 1989; Finn, Chonko and Hunt, 1988; Higgs-Kleyn and Kapelianis, 1999; Jamal and Bowie, 1995; Jones, 1980; Joyner and Payne, 2002; Neale, 1996; Trevino and Nelson, 2004). Questionable business practices obligate leaders to emphasize business ethics and develop programs that prevent future misbehavior (Trevino and Nelson, 2004; Wartick and Cochran, 1985). Organizations also have "...a responsibility to, or at least an obligation, toward solving problems of public concern..." (Etheredge, 1999, p. 51). Doing so not only can strengthen relationships with stakeholders, the general public, and the press, but can also enhance a firm's financial position (Etheredge, 1999; Joyner and Payne, 2002; Quazi, 1997; Trevino and Nelson, 2004; Turban and Greening, 1996).

CSR (more broadly known as corporate social performance) is defined as "...the economic, legal, ethical, and discretionary expectancies that society has of organizations at a given point in time" (Carroll, 1979, p. 500). Such expectancies are driven by contracts between companies and society, and companies honor these contracts by addressing stakeholder/societal challenges and providing assistance when needed (Carroll, 1979; Joyner and Payne, 2002; Turban and Greening, 1996; Wartick and Cochran, 1985). Social responsibility is therefore viewed as a bundle of ideals and actions utilized by companies to facilitate advantageous relationships with stakeholders, improve societal welfare, and augment competitive advantage (Turban and Greening, 1996; Wood, 1991). Indeed, a "...realization has occurred that businesses must participate in society in an ethically

Sean Valentine (D.B.A., Louisiana Tech University) is an Associate Professor of Management in the College of Business at the University of Wyoming. His research interests include ethical decision making, organizational culture, and job attitudes. His research has appeared in journals such as Human Relations, Behavioral Research in Accounting, Journal of Personal Selling & Sales Management, and Journal of Business Research.

Gary Fleischman (Ph.D., Texas Tech University) is an Associate Professor of Accounting and the McGee Hearne and Paiz Faculty Scholar in Accounting at the University of Wyoming. His teaching expertise is in accounting and entrepreneurship, and his research interests are in business ethics and behavioral business research. He has published in journals such as Behavioral Research in Accounting, The International Journal of Accounting, and Journal of Business Ethics.

symbiotic way,” and that “...business must acknowledge society’s existence and society’s growing demand for ethically responsible business practice” (Joyner and Payne, 2002, p. 298).

Since the concept of CSR is not heavily researched from an empirical standpoint, this study sought to fill this gap by testing proposed relationships among professional ethical standards, CSR, and the perceived role of ethics and social responsibility. According to Wood (1991, p. 693), it is important to ascertain “the degree to which principles of social responsibility motivate actions on behalf of the company, the degree to which the firm makes use of socially responsible processes, the existence and nature of policies and programs designed to manage the firm’s societal relationships, and the social impacts (i.e., observable outcomes) of the firm’s actions, programs, and policies.” Utilizing a multi-level approach to social performance framework (Wood, 1991), we tested the likely impact of professional ethics on CSR and the perceived role of ethics and social responsibility, as well as the more direct impact of CSR on ethical attitudes. Such inquiry is important because CSR activities might be better managed by institutionalizing ethical values within professions, and CSR could be channeled to enhance employees’ ethical beliefs. More importantly, such beliefs could be a catalyst for the enhancement of individual ethics. Indeed, professionals “must first perceive ethics and social responsibility to be important before their behaviors are likely to become more ethical and reflect greater social responsibility” (Singhapakdi et al., 1996, p. 1132).

Review of literature

Professional ethical standards and CSR-related outcomes

Professional standards likely enhance a company’s ethical development and CSR activity (e.g., Dean, 1997; Higgs-Kleyn and Kapelianis, 1999; Joyner and Payne, 2002; Schlachter, 1990; Wood, 1991). Institutional economic theory (e.g., Meyer and Rowan, 1991; North, 1992) provides some understanding of how institutions/professions, companies, and individuals interact within the framework of social performance (Wood, 1991). Institutional economics suggests that cultural factors in society

impact the formation of occupational and organizational standards, and that these standards ultimately regulate professionals’ conduct based on recognized norms (Commons, 1931; Meyer and Rowan, 1991; North, 1992). Associations enforce these standards with education, licensing, and certification processes (Meyer and Rowan, 1991), and corporate alignment with institutionalized guidelines is strongly encouraged (DiMaggio and Powell, 1991).

Professions therefore highlight the “public purpose, intellectual tradition, and fiduciary relationships” involved in a particular job or occupational setting (Higgs-Kleyn and Kapelianis, 1999, p. 363; Lennertz, 1991). According to Pavalko (1971, p. 100), “the profession becomes a major normative reference group whose norms, values, and definitions of appropriate [professional] conduct serve as guides by which the individual practitioner organizes and performs his own work.” Since the public expects professions, companies, and their employees to abide by ethical standards (e.g., Backof and Martin, 1991; Cohen and Pant, 1991; Dean, 1997; Fisher et al., 2001; Frankel, 1989; Gaumnitz and Lere, 2002; Higgs-Kleyn and Kapelianis, 1999; Jamal and Bowie, 1995; Neale, 1996; Savan, 1989), firms should focus more readily on CSR. Professional ethical standards should also instill in employees (or members of the profession) greater appreciation for ethics and social responsibility, thereby increasing individual commitment to the ethical behavioral norms prescribed within an occupation. Neale (1996, p. 221) referred to this consideration of the “rights” and interests of others as an “equilibrium of professional conduct.”

Mediating role of CSR

While professional standards likely enhance attitudes about ethics and social responsibility, beliefs about a company’s demonstrated CSR should be more directly related to these ethical attitudes. Ethical companies are generally perceived to have stronger “shared” cultures that promote ethical ideologies and business practices among employees (e.g., Chen et al., 1997; Hunt et al., 1989; Jose and Thibodeaux, 1999; Sims, 1991; Singhapakdi et al., 1995; Trevino et al., 1998; Trevino and Nelson, 2004). In particular, “firms adopting socially responsible actions may

develop more positive images” (Turban and Greening, 1996, pp. 658–659). These images, as well as the actual ethical policies that strengthen an ethical culture, likely indicate to employees that social performance legitimizes corporate practices.

Previous work appears to support this claim. The theory of reasoned action indicates that perceptions influence personal attitudes and subsequent intentions to act (Fishbein and Ajzen, 1975), suggesting that perceptions of CSR driven by professional standards lead to the eventual commitment to CSR in thought and deed. Singhapakdi et al. (1995) using a sample of American Marketing Association associates found that ethical values were associated with more positive perceptions of corporate social responsiveness, suggesting that recognized CSR could also improve more generalized beliefs about social performance. Referencing several key marketing ethics frameworks (Ferrell and Gresham, 1985; Hunt and Vitell, 1986), Singhapakdi et al. (1996) also found that CSR beliefs are affected by both individual and contextual characteristics, and a company’s demonstrated CSR as a reflection of culture is likely one such covariate of the perceived role of ethics and social responsibility. Consequently, realized CSR should mediate the positive relationship between recognized professional ethics and ethical attitudes (Professional ethical standards → CSR → Perceived role of ethics and social responsibility).

Method

Data collection

As this investigation targets businessperson ethical perceptions and attitudes, the study data were obtained from a Dun and Bradstreet listing of business managers. A random sample of 1,700 accounting, 850 human resources, and 850 sales and marketing leaders was secured, which totaled 3,400 individuals. Previous research shows that these professionals must negotiate many occupational challenges associated with ethics (e.g., Fleischman and Valentine, 2003; Reynolds, 2000; Wiley, 2000). A survey package containing the survey, a cover letter that guaranteed respondent anonymity and one postage-paid return envelope was mailed to each individual in the

sampling frame. The survey was comprised of items that were to be used in the present study, as well as other items that were to be utilized in other studies. Two waves of the mail survey were sent, separated by approximately 7 weeks. Reminder postcards were mailed approximately 8 weeks later to increase the response rate.

A total of 313 persons out of the 3,400 persons originally surveyed returned usable questionnaires for an approximate response rate of 9.3%. While respondent participation should be relatively high to minimize the probability of nonresponse bias (Krosnick, 1999), it was concluded that the study was not severely disadvantaged (Hunt, 1990; Krosnick, 1999). The response rate was reasonable considering the sensitive information in the survey and the sampling frame selected. In addition, the size of the sample facilitated useful statistical analyses. Furthermore, an emphasis on response rate to ascertain the degree of representation is often challenged (Hunt, 1990; Krosnick, 1999), and many studies suggest that the precision and viability of survey research is unaffected by modest response rates (Pew Research Center, 1998; Traugott et al., 1987; Visser et al., 1996). Comparing responses between the two waves with analysis of variance and chi-square tests provided a statistical check for nonresponse bias (see Armstrong and Overton, 1977), and differences among key variables were detected for gender and position tenure ($p < .01$), yearly gross salary and professional classification ($p < .05$), and the importance of ethics and social responsibility measure ($p < .05$). These statistical findings overall showed that nonresponse bias was not problematic.

The average age of the subjects was approximately 46 years, while their average salary was slightly higher than \$100,000 per year. Women comprised about 49% of the sample, and many individuals were white (92%), married (78%), and well educated (48% have college degrees, 36% have at least some graduate education). A majority of individuals were employed as accountants (61%), and 20% were employed in human resource management jobs. Over 34% of subjects were employed in a manufacturing/construction setting, while almost 20% worked in the service industries and 12% in the wholesaler/retailer sectors. Almost 72% of the sample members worked for companies that employed between 99 and 1,000 individuals and over 19%

worked for organizations that employed over 999 individuals.

Measures

This study utilized a number of measures from past research. Two new measures were also developed to facilitate the analysis of the proposed relationships. All measures were rated with a 7-point scale anchored by “1” (strongly disagree) and “7” (strongly agree).

Professional ethical standards

Five items were developed to measure perceptions of professional ethical standards based on the content of similar “company ethics” items (e.g., Hunt et al., 1989; Trevino et al., 1998). These items were “I believe that my profession is guided by high ethical standards,” “My profession reprimands individuals and companies that behave unethically,” “Individual and organizational ethical standards are supported in my profession,” “My profession encourages continued ethical development and training,” and “I believe that people in my profession conduct business in an ethical manner.” Higher scores indicated a belief that a profession was ethical.

Corporate social responsibility

Two items were developed to measure individual beliefs about company involvement in CSR activities. These items were “I work for a socially responsible organization that services the greater community,” and “My organization gives time, money, and other resources to socially responsible causes.” Higher scores indicated that a firm was believed to be responsible.

Perceived role of ethics and social responsibility

Generalized ethical attitudes were assessed with items from the PRESOR instrument (Etheredge, 1999; Kraft and Jauch, 1992; Singhapakdi et al., 1996), which measures “perceptions of the role of ethics and social responsibility in achieving organizational effectiveness” (Etheredge, 1999, p. 52). Five items were utilized to assess the “Importance of Ethics and Social Responsibility,” or “a belief in the primary importance of ethics and social responsibility both in principle and with regard to the effectiveness of the organization in terms of its

profitability and survival” (Etheredge, 1999, pp. 56–57). Sample items included “Being ethical and socially responsible is the most important thing a firm can do,” and “Business has a social responsibility beyond making a profit.” Higher scores indicated that business ethics should be emphasized. Additionally, four items were adapted to measure the “subordination of ethics and social responsibility,” which is “the view that the achievement of organizational effectiveness may demand that ethics and social responsibility be given a lower priority” compared to other operational concerns (Etheredge, 1999, p. 57). Sample items included “The important concern for a firm is making a profit, even if it means bending or breaking the rules,” and “If survival of a business enterprise is at stake, then you must forget about ethics and social responsibility.” Higher values indicated that ethics was less important.

Social desirability

Social desirability can adversely impact investigations of organizational and professional ethics (Randall and Fernandes, 1991; Zerbe and Paulhus, 1987). Consequently, an abbreviated ten-item Marlowe-Crowne Social Desirability Scale was included in the analysis to account for this bias (Crowne and Marlowe, 1960; Fischer and Fick, 1993; Strahan and Gerbasi, 1972). Sample items included “I like to gossip at times” and “I always try to practice what I preach.” Items were coded with “0” (False) and “1” (True), and five of the items were coded in reverse. Overall social desirability scores were calculated by combining the items ($M = 6.08$, $SD = 2.06$).

Position tenure

Individual job tenure could affect ethical perceptions and various work attitudes. Consequently, position tenure was specified in the mediated regression analysis as a control factor. Respondents were prompted on the questionnaire to disclose their position tenure in years.

Analysis

An exploratory factor analysis was first initiated to determine the factor structure and dimensionality of the scales. Variable descriptive statistics were then explored to determine the magnitude of the focal

constructs, and correlations were examined to determine the bivariate relationships that existed among the variables. Reliability estimates were also calculated to ascertain their internal consistency. Finally, mediated regression analysis was utilized to test the intervening relationships proposed in this study (Baron and Kenny, 1986).

Results

Exploratory factor analysis

Results of the exploratory “principal components” factor analysis containing the focal variables indicated that four factors emerged with eigenvalues all above 1.00, and a total of 64.38% of the variance was explained. All except one of the factor loadings found in the rotated component matrix were above 0.60, and there were no cross-loadings in this model. The item with the low loading (subordination item) was deleted from the analysis, and another exploratory factor analysis was initiated. The results of the second model indicated that four factors once again emerged with eigenvalues all above 1.00, and a total of 66.91% of the variance was explained. All factor loadings in the rotated component matrix were above 0.60, and there were no cross-loadings. Average variable scores were therefore calculated based on these results.

Descriptive statistics, correlations, and reliability estimates

Respondents perceived high professional ethical standards ($M = 5.75$, $SD = 1.11$) and CSR ($M = 5.55$, $SD = 1.49$). They believed that ethics and social responsibility were important ($M = 5.78$, $SD = 0.97$), and that such a focus should not be subordinated ($M = 2.11$, $SD = 1.08$). The correlation analysis ($N = 287$) showed that the professional ethics, CSR, and the importance of ethics and social responsibility variables were positively related ($p < 0.001$), suggesting that professional and organizational environments that emphasize ethics are associated with more positive ethical attitudes. Professional ethical standards and CSR were also negatively related to the subordination of ethics and social responsibility ($p < 0.001$), implying that ethical professional and organizational environments are

associated with decreased cynicism toward ethics and social performance. The importance and subordination constructs were the only variables weakly related to social desirability ($r = 0.15$ and $r = -0.17$, $p < 0.05$), suggesting that bias was minimal. The coefficient alpha for the professional ethics measure was 0.85, and the CSR scale had a coefficient alpha of 0.87. The coefficient alphas for the importance and subordination measures were 0.85 and 0.65, respectively, in this study.

Mediated regression analysis

The results of the mediated regression analysis are presented in Table I. The first set of equations tested the importance of ethics and social responsibility mediated model (Professional ethical standards \rightarrow CSR \rightarrow Importance of ethics and social responsibility). Equation 1a showed that the professional ethics variable was positively related to CSR, and Equation 2a showed that social desirability and professional ethics were both positively related to the importance of ethics and social responsibility. Equation 3a indicated that social desirability, professional ethical standards, and CSR were positively related to the importance of ethics and social responsibility construct, but that the link between professional ethics and perceived importance was weaker in this regression model. Using key regression coefficients and standard errors to estimate statistical significance (see Baron and Kenny, 1986; Kenny et al., 1998), the total reduction in effect was 0.08 due to CSR ($Z = 3.38$, $p < 0.001$). Consequently, CSR partially mediated the link between the professional ethics and importance of ethics and social responsibility variables.

The second set of equations tested the subordination of ethics and social responsibility mediated model (Professional ethical standards \rightarrow CSR \rightarrow Subordination of ethics and social responsibility). Equation 1b indicated that the professional ethics variable was positively related to CSR, and Equation 2b indicated that social desirability and professional ethical standards were negatively related to subordination. Equation 3b indicated that social desirability and CSR were associated with decreased subordination, but that the link between professional ethics and subordination of ethics and social

TABLE I
Results of mediated regression analysis

Equation	Dependent variable	Independent variables	<i>b</i>	s.e.	β	<i>t</i> Value	Adj. R^2	<i>F</i> Value
(1a)	Corporate social responsibility	Professional ethical standards	0.55	0.07	0.41	7.56***	0.16	19.77***
		Position tenure	0.02	0.01	0.10	1.89		
		Social desirability	-0.03	0.04	-0.04	-0.74		
		Constant	2.41	0.48		5.05***		
(2a)	Importance of ethics and social responsibility	Professional ethical standards	0.36	0.05	0.41	7.58***	0.18	21.70***
		Position tenure	0.00	0.01	0.03	0.50		
		Social desirability	0.05	0.03	0.12	2.12*		
		Constant	3.38	0.31		10.91***		
(3a)	Importance of ethics and social responsibility	Professional ethical standards	0.28	0.05	0.32	5.52***	0.22	20.67***
		Corporate social responsibility	0.14	0.04	0.22	3.81***		
		Position tenure	0.00	0.01	0.00	0.08		
		Social desirability	0.06	0.03	0.12	2.34*		
		Constant	3.03	0.32		9.60***		
(1b)	Corporate social responsibility	Professional ethical standards	0.55	0.07	0.41	7.56***	0.16	19.77***
		Position tenure	0.02	0.01	0.10	1.89		
		Social desirability	-0.03	0.04	-0.04	-0.74		
		Constant	2.41	0.48		5.05***		
(2b)	Subordination of ethics and social responsibility	Professional ethical standards	-0.12	0.06	-0.12	-2.04*	0.04	5.05**
		Position tenure	-0.01	0.01	-0.10	-1.69		
		Social desirability	-0.08	0.03	-0.15	-2.55*		
		Constant	3.36	0.37		9.05***		
(3b)	Subordination of ethics and social responsibility	Professional ethical standards	-0.02	0.06	-0.02	-0.38	0.08	7.40***
		Corporate social responsibility	-0.17	0.05	-0.23	3.71***		
		Position tenure	-0.01	0.01	-0.08	-1.30		
		Social desirability	-0.08	0.03	-0.16	-2.77**		
		Constant	3.76	0.38		9.92***		

*** $p < 0.001$, ** $p < 0.01$, * $p < 0.05$

responsibility was insignificant in this model, indicating full mediation by CSR. The total reduction in effect was -0.09 due to CSR ($Z = -3.31$, $p < 0.001$).

Discussion

The results suggested that individual's beliefs about professional ethics are associated with CSR, and that CSR attitudes are also associated with the ideologies that originate in professional associations. Indeed, the findings showed that professional standards were related to both perceived CSR and the ethics/social responsibility variables. The results also suggested

that professional ethics influenced CSR attitudes through a positive association with CSR, implying that ethical attitudes are associated with corporate involvement in such activity. These findings present a number of implications for managing business ethics.

The findings underscore the need for professional codes that institutionalize business ethics and CSR, especially because businesspeople face many ethical conflicts (e.g., Andrews, 1989; Finn et al., 1988; Fisher et al., 2001; Frankel, 1989; Gaumnitz and Lere, 2002; Higgs-Kleyn and Kapelianis, 1999; Jamal and Bowie, 1995; Neale, 1996). Additionally, it is known that personal ethics are associated with professional standards (Singhapakdi and Vitell, 1993).

Professional codes should therefore be developed to represent “the moral views of the public” and enforced to enhance individual behavior and prevent future misconduct (Jamal and Bowie, 1995, p. 703). Such enforcement is imperative because professionals “...represent an authoritative symbol of social responsibility” (Higgs-Kleyn and Kapelianis, 1999, p. 364; Raelin, 1991), and in the event that “...lapses in ethical behavior occur, the credibility of the entire profession is endangered” (Higgs-Kleyn and Kapelianis, 1999, p. 364; Kerr and Smith, 1995). The development and advancement of codified professional standards should ideally encourage companies to perform responsibly, as well as enhance employees’ opinions regarding the favorableness of social performance.

The corporate environment could also be used to enhance CSR and work attitudes (e.g., Chen et al., 1997; D’Aquila, 2001; Hunt et al., 1989; Koh and Boo, 2001; Laufer and Robertson, 1997; Reidenbach and Robin, 1991; Trevino et al., 1998; Viswesvaran et al., 1998). The ethical attitudes and conduct of managers often establish a standard, and leaders must symbolize a commitment to social responsiveness with their communication and conduct (Alam, 1999; D’Aquila, 2001; Jose and Thibodeaux, 1999; Sims and Keon, 1999; Trevino et al. 1998). Performance evaluations and reward systems could monitor and reinforce ethical behavior and CSR activity (Chen et al., 1997). Other programs such as ethical codes, training, corporate reviews, and ethics departments could also develop employees’ ethics and work attitudes (e.g., Jose and Thibodeaux, 1999; Laufer and Robertson, 1997; Nijhof et al., 2000; Reidenbach and Robin, 1991; Sims, 1991; Valentine and Barnett, 2002).

Organizations should also consider strengthening the link (or congruence) between professional ethical standards and organizational ethics/CSR (Shafer, 2002). Professionals sometimes encounter value disharmony when their employers’ standards or codes are “...inconsistent with the tenants of their [professional] code” (Frankel, 1989, p. 114; Higgs-Kleyn and Kapelianis, 1999). For example, when a professional becomes a member of an organization to “...practice the professional craft which has its base of knowledge and learning outside the company, [he/she may] experience conflicts between the corporate and the professional cultures” (Higgs-

Kleyn and Kapelianis, 1999, p. 364). Research also suggests that many individuals who confront such conflicts tend to support their professional principles over organizational standards (Higgs-Kleyn and Kapelianis, 1999), so companies should develop standards of CSR that are better synchronized with professional criteria. Managers could involve professions in the development of ethical programs so that practices better represent professional ethics, paying particularly close attention to the congruence of specific standards related to ethics and social performance.

The findings also indicated that companies might better develop employees’ ethical attitudes through CSR activity. The literature previously reviewed in this study indicates that social performance yields many positive outcomes as part of a company’s overall ethical philosophy. This same ethical position is known to impact employees’ beliefs about their immediate work context, as well as how this context more broadly impacts other areas of the company and key stakeholders. By being socially responsible, an organization can demonstrate the benefits of CSR through the gratification derived from involvement in such activities.

This exploratory study fills several noteworthy gaps in the CSR literature. Little research has addressed the multi-leveled interactions embedded within a social performance model (Wood, 1991), and our findings indicated that professional ethical standards might be used to influence CSR activity and individuals’ perceived role of ethics and social responsibility. The results also showed that the mere involvement in CSR could improve beliefs about ethics and social responsibility. Additionally, two measures were developed to explore the role professional ethics in CSR, and these measures could be used in future research.

While the results presented a number of implications for business professionals, the study had several noteworthy limitations. Although there were no differences identified between the first and second waves of survey responses, the response rate still raises some concerns about the potential for non-response bias. All information was collected with a self-report survey, which increases the possibility for common method bias. Another concern was the presence of social desirability bias; however, the results overall suggested that this bias was not a

serious problem, and social desirability was specified as a control in the analysis. Only subjective measures of the focal variables were utilized, which could have confounded the results with the possible presence of individual affect. The data were also cross-sectional in nature, so causality could not be evaluated directly. Finally, only three groups of business professionals were included in the sampling frame, which limits the ability to extend results to other businesspersons.

Future research should address these concerns by collecting information from individuals employed in other professions, by obtaining objective measures of the ethical constructs examined in this study, and by utilizing a variety of data collection methods to reduce possible biases. Longitudinal data could also be secured in order to make definitive conclusions about the causal relationships among the focal variables. New research should also reexamine the relationships explored in this study utilizing different measures of organizational ethics and explore the possibility that other work attitudes such as organizational commitment might be related to the management of ethics and CSR. Finally, research should also determine whether other programs such as ethics codes and training enhance awareness of CSR in companies. A renewed emphasis on the factors that enhance social responsiveness will only augment the ability of companies to achieve long-term competitiveness and well being through business ethics.

References

- Alam, K. F.: 1999, 'Business Ethics in New Zealand Organisations: Views from the Middle and Lower Level Managers', *Journal of Business Ethics* **22**, 145–153.
- Andrews, K. R.: 1989, 'Ethics in Practice', *Harvard Business Review* (September–October), 99–104.
- Armstrong, J. S. and T. S. Overton: 1977, 'Estimating Nonresponse Bias in Mail Surveys', *Journal of Marketing Research* **14**, 396–402.
- Backof, J. F. and C. L. Martin: 1991, 'Historical Perspectives: Development of the Codes of Ethics in the Legal, Medical and Accounting Professions', *Journal of Business Ethics* **10**, 99–110.
- Baron, R. M. and D. A. Kenny: 1986, 'The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations', *Journal of Personality and Social Psychology* **51**(6), 1173–1182.
- Carroll, A. B.: 1979, 'A Three-Dimensional Conceptual Model of Corporate Performance', *Academy of Management Review* **4**, 497–505.
- Chen, A. Y. S., R. B. Sawyers and P. E. Williams: 1997, 'Reinforcing Ethical Decision Making Through Corporate Culture', *Journal of Business Ethics* **16**, 855–865.
- Cohen, J. R. and L. W. Pant: 1991, 'Beyond Bean Counting: Establishing High Ethical Standards in the Public Accounting Profession', *Journal of Business Ethics* **10**, 45–56.
- Commons, J.: 1931, 'Institutional Economics', *The American Economic Review* **21**(4), 648–657.
- Crowne, D. P. and D. Marlowe: 1960, 'A New Scale of Social Desirability Independent of Psychopathology', *Journal of Consulting Psychology* **24**, 349–354.
- D'Aquila, J. M.: 2001, 'Financial Accountants' Perceptions of Management's Ethical Standards', *Journal of Business Ethics* **31**, 233–244.
- Dean, P. J.: 1997, 'Examining the Profession and the Practice of Business Ethics', *Journal of Business Ethics* **16**, 1637–1649.
- DiMaggio, P. J., W. W. Powell: 1991, *The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. The New Institutionalism in Organizational Analysis* (University of Chicago Press, Chicago and London), pp. 63–82.
- Etheredge, J. M.: 1999, 'The Perceived Role of Ethics and Social Responsibility: An Alternative Scale Structure', *Journal of Business Ethics* **18**, 51–64.
- Ferrell, O. C. and L. G. Gresham: 1985, 'A Contingency Framework for Understanding Ethical Decision Making in Marketing', *Journal of Marketing* **49**, 87–96.
- Finn, D. W., L. B. Chonko and S. D. Hunt: 1988, 'Ethical Problems in Public Accounting: the View from the Top', *Journal of Business Ethics* **7**, 605–615.
- Fischer, D. G. and C. Fick: 1993, 'Measuring Social Desirability: Short Forms of the Marlowe-Crowne Social Desirability Scale', *Educational and Psychological Measurement* **53**, 417–424.
- Fishbein, M. and I. Ajzen: 1975, *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research* (Addison-Wesley Publishing Company, Reading, MA).
- Fisher, J., S. Gunz and J. McCutcheon: 2001, 'Private/Public Interest and the Enforcement of a Code of Professional Conduct', *Journal of Business Ethics* **31**, 191–207.
- Fleischman, G. and S. Valentine: 2003, 'Professionals' Tax Liability Assessments and Ethical Evaluations in an

- Equitable Relief Innocent Spouse Case', *Journal of Business Ethics* **42**, 27–44.
- Frankel, M. S.: 1989, 'Professional Codes: Why, How, and With What Impact?', *Journal of Business Ethics* **8**, 109–115.
- Gaumnitz, B. R. and J. C. Lere: 2002, 'Contents of Codes of Ethics of Professional Business Organizations in the United States', *Journal of Business Ethics* **35**, 35–49.
- Higgs-Kleyn, N. and D. Kapelianis: 1999, 'The Role of Professional Codes in Regulating Ethical Conduct', *Journal of Business Ethics* **19**, 363–374.
- Hunt, S. D.: 1990, 'Commentary on an Empirical Investigation of a General Theory of Marketing Ethics', *Journal of the Academy of Marketing Science* **18**, 173–177.
- Hunt, S. D. and S. Vitell: 1986, 'A General Theory of Marketing Ethics', *Journal of Macromarketing* **8**, 5–16.
- Hunt, S. D., V. R. Wood and L. B. Chonko: 1989, 'Corporate Ethical Values and Organizational Commitment in Marketing', *Journal of Marketing* **53**, 79–90.
- Jamal, K. and N. E. Bowie: 1995, 'Theoretical Considerations for a Meaningful Code of Professional Ethics', *Journal of Business Ethics* **14**, 703–714.
- Jones, T. M.: 1980, 'Corporate Social Responsibility Revisited, Redefined', *California Management Review* **22**, 59–67.
- Jose, A. and M. S. Thibodeaux: 1999, 'Institutionalization of Ethics: The Perspective of Managers', *Journal of Business Ethics* **22**, 133–143.
- Joyner, B. E. and D. Payne: 2002, 'Evolution and Implementation: A Study of Values, Business Ethics and Corporate Social Responsibility', *Journal of Business Ethics* **41**, 297–311.
- Kenny, D. A., D. A. Kashy and N. Bolger: 1998, 'Data Analysis in Social Psychology', in D. Gilbert, S. Fiske and G. Lindzey (eds.), *Handbook of Social Psychology*, 4th Edition, Vol. 1 (McGraw-Hill, Boston, MA), pp. 233–265.
- Kerr, D. S. and L. M. Smith: 1995, 'Importance of and Approaches to Incorporating Ethics into the Accounting Classroom', *Journal of Business Ethics* **14**, 987–995.
- Koh, H. C. and E. H. Y. Boo: 2001, 'The Link between Organizational Ethics and Job Satisfaction: A Study of Managers in Singapore', *Journal of Business Ethics* **29**, 309–324.
- Kraft, K. L. and L. R. Jauch: 1992, 'The Organizational Effectiveness Menu: A Device for Stakeholder Assessment', *Mid-American Journal of Business* **7**, 18–23.
- Krosnick, J. A.: 1999, 'Survey Research', *Annual Review of Psychology* **50**, 537–567.
- Laufer, W. S. and D. C. Robertson: 1997, 'Corporate Ethics Initiatives as Social Control', *Journal of Business Ethics* **16**, 1029–1048.
- Lennertz, J. E.: 1991, 'Ethics and the Professional Responsibility of Lawyers – A Commentary', *Journal of Business Ethics* **10**, 577–579.
- Meyer, J. and W. R. Rowan: 1991, 'Institutionalized Organizations: Formal Structure as Myth and Ceremony', in P. J. P. DiMaggio and W. Walter (eds.), *The New Institutionalism in Organizational Analysis* (University of Chicago Press, Chicago and London), pp. 41–62.
- Neale, A.: 1996, 'Professional Conduct and Professional Misconduct: A Framework and Its Application to the Accounting Profession', *Journal of Business Ethics* **15**, 219–226.
- Nijhof, A., O. Fisscher and J. K. Looise: 2000, 'Coercion, Guidance and Mercifulness: The Different Influences of Ethics Programs on Decision-Making', *Journal of Business Ethics* **27**, 33–42.
- North, D. C.: 1992, 'Institutions and Economic Theory', *American Economist* **36**(1), 3–6.
- Pavalko, R. M.: 1971, *Sociology of Occupations and Professions* (F. E. Peacock Publishers, Itasca, Ill).
- Pew Research Center: 'Opinion Poll Experiment Reveals Conservative Opinions Not Underestimated, But Racial Hostility Missed'. Internet posting, <http://www.peoplepress.org/resprpt.htm>, March 27, 1998.
- Quazi, A. M.: 1997, 'Corporate Social Responsibility in Diverse Environments: A Comparative Study of Managerial Attitudes in Australia and Bangladesh', *Business and Professional Ethics Journal* **16**, 67–83.
- Raelin, J. A.: 1991, *The Clash of Cultures: Managers Managing Professionals* (Harvard Business School Press, Cambridge, MA).
- Randall, D. M. and M. Fernandes: 1991, 'The Social Desirability Response Bias in Ethics Research', *Journal of Business Ethics* **10**, 805–817.
- Reidenbach, R. E. and D. P. Robin: 1991, 'A Conceptual Model of Corporate Moral Development', *Journal of Business Ethics* **10**, 273–284.
- Reynolds, M. A.: 2000, 'Professionalism, Ethical Codes and the Internal Auditor: A Moral Argument', *Journal of Business Ethics* **24**, 115–124.
- Savan, B.: 1989, 'Beyond Professional Ethics: Issues and Agendas', *Journal of Business Ethics* **8**, 179–185.
- Schlachter, P.: 1990, 'Organizational Influences on Individual Ethical Behavior in Public Accounting', *Journal of Business Ethics* **9**, 839–853.
- Shafer, W. E.: 2002, 'Ethical Pressure, Organizational Conflict, and Related Work Outcomes Among Management Accountants', *Journal of Business Ethics* **38**, 263–275.

- Sims, R. R.: 1991, 'The Institutionalization of Organizational Ethics', *Journal of Business Ethics* **10**, 493–506.
- Sims, R. L. and T. L. Keon: 1999, 'Determinants of Ethical Decision Making: The Relationship of the Perceived Organizational Environment', *Journal of Business Ethics* **19**, 393–401.
- Singhapakdi, A., K. L. Kraft, S. J. Vitell and K. C. Rallapalli: 1995, 'The Perceived Importance of Ethics and Social Responsibility on Organizational Effectiveness: A Survey of Marketers', *Journal of the Academy of Marketing Science* **23**, 49–56.
- Singhapakdi, A. and S. J. Vitell: 1993, 'Personal and Professional Values Underlying the Ethical Judgments of Marketers', *Journal of Business Ethics* **12**, 525–533.
- Singhapakdi, A., S. J. Vitell, K. C. Rallapalli and K. Kraft: 1996, 'The Perceived Role of Ethics and Social Responsibility: A Scale Development', *Journal of Business Ethics* **15**, 1131–1140.
- Strahan, R. and K. C. Gerbasi: 1972, 'Short, Homogeneous Versions of the Marlowe-Crowne Social Desirability Scale', *Journal of Clinical Psychology* **28**, 191–193.
- Traugott, M. W., R. M. Groves and J. M. Lepkowski: 1987, 'Using Dual Time Frame Designs to Reduce Nonresponse in Telephone Surveys', *Public Opinion Quarterly* **51**, 522–539.
- Trevino, L. K., K. D. Butterfield and D. L. McCabe: 1998, 'The Ethical Context in Organizations: Influences on Employee Attitudes and Behaviors', *Business Ethics Quarterly* **8**, 447–476.
- Trevino, L. K. and K. A. Nelson: 2004, *Managing Business Ethics*, 3rd Edition (John Wiley and Sons, Publishers, New York).
- Turban, D. B. and D. W. Greening: 1996, 'Corporate Social Performance and Organizational Attractiveness to Prospective Employees', *Academy of Management Journal* **40**, 658–672.
- Valentine, S. and T. Barnett: 2002, 'Ethics Codes and Sales Professionals Perceptions of Their Organizations Ethical Values', *Journal of Business Ethics* **40**, 191–200.
- Visser, P. S., J. A. Krosnick, J. Marquette and M. Curtin: 1996, 'Mail Surveys for Election Forecasting? An Evaluation of the Columbus Dispatch Poll', *Public Opinion Quarterly* **60**, 181–227.
- Viswesvaran, C., S. P. Deshpande and J. Joseph: 1998, 'Job Satisfaction as a Function of Top Management Support for Ethical Behavior', *Journal of Business Ethics* **17**, 365–371.
- Wartick, S. L. and P. L. Cochran: 1985, 'The Evolution of the Corporate Social Performance Model', *Academy of Management Review* **10**, 758–769.
- Wiley, C.: 2000, 'Ethical Standards for Human Resource Management Professionals: A Comparative Analysis of Five Major Codes', *Journal of Business Ethics* **25**, 93–114.
- Wood, D. J.: 1991, 'Corporate Social Performance Revisited', *Academy of Management Review* **16**, 691–718.
- Zerbe, W. J. and D. Paulhus: 1987, 'Socially Desirable Responding in Organizational Behavior: A Reconciliation', *Academy of Management Review* **12**, 250–264.

Department of Management and Marketing,
University of Wyoming,
P.O. Box 3275, Laramie, WY 82071, U.S.A.
E-mail: valentin@uwyo.edu

Copyright of *Journal of Business Ethics* is the property of Springer Science & Business Media B.V. and its content may not be copied or emailed to multiple sites or posted to a listserv without the copyright holder's express written permission. However, users may print, download, or email articles for individual use.