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Codes of Conduct in the Private Sector

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Codes of Conduct in the Private Sector

A Review of the
Academic
Literature from
1987 to 2007

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Codes of Conduct in the Private Sector:

A. Review of the Academic Literature from 1987 to 2007

1. Introduction

A *code of conduct* is a name given to a set of principles and rules that govern the way social institutions should behave toward their stakeholders and the way stakeholders (especially employees) should conduct themselves toward the institution and each other. Different names are often used to mean the same thing: code of ethics, principles of responsibility and statement of ethics are examples. Also, it is important to understand the place of codes in organizational governance generally. A code is just one of the many sets of directives to which organizations and individuals are subject. Companies are subject to legislation that prescribes conduct. Examples are the Canadian Business Corporations Act and the Income Tax Act. In fact, some companies in Canada are further governed by industry specific legislation, such as the Bank Act, Securities Act and Insurance Act. As well, there are the regulations of oversight bodies with which to comply. Much of the financial industry, for example, is regulated by the Office of the Superintendent of Financial Institutions. And companies themselves have policies on such things as whistle blowing, harassment and workplace safety. Finally, there are informal norms that form part of the ethos of a company and direct appropriate behaviour as a result. So codes form only a part of what sets the framework within which we conduct ourselves.

Codes are so ubiquitous that it is very difficult to provide a description that fits everything. For instance, some codes are voluntary such as those adopted by a number of Canadian banks; other codes are mandatory such as the Canadian Institute of Chartered Accountants Code of Professional Conduct. In terms of content, codes are usually statements about ethical conduct such as acting with integrity and respecting the rights of others, but they also can prescribe behaviour that is more procedural in nature such as the way a dispute resolution mechanism will operate when someone is accused of a violation of the code. Sometimes a distinction is drawn between codes of ethics and moral codes. The former are said to relate to organizational life whereas the latter applies more to society, culture and religion. This is not a particularly useful distinction because the line between them is frequently crossed. For example, multinational corporations often need to address cultural norms when prescribing appropriate behaviour in foreign cultures. Finally, the entities that adopt codes vary greatly. Businesses establish codes, but so do organizations in the public sector. Professions such as engineering, accounting, medicine and law have codes. This is true also of industries such as advertising and government lobbyists (in Canada). There are international business codes, and codes that apply to religions, militaries, sports, public servants, educators and students and even bloggers.

The present study focuses on only a part of the codes of conduct landscape. But even at that, there is a lot to cover. Attention is being paid specifically to the workplace, and mainly (but not exclusively) to private sector corporations, professions and businesses associations. The project is a literature review of academic articles (with some exceptions) published in referred journals

or chapters in academic books. We describe and explain in summary fashion the research that has been conducted over the past two decades. We outline the topics and themes being researched, the methodologies used and the general conclusions. Where there are lessons for practitioners, they are identified. In addition, we provide an annotated bibliography of the work reviewed and a comprehensive reference list.

The project is organized around six themes. First is a conceptual overview. This consists of a review of some of the research that addresses both the theoretical backdrop of codes, and research on the nature of a code itself. Second is the jurisdictional application of codes: industry, professional, country and global. The third section investigates the development of codes, namely their creation, content, implementation and administration. Fourth, we summarize research that deals with adopting codes, effectiveness of codes and the impact that codes can have. As well, we look at ethics programs. Fifth, we research the literature on specific issues that arise in the workplace such as bribery, conflict of interest, harassment, use of technology and ethics for educators. Sixth, we conclude with a summary of best practices – namely what academics recommend to practitioners.

2. Theoretical Foundations of Codes

Codes of conduct provide instruction to organizations and individuals on how to act. As mentioned above, codes sometimes contain directives that are procedural in nature, e.g., describing the process to be followed in filing a complaint. Mainly, though, they are *normative* which means that they give direction on how we *ought* to act. Normative statements reflect values. Some value statements reflect preferences such as all employees should dress appropriately in the workplace, or auditors must always be independent. More importantly for our purposes, values can also reflect moral commitments, such as employees should act with integrity, employees should respect the rights of fellow employees and the organization should not violate the privacy rights of employees.

Value statements, whether they express preferences or moral requirements, are based on a broader conception of what is right and wrong. For instance, are there high level principles that establish universal moral practices that apply in all places and in all times? Or is moral truth a matter of personal belief and commitment? Or is it relative to the beliefs of certain social groups, such as cultures? In turn, establishing right conduct is dependent upon how you see the nature of a corporation, i.e., what a corporation is supposed responsible for doing. For instance, if your theory of the firm is that a corporation has obligations to a broad range of stakeholders, then the code would reflect this and contain statements about obligations to each stakeholder group. However, if you adopted the classical view of the firm, your primary attention would be on shareholders, not stakeholders. The classical view maintains that the proper role of the firm is to create profit and wealth for shareholders, so social objectives would be inappropriate. The code of conduct would reflect this more minimalist view of what policies should be adopted and how employees should conduct themselves. In other words, the code would not reflect any social agenda that would go beyond the economic objectives of the firm.

Silver (2005) deals with the theory of the firm problem and argues that Nobel Laureate Milton Friedman's view is basically correct. Friedman is widely regarded as being among the most powerful modern exponents of the classical theory. Silver thinks Friedman's perspective can be expanded to capture the moral concept of autonomy. If successful, this would provide a very important link between what is a profoundly economic view of the firm with a fundamental idea in this history of moral philosophy. That is, the great 18th century German philosopher Emanuel Kant argued that absolutely basic to morality is the rationality and autonomy of the individual to decide right from wrong conduct. Silver maintains that Friedman's theory actually promotes the maximizing of individual autonomy. He then discusses different ways that this autonomy can manifest itself, such as obeying the spirit of laws and paying employees reasonable salaries. The implication for codes of conduct is that they can therefore be broadened to contain more than simply economic provisions.

Another attempt to connect codes with ethical theory is found in Logsdon and Woods (2005). They note that there are two broad approaches that can be taken toward international business strategy formulation. The first starts with the view that a corporation should adopt policies that reflect the norms and rules of the host culture. From an ethical standpoint, this would be most compatible with the theory of ethical relativism. By relativism, Logsdon and Woods are thinking of what is known as cultural relativism, namely that morally right conduct is achieved by conforming to rules and principles that have been established by cultural norms. Since cultures differ, so can acceptable moral behaviours. By contrast, an international strategy that seeks to apply a single set of policies to all jurisdictions is compatible with an ethical theory called ethical imperialism. In the philosophical literature, the theory is usually called ethical absolutism. This theory affirms what relativism denies, namely that it is possible to have universally applicable principles which ethical conduct in any culture ought to be measured against. Logsdon and Wood go on to develop a model that combines the two theories. They maintain that there are certain high level principles that should be universally governing in a corporate code such as honesty, integrity and respect for people. But when those principles are applied in different cultures, sensitivity to local differences makes variations acceptable.

For the past 150 years, one of the great debates in academic ethics, mostly among philosophers, has been around the issue of how to determine what the morally right course of action should be. One family of theories is called deontological. Kant is the most famous proponent. This is the ethics of duty and obligation. It holds that certain ways of behaving are morally right no matter what the culture or circumstances. Be honest. Don't kill. Another collection of theories is called teleological – the best known is utilitarianism. It was developed first by Jeremy Bentham (1748-1832) and improved by John Stuart Mill (1806-1873). One version of utilitarianism, rule-utilitarianism, maintains that ethically right conduct is established by following rules that bring about the greatest balance of good over evil when everyone's interests are considered. Starr (1983) argues that rule-utilitarianism is well suited to codes because of the parallel nature of rule-based codes and the way rule-utilitarianism justifies rules.

Schwartz (2005) does not think he can resolve the deontological/utilitarianism problem, but does take the view that finding universal moral rules, whether justified by deontological or utilitarian means, can be accomplished to a certain extent by looking at what major corporate codes, global

codes and the ethics literature seem to agree upon in terms of moral principles. He knows that if he can find consensus on certain principles that this would not be the same as justifying them. But it would go some way to showing that agreement is possible in practice even if not in theory. The result of Schwartz's investigation is the establishment of six principles: trustworthiness, respect, responsibility, fairness, caring and citizenship.

The theoretical literature not only considers the ethical backdrop to codes, but also the epistemological foundation. In other words, some researchers have questioned the rule-based structure of codes. They say that in the classical view, rule-following is what constitutes rational thinking and action. If that is correct, then codes are rational because of the rule structure. But non-classical critics say this is not so. Rationality is not about universal statements of how to act that are necessarily true as classical rationality maintains. The better way to understand rationality is more intuitive and based on judgments that may not always prove to be completely right in light of new evidence of fresh thinking. And they go on to point out that this intuitive and less rigid judgment-orientation matches ethical thinking much better. So if the non-classical critics are correct, then codes may lose their status as being rational and ethical. Dienhart (1995) explores this theme and provides support for the non-classical view. But he does not think that this alternative view of rationality damages the rational or ethical status of codes. In fact he explains that many of the critics of codes, who think that the rule-structure is not compatible with ethical judgments and that they are ineffective in promoting ethical behaviour, are wrong. He shows that many codes have a structure that goes well beyond simply rules and that they are quite compatible with the non-classical view.

The underpinning theme of rationality also appears in research about the famous prisoner's dilemma. Scalet (2006) explains that codes of conduct give rise to prisoner's dilemmas because they create situations where corporations who promote ethical behaviour put themselves at a competitive disadvantage to those who do not. This is because ethical conduct in certain circumstances constrains purely economic pursuits. The prisoner's dilemma is that if everyone worked together, everyone would be better off. But if one party acts independently to his own economic advantage, it could advance his interests even more than if he cooperated. By acting contrary to the ethical course, he improves his economic position at the expense of others. Scalet (2006) points out that virtually all of the economic literature addressing the prisoner's dilemma treats this as a problem to be solved, such as by creating new rules of conduct. He maintains though, that in terms of codes of ethics, this may be a mistake. This is because providing a regulatory solution to the problem deprives groups of trying to find cooperative solutions. So, rather than changing or eliminating codes, they should be used as a way of promoting cooperative ethical and economic behaviour. This is most effective if rules give way to cooperative norms resulting from collective problem-solving.

The theoretical research by its very nature considers issues that are foundational and not necessarily focused on practitioners. Nevertheless, there are practitioner implications. Silver's (2005) advice is that codes should be structured in a way that takes account of the autonomy interests of all stakeholders but treats shareholders as being the primary but ethically constrained focus. Logsdon and Woods (2005) promote codes structures that are based on universal ethical principles that are sensitively applied to jurisdictions with cultural differences from the home

country. As well, processes need to be in place to analyze and learn from problem cases and to communicate internally and externally. Schwartz (2005) shares with Logsdon and Woods a commitment to codes based on universal principles, and he thinks that all six of his principles are necessary for completeness in a code. And he thinks that the code should take priority to financial considerations. Starr (1983) has several cautions: avoid vague language, codes should not be self-serving (such as promoting the interests of a particular industry), codes should be taken seriously in order to avoid being considered a public relations gimmick and the rules should be enforced. Scalet (2006) focuses on the importance of continuing processes to establish and maintain cooperative norms.

3. Jurisdictional Applications

Industry:

The literature contains a number of research studies in specific industries such as healthcare, public sector, defence industry, chemical manufacturing, communications industry, mining, accounting industry and trade associations. Methodologically, they vary widely. Montoya and Richard (1994) conducts a comparative study of ten metropolitan healthcare facilities with ten energy companies, all in the south western United States. Through a series of individual and group interviews, they attempt to assess the effectiveness of the codes. They expected to find that the healthcare industry would be more likely to develop effective codes than energy, but instead discovered that neither was more likely to establish codes than the other and neither was very successful in regulating behaviour. By way of explanation the researchers find that the organizations in neither industry make the content or purpose of the codes very clear to employees, and to the staff responsible for code implementation do not give the function as high a priority as their other responsibilities. In another study focussing on code effectiveness, Kurland (1993) evaluates the Packard Commission recommendations for ethical programs in the defence industry. Kurland evaluates publically available reports and discovers that industry self-regulation is not effective. She concludes that the implementation of the programs was ineffective because there was not an industry-wide cooperative approach, there were no uniform standards and little accountability existed. Prakash (2000) studies the Chemical Manufactures Association's voluntary code and from this also generated recommendations for best practice. He too identifies the importance of uniformity and accountability by indicating the importance of verifiable standards and ensuring acceptability across the industry. Neill, Stovall and Jinkerson (2005) find much the same in the accounting industry.

Professional:

The most researched profession is accounting/auditing, but lawyers, engineers, corporate research departments, marketing research, date subcontractors, franchisers, human resource professionals, IT professionals, software engineers and ethicists are also examined. With respect to accountants/auditors, Brooks (1989) looks at Canadian accounting codes and notes deficiencies such as the absence of prioritization of conflicting interests, inadequate consultation, weak processes for dealing with ethical dilemmas and unclear applications of sanctions. Collins and Shultz (1995) question the commitment of the American Institute of Certified Public Accountants' (AICPA) to the public good, at least as expressed in their Code of Professional

Conduct. The researchers point out ways that accountants can be harmful and suggest that the Code should be regarded as a transitional document and improved. Jamal and Bowie (1995) disapprove of the self-promotional aspects of the accounting code but have the same concern with lawyers' and engineers'. Lindblom and Ruland (1997) examine the language of the AICPA Code also from the perspective of whether the codes focus more on protecting the self-interests of the profession than the public and find the former. Their recommendation is that the Code be revised to address the public interest more strongly. Mintz (1997) proposes a new model for the AICPA Code that emphasises the resolution of conflicts of interest.

The concern that professional codes have more emphasis on the profession itself than on the profession's duty to external stakeholders appears in Gotterbarn (1999) who in an evaluation of software engineering codes argues that a priority should be to ensure that codes are not self-serving. This is evident again in Wiley (2000) who examines the human resource management profession. A comparative content analysis of the codes of five major human resource professional associations looking at the expressed commitment to the public, employers, clients, colleagues, professional organizations and the profession revealed greater commitment to professional organizations and employers, than to clients and colleagues. The three key summary points are, first, that all of the codes pointed to the expectations by which professionals would be judged by their constituencies, second that sufficient similarity existed among the codes to make it feasible for a unified professional code, and third that more attention should be paid to penalties and sanctions.

Ferrell *et al.* (1998) look at marketing research and divide the segments of this profession into what they call three communities: corporate research departments, marketing research firms and data subcontractors. Their investigation, using 1200 questionnaires sent to American Marketing Association member firms, seeks to understand the differences among the community segments with respect to internal ethics codes within each segment and the level of awareness and commitment to external codes. Their conclusion is that at best the profession fits a two community model, with some level of distrust of the ethical behaviour of data subcontractors.

A thread connecting many research studies is the search for broad principles that approximate universal rules that we can all obey regardless of professional or other differences. These are sometimes called hypernorms. Wiley (2000) alludes to this in thinking about a standard professional code for human resource professionals as noted above. The theme is found again in Sirgy *et al.* (2005) who develop six categories of hypernorm for accounting educators. Frankel (1989) talks about the congruence of values in establishing professional codes. Not all professionals are comfortable with the notion that a universal code is achievable, however. For instance, Higgs-Kleyn and Kapelianis (1999) in an examination of South African professionals find that many are regulated by more than one code and most chose to adhere to their professional code over others.

Country:

The country specific literature contains studies from Hong Kong, Ireland, United Kingdom, South Africa, Canada, Europe, United States, Australia and Thailand. Because the research also involves industries, professions and companies, there is overlap with other categories within this

literature review. Equally, familiar themes such as focus (Langlois and Schlegelmilch, 1990; Stohs and Brannick, 1999) content (Lowe, 1996; Farrell and Cobbin, 1996; Lefebvre and Singh, 1992) and effectiveness (Sethi, 1993; O'Dwyer and Madden, 2006) of codes are addressed. But two additional topics in evidence are the prevalence of codes and the impact of culture on code effectiveness and appropriateness.

With respect to prevalence, Langlois and Schlegelmilch (1990) note that evidence from Europe (especially Britain, France and Germany) suggests significantly less incidence of code use than in the United States. O'Dwyer and Madden (2006) observe that a 1999 study shows a low rate of code use in Ireland compared to other countries, but that in the period 1995-2000 code use increased significantly. Kaye (1992) found that codes are a relatively recent instrument in Australia and have a less significant role in business than in other countries. Writing more recently, Farrell and Cobbin (1996) determine that code use has been increasing in popularity in Australia, but see it present most in government enterprises. In the case of British companies, Ryan (1994) look at highly admired companies and find that they have a lower percentage of code adoption than his study sample as a whole. Also, he determines that the prevalence of codes in US companies links more strongly with large size than is the case in Britain. Overall, though, he finds code use in Britain advancing in acceptance.

In terms of the cultural impact on codes, Langlois and Schlegelmilch (1990) discover in their paper 'Do Corporate Codes of Ethics Reflect National Character? Evidence from Europe and the United States' that Europeans emphasise employee responsiveness to company activities, whereas in the United States this is reversed. One conclusion they draw is that if codes reflect national identity then finding a global standard may be difficult to achieve. Lowe (1996) came to similar conclusions when comparing organizations in Hong Kong with those in the United States. Using Hofstede's model (on work-related values and culture) he finds that Hong Kong ethical perspectives are culture-bound and emphasize values such as trust and reputation, as contrasted with the organizational orientation of American companies toward conflict of interest and legal compliance. His conclusion is that American codes may not belong in Hong Kong. In an examination of the garment industry in Thailand, Kaufman *et al.* (2004) finds that the Thai management culture and regulatory norms make the adoption, implementation and training in codes very challenging. Preventing conditions are (1) labour law (2) cost (3) management attitudes toward the workplace (4) issues related to the treatment of women (5) weak unions, and (6) inadequate government regulation.

Global:

Research in global business ethics draws very heavily on philosophical methodology because many of the issues that underlie global trade and the activities of multinational corporations (MNCs) involve the most profound values of a culture and of humanity itself. (Please refer to the Theory section above.) Hsieh (2006), for instance, grounds his discussion of the moral accountability of MNCs for performing code specific behaviour in duties that stem from the concept of justice. Similarly, Campbell (2006) argues that voluntary codes of conduct for MNC have a weak record of compliance and substantive outcomes. He thinks this can be improved by giving such codes a much stronger moral backdrop, namely a philosophical grounding in human rights. Specifically, he argues that MNCs are obligated to protect the material and cultural

survival of vulnerable groups as well as to support economic and political rights. A much earlier paper by Getz (1990) likewise takes human rights as its starting point. He looks at four international codes and draws the conclusion that MNCs conceive of their environment and activities from a utilitarian perspective, namely what is the greatest balance of good over bad. What this misses is that certain acts are simply morally right or wrong on principle, not because of the consequences associated with them. The latter are called deontological principles in the literature and Getz thinks they ought to play a counterweighting role to utilitarianism in establishing codes of conduct. Robertson & Fadil (1997) use the 1984 Bhopal chemical plant leak catastrophe as a means of illustrating not just the philosophical foundations of codes of ethics but of a host country's own culture and dominant philosophy. His recommendation for best practices in establishing a code of ethics for an MNC is (1) analyse cultural differences (2) review dominant ethical philosophies (3) review strategic environment variables (4) develop a culture-contingent code (5) establish the moral intensity of specific ethical issues (6) engage in moral behaviour and (7) evaluate the results. The importance of conducting a thorough stakeholder and environmental analysis as part of the process of developing a MNC code were highlighted as well by Payne *et al.* (1997) and Smeltzer and Jennings (1998).

Building on the subject of best practices for establishing MNC codes, Bondy *et al.* (2004) studied Canadian, United Kingdom and German companies to determine why they established codes. They learn that in each country, companies see codes as a way of providing a guide for employee behaviour, communicating principles and commitments to stakeholders, and protecting and enhancing their reputation. Canada focuses on formalized expectations and influencing behaviour, UK companies tend to concentrate on integrating corporate social responsibility into the culture, communication with external stakeholders and providing evidence of policies. German companies are most concerned with operational issues. Rallapalli (1999) produces a study that addresses the establishment of a global code of marketing ethics. He is sanguine about the prospects of successfully developing an international code, but identifies a number of moderating constraints: cultural relativism, moral reasoning, corporate culture and the level of economic development of the country.

Finally, a common theme in the literature of global business ethics is code effectiveness. Kolk and van Tulder (2002) analyze fifty-five codes dealing with child labour in the multinational context. There are mixed results around compliance. Some of this is attributable to vagueness in the language of the code and some codes have clearer sanctions than others. One very worrisome concern expressed by the authors is that severe sanctions in codes could actually worsen the situation for children. Behrman (2001) looks at the adequacy of several international codes with respect to restrictive business practices, labour conditions, human rights, environmental protection and corruption. The author's conclusions are that issues involving restrictive practices and labour tend to be handled by other means such as specific agreements. Codes do not decrease corruption, but they do open a more constructive and formal dialogue. Environmental protection improves, but more as the result of self-interest than codes. Finally, human rights improve because of media attention and government prohibitions, not codes.

4. Code Development

Schwartz (2002) identifies four distinct sets of choices facing organizations in code development. First, the process for creating the code needs to be determined such as choosing objectives for the code and deciding which stakeholders to involve. Second, several decisions are required related to code content. For example, Schwartz identifies six universal moral standards which can be included in terms of some combination of values, principles or behavioural provisions. Third, decisions about implementation need to be made related to issues of distribution, training and reinforcement. The final set of decisions relates to what Schwartz labels as code administration which includes enforcement and monitoring. The literature associated with each of these four stages of code development will now be reviewed.

Code Creation:

In analyzing the literature on code development using Schwartz's categories, it can be concluded that least attention has been paid to the code creation process with much more focus on the other three stages. One of the few references to the code creation process is made by Tucker *et al.* (1999) who find from a mail survey that the majority of codes are developed by a committee and the code is revised every one to three years. Schwartz (2002) uses the moral standards of respect and fairness to conclude that employees should be involved in the code creation process, and respondents in his survey perceived employee involvement as potentially important for code effectiveness.

Code Content:

In analyzing the content of a code, Schwartz (2004) identifies several dimensions as follows: how the provisions of the code are justified; the number of examples provided for the various provisions; whether the tone of the code is negative or if aspirational language is used; the length of the code; the relevancy of code provisions to employee activities; and how realistic the code's demands or expectations are. In another research project, Schwartz (2002) identifies a somewhat different set of content dimensions and links these to a corresponding set of "moral obligations." These content dimensions and obligations include the following: inclusion (i.e. whether all six moral standards are included as some combination of values, principles or behavioural provisions), stakeholders (i.e. whether obligations to stakeholders are stated) and procedural (i.e. whether potential disciplinary consequences are stated).

In their "classification scheme" for codes of business ethics, Gaumnitz and Lere (2004) identify some of the same dimensions of code content as Schwartz. These dimensions are: the code length, defined as the number of distinct statements or ideas that it contains; code focus (few themes or topics) versus code breadth (many themes or topics); level of detail defined as number of statements per theme; shape defined as groupings of statements; thematic content defined as description of themes (e.g. honesty, confidentiality) and finally tone i.e. inspirational/aspirational versus legal/regulatory.

In their assessment of ethical codes, Tucker *et al.* (1999) identify several key ethical constructs which may be present in a code. The constructs they identify can also be used as the basis for categorizing thematic content which is one of the dimensions of code content defined by

Gaumnitz and Lere (2004). The constructs identified by Tucker *et al.* are integrity, equality, economic efficiency, equivalence, distributive, contributive and environmental. Another possible dimension of code content identified by Murphy (1995) is whether the code contains information pertinent to the industry. In a study of 257 corporate ethics statements in Fortune 500 companies, Murphy finds that these statements do not contain pertinent industry information.

Using the various dimensions of code content, researchers analyze the contents of various codes. In terms of thematic content (e.g. key ethical constructs) and tone, Singh (2006) finds that codes in Canadian corporations at two different time periods (1992 and 2003) are different i.e. later codes were more concerned with conduct against the firm than conduct on behalf of the firm with more mention in the later period of environment and legal responsibility. Wood (2000) finds that Australian codes of ethics are less legalistic than the U.S. codes and are more socially focused. Gaumnitz and Lere (2002) find that codes of ethics of professional business organizations in the U.S. contain common ethical issues such as confidentiality, honesty, integrity and responsibility. Robin *et al.* (1989), find that the codes of 84 Business Week 1000 companies contain items that are either very specific and rule-based, or broad and value-based. Tucker *et al.* (1999) find in their analysis of 81 codes that a majority of codes include the construct “integrity.” In terms of level of detail, Emmelhainz and Adams (1999) find that the codes of 29 of the largest U.S. apparel firms lack substantial detail.

What is implied from the various content dimensions is that codes can vary quite widely in many different ways in terms of their content. Raiborn and Payne (1990) conceptualize the different possibilities in terms of a “hierarchy of standards” for developing codes. Their hierarchy has four standards representing a continuum of difficulty from the least difficult, which they labelled “basic” to the most difficult which they labelled “theoretical.” Between these extremes are two other standards which they labelled “practical” and “currently attainable.” Raiborn and Payne then illustrate each standard in terms of four fundamental moral principles (integrity, justice, competence and utility). Sama (2006) uses a somewhat different but related perspective in categorizing corporate choices of strategy in the development (both creation and implementation) of a code of conduct. Sama identifies four categories of expected firm behaviours based on internal and external factors i.e. (1) defiant resisters, (2) abdicators, (3) standard-bearer, and (4) model citizens, whereby (3) and (4) are strong codes, and (4) is sustainable in the long term.

Implementation:

In analyzing the various implementation dimensions, researchers undertake not only surveys but also conceptual/theoretical approaches and commentaries.

In terms of communication, Murphy (1995) finds in a study of 257 corporate ethics statements in Fortune 500 companies that these statements are not widely communicated. Stevens (1994) considers the communication issue in terms of measuring the reading difficulty in code language, and following a literature review concludes there is a need for research on communication and effectiveness of codes. Schnebel and Bienert (2004) commented on the need for a clear set of organizational ethics and ways of communicating ethical principles in organizations. Weeks and Nantel (1992) find in their investigation of the relationship between a code of ethics and sales

force behaviour in their case study, that no substantial unethical behaviour is reported while the sales force is working at a firm with a well-communicated code.

In terms of training, Mamic (2005) conclude from a survey of 22 managers of multinational corporations in the sports footwear, apparel and retail sectors and 74 of their suppliers that workers and managers must be trained to understand the application of the code. Farrell and Cobbin (1996) conclude from the survey responses of 102 Australian enterprises that there is a general lack of action such as ethics training among respondent companies. Kohls *et al.* (1988) note that there are distinct differences in the attributes of employees in companies with ethics training programs compared to employees without an ethics training program. In a survey of graduates from the Columbia University Graduate School of Business, Delaney and Sockell (1992) find that company ethics training programs have a positive influence in organizations because they stimulate ethical reflection and action, convey that ethical behaviour is encouraged by top management, and create dissonance if employees feel required to engage in unethical behaviour which violates the norms of the program.

Administration:

The final set of choices in code development relate to code administration which includes such issues as enforcement and monitoring. A number of researchers consider the issues involved in code administration from both a conceptual/theoretical and empirical perspective. For example, from a conceptual perspective, Nijhof *et al.* (2003) conclude that one of the requirements for successful implementation of a code of conduct is monitoring and understanding the cause of deviations, based in part on the European Foundation for Quality Management model. From an empirical perspective, Mamic (2005), who surveyed managers and suppliers concludes that IT systems are key for integration and performance monitoring. In Singh's (2006) comparison of codes of ethics of Canada's largest corporations in 1992 and 2003, there is more mention of enforcement/ compliance in 2003. Murphy's (1995) study of 257 corporate ethics statements in Fortune 500 companies finds most codes contain some references to sanctions for violating it, although a "troubling finding is that 20 percent of the firms do not have sanctions in place," leading to the further conclusion that the codes "lack teeth" and in certain instances are primarily still public relations documents." Emmelhainz and Adams (1999) conclude from an analysis of 27 of the U.S. largest apparel firms that while most firms have codes, these codes are particularly lax in monitoring and enforcement.

5. Adopting and Integrating Codes into Organizations

Code Effectiveness and Impact:

Some researchers direct their attention to not only conceptualizing and measuring the various dimensions in code development but also consider how the various dimensions along with other variables can contribute to code effectiveness and impact. One of the most comprehensive assessments of the potential role of the many dimensions of code development in contributing to code effectiveness is by Schwartz (2004). In his research Schwartz investigates the factors viewed by employees, managers and ethics officers to be important (i.e. influencing behaviour) with respect to code effectiveness. Dividing these factors among the four code development stages he finds the code content provisions to be seen as important are examples, tone, length,

relevance and realism; the implementation dimensions seen as important are senior management support, training and reinforcement; the administration standards seen as important are living up to standards, reporting violations, and anonymous phone lines. Neither of the code creation dimensions is viewed as important. Earlier work by Benson (1989) who analyzed 150 codes suggests that somewhat different variables are important to make codes more useful, specifically whether: (1) the reasons behind each provision are stated (Schwartz's respondents viewed this as potentially important), (2) teamwork is encouraged, (3) there is top management support and (4) provisions are more publicized.

Harris (2004) identifies quite another set of variables affecting code effectiveness, based on developing economies and lessons from the Biological and Toxin Weapons Convention. Harris concludes that overemphasis on quantifiable standards in codes may lead away from principle-based decisions/actions towards rule-based, which in turn may reduce a strong ethical culture and ethical skill development. Furthermore, according to Harris, codes can be more effective if focused on the future as well as past performance, are used to develop good habits, have clear purpose and stability, and a range of options for the code's scope and assessment processes are considered before development. Finally Anderson (1992) compares codes of professional associations and recommends that codes should address special concerns, be comprehensive, semantically simple, minimize the negative, recognize the autonomy of the individual profession, explicate major moral principles and be maintained on an ongoing basis.

Different researchers describe possible code impact in different ways. For example, Valentine and Fleishman (2002) find in surveys of 143 companies and professional organizations that respondents from organizations with codes are more tolerant of social diversity. Arya and Salk (2006) conclude that learnings from cross-sector alliances (between non-government organizations and the private sector) enrich corporate understanding of stakeholder concerns, and compel multinationals to adopt voluntary codes which enables global diffusion of responsible values. Valentine and Barnett (2002) conclude from surveys of 373 sales employees that ethics codes can contribute to ethical behaviour by influencing employees' perceptions of their organization's values. More specifically, employees in organizations with codes compared to those in organizations without codes are more likely to believe that ethical behaviour is the norm in their organizations, that unethical behaviour would be punished and that it is possible to succeed while maintaining high ethical standards. In a commentary on the adequacy of international codes of behaviour, Behrman (2001) concludes that various types of corporate behaviour are generally unaffected by international codes and more closely affected by other factors, although the code could have a positive impact. For example, corruption is not directly decreased by codes, but codes open a more formal and constructive dialogue and thus contrasts positively.

Some researchers are clearly less optimistic about the possible impact of codes, based either on literature reviews or empirical work. For example, based on a literature review, Doig and Wilson (1998) conclude that use of codes alone in defining conduct, culture and performance in the private sector may be less effective and have less impact on managers, employees and customers than proponents think. Cowton and Thompson (2000) survey banks which signed a voluntary code promulgated by the United Nations Environmental Program versus banks which had not

signed and find generally no difference between signatories and non-signatories in terms of environmental consideration in their formal lending policy and credit risk assessment procedures. Brief *et al.* (1996) use varied methodologies i.e., an experimental design with managers, executives and controllers, value surveys, a role play and in-basket exercise with different conditions (no code, abstract code, and specific code) and find that neither the values of managers, written codes of conduct, nor the interaction of the two significantly affect fraudulent financial reporting.

Other researchers are quite ambivalent about the possible impact of codes. For example, Schwartz (2001) concludes from interviews with employees, managers and ethics officers for Canadian companies with extensive ethics programs that codes have the potential to directly influence behaviour, but do so on rare occasions. Schwartz identifies various reasons for non-compliance with the code such as self-interest, dissatisfaction, the company's best interest, and ignorance. He also notes reasons for compliance are personal values, fear of discipline and loyalty to the company.

Other researchers are more positive about the possible impact of codes based on their research findings. For example, Weeks and Nantel (1992) survey 743 salespeople from an office equipment corporation and find no substantial unethical behaviour is reported thereby providing evidence of an effective code.

Some researchers focus on the possible impact of codes which are included in the university curriculum as part of ethics education. For example, Green and Weber (1997) examine students' ethical development before and after exposure to the professional code of conduct for accountants in their auditing course. Using Kohlberg's six stages of moral reasoning, they find that prior to taking the course there are no differences in moral stage between accounting and non-accounting majors, but that students who take the course reason at higher levels than those who do not, with a significant relationship between higher moral levels and choosing ethical action. Another earlier related survey of 200 undergraduate business students by Fulmer and Cargile (1987) investigate the impact of exposure to the same professional code of conduct has less definitive conclusions i.e., accounting students exposed to the code perceive unethical action more than marketing students not exposed to the code, but do not differ in "action" towards unethical issues. They conclude that this may imply exposure to an ethics code teaches one to "appear" ethical, but learned norms may override training in terms of ethical behaviour.

Other researchers examine the impact of different types of codes and attitudes toward codes as part of an ethics education. In their review of 28 student generated codes of conduct, Buff and Yonkers (2005) find it is possible to identify and categorize thought phrases into 10 themes (e.g. social expectations, communication). They conclude that the absence of a theme may indicate a deficiency in the ethics curriculum even though students used the code to resolve all conflicts. In a survey of graduate business students from two different academic years, Peppas (2003) finds that attitudes towards codes of ethics are not affected by news of corporate misconduct or taking a course of ethics.

Ethics Programs:

Some researchers focus on corporate ethics programs and the variables which may affect the success of such programs. For example, Weaver *et al.* (1999) survey the Fortune 1000 companies to examine their formal ethics practices including ethics oriented policy statements, formalized management responsibilities, free standing ethics offices, ethics and compliance telephone reporting and advice systems, CEO involvement in ethics activities, training, communication, education programs, investigating functions and evaluation of ethics programs. The survey reveals a high degree of corporate adoption of ethics practices with variation in terms of support by ethics specific structures and personnel. It is noted that commitment to low cost ethics activities may be more symbolic than practical. Overall, Weaver *et al.* conclude that the success of ethics programs depends on informal norms and practices. These same researchers (1999) also examine the influence on corporate ethics of two other variables, environmental factors and executive ethical commitment programs. They find that both variables have an influence, although multiple environmental influences are more strongly associated with the scope of programs and executive commitment more strongly related to the program's control orientation. Weaver *et al.* conclude that policy should focus on increasing executive commitment to ethics.

Other researchers consider the principles and orientation guiding a corporate ethics program. Jackson (1997) focuses on global corporate ethics programs and using corporate examples and lessons learned suggests six guiding principles for creating a global ethics plan: create a cosmopolitan ethical culture, use the ethics program to treat managerial causes of misconduct, internationalize the code as appropriate to the industry, seek new ways to communicate the code, focus on the host's laws/customs and human rights, accept an opponents' reasonable position on controversial issues, and encourage "spirit of the law." Weaver and Trevino (1999) divide ethics programs into two orientations: compliance-oriented (i.e. emphasizing control/discipline) and values-oriented (i.e. emphasizing values/counselling). In a survey of employees at a financial services company they find that employees perception of the company's ethics program as compliance-oriented is associated with four variables that is, lower observed unethical conduct, a willingness to seek ethical advice, awareness of ethical issues, and a belief that decision-making is better because of the program. Those perceiving the program as values-oriented are also associated with the same four variables plus three other variables which are integrity, organizational commitment and a willingness to deliver bad news to supervisors. The survey also reveals that interaction between a values and compliance orientation increases employee willingness to report misconduct.

6. Specific Issues in Codes

Academics and practitioners continue to study the various ways of addressing specific types of unethical corporate conduct. Whether inspirational values statements or prescriptive compliance codes are the most effective tool to influence behaviour and satisfy regulatory requirements is still debated. Farrell and Cobbin (1998, 2000, 2002) suggest that prescriptive codes that designate particular conduct as unacceptable are most compatible with a disciplinary function but require precise definitions. Other researchers including Cressey and Moore (1983) and Hughes (1998) argue that the educational and cultural change functions of codes are not well served by

the legalistic disciplinary model. Knouse *et al.* (2007) conclude that legal liability and regulatory requirements influence the existence and format of codes addressing specific conduct.

This section highlights the developing body of work addressing specific types of unethical conduct and the emerging code trends. Four types of unethical conduct are addressed in this section: bribery, conflict of interest, harassment, and technology use. Research focuses on the structure of the codes, the scope of the conduct covered, and the impact of legal liability and regulation on code content. The role of a professional association code of conduct is also a re-occurring topic.

The literature on these four behaviours often transcends the ethical and legal disciplines. Business' interest in a specific conduct is heightened by the potential for legal liability. Several studies identify legal protection as one of the primary purposes of a code of conduct. In a study of Hong Kong corporate codes of conduct, Snell and Herndon (2000) find that corporate self defence issues consume more code space than any other issue. In another examination of code of conduct content, Blodgett and Carlson (1997) find codes focus on present legal liability rather than ethical goals or future potential liability. In a survey of Irish companies with codes of conduct, O'Dwyer and Madden (2006) find that the codes primarily focus on adherence to the law. Although the details of specific legal regulations and liability are beyond the scope of this paper, researchers identify the existence of regulations and the potential for liability as factors in the decision to address specific conduct in a code.

Bribery and conflict of interest are among the most commonly addressed behaviours in codes of conduct. Murphy (1995) and O'Dwyer and Madden (2006) find that 75% of Irish corporate codes of conduct address conflict of interest. In a review of 150 corporate codes, Benson (1989) determines that commercial bribery appears in 66% of the codes while some reference to conflict of interest is present in virtually all codes. Scholtens and Dam (2007) use the presence or absence of a bribery policy as a key indicator of the overall ethicalness of a company. Harassment and inappropriate technology use are relatively new behaviours that have caught the attention of business and academics. (Healy and Iles, 2004; Bia and Kalika, 2007) While bribery, harassment, and technology codes often take a prescriptive form, conflict of interest can be in either an inspirational or prescriptive format.

The final topic in this section relates to ethics in education. Since education plays a key role in the ethical development of current and future business leaders, it is valuable to study the ethics codes of the educators (McCabe *et al.*, 1996). This research identifies the same struggle between values statements and prescribed conduct that is present in the business environment.

Bribery:

In corporate codes of conduct, bribery is one of the most common behaviours addressed (Gordon and Miyake, 2001; Benson, 1989). Key issues emerging from the study of companies with bribery codes are the widely varying definitions of bribery, cultural variation, the impact of expanding legal regulation, and the strong implementation practices supporting the codes.

Although most bribery codes are prescriptive in form, research shows little consistency in the definition of bribery or the specific conduct that is prohibited. In a study of 246 bribery codes, Gordon and Miyake (2001) find no consensus in the conduct described as bribery. Definitions struggle with the distinction between “acceptable relationship building” and bribery, the difference (if any) between bribing a public official or a private party, and acceptable gift giving and receiving. Apke (2001) recommends the definition contained in the International Chamber of Commerce template. Research tends to group bribery definitions into two categories: “according to the rules” benefits and “against the rules” benefits. (Pacini *et al.*, 2002). The “rules” referred to are the legal regulations in place in the domestic jurisdiction.

Research identifies cultural differences as another factor contributing to the lack of consensus on what constitutes bribery (Asgary and Mitschow, 2002). The globalization of business has drawn attention to the cultural differences that exist in corporate attitudes towards bribery. Transparency International publishes an annual corruption index tracking international bribery around the world (O’Higgins, 2006). In a recent study of bribery and corruption codes at 2700 firms, covering 24 different countries and 35 different industries, Scholtens and Dam (2007) find significant differences in codes depending upon the location of the corporate headquarters. McKinney and Moore (2007) survey 1200 American business professionals and find widely varying attitudes towards bribery. Significant indicators include the existence of a code of conduct and the existence of revenue from international operations. Firms with international revenue are significantly more likely to have a code of ethics and business professionals from these firms are significantly less likely to consider bribery acceptable (McKinney and Moore, 2007).

Researchers link the recent explosion in legal regulation around the world to the 1999 *Organization for Economic Co-operation and Development Convention on Combating Bribery of Foreign Officials in International Business Transactions* (OECD convention), which was initially adopted by 34 member countries. This convention requires member countries to enact domestic legislation banning bribery of public officials and imposing criminal sanctions. Literature reviewing the contents of the OECD convention identifies the potential for liability as a major factor in the movement to adopt corporate bribery codes of conduct (Pacini *et al.*, 2002; Apke, 2001). Codes are recommended as a best practice for ensuring compliance with domestic legislation and establishing a “due diligence” defence. O’Higgins (2006) identifies risk management strategies including establishing voluntary prescriptive codes with precise language in accordance with corrupt foreign practices legislation, compliance monitoring, and disciplinary functions.

The Gordon and Miyake (2001) study recognizes these risk management strategies. They find that companies consistently adopt bribery policies that include implementation components, compliance monitoring, and disciplinary consequences. Bribery codes are more likely to deal with compliance and discipline than non-bribery codes. Gordon and Miyake suggest that this is a result of the compliance pressure emanating from expanding legal regulation as countries around the world adopt domestic “anti-bribery” laws.

Research identifies additional compliance initiatives. McKinney and Moore (2007) discuss the 2003 *United Nations Convention against Corruption* which calls for the criminalization of bribery of public officials. This convention has been signed by 140 countries and is also responsible for expanding domestic legislation. Gordon and Miyake (2001) describe the stakeholder pressure to adopt bribery codes from the international banking community; the World Bank and the International Monetary Fund require anti-bribery codes as a condition of funding. McKague and Craig (2003) refer to the *Compendium of Ethics Codes and Instruments of Corporate Responsibility* which is a compilation of codes and statements of principles relating to bribery and corruption.

Conflict of Interest:

The major topics addressed by the research on conflict of interest codes are: the difficulty in defining the term “conflict of interest”, the varying code structure from values statements to preventative prohibitions, and the tremendous influence of recent legal regulation of public corporate governance.

Arjoon (2006) conducts a review of previous studies and concludes that most codes of conduct address conflict of interest; it is present in both inspirational values statements and prescriptive codes. However, when dealing with conflict of interest, the line blurs between these two formats because the concept is elusive and contextual (Sherry *et al.*, 2007; Strier, 2005; Hirt, 2005). Research suggests that broad values statements tend to use general language, such as loyalty and impartiality, while prescriptive codes may actually list identified conflicts such as familial relationships, outside employment, giving and receiving gifts, and self-dealing (Roberts, 1992; Grupe, 2003). Lindblom and Ruland (1997) challenge the label “conflict of interest” as a misnomer, arguing that decision making involves weighing conflicting interests. They suggest that it is the presence of self-interest that is inappropriate. Codes of conduct address not only actual conflicts of interest but perceived conflicts as well (Austin, 1961). Setting standards of independence for decision makers is one common way of addressing perceived conflicts (Van den Berghe and Baelden, 2005)

Conflict of interest provisions often focus on decision makers with discretion. There is literature examining conflict of interest standards and codes for public and government officials (Hine, 2005; Woodhouse, 2003). Recently, the conflict of interest codes of public corporations have been the focus of much commentary and research. Researchers identify two key reasons for the interest in corporate conflict of interest codes: public outcry over high profile corporate scandals, and the resulting legislative regulations, particularly the American Sarbanes Oxley Act, 2002 (SOX; Canary and Jennings, 2007; Tanega, 2005)

Calls for corporate conflict of interest codes are not new. In his 1964 article *Conflict of Interest*, Strauss (1964) argues that the most effective tools to keep people in business and government virtuous are laws, regulations, and codes of conduct requiring full public disclosure. SOX regulation of actual and apparent conflicts of interest targets director and auditor independence, disclosure, and codes of ethics. Tanega’s article in the *International Company and Commercial Law Review* provides an overview of SOX conflict of interest and code of ethics requirements. (Tanega, 2005; Friedland, 2002; Yakhou and Dorweiler, 2004). In the post-SOX environment,

commentators contrast SOX regulations with similar legislation in other jurisdictions and often debate the role of voluntary codes of conduct. (Abarca, 2004 (Europe vs. SOX); Harter-Bachmann, 2006 (Germany, Switzerland); Dobson, 2003) Even without foreign legislation, Sarbanes Oxley's reach extends into foreign jurisdictions by regulating foreign companies that trade on American exchanges (Lunt, 2006)

SOX is impacting not only the existence of codes of ethics but also the priorities of those codes. Canary and Jennings (2007) study pre- and post-SOX corporate codes of ethics and find that the majority of companies studied made significant changes to their codes after SOX came into effect. The post-SOX codes of ethics place greater emphasis on government regulation, laws, and compliance procedures when compared to the pre-SOX codes. Still, other researchers argue that the post-SOX codes must take a values-oriented, rather than a purely prescriptive, approach in order to meet the desired goal of effective corporate governance (Arjoon, 2006; Sundrum, 2004).

There are a variety of studies, commentaries and theories on the most effective implementation and compliance strategies for conflict of interest codes (Tanega, 2005). Handfield and Baumer (2006) recommends regular training and sanctions for violators. Some researchers argue that mere disclosure of conflicts of interest is not a sufficient response (Ciro and Fox, 2006; Woodhouse, 2003). Government regulation and codes of conduct of professional associations are suggested as effective ways of implementing industry wide change in conflict of interest policy (Cafritz and Genicot, 2004; Davis, 1992).

Harassment:

As with bribery and conflict of interest, research on harassment codes of conduct focuses on the struggle to define the term, the most effective format of the code, and the impact of legal liability on the existence and structure of the codes. In addition, researchers identify harassment codes as instruments of societal change.

Harassment codes and policies attempt to cover a wide range of behaviours including sexual harassment, racial harassment, religious harassment and bullying (O'Dwyer and Madden, 2006). In its broadest terms, Reade (2001) defines harassment as "persistent unwelcome behaviour that can be physical, verbal, or psychological." Human rights legislation contains other definitions. Inspirational values statements target harassment with language, such as dignity and respect for others, while prescriptive codes struggle to confine workplace speech without violating free speech protection (Clarke, 2005; Volokh, 2005) In either format, these codes necessarily involve some subjectivity in the evaluation of workplace conduct and researchers identify this as a cause for concern (Hughes, 1998; Monti, 1999).

Research suggests that legal considerations are a major factor in the decision to have a harassment code and the form it takes. Harassment triggers criminal, civil, and regulatory human rights liability. Sheppard's (2005) report to the Federal Labour Task Force entitled *Rights, Respect and Dignity: Interface of Labour Standards and Human Rights Legislation*, provides an overview of Canadian employer legal exposure, identifies the pivotal role of the workplace code of conduct and recommends legislation expanding the requirements of workplace policies (Baer, 2004 (Europe, German & U.S. legal considerations); Clarke, 2005

(United Kingdom)). Schucher (1994) notes that to fulfill an employer's obligation to provide a workplace free of harassment, an employer should investigate harassment complaints. In this context, researchers recognize prescriptive codes as a means of building a “due diligence” defence against claims of a hostile work environment by the victim. (Hughes, 1998; Cornish and Lopez, 1994) Furthermore, detailed prescriptive codes with clear definitions of offensive conduct and well defined disciplinary and dispute resolution processes, meet the human rights legislation investigation requirement and allow employers to discipline and terminate employees more easily, without successful legal recourse by the subject employee (Aggarwal, 1994; Hughes, 1998).

Anti-harassment provisions are in the majority of codes of conduct (Pearson and Seyfang, 2001). The Wagar and MacDonald (2002) study of 54 Canadian companies finds that 75.9% of the companies have a sexual harassment policy. The existence of a code is positively associated with the presence of a human resource management specialist and the presence of a labour union. Wagar and MacDonald find that 98% of these codes are prescriptive in format. Prescriptive harassment codes may also serve as technology use codes since inappropriate email is a common tool used to harass.

Codes controlling speech in the education environment raise unique issues. In one study of educational institutions, Kelley *et al.*, (2005) find that harassment policies are in place in 68% of institutions. This is particularly interesting since these codes are aggressively criticized as restraints on free speech and a restriction of academic freedom; concepts considered more important in the university environment than in other workplaces (De Coste, 1994).

Despite the prevalence of prescriptive codes of conduct, Hughes (1998) argues that the legal prescriptive model of harassment codes is not the most effective way to change workplace culture; values statements, educational programs and positive messages of tolerance are preferable instruments of cultural change (Deadrick *et al.*, 1996). Cornish and Lopez (1994) suggest that cultural change is a major societal objective of anti-harassment codes because many harassing behaviours stem from systemic discriminatory attitudes that impede equality in the workplace (Hughes, 1998).

Technology Use:

Unfettered access to technology in the business environment has led to abuse. Pierce and Henry (1996) encourage businesses to use codes of conduct to control behaviour and set appropriate limits for technology use in the workplace. The emerging research addresses technology use from the perspective of the various people involved and the type of conduct undertaken. Research on technology codes of conduct deals with employee conduct, employer conduct, customer privacy concerns, and the responsibilities and standards for information technology professionals.

Healy and Iles (2004) report that initially technology codes focused on only IT professionals, however, since non-IT professionals now make up the majority of computer users, codes have spread throughout the organization. They identify potential for legal liability and the wasted time associated with technology misuse as key factors motivating the development of stand-

alone technology use codes of conduct. After surveying 505 companies over two years, Bia and Kalika (2007) find that companies most likely to adopt a technology code are highly standardized, highly virtualized, place a high strategic importance on IT, and have workforces of over 5000 employees.

Employee technology codes tend to be prescriptive in nature, prohibiting specific conduct. The most basic technology codes deal with conduct involving system security and operational efficiencies (Healy and Iles, 2002). More comprehensive ethical codes include conduct involving unauthorized access, piracy, copyright infringement, invasion of privacy, harassment, spam, breach of confidentiality, and theft of time (Peslak, 2007).

Although limited research is available, it does appear that some personal use of workplace internet is acceptable to employers. In a survey of 125 U.K. organizations, Healy and Iles (2004) find that 74% of the companies have a technology use code of conduct and 72% of them allow some form of personal use. Email practices are the most often controlled conduct; personal data protection is the least prominent. There is a relatively high rate of enforcement proceedings (58%).

The ability to discipline an employee for inappropriate technology use depends on the existence of a clear prescriptive code containing a disciplinary function that has been communicated to the employee (Snider, 2002). In order to detect employee non-compliance, some employers monitor employee email and internet use. The legal literature debates the limits of employee privacy, calls for protective legislation, and recommends an employer code of conduct that defines the limits of reasonable surveillance and gives notice of surveillance to employees (Geist, 2003; deBeer, 2003; Cockfield, 2003)

Protection of personal data may be incorporated into a comprehensive technology code of conduct or may stand alone as a privacy policy. Both govern technology use because most private information is stored electronically. Canada has legislation requiring privacy policies (PIPEDA) as do many other jurisdictions. In an American study of the internet privacy policies of 50 large private corporations, Peslak (2005) finds that the companies do not consistently comply with the privacy requirements of the Federal Trade Commission's Fair Information Practices. This is in sharp contrast to the Peslak (2005) findings relating to practices of large publicly traded companies; in this study he finds that the overwhelming majority (96%) of privacy policies of public companies comply with the federal regulations.

The designated professionals responsible for technology within each organization have wide ranging access and are often subject to at least two codes of conduct: the company's code of conduct and the code of ethics of their professional association (Peslak, 2007). In a survey of information technology faculty, graduates and students, Peslak (2007) finds strong support for an IT code of conduct for the Association of Computing Machinery among both members and non-members. Participants believe that the existence of a code influences decision making and that members would be less willing to follow improper instructions of an employer if the conduct violated a professional code. The responses confirm that codes of conduct affecting IT employees (as opposed to non-IT employees) should require a heightened level of responsibility

in the areas of confidentiality, duty to report system dangers of serious personal or social damage, ongoing evaluation of the system, and access authorization.

In the 1996 study of 356 IT professionals, Pierce and Henry (1996) find personal ethical codes influence decision making most, but when a company has a computer code of ethics (49%), it is taken seriously and valued by employees. Chow's (2001) survey of the IT ethical beliefs and behaviours of 249 managers in Hong Kong uses the values based ethics code of the Institute for Certification of Computer Professionals to evaluate responses. Chow concludes that the seven values expressed in the code are adequate indicators of ethical standards. The seven values are accountability, conflict of interest, disclosure, integrity, personal conduct, protection of privacy, and social responsibility.

Ethics of the Educators:

Ethics of the educators is identified as a subject matter worthy of study for primarily two reasons: the unique structure of educational institutions and the role of teachers in shaping the attitudes of future business leaders.

First, post secondary institutions are large organizations with complicated decision making processes and a variety of stakeholders. University and college corporate governance structures present unique challenges for code of conduct development. In a study of 292 public and private colleges and universities, Rezaee *et al.* (2001) find that over 70% of institutions have codes of ethics. Like the corporate environment, most take a legalistic, direct prescriptive approach to code construction that focus on identifying and deterring unacceptable behaviours or punishment for such behaviours. Conflict of interest is a major concern appearing in 69% of the codes, as is compliance with regulations, which appears in 61%. However, little interest is shown in code enforcement; only 19% indicate that investigations were undertaken for non-compliance. Stakeholder involvement is limited as most codes are written by senior administrators with little involvement from faculty. After a study of 235 business schools, Kleiner and Maury (1997) suggest that the prescriptive model should give way to inspirational values oriented codes.

Although the prescriptive format of education codes seems to parallel that of the corporate environment, there is little conformity in the areas of implementation and training. In a study of 100 American university codes of conduct and infrastructures, Kelley *et al.* (2005) compare training resources and implementation support to those available in business. They find that universities offer much less support than business in the areas of training, education, and counselling. They also find differences in code content and infrastructure when universities are separated into the Carnegie designations of research, teaching, etc..

The teaching function defines the second major area of research. Teaching ethics to future business leaders makes the faculty member a role model for ethical behaviour. In this context, faculty codes of conduct become relevant. Zabihollah Rezaee's 2001 article provides a good review of the empirical research identifying the connection between faculty ethical practices and teaching ethics.

Faculty codes of conduct may be school-wide, department specific, or come from professional associations outside the institutions. Kleiner and Maury (1997) recommend a custom designed code for business schools (departments) within a larger institution. In a review of an unsuccessful code development process at Clemson University, Doost (1997) explains the difficulty with codes of general application. Examples of professional associations with codes of ethics include the Academy of Management, National Academy Academic Advising Association, and American Association of State Colleges and Universities (Kelley *et al.*, 2005) In one recent study, Sirgy *et al.* (2006) survey 1600 marketing educators belonging to the Academy of Marketing Science in order to develop a set of ethical norms for a code for marketing educators. The results show a desire to address specific behaviours in a prescriptive format. Commentary on Sirgy's earlier code proposals highlights the importance of ethical theory and the need for stakeholder involvement in the creation of a professional code. (Malhortra and Miller, 1999) Researchers express some concern that multiple codes and varying definitions can lead to a conflict between a faculty member's professional code and the institution's code of conduct (Kelley *et al.*, 2005).

It is beyond the scope of this paper to review the voluminous research on student codes of conduct in post secondary institutions (McCabe *et al.*, 1996). However, Kelly *et al.* (2005) report that universities are more likely to have a student code of conduct than an employee code of conduct.

7. Summary of Recommended Best Practices

This final section summarizes the recommendations for practitioners appearing in the academic literature. These recommendations can be categorized as (1) recommendations concerning specific types of codes, or (2) recommendations for all types of codes. Each of these categories will now be reviewed.

Specific types of codes:

The literature provides recommendations for various types of codes as follows: (i) industry, (ii) professional, (iii) international, (iv) bribery, (v) conflict of interest, (vi) harassment. (vii) technology use (viii) education. The recommendations for each of these categories are as follows:

Industry: The design and implementation of an industry-based code needs (a) verifiable performance indicators, (b) a credible verification system, (c) acceptability within the industry, (d) elements of broader societal concerns, and (e) the code's scope and claims need to be substantiated (Prakash, 2000).

Professional: In the accounting profession, codes need to (a) clarify priorities, conflicting interests, and sanctions, (b) contain a confidentiality guideline so that consultation is encouraged, (c) provide for a fair/reporting process, and (d) protect a "right-doer" professional (Brooks, 1989). Analysis of the AICPA code finds that the code should be corrected to place more emphasis on the public interest instead of self-protection and self-promotion (Lindblom and Ruland, 1997). After analyzing the contents of codes from three professions (accounting,

engineering and law) it is recommended that professional codes should (a) contain provisions preventing professionals from exploiting the asymmetrical information that is part of the professional-client relationship, (b) omit self-serving provisions such as those regarding advertising and professional courtesy, and (c) omit controversial issues or explicitly acknowledge the controversial nature of such issues (Jamal and Bowie, 1995). Ethicists may be regarded as professionals requiring a code of ethics which should contain the following two clauses: (a) if asked to give professional ethical advice, the ethicist's role should be explicitly written down beforehand and (b) the ethicist's primary role is to assist in the deliberation process while remaining as unbiased as possible (Harris, 2001).

International: Four core values combined with standards of behaviour lead to 6 major issues that should be included in an international code: (1) organizational relations (2) economic relations (3) employee relations (4) customer relations (5) industrial relations (6) political relations (Payne *et al.*, 1997). Four steps to ensure ethical standards are followed internationally are as follows: (1) train managers on the relationship between capitalism and excessive payments for services (2) develop a code of universal values (3) conduct cultural, political, economic, and financial evaluations prior to commencing operations in any country (4) use internal auditors extensively in foreign operations and allow foreign operators as a priority item for internal audits (Smeltzer and Jennings, 1998). The minimum criteria for global codes are as follows: (a) the code is consistent with the cultural values in all countries that it operates in and (b) the code is relevant to professional practice in all countries it operates in. The international body creating the code should (1) include cultural/economic diversity (2) promulgate general guidelines for ethical behaviour and (3) ensure "detailed guidance" sections are country-specific (Cohen *et al.*, 1992).

Bribery: A bribery code of conduct is recommended as a best practice for ensuring compliance with domestic legislation and establishing a "due diligence" defence (Apke, 2001). The requirement that auditors detect and report incidents of bribery requires that monitoring and compliance provisions are included in codes of conduct (Pacini *et al.*, 2002).

Conflict of Interest: There are a variety of studies, commentaries and theories on the most effective implementation and compliance strategies for conflict of interest codes (Tanega, 2005). Regular training and sanctions for violators are recommended (Handfield and Baumer, 2006). Some argue that disclosure of conflicts of interest is not a sufficient response (Ciro and Fox, 2006; Woodhouse, 2003). Government regulation and codes of conduct of professional associations are suggested as effective ways of implementing industry wide change in conflict of interest policy (Cafritz and Genicot, 2004; Davis, 1992) The American Sarbanes Oxley (SOX) Act has been one legislative change and while the post-SOX codes of ethics places greater emphasis on government regulation, laws, and compliance procedures when compared to the pre-SOX codes, some researchers argue that the post-SOX codes must take a values-oriented, rather than prescriptive, approach in order to meet the desired goals (Arjoon, 2006; Sundrum, 2004)

Harassment: Despite the prevalence of prescriptive harassment codes of conduct, it is argued that the legal model of harassment codes of providing evidence of an employer's due diligence in preventing harassment is not the most effective way to change workplace culture; values

statements, educational programs and positive messages of tolerance are preferable instruments of cultural change (Hughes, 1998; Deadrick *et al.*, 1996).

Technology Use: Businesses are encouraged to use codes of conduct to control behaviour and set appropriate limits for technology use in the workplace (Pierce and Henry, 1996). In order to detect employee non-compliance, some employers monitor employee email and internet use. The legal literature debates the limits of employee privacy, calls for protective legislation, and recommends an employer code of conduct that defines the limits of reasonable surveillance and gives notice of surveillance to employees (Geist, 2003; deBeer, 2003; Cockfield, 2003).

Education: After a study of the codes of ethics in 235 business schools, it is suggested that the prescriptive model should give way to inspirational values oriented codes (Kleiner and Maury, 1997).

Recommendations for all types of codes:

The literature covering recommendations for all types of codes covers a variety of code creation, content and implementation issues as follows:

Codes will be more useful if the reasons behind each provision are stated, team work is encouraged, there is top-management support, provisions recognize managers' responsibilities too, and they are more publicized (Benson, 1989).

Codes should focus on issues where decision makers hold no position (as opposed to conflict or coincidence) because they have the greatest potential for actual revision. Other roles for codes may be more important than impacting decision-making (Lere and Gaumnitz, 2003).

Codes should contain six universal moral values (trustworthiness, respect, responsibility, fairness, caring and citizenship), other provisions should be consistent with those morals, and morals should take priority over financial objectives (Schwartz, 2005).

Constraints that should be included in codes are (1) respect for the law (2) no undue influence of democratic political processes via excessive lobbying/campaign donations (3) pay employees decent wages (Silver, 2005).

The difference between the spirit of the law (ethics) and letter of the law (legality) should be considered when developing codes. Useful codes are clear, comprehensive and enforceable (Raiborn and Payne, 1990).

Considerations for any code adopted should be: (1) address special concerns (2) comprehensive (3) semantically simple (4) minimize the negative (5) recognize autonomy of the individual profession (6) explicate major moral principles (7) maintained on an ongoing basis (Anderson, 1992).

Ideally, code items should be very specific and value-based (Robin *et al.*, 1989).

Effective implementation of codes requires inculcation, reinforcement and measurement (Doig and Wilson, 1998).

Codes can be more effective if (1) focused on the future as well as past performance (2) used to develop good habits (3) development is an example of the principles espoused (4) there is clear purpose and stability (5) a range of options for the code's scope and assessment processes are considered before development. Evaluation methods should include discussion among participants and stakeholders, narrative reporting of performance alongside quantitative measures as opposed to only objective measures (Harris, 2004).

B. Annotated Bibliography

1. Theoretical Foundations of Codes

Anderson, R. E, D. G. Johnson, D. Gotterbarn and J. Perrolle: 1993, 'Using the New ACM Code of Ethics in Decision Making', *Communications of the ACM* 36(2): 98-107. The roles of the ACM code are to clarify/formally state ethical requirements to stakeholders and to aid in individual decision making. To provide examples of practical applications of the ACM code, 9 cases were developed which describe situations requiring ethical decision making and which note the ACM code principles relevant to each situation. Research Methodology: 9 case analyses. Findings: ACM code may be used to address issues of intellectual property, privacy, confidentiality, professional quality, fairness, liability, software risks, conflicts of interest, and unauthorized access to computer systems.

Bartley, T.: 2005, 'Corporate Accountability and the Privatization of Labor Standards: Struggles over Codes of Conduct in the Apparel Industry', *Research in Political Sociology* 14: 1-52. The rise of codes is mostly consistent with displacement hypothesis; codes were used as shields against political pressures. Codes tend to undermine public accountability and have evolved into potential source of vulnerability for firms. Shifts in meanings and implications of codes occurred because social movement actors contested privatization of law and began to use codes to increase MNC's liability for supply chains. Research Methodology: Analysis and commentary using case studies from U.S. apparel market from 1990-2000, 26 in-depth interviews of individuals involved in developing corporate accountability programs. Findings: The proposed approach towards understanding the evolution of corporate accountability and role of codes is preferred over the current displacement hypothesis because it considers conflict in organizational fields and path-dependent trajectories.

Benson, G. C. S.: 1989, 'Codes of Ethics', *Journal of Business Ethics* 8: 305-319. This article reports the Salvatori Center Staff's (in charge of writing/dissemination of American Society of Public Administration Code of Ethics and Guidelines) analysis of 150 business codes. Codes discuss relations to employees, inter-employee relationships, whistle blowing, effect on environment, commercial bribery, insider information, other conflicts of interest, anti-trust, accounting, consumer relations, and political activities. Research Methodology: Literature review, commentary. Findings: Codes are being enforced but there is limited evidence as to rigidity of enforcement. Codes will be more useful if the reasons behind each provision are

stated, team work is encouraged, top-management support, provisions recognize managers' responsibilities too, and they are more publicized (see also "Bribery" and "Code Effectiveness and Impact").

Brooks, L. J.: 1989, 'Corporate Codes of Ethics', *Journal of Business Ethics* 8(2-3): 117-129. Two theories of evolution of corporate social contract are Four-phase Industrial Organization approach and the three-phase Management Motivation approach. Factors behind increased interest in corporate ethics include crisis of confidence about corporate activity, increasing emphasis on quality of life, increased sanctions, growing power of special interest groups, increased publicity of corporate ethics, de-emphasis of maximization of short-term profit. Research Methodology: Commentary on Conference Board Study (1987) and Benson's (1986), literature review. Findings: Interests of employees, customers, and suppliers are featured in 90% of codes. US codes deal mostly with matters that have produced scandal and subsequent regulation; Canadian codes are broader guidelines. Most important concerns for business over the next 5 years are given (environmental issues, product safety, etc.). Problems with codes are ensuring compliance, protection of whistleblowers, specification of confidentiality, interpretation, and conflict between internal and external codes.

Collins, D.: 2000, 'The Quest to Improve the Human Condition: The First 1500 Articles Published in *Journal of Business Ethics*', *Journal of Business Ethics* 26: 1-73. Condensed review of research from the past 20 years on ethics codes and programs. Research Methodology: Literature review Findings: The majority of firms in US have codes, especially large ones. Codes increase ethical behaviour if well-communicated; however many have vague language or implementation problems. Several studies document more cynicism – the code is used to protect the firm or public image not enforce ethical behaviour. Whistleblowers need internal channels and legal protection.

Dienhart, J.: 1995, 'Rationality, Ethical Codes, and an Egalitarian Justification of Ethical Expertise: Implications for Professions and Organizations', *Business Ethics Quarterly* 5(3): 419-450. This paper examines the classical versus non-classical interpretation of rationality and implications for codes. Common objections to codes are reviewed (e.g. conceptually and ethically incoherent, not effective, promote unethical behaviour). Ethical expertise is thought to be elitist and oppressive. Research Methodology: Philosophical analysis. Findings: Ethical codes are not simply sets of rules but do promote non-classical rationality, therefore code criticisms are misguided. Ethical expertise is fundamentally egalitarian. Implications for organizational and social ethical issues are discussed.

Farrell, B. J., D. M. Cobbin, and H. M., Farrell: 2002, 'Codes of Ethics: Their Evolution, Development and Other Controversies', *Journal of Management Development* 21(2): 152-163. Presents a literature review of research on incidence and content of code and support strategies in various countries. There is debate over what the appropriate subject matter of codes is - inspirational or prescriptive (occasionally educational type is included). Research Methodology: Literature review, commentary. Findings: Codes used the most in the US. No uniform understanding of appropriate content of codes but rather, fundamentally diverse views. Prescriptives are either criticized as removing ethical decision making from the addressee or

commended for requiring specific behaviours and sanctions. Managers publish the type of code they favour. Research on support strategies are based on “mainstreaming” criterion.

Florini, A.: 2003, ‘Business and Global Governance: The Growing Role of Corporate Codes of Conduct’, *The Brookings Review*, 21(2): 4-8. Discussion of different business governance strategies: national regulation, codes, the global compact. Research Methodology: Commentary Findings: National regulation is not effective. “Aspirational” codes are not enforced and success of externally monitored codes is unclear. Self-reporting systems (e.g. Global Compact) may be more effective than expected if corporations take seriously the reports they are supposed to file each year.

Gordon, K. and M. Miyake: 2001, ‘Business Approaches to Combating Bribery: A Study of Codes of Conduct,’ *Journal of Business Ethics* 34: 161-173. Study examining corporate approaches to anti-bribery commitment and compliance management. It examines code texts from firms, business associations, NGOs and international organizations from 24 OECD countries. Research Methodology: Content analysis of 246 codes. Findings: Bribery and corruption are among the most commonly cited issues, definitions used and scope of commitment varies across. Bribery codes are more likely to deal with implementation than non-bribery codes. Firms broadly agree on implementation procedures and use similar management tools (financial record keeping, statements by executive officers, internal monitoring, whistle-blowing facilities, compliance committees, threats of disciplinary action).

Lere J. C., and B. R. Gaumnitz: 2003, ‘The Impact of Codes of Ethics on Decision Making: Some Insights from Information Economics’, *Journal of Business Ethics* 48: 365-379. Codes do not seem to impact decision-making. Individuals’ ethical position may coincide or conflict with code position on an issue. An individual may also not have a position on an issue at all. Research Methodology: Philosophical analysis, application of information economics. Findings: If positions are in conflict or if the unethical behaviour has high benefit potential, larger penalties are necessary. Codes should focus on issues where decision makers hold no position (as opposed to conflict or coincidence) because they have the greatest potential for actual revision. Other roles for codes may be more important than impacting decision-making.

Logsdon, J. M. and D. J. Wood: 2005, ‘Global Business Citizenship and Voluntary Codes of Ethical Conduct’, *Journal of Business Ethics* 59: 55-67. Global business citizenship (GBC) is a theory and process that may guide ethical business practice both within home country and globally. The GBC approach has 4-steps: code of conduct, local implementation, analysis and experimentation, and organizational learning. Three code attributes that reflect GBC approach are orientation, implementation, accountability. Examples of language reflecting GBC code attributes from 6 multinational oil companies’ websites, provided. Research Methodology: Commentary and analysis. Findings: Language of codes is the first step in establishing a company as GBC.

O’Higgins, E. R. E.: 2006, ‘Corruption, Underdevelopment, and Extractive Resource Industries: Addressing the Vicious Cycle’, *Business Ethics Quarterly* 16: 235-254. Self-reinforcing cycle of corruption presented in a model. The model is translated into a stakeholder perspective to

examine cycle sustaining forces. Anti-corruption codes of conduct may be used to reverse vicious cycle of corruption; extractive resource industries and development issues are discussed. Research Methodology: Analysis with a focus on specific stakeholders, OECD, industry associations, Transparency International, etc.. Findings: Codes as enforceable systems of accountability underpinned by effective detection make it unfavourable for firms to engage in corruption practices.

Pearson, R. and G. Seyfang: 2001, 'New Hope or False Dawn? Voluntary Codes of Conduct, Labour Regulation and Social Policy in a Globalizing World', *Global Social Policy* 1(1): 49-78. This article describes voluntary codes of conduct origins, potentials and weaknesses and implications for social policy change within garment, toys and footwear sectors. Initiatives to develop labour codes are also reviewed. Research Methodology: Descriptive, analysis. Findings: Debatable whether codes have increased good practice, however the development of them have highlighted needs of previously excluded groups (women, homeworkers, casual workers).

Scalet, S: 2006, 'Prisoner's Dilemmas, Cooperative Norms, and Codes of Business Ethics', *Journal of Business Ethics* 65: 309-323. The prisoner's dilemma shows how rational people make inefficient decisions. Codes of conduct that seek to establish incentives to eliminate prisoner's dilemmas and cause people act in the collective interest may have the effect of taking away the opportunities to practice collective norms that make market institutions possible in the first place. Research Methodology: Philosophical analysis. Findings: Ethical climate can be encouraged by sustaining and developing cooperative norms. Managerial implications are encouraging company wide participation in code creation and establishing values instead of rules through action.

Schwartz, M. S.: 2000, 'Why Ethical Codes Constitute an Unconscionable Regression', *Journal of Business Ethics* 23:173-184. This paper provides a moral critique of codes and discusses why society has the tendency to create ethical codes as well as the implications for society. Research Methodology: Commentary, philosophical analysis, critical examination of Dienhart's defense for codes. Findings: Codes should not be used by business (different from professionals) because they are devoid of ethical content, used to assuage societal expectations, and dangerous because employees consider it their duty to follow it regardless of its content. Organizations should create an environment that allows "humanistic" (or autonomous) ethic instead of "authoritarian".

Schwartz, M.S.: 2005, 'Universal Moral Values for Corporate Codes of Ethics', *Journal of Business Ethics* 59: 27-44. Normative research of corporate codes, global codes and business ethics. Research Methodology: Literature review. Findings: 6 universal moral values proposed for codes: trustworthiness, respect, responsibility, fairness, caring, citizenship. Codes should contain all 6 morals, other provisions should be consistent with those morals and morals take priority over financial objectives.

Silver, D.: 2005, 'Corporate Codes of Conduct and the Value of Autonomy', *Journal of Business Ethics* 59: 3-8. Codes are constrained by the correct theory of corporate social responsibility (Friedman's theory). Friedman's theory of maximizing shareholder value while obeying basic societal laws versus stakeholder theory is examined. Research Methodology: Commentary and

theoretical analysis. Findings: Friedman's theory gives central importance to value of autonomy, but is incomplete because it doesn't recognize all autonomy-based constraints related to increasing shareholder value. Constraints that should be included in codes are respect for the law; no undue influence of democratic political processes via excessive lobbying/campaign donations, and pay employees decent wages.

Sobczak, A.: 2003, 'Codes of Conduct in Subcontracting Networks: A Labour Law Perspective', *Journal of Business Ethics* 44: 225-234. Many European companies organized into subcontracting networks have adopted codes to regulate labour relations and ensure fundamental social rights. The current context and issues for these companies emphasizes the need for codes. The terms under which codes can be implemented are analyzed. Research Methodology: Descriptive, analysis. Findings: Codes of conduct can complement the standards developed by the States, the EU or the social partners, but these texts should not replace existing labour law.

Sobczak, A.: 2006, 'Are Codes of Conduct in Global Supply Chains Really Voluntary? From Soft Law Regulation of Labour Relations to Consumer Law', *Business Ethics Quarterly* 16: 167-184. Analysis of legal nature of codes and their impact on labour and employment law by addressing the opportunities and risks associated with codes replacing labour/employment law norms within supply chains. Research Methodology: Legal analysis. Findings: Codes broaden the circle of persons that are covered by labour norms and allowed to take collective action. However new risks involve conflicts of interest and selectivity of the labour norms. Overall, codes based on consumer law complement existing labour/employment law, but should not be substitutes for because of the risks.

Starr, W. C.: 1983, 'Codes of Ethics – Towards a Rule-Utilitarian Justification', *Journal of Business Ethics* 2(2): 99-106. Most research deals with codes' real value to industry, profession, and public, and enforceability; little attention towards relationship between codes of ethics and ethical theory. Conceptual underpinnings for codes may be based on connection to rule-utilitarianism. Research Methodology: Philosophical analysis. Findings: Codes' connection with rule-utilitarianism: codes generally exist to serve the public, codes of ethics are to a large extent *rules*; if a well-formulated code ought to promote utility, then rule-utilitarianism is preferable to act-utilitarianism; publicly known binding rules are easier to be applied both company-wide and industry-wide than if the rules have only an advisory status or are not publicly known; industry and professions think in consequential terms and rule-utilitarianism is an ethical theory which is consequentialist in nature. Limitations of codes are vague language, self-serving for profession/industry, used as a PR gimmick, and enforceability.

Warren, R. C.: 1993, 'Codes of Ethics: Bricks without Straw', *A European Review* 2(4): 185-191. Ethical codes of conduct are superficial and distracting answers to the question of how to promote ethical behaviour in corporate life. The assumptions about moral agency embodied in ethical codes are all too often an eclectic mixture of those derived from utilitarian, deontological and contractualist moral theory. Consequently, the flaws of these are reproduced in the ethical codes and are then multiplied in their effect by the contradictions of such eclecticism. Research Methodology: Theoretical and philosophical analysis, commentary. Findings: Ethical codes are unrealistic and cumbersome attempts at restraining behaviour, which are either ignored by

employees in practice or add further to the bureaucratization of the corporation. Virtue theory is a better prospect for grounding ethical conduct because it takes full account of moral agency in its explanation of ethical conduct.

2. Jurisdictional Applications of Codes

Industry:

Ashkanasy, N. M., S. Falkus and V. J. Callan: 2000, 'Predictors of Ethical Code Use and Ethical Tolerance in the Public Sector', *Journal of Business Ethics* 25(3): 237-253. This study looks at the relation between demographic variables, personal values, contextual variables as predictors of code use and ethical tolerance in public sector in Australia. Research methodology: Survey of 500 respondents public servants in Australia. Findings: Use of codes by employees was not based on personal values but rather on perception that others use the code. Tolerance of unethical behaviour however was based on personal values. Companies should establish critical mass of code users to influence normative code use.

Harrison, S.: 1994, 'Codes of Practice and Ethics in the UK Communications Industry' *Business Ethics: A European Review* 3(2): 109-116. This paper describes codes within 3 branches of UK communications industry: media, advertising, public relations, with specific code examples from Independent Television Commission, British Code of Advertising Practice, Institute of Public Relations and Public Relations Consultants Association, respectively. Research methodology: Commentary, descriptive. Findings: Statutory codes in broadcasting, credible self-regulatory in advertising, but ineffective self-regulatory in public relations. Further work is needed to establish how codes could help those working in communications industry.

Hemphill, T. A.: 1992, 'Self-Regulating Industry Behaviour: Antitrust Limitations and Trade Association Codes of Conduct', *Journal of Business Ethics* 11(12): 915-920. Trade associations: In past, industry self-regulation has not experienced successful widespread implementation due to "free-rider" firms and antitrust laws. Attempts by trade associations to encourage adoption and enforcement of codes have also been impeded by Supreme Court decisions and FTC advisory opinions. Research Methodology: Commentary and analysis. Findings: Solutions to create more effective non-market regulation are petition the FTC to issue an industry guide on promulgation and enforcing trade association codes of conduct, utilize stakeholder theory approach to association ethics committee appointment, and develop an industry code that includes 3 subcodes – economic, environment, and socio-political.

Kurland, N. B.: 1993, 'The Defense Industry Initiative: Ethics, Self-Regulation, and Accountability', *Journal of Business Ethics* 12(2): 137-145. US defense industry US: Evaluation of Packard Commission recommendations for ethical programs in defense industry. Research methodology: Analysis and commentary from secondary sources and Annual Reports to the Public and the Defense Industry. Findings: Not effective means of self-regulation because there was not industry-wide cooperation, nor uniform standards, there was not sufficient accountability, and the standards did not relieve market pressure to be unethical.

Montoya, I. D. and A. J. Richard: 1994, 'A Comparative Study of Codes of Ethics in Health Care Facilities and Energy Companies', *Journal of Business Ethics* 13(9): 713-718. There is an absence of clear evaluation procedures for codes. This ethnographic study compares developmental processes and compliance outcomes for healthcare and energy companies. Research methodology: Informal group and individual ethnographic interviews of 10 large metropolitan healthcare facilities and 10 oil companies in south-western US. 20 additional structured individual interviews focus on process and outcome components. Findings: healthcare companies are no more likely to develop or implement codes than energy companies. Not very successful in either case. Neither made content or purpose clear to employees. Staff responsible for code give it low priority relative to overall responsibilities.

Neill, J. D., O. S. Stovall and D. L. Jinkerson: 2005, 'A Critical Analysis of the Accounting Industry's Voluntary Code of Conduct', *Journal of Business Ethics* 59(1-2): 101-108. Analysis of accounting industry's voluntary code and suggestions for improvement. Research Methodology: Critical analysis of code, comparison to other industry-wide codes in medical, legal, psychology. Findings: Three code changes should be employed to restore public trust in accounting: Reorient from input to output-based performance measures; third party attestation of code compliance; public reporting at the individual firm level. These changes also apply to other codes.

Payne, D. and F. Dimanche: 1996, 'Towards a Code of Conduct for the Tourism Industry: An Ethics Model', *Journal of Business Ethics* 15(9): 997-1007. Examines ethical issues in tourism. Justice, integrity, competence and utility should be applied at the theoretical, practical, currently attainable and basic levels. Research Methodology: Commentary, descriptive. Findings: Proposed framework for codes include: Sustainable economic development requires setting growth limits because natural environment is a limited resource, consideration of sociocultural costs of tourism on communities and treat employees and customers ethically.

Prakash, A. 2000: 'Responsible Care: An Assessment', *Business & Society* 39: 183-209. Voluntary code adopted, monitored and enforced by Chemical Manufacturers Association. The code was demanded by various stakeholders. Research methodology: Analysis and commentary containing applications of club theory, stakeholder theory, institutionalist theory and corporate social responsibility. Findings: Implications for design and implementation of voluntary codes include verifiable performance indicators, credible verification system, acceptability within the industry, elements of broader societal concerns, and scope and claims need to be substantiated by research.

Sullivan, R.: 2005, 'Code Integration: Alignment or Conflict?', *Journal of Business Ethics* 59: 9-25. Adoption of 3 different voluntary codes within the mining industry: Australian Greenhouse Challenge, Minerals Council's code for Environmental Management, and ISO14001 Specification for environmental management systems. Paper discusses whether outcomes from multiple code adoption would differ from expected outcomes from adopting only one. Research Methodology: Conceptual analysis based on content of the 3 voluntary approaches and empirical assessment based on experience with these approaches. Findings: It is feasible for companies to commit to multiple codes by allowing weaknesses of individual codes to be overcome. Benefits

are reduced transaction costs, potentially improved data quality, potentially enhanced enforcement, and improved participation.

Professional:

Brooks, L. J.: 1989, 'Ethical Codes of Conduct: Deficient in Guidance for the Canadian Accounting Profession', *Journal of Business Ethics* 8: 325-255. It is essential that professional accountants have excellent guidance to live up to modern expectations because the financial marketplace relies on integrity of financial reporting. Current codes have several deficiencies such as no prioritization of conflicting interests, consultation is encouraged for some, but inhibited for others, a fair reporting/hearing process for ethical dilemmas is not indicated, protection is not offered to a "right-doer", and unclear application of sanctions. Research Methodology: Descriptive, commentary, analysis of Canadian accountancy codes Findings: Proposed solutions are clarification of priorities, modification of confidentiality guideline to enhance consultation, provision for fair reporting/hearing process, protection for the professional, and clarification of sanctions.

Collins, A. and N. Schultz.: 1995, 'A Critical Examination of the AICPA Code of Professional Conduct', *Journal of Business Ethics* 14: 31-41. Critical analysis of American Institute of Certified Public Accountants (AICPA) code, which owes primary allegiance to "using" public. Its actual commitment to public good is debated. Research Methodology: Critical analysis of the code, discussion of 3 inconsistencies between stated mission and various actions of CPAs: limited liability, client confidentiality/whistle blowing, and auditor independence. Findings: Potential for compromised judgment that is harmful to the public good in each of these areas. Code should be considered a transitional document, improvement needed.

Ferrel, O. C., M. D. Hartline and S. W. McDaniel: 1998, 'Codes of Ethics Among Corporate Research Departments, Marketing Research Firms, and Data Subcontractors: An Examination of a Three-Communities Metaphor', *Journal of Business Ethics* 17: 503-516. Ethical marketing research, tests three-communities metaphor hypothesis. Comparison between corporate research departments, marketing research firms, and data subcontractors with respect to having/enforcing internal codes and awareness/enforcement of external codes. Research Methodology: Survey sent to 1200 American Marketing Association marketing research members (40.5% responded). Findings: Marketing research firms and data subcontractors possess/enforce internal codes and are aware of/enforce external codes, similarly to each other, but more so than corporate researchers. Marketing research firms rated subcontractors as more unethical than subcontractor's self-ratings. Overall, support for 'two-communities' metaphor, little evidence for three-communities.

Frankel, M.: 1989, 'Professional Codes: Why, How, and with What Impact?', *Journal of Business Ethics* 8: 109-115. Professional groups have a collective moral responsibility. Codes are aspirational, educational, or regulatory type. The functions of codes are: as an enabling document, source of public evaluation, professional socialization, enhance profession's reputation/public trust, preserve entrenched professional biases, deter unethical behaviour, support system and adjudication. Congruence of values between profession, community, and professional individuals, is needed in code development. Research Methodology: philosophical,

commentary, analysis. Findings: To improve compliance and violation reporting, several initiatives are recommended: code should be kept visible and relevant, public and comprehensible complaint process, support for those whose compliance with code places them at risk.

Gotterbarn, D.: 1999, 'Not all Codes are Created Equal: The Software Engineering Code of Ethics, a Success Story', *Journal of Business Ethics* 22: 81-89. The Software Engineering Code of Ethics and Professional Practice has 8 principles, both the short and full versions are included. Research Methodology: Commentary, descriptive. Findings: Its advantages over many other codes are: rejects concept of completeness, addresses which principles have priority, includes requirement for lifelong learning, and most importantly is not self-serving.

Harris, N. G. E.: 2001, 'Should Ethicists Have Their Own Code of Ethics?', *Professional Ethics* 8: 47-58. Ethicists may be regarded as professionals and thus should have a code. Research Methodology: Commentary, philosophical, review and analysis of Crosthwaite's article "Moral Expertise". Findings: Ethicists' role is not decision-maker, but to improve the level of debate amongst decision-makers. Author recommends two clauses to be included in code if one was created: If asked to give professional ethical advice, the ethicist's role should be explicitly written down beforehand; ethicist's primary role is to assist in the deliberation process while remaining as unbiased as possible.

Higgs-Kleyn, N. and D. Kapelianis: 1999, 'The Role of Professional Codes in Regulating Ethical Conduct', *Journal of Business Ethics* 19: 363-374. Role of professionals often give rise to ethical dilemmas. If codes are developed and implemented correctly, they play an important regulatory role. This study examines the ethical perceptions of South African professionals on need for and awareness of codes, frequency and acceptability of peer contravention of codes, and existence of conflict between corporate and professional codes. Research Methodology: Survey sent to S. African accountants, engineers, lawyers (36.2% response rate). Findings: All believed codes were necessary, were aware of code content, but thought their peers contravene the codes often (especially lawyers). No differences in ethical tendencies between professional vs. corporate. Many were regulated by more than one code, in the unlikelyhood conflict between codes arose, most chose to adhere to professional code above others. (see also "Countries")

Jamal, K. and N. E. Bowie.: 1995, 'Theoretical Considerations for a Meaningful Code of Professional Ethics', *Journal of Business Ethics* 14: 703-714. Examines codes from accounting, engineering, and law. Research Methodology: Content analysis of three codes classified by provisions that (1) address problems of moral hazard (2) provide norms of professional courtesy (3) define public interest. Each provision category critically analyzed. Findings: Recommendations for content of professional codes include all provisions should prevent professionals from exploiting the asymmetrical info that is part of the professional-client relationship, omit self-serving provisions such as those regarding advertising and professional courtesy, controversial issues should be omitted or controversial nature explicitly acknowledged.

Lindblom, C. K. and R. G. Ruland: 1997, 'Functionalist and Conflict Views of AICPA Code of Conduct: Public Interest vs. Self Interest', 16: 573-582. Examines AICPA code provisions

related to public interest to determine if they are most consistent with the functionalist or conflict models. Research Methodology: Semiotic analysis based on Kultgen's (1988) "semiotic virtues". Findings: Code contains semantic defects consistent with conflict models and which cause different interpretations by public and professionals. Correction requires professionals to place more emphasis on public interest instead of self-protection and self-promotion.

Mintz, S. M.: 1997, 'Incorporating the Principles of Professional Conduct of the AICPA Code Into an Ethical Decision-Making Process', *Professional Ethics* 5: 65-81. Paper describes AICPA code and discusses a 5-step decision-making process that incorporates emphasized factors within the American Institute of Certified Public Accountants (AICPA) code such as legal, professional, ethical considerations. Research Methodology: Descriptive, analytic, application of decision-making model to hypothetical case situation. Findings: The proposed model better incorporates important factors specific to resolving conflicts ethically in accounting than the AAA 8-step model.

Payne, D. and B. J. L.Landry.: 2005, 'Similarities in Business and IT Professional Ethics: The Need for and Development of A Comprehensive Code of Ethics', *Journal of Business Ethics* 62: 73-85. Literature review of purpose of codes and persons covered. Ethics for business and IT are similar to each other and to professional's personal standards, societal standards, and prevailing legal mandates. Research Methodology: Conceptual, reviews key points of Oz's (1993) study, comparing codes of three strong IT organizations: ICCP, ACM, AITP. Uses Kantian analysis (1969) and Raiborn & Payne (1990) ethic scheme. Findings: 7 values identified as encompassed by IT codes and which may serve as a basis for any code. Overall, good ethics is good business practice.

Preble, J. F. and R. C. Hoffman: 1999, 'The Nature of Ethics Codes in Franchise Associations Around the Globe', *Journal of Business Ethics* 18: 239-253. Content analyses of international codes in franchising sector. Examines emphasized elements, which stakeholders are covered, how much ethical guidance the codes provide, and what enforcement provisions exist. Research Methodology: Data used was part of larger survey on current status of international franchising. Content analysis on obtained codes from franchise associations' codes in 21 countries. Findings: Codes cover most stages of franchising relationship with emphasis on initiation and implementation, focus on a narrow set of stakeholders which are directly involved, little ethical guidance and enforcement.

Raven, W.: 1994, 'Ethical Guidelines for British Accountancy', *Business Ethics* 3: 130-132. Review of the Draft Guidance, developed in response to the Cadbury Committee recommendation of a "code of best practice". The draft's recommendations are specifically related to financial reporting and accountability. The paper also discusses corporate ethics in the UK. Research Methodology: Descriptive, commentary, cites Ashridge study (1993) Findings: Commended as being an initial document recognizing the importance of ethics in corporate governance. Implications for management of understanding, implementing and assessing ethical policies, and the need to include ethics education in business.

Siegel, P. H., J. O'Shaughnessy and J. T. Rigsby: 1995, 'A Re-examination of the Internal Auditors' Code of Ethics', *Journal of Business Ethics* 14: 949-957. Continuance of empirical study examining views of certified internal auditors (CIAs) on role of code for Institute of Internal Auditors (IIA), in order to update and compare results and increase sample size. Research Methodology: Survey sent to 300 CIAs (70 returned), several new questions added to previous questionnaire. Findings: Increase in awareness and use of code, perceived enforceability, belief that code would have more impact if violators' names were published, majority of codes are complete. Experienced CIAs more skeptical of code than newer CIAs. Majority view code as enforceable and believe IIA should be more active in enforcement.

Sirgy, M. J., P. H. Siegel and J. S. Johar: 2005, 'Toward a Code of Ethics for Accounting Educators', *Journal of Business Ethics* 61: 215-234. Paper uses social contract theory as a conceptual model to guide the study and examines "hypernorms" within accounting education. Research Methodology: Survey to 8,251 accounting educators of US and international universities (24% responded). Findings: 30 hypernorms identified falling into 6 categories. Hypernorms used to develop an example of a code.

Wiley, C.: 2000, 'Ethical Standards for Human Resource Management Professionals: A Comparative Analysis of Five Major Codes', *Journal of Business Ethics* 25: 93-114. HR departments given key leadership roles in establishing and maintaining business' ethics programs. Comparative analysis of ethics codes in 5 key HR associations to establish foundational knowledge. Research Methodology: Comparative analysis relating to six constituencies (public, employers, clients, colleagues, professional organization, the profession). Findings: Codes advocate integrity, legality, proficiency, loyalty, and confidentiality. Statements on commitment to professional organization and employers more frequent than to clients and colleagues. Little attention devoted to sanctions/penalties. It would be beneficial and feasible to develop one unified code.

Country:

Farrel, B. J. and D. M. Cobbins: 1996, 'A Content Analysis of Codes of Ethics in Australian Enterprises', *Journal of Managerial Psychology* 11(1): 37-55. This study investigates incidence of codes and relation to organization type, as well as content of codes to determine ethical content level and design. Research Methodology: Content analysis of 95 codes from Australian enterprises by 3 part method – general classification, clustering, matrix by ethical guidance ability. Findings: Codes are becoming popular in Australia, especially for government enterprises. Content is mostly protective of the company, reiterate legal obligations of staff, directed at employees and managers but less so at directors. Comparison of results from UK and US discussed (see also "Code Content" and "Implementation").

Higgs-Kleyn, N and D. Kapelianis: 1999, 'The Role of Professional Codes in Regulating Ethical Conduct', *Journal of Business Ethics* 19: 363-374. Role of professionals often give rise to ethical dilemmas. If codes are developed and implemented correctly, they play an important regulatory role. This study examines the ethical perceptions of South African professionals on need for and awareness of codes, frequency and acceptability of peer contravention of codes, and existence of conflict between corporate and professional codes. Research Methodology: Survey sent to S.

African accountants, engineers, lawyers. 36.2% response rate, 217 replies. Findings: All believed codes were necessary, were aware of code content, but thought their peers contravene the codes often (especially lawyers). No differences in ethical tendencies between professional vs. corporate. Many were regulated by more than one code, in the unlikelyhood conflict between codes arose, most chose to adhere to professional code above others (see also "Professional").

Kaufman, A., E. Tiantubtim, N. Pussayapibul and P. Davids: 2004, 'Implementing Voluntary Labour Standards and Codes of Conduct in the Thai Garment Industry', *Journal of Corporate Citizenship* 13: 91-99. The Thai garment industry is pressured by increasing competition from other countries and auditing of contract factors for labour standards. This paper examines labour practices in the Thai garment industry, specifically the factors effecting implementation of codes of conduct and voluntary labour standards (VLSs) in Thailand. Research Methodology: Descriptive, commentary. Findings: Adoption, implementation, training of VLSs and codes hindered by Thai labour law and perception of factory management of economic realities, cost to factory owners, HR policies and management attitudes to the workforce, issues related to mistreatment of women, weak unions and welfare committees and inadequate government regulation. Occupation health and safety is also a concern.

Kaye, B. N.: 1992, 'Codes of Ethics in Australian Business Corporations', *Journal of Business Ethics* 11: 857-862. In 1989 and 1990, the New College Institutes for Values Research (Australia) conducted a survey of the 50 largest companies (Business Review Weekly list) on the role of codes. Those results are presented as well as results from the 1980 Opinion Research Corporation survey (US). Research Methodology: Secondary sources, descriptive, analysis. Findings: In the US, codes are a high profile instruments. In Australia, codes are more recent and have less significant role in business, and tend to refer to legal requirements. Similarities between US and Australia: involvement of senior management in code introduction/promulgation, the codes set out employee requirements and emphasis law abidance, and no measures of code effectiveness in place. Differences: codes in the US are more formally accepted by employees, better integrated, have better enforcement structures, and used more often for PR purposes.

Langlois, C. C. and B. B. Schlegelmilch: 1990, 'Do Corporate Codes of Ethics Reflect National Character? Evidence from Europe and the United States', *Journal of International Business Studies* 21(4): 519-539. Lack of literature on business ethics in Europe and no cross-country comparison of codes. Possible differences exist in use and content of codes between US and Europe. Research Methodology: Surveys sent to 600 employees in 200 largest British, French and German companies (32% responded). Content analysis. Findings: Significantly less incidence of codes in Europe than US. Differences in subjects addressed between US and Europe and also between the 3 European countries. Europe emphasizes employee responsiveness to company activities; US stress company responsiveness to employee requirements of fairness. Codes may reflect national identity, which may make a global standardized code difficult to achieve.

Lefebvre, M. and J. B. Singh: 1992, 'The Content and Focus of Canadian Corporate Code of Ethics', *Journal of Business Ethics* 11: 799-808. Few content analyses of Canadian corporate

codes have been conducted. Research Methodology: Content analysis of 75 codes from Financial Post 500 corporations, evaluated along 61 criteria according 4 levels (not discussed, discussed, discussed in detail, emphasized). Findings: 1/3 of respondents have well-developed codes. Policies mostly concerned with protecting the firm and conduct against the firm (conflicts of interest, integrity of books, good reputation). Few concerned with social responsibility (product safety and quality, consumer relations, environment). Over 2/3 said ethical responsibilities was basis of code, some said laws. Enforcement procedures were more often internal than external (see also “Code Content”).

Lowe, S.: 1996, ‘Codes of Conduct in Hong Kong Organizations: A Preliminary Analysis’, *International Journal of Value-Based Management* 9: 211-225. Lessons for study of ethics may be derived from Hostede’s work on work-related values. Hofstede proposes operationalizing constructs about human values. Increasing ethical issues in HK. Research Methodology: Literature review, content analysis on HK company codes. Findings: Three clusters of code formats (foreign legal, ICAC standard, Bank Network), ICAC standard was the most common. HK ethical perspectives are culture bound, emphasizing teleological values (trust, reputation) versus US which emphasize introverted organizational issues (conflict of interest, legal compliance). Given cultural context, American codes may not belong in HK.

O’Dwyer, B. and G. Madden.: 2006, ‘Ethical Codes of Conduct in Irish Companies: A Survey of Code Content and Enforcement Procedures’, *Journal of Business Ethics* 63: 217-236. Systematic investigation of incidence, content, enforcement of codes in Ireland. Relatively low rate of indigenous Irish companies had codes (1999 study) compared to other countries. Research Methodology: Survey sent to top 1000 companies in Ireland. Findings: Significant code use increase from 1995-2000, content mostly focus on company/employees as opposed to society protection. Almost half written by company personnel or head office. High percentage have formal procedures for discipline and reporting violations, but not for instructing new staff about codes. Further research needed to determine effectiveness (see also “Specific Issues in Codes”).

Ryan, L. V.: 1994, ‘Ethics Codes in British Companies’, *Business Ethics* 3: 54-64. Codes in the UK. Unfinished study by author referred to as Ryan’s study. Examines existence of codes among “most admired companies” in corporate and environmental fields. Research Methodology: Interviews with chairmen of 23 firms, content analysis of corporate annual reports, mission statements, codes, monitoring of these companies in general and press. Findings: US codes associated with larger firms, in UK size is not a determining factor. Total number of firms concerned with community/environmental responsibility increasing, but specific firms not consistent over time. Not all admired companies have published codes, smaller proportion have codes than the proportion of UK firms in general do. Overall, ethical code movement is advancing in acceptance.

Schlegelmilch, B. B. and J. E. Houston: 1990, ‘Corporate Codes of Ethics in Large UK Companies: An Empirical Investigation of Use, Content and Attitudes’, *European Journal of Marketing* 23(6): 7-24. There is an increase interest in business ethics but hardly any studies devoted to business ethics, CSR, codes, etc. in the UK. This study examines incidence of codes in large UK companies, issues addressed within, and impact on how companies deal with ethical

problems. Research Methodology: Survey of 74 companies. Findings: 42% had introduced a code. Occurrence of codes in consumer and industrial sectors was higher than expected, and underrepresented in service sector. Most did not call codes, “codes of ethics” but rather “code of conduct”, “operating principles”, etc.. Little standardization in terms of document circulation, chosen formats, content. Reasons for introducing codes were to clarify and define policy. Reason for not introducing was codes are too general to be useful. Codes are useful because they were usually associated with paying greater detail to ethical issues than non-code companies. However codes may not be necessary as many non-code companies still maintained an ethical culture because this is deeply valued in British business.

Sethi, S. P.: 1993, ‘Operational Modes for Multinational Corporations in Post-Apartheid South Africa: A Proposal for a Code of Affirmative Action in the Marketplace’, *Journal of Business Ethics* 12: 1-12. Analysis of MNCs impact in South Africa by evaluating effect of Sullivan Principles (voluntary code adopted by U.S. based MNCs for past 14 yrs) and improving upon. Research Methodology: Revised, expanded version of speech by author, commentary, analysis on previous research Findings: Sullivan Principles were seriously flawed – structure, monitoring mechanisms and expectations of activist constituencies in US caused companies to focus on issues they had little direct control of. Proposes new Code of Affirmative Action in the Marketplace, which focuses on areas that MNCs have more direct control of. Discusses how these principles have been introduced in South Africa and achievement targets for MNCs.

Snell, R. S. and N. C. Herndon, Jr.: 2004, ‘Hong Kong’s Code of Ethics Initiative: Some Difference between Theory and Practice’, *Journal of Business Ethics* 51: 75-89. A campaign by Hong Kong Independent Commission Against Corruption led to 1600 companies and trade associations to adopt codes. Code effectiveness is influenced by organizational culture, management leadership, external business environment, societal values, code content and tone and implementation. Research Methodology: Survey sent to 3326 companies and 220 trade organizations (5% response rate). Interviews and longitudinal questionnaire with 17 organizations (moral climate, code development and impact of code adoption). Data coding using Kohlberg model of moral reasoning. Findings: Best practice recommendations on adoption and implementation not always followed. Codes helped maintain ethical standards but did not advance moral development.

Stohs, J. H. and T. Brannick: 1999, ‘Codes and Conduct: Predictors of Irish Managers’ Ethical Reasoning’, *Journal of Business Ethics* 22: 311-326. The Republic of Ireland is a growing economic force with formal and informal ethical systems. Manager’s ratings of wrongness of ethical conduct (on 10 unethical business acts) may be influenced by existence of codes of ethics, perceived frequency of occurrence of each act, company size and sector, union membership, Irish business ownership and independence. Research Methodology: Interviews of 348 Irish managers about company policies. Unethical acts clustered into EIF (ethics involving firms), EIE (ethics involving employees) and EIS (ethics involving society). Findings: 75% were independent Irish owned businesses, 22% had formal code. Small firms with a code predict higher wrongness ratings for EIF practices, but managers consider these the least wrong overall. Wrongness ratings on the eight remaining unethical acts are explained by the manufacturing sector. Unions influence managerial thinking about social and employee ethics.

Global:

Behrman, J. N.: 2001, 'Adequacy of International Codes of Behavior', *Journal of Business Ethics* 13: 51-64. Impact of transnational corporations on world economy increasing while significance of international codes of behaviour decreased. Developed countries responded to issues of regulating corporate conduct through intergovernmental actions such as the UN code, ILO principles, OECD guidelines, Council of the ICC rules of conduct. Many attempts to structure cooperative action to re-order corporate behaviour on restrictive business practice, labour conditions, human rights, environmental protection, and corruption. Research Methodology: Commentary, descriptive, analysis. Findings: Restrictive business practices and labour conditions are non-issues or met by other means such as specific agreements. Corruption is not directly decreased by codes, but codes open a more formal and constructive dialogue and thus contributed positively. Environment protection increased because companies deemed it self-beneficial, less or unrelated to codes. Concern for human rights increased because of media attention and home-government prohibitions, not a product of codes (see also "Code Effectiveness and Impact").

Bondy, K., D. Matten, and J. Moon: 2004, 'The Adoption of Voluntary Codes of Conduct in MNCs: A Three-Country Comparative Study', *Business and Society Review* 109(4): 449-477. Previous literatures states MNC's motivation to adopt codes is for normative or instrumental reasons; sometimes to avoid government legislation; however, no data is cited for these listed motivations. Research Methodology: Web-based study of top 25 companies in Canada, UK, and Germany. Findings: Reasons for code adoption given by corporations in all countries were guide for employee behaviour, to communicate principles, commitments to stakeholders, and protect/enhance reputation. Canada's reasons focused on formalized expectation and influencing behaviour. UK focused on CSR integration into culture, communication with external stakeholders, providing evidence of policies, etc.. Germany focused on operational reasons. Implications for comparative corporate self-regulation discussed.

Campbell, T.: 2006, 'A Human Rights Approach To Developing Voluntary Codes of Conduct for Multinational Corporations', *Business Ethics Quarterly* 16: 225-269. VCCs are criticized for weak procedural compliance, substantive outcomes, etc. VCCs should include human rights to address code weaknesses. Human rights orientation identifies MNCs obligation to protect material and cultural survival of vulnerable groups as well as support for economic and political rights. Research Methodology: Commentary, philosophical analysis. Findings: Human rights orientated VCCs will address the under-regulation of MNCs global activities. A measure of meta-regulation would be needed to ensure MNCs are sufficiently transparent for external moral scrutiny.

Cavanagh, G. F.: 2004, 'Global Business Ethics: Regulation, Code, or Self-Restraint', *Business Ethics Quarterly* 14: 625-642. Three strategies for developing ethical global business practices are: regulation as international treaties/agreements; global codes; and voluntary self-restraint. Research Methodology: Commentary and analysis of examples of each strategy (e.g. NAFTA, Global Sullivan Principles, etc.). Findings: All strategies are somewhat successful, but no strategy alone can benefit most world citizens or be easily enforced. If treaties can be negotiated, they can accomplish much. Codes can help if there is no formal international agreement, but

have limited success. Voluntary self-restraint may be effective if there are no effective treaties or codes, but has spotty results.

Cohen, J. R., L. W. Pant and D. J. Sharp: 1992, 'Cultural and Socioeconomic Constraints on International Codes of Ethics: Lessons from Accounting', *Journal of Business Ethics* 11: 687-700. Cultural factors (power distance, uncertainty avoidance, individualism, masculinity) and socioeconomic factors (level of development of the profession, availability of economic resources) both influence effectiveness of international codes. Research Methodology: Descriptive, conceptual analysis of "Guidelines on Ethics for Professional Accountants" by applying framework of cultural and socioeconomic constraints. Findings: Minimum criteria for global codes are: consistent with cultural values in all countries it operates in and relevant to professional practice in all countries it operates in. Lessons from accounting: The international body creating the code should include greater cultural/economic diversity, promulgate general guidelines for ethical behaviour, and "detailed guidance" sections should be country-specific (see also "Implementation").

Frederick, W. C.: 1991, 'The Moral Authority of Transnational Corporate Codes', *Journal of Business Ethics* 10: 165-177. Moral guidelines for corporations found in intergovernmental compacts from decades between 1948-1988, the most archetypal are: United Nations Universal Declaration of Human Rights, The European Convention on Human Rights, The Helsinki Final Act, the OECD Guidelines for Multinational Enterprises, International Labor office Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy, United Nations Code of Conduct on Transnational Corporations. From these, a set of normative guides for MNCs may be derived regarding employment relations, consumer protection, environmental protection, political activity, and human rights. Moral sources of these guidelines derive from national sovereignty, social equity, market integrity, and human rights (via deontological norms and/or experience-based values). Research Methodology: Philosophical analysis, conceptual, descriptive. Findings: Policy makers should promote normative consensus and understand philosophical roots and experienced-based values, which underlie international agreements.

Getz, K. A.: 1990, 'International Codes of Conduct: An Analysis of Ethical Reasoning', *Journal of Business Ethics* 9: 567-577. 4 International codes (ICC, OECD, ILO, and UN/CTC) are summarized. The normative principles of the codes are grouped by MNE's behaviour towards government, public, and person. The moral foundations are either deontological or utilitarian. Research Methodology: Descriptive, philosophical analysis, commentary. Findings: MNEs rely too heavily on utilitarian ethics and deontological reasoning is needed as a counterweight. Many differences between the codes in terms of emphasized areas, all have weaknesses and thus should be integrated, all agree that MNEs are moral agents.

Hsieh, N.: 2006, 'Voluntary Codes of Conduct for Multinational Corporations: Coordinating Duties of Rescue and Justice', *Business Ethics Quarterly* 16(2): 119-135. MNCs adoption of voluntary codes is morally praise-worthy if the obligations enumerated in the codes already apply to MNCs. As citizens of developed economies, MNCs have an obligation to developing country in terms of duty of rescue and justice. Research Methodology: Philosophical analysis

and commentary. Findings: MNCs adopting codes can be held more accountable because of coordinating shareholder expectations, coordinating competition, and coordinating assistance.

Kolk, A. and R. van Tulder: 2002, 'Child Labor and Multinational Conduct: A Comparison of International Business and Stakeholder Codes', *Journal of Business Ethics* 36: 291-301. In response to large societal attention for child labor, there has been an increase in codes addressing this issue. Multinationals' codes deal with child labour in varying terms of specificity, compliance, minimum-age, monitoring and sanctions. Research Methodology: Content analysis of 55 codes from MNEs, BSGs, IOs, and NGOs. Findings: NGO codes most specific, BSGs least specific. Mixed results for compliance, some were very vague and preferred internal monitoring (MNEs BSGs), others had clear sanctions (NGOs). Severe sanctions may worsen the situation for children, some believe no code may be more effective.

Liubicic, R. J.: 1998, 'Corporate Codes of Conduct and Product Labeling Schemes: The Limits and Possibilities of Promoting International Labour Rights through Private Initiatives', *Law and Policy in International Business* 30: 111-159. Codes and product labelling schemes are available options for promoting international labor rights through private initiatives. Research Methodology: Critical analysis and review of various codes and labelling schemes (Sullivan Principles, MacBride Principles, Slepak Principles, Clinton Admin's Model Business Principles, Apparel Industry Partnership Workplace Code, Social Accountability 8000, Internal codes of Levi-Strauss, Wal-mart and the gap, RUGMARK, FIFA. Findings: Because these initiatives are market-based devices that treat humane workplace conditions as private goods, effective codes require coherence through industrial uniformity, credibility through external monitoring and public violation disclosure. Private initiatives are not as effective as some have claimed, positive effects are limited to very small segment of workers in any given developing nation. Limited because of monitoring/compliance problems.

Logsdon, J. M. and D. J. Wood: 2005, 'Global Business Citizenship and Voluntary Codes of Ethical Conduct', *Journal of Business Ethics* 59: 55-67. Global business citizenship (GBC) process is 4 steps: code, implementation, analysis and experimentation, systematic learning processes. GBC is distinguished from corporate citizenship. Research Methodology: Descriptive, theoretical analysis and analysis of 6 codes. Findings: Three attributes that code language can be evaluated as reflecting GBC are orientation, implementation, and accountability. Examples of GBC language found in 6 global petroleum companies' codes, value statements, statement principles and policies.

Payne, D., C. Raiborn and J. Askvik: 1997, 'A Global Code of Business Ethics', *Journal of Business Ethics* 16: 1727-1735. Concern for MNCs of applying domestic ethical system to non-domestic operations. Reviews 4 international codes and attempts to develop one international uniform code that is widely applicable. Research Methodology: Commentary, secondary sources, and review using Getz's (1990) analysis of 4 international codes. Findings: Four core values combined with standards of behaviour lead to 6 major issues that should be included in an international code: organizational relations, economic relations, employee relations, customer relations, industrial relations, and political relations.

Rallapalli, K. C.: 1999, 'A Paradigm for Development and Promulgation of a Global Code of Marketing Ethics', *Journal of Business Ethics* 18: 125-137. Study presents a model for development of global code for marketing ethics, specifically, guidelines for MNCs operating in different countries. Four constraints of code development are individual, organizational, cultural, and societal. Research Methodology: Conceptual analysis, commentary. Findings: It is feasible to develop a global code. The most important moderating constraints are cultural relativism, moral reasoning, corporate culture, and level of economic development.

Robertson, C. and P. A. Fadil: 1997, 'Developing Corporate Codes of Ethics in Multinational Firms: Bhopal Revisited', *Journal of Managerial Issues* 10(4): 454-468. The Bhopal example (1984 chemical plant leak catastrophe) is used to illustrate the need for a dynamic, culturally-based code of ethics. If firms consider host country's culture and dominant ethical philosophies, better ethical decisions would result. This paper proposes a framework for building such a code. Research Methodology: Philosophical, conceptual analysis. Findings: Culture-based framework for MNC's code of ethics includes: analyze cultural differences-Hofstede's dimensions; Review Dominant Ethical Philosophies; Review strategic environmental variables; development of culture-contingent codes of ethics; assessing moral intensity of specific ethical issues; engaging in moral behaviour; evaluation of results. Evaluation of each step is provided (see also "Code Creation").

Sethi, S. P.: 2002, 'Corporate Codes of Conduct and the Success of Globalization', *Ethics and International Affairs* 16(1): 89-107. MNCs and globalization have made positive contributions in terms of development of economies of emerging nations, but MNCs have also been criticized for abuse, exploitation of workers, and environmental harm. In response to critics, they have either justified their conduct or proposed institutionalizing changes in their conduct through promulgation of voluntary codes. Research Methodology: Commentary, descriptive. Findings: In past, MNCs argued that overseas suppliers were independent entrepreneurs and that the companies had no control over these suppliers. This is not true, MNCs exert control over suppliers because of their buying power. Evaluating the substance and adequacy of proactive responses to improving workers' conditions shows code adoption is more rhetorical than substantive.

Smeltzer, L. R. and M. M. Jennings: 1998, 'Why An International Code of Business Ethics Would Be Good for Business', *Journal of Business Ethics* 17: 57-66. Cultural imperialism approach to international business can be costly to many stakeholders therefore a universal code may be preferred. Research Methodology: Philosophical analysis. Findings: Four steps to ensure ethical standards are followed internationally: train managers on the relationship between capitalism and excessive payments for services; develop a code of universal values; conduct cultural, political, economic, and financial evaluations prior to commencing operations in any country; use internal auditors extensively in foreign operations and allow foreign operators as a priority item for internal audits.

Weaver, G. R.: 2001, 'Ethics Programs in Global Businesses: Culture's Role in Managing Ethics', *Journal of Business Ethics* 30(1): 3-15. Culture affects the operation of organizational ethics structures and imposing American-style ethics practices into a different cultural context

may result in loss of legitimacy for the firm and/or rejection of management practices. 6 cultural dimensions of importance are individualism/collectivism, high context/low context communication, uncertainty avoidance, conceptions of managers and manageability, masculinity/femininity, and power distance. Research Methodology: Conceptual analysis, descriptive, commentary. Findings: Multinationals should consider culture-structure contingency in ethics practices.

3. Code Development

Code Creation:

Gaumnitz, B. R. and J. C. Lere: 2004, 'A Classification Scheme for Codes of Business Ethics', *Journal of Business Ethics* 49: 329-335. Increasing interest in codes of ethics in literature and business. Most studies focus on content. Codes may be studied by applying formal tools which require common terminology and means of measurement. Research Methodology: Descriptive, conceptual. Findings: Code analysis in terms of a classification scheme should distinguish codes by dimensions of length, focus, level of detail, shape, thematic content, and tone.

Raiborn, C. A. and D. Payne: 1990, 'Corporate Codes of Conduct: A Collective Conscience and Continuum', *Journal of Business Ethics* 9: 879-889. The difference between spirit of the law (ethics) and letter of the law (legality) should be considered when developing codes. The fiduciary responsibilities of business are directed towards society, creditors/owners, and consumers. Reasons for and problems with designing codes also discussed. Research Methodology: Philosophical, analysis Findings: Useful codes are clear, comprehensive, and enforceable. Hierarchy of standards for developing codes include theoretical (most difficult), practical, currently attainable, basic (least difficult). Illustrations are given for each of four fundamental moral principles (integrity, justice, competence, and utility) for each standard.

Robertson, C. and P. A. Fadil: 1997, 'Developing Corporate Codes of Ethics in Multinational Firms: Bhopal Revisited', *Journal of Managerial Issues* 10(4): 454-468. The Bhopal example (1984 chemical plant leak catastrophe) is used to illustrate the need for a dynamic, culturally-based code of ethics. If firms consider host country's culture and dominant ethical philosophies, better ethical decisions would result. This paper proposes a framework for building such a code. Research Methodology: Philosophical, conceptual analysis. Findings: Culture-based framework for MNC's code of ethics includes: analyze cultural differences-Hofstede's dimensions; Review Dominant Ethical Philosophies; Review strategic environmental variables; development of culture-contingent codes of ethics; assessing moral intensity of specific ethical issues; engaging in moral behaviour; evaluation of results. Evaluation of each step is provided (see also "Global").

Schwartz, M. S.: 2002, 'A Code of Ethics for Corporate Codes of Ethics', *Journal of Business Ethics* 41: 27-43. A code of ethics for evaluating the extent to which the content, creation, implementation and administration have ethical underpinnings. Six normative principles established to form the ethical criteria against which the content, etc. would be measured. The codes of four Canadian companies were audited using the code for codes. Research Methodology: Conceptual analysis, interviews of employees, managers, ethics officers,

observation of an ethics training session, document analysis. Findings: All four companies need improvement in ethical nature of their codes (see also “Code Content”).

Tucker, L. R., V. Stathakopoulous, and C. H. Patti: 1999, ‘A Multidimensional Assessment of Ethical Codes: The Professional Business Association Perspective’, *Journal of Business Ethics* 19: 287-300. This paper examines the characteristics of codes and development issues. Integrity, equality, economic efficiency, equivalence, distributive, contributive, and environmental are the key ethical constructs identified. Research Methodology: Philosophical, literature review, secondary sources, content analysis of 81 codes based criteria of syntactic-and-semantic, objectivity, system, quantification. Mail survey to 32 executive directors. Findings: Majority of codes were developed by a committee, revised every 1-3 years, developed to provide guidelines to members, included the construct “integrity”. Also the most common attitude towards ethical codes was “adherence”. Implications for association leadership, association members, public policy and general public (see also “Code Content”).

Weaver, G. R.: 1995, ‘Does Ethics Code Design Matter? Effects of Ethics Code Rationales and Sanctions on Recipients’ Justice Perceptions and Content Recall’, *Journal of Business Ethics* 14: 367-385. Code design and the impact of codes. Study considers whether the presence of explanatory rationales and descriptions of sanctions affects recall of code content and perceptions of organizational justice. Research methodology: Survey of 85 students on university codes. Findings: Explanatory rationales correlate with perceptions of org. procedural justice, but rationales and sanctions show no sig. relationship to perceptions of distributive justice or content recall.

Code Content:

Anderson, R. E.: 1992, ‘Social Impacts of Computing: Code of Professional Ethics’, *Social Science Computer Review* 10(4): 453-469. Comparison of codes to reveal the extent that computing issues are considered by professional groups. ACM code has 4 sections: moral imperatives, specific responsibilities, organizational leadership, and compliance. The article also outlines requirements for a social science computing code. Research Methodology: Code analysis of 7 computing associations and 3 social science associations against revised ACM code. Findings: Few common moral principles amongst most associations, almost all ignored issues outlined in ACM section 3 and 4. Considerations for any code adopted should be: address special concerns, comprehensive, semantically simple, minimize the negative. Recognize autonomy of the individual profession, explicate major moral principles, and maintained on an ongoing basis (see also “Code Effectiveness and Impact” and “Technology Use”).

Emmelhainz, M. A. and R. J. Adams: 1999, ‘The Apparel Industry Response to “Sweatshop” Concerns: A Review and Analysis of Codes of Conduct’, *Journal of Supply Chain Management* 35(3): 51-57. Apparel firms’ response to the sweatshop issue imposed by international sourcing was to develop codes of conduct. Codes must be developed, clearly communication, have a system of monitoring compliance and enforcement policies. Research Methodology: Content analysis of codes from 27 of US largest apparel firms. Findings: While most firms have codes, there is limited uniformity across codes, codes lack substantial detail, and codes are particularly lax in monitoring and enforcement (see also “Administration”).

Farrel, B. J. and D. M. Cobbins: 1996, 'A Content Analysis of Codes of Ethics in Australian Enterprises', *Journal of Managerial Psychology* 11(1): 37-55. This study investigates incidence of codes and relation to organization type, as well as content of codes to determine ethical content level and design. Research Methodology: 95 codes received from Australian enterprises, content analysis by 3 part method – general classification, clustering, matrix by ethical guidance ability. Findings: Codes are becoming popular in Australia, especially for government enterprises. Content is mostly protective of the company, reiterate legal obligations of staff, directed at employees and managers but less so at directors. Comparison of results from UK and US discussed (see also “Country” and “Implementation”).

Farrell, H. and B. J. Farrell: 1998, 'The Language of Business Codes of Ethics: Implications of Knowledge and Power', *Journal of Business Ethics* 17: 587-601. Effective code prescriptions need operational definitions and concrete behavioural responses, however most codes are drawn in abstract terms therefore issues of choosing an appropriate moral philosophy, priorities among values, and operationally defined interpretation results in varying outcomes. Research methodology: Functional linguistics textual analysis of language structures of 5 Australian codes. Findings: Through the use of particular grammatical structures, the codes analysed are authoritarian in their language and communicate a strong sense of obligation and powerlessness in those whose behaviour is governed by the codes (see also “Specific Issues in Codes”).

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. Identifying common ethical themes in business may be done by examining codes of ethics. Research methodology: Content analysis. Findings: There are nine major content categories in codes: Confidentiality, honesty and integrity, responsibilities to employers/clients, obligations to the profession, independence, legal, discreditable acts, social values, ethical conflict resolution. Confidentiality appeared in every code, honesty and integrity, responsibilities to employers/clients, obligations to profession and independence appeared in 80.

Jakubowski, S. T., P. Chao, S. K. Huh and S. Maheshwari: 2002, 'A Cross-Country Comparison of the Codes of Professional Conduct of Certified/Chartered Accountants', *Journal of Business Ethics* 35: 111-129. Similarities and differences of accounting body (CAs, CPAs) codes of conduct in US, Taiwan, South Korea, Malaysia, Ontario, Australia, India and Hong Kong with reference to cultural, economic, legal and age of organization. Research methodology: Content analysis. Findings: US, Canada and Australia are low context countries; others are high context and Hong Kong, Malaysia and India reflect British influence.

Kaptein, M.: 2004, 'Business Codes of Multinational Firms: What Do They Say?', *Journal of Business Ethics* 50: 13-3. Content analysis of codes of conduct of 200 global companies to determine extent to which companies have codes, what they deal with and how they are monitored. Research Methodology: Critical code analysis. Findings: 52.5 % had codes, most prevalent in US. Over half of codes discuss responsibility to product quality, law adherence, environment protection. About half include stakeholder relations, appropriate employee conduct,

and treatment of company property, and compliance monitoring. Three types of codes distinguished are stakeholder statute, values statement, and code of conduct.

Lefebvre, M. and J. B. Singh: 1992, 'The Content and Focus of Canadian Corporate Code of Ethics', *Journal of Business Ethics* 11: 799-808. Few content analyses of Canadian corporate codes have been conducted. Research Methodology: Content analysis of 75 codes from Financial Post 500 corporations, evaluated along 61 criteria according 4 levels (not discussed, discussed, discussed in detail, emphasized). Findings: 1/3 of respondents have well-developed codes. Policies mostly concerned with protecting the firm and conduct against the firm (conflicts of interest, integrity of books, good reputation). Few concerned with social responsibility (product safety and quality, consumer relations, environment). Over 2/3 said ethical responsibilities was basis of code, some said laws. Enforcement procedures were more often internal than external (see also "Country").

Murphy, P.: 1995, 'Corporate Ethics Statements: Current Status and Future Prospects', *Journal of Business Ethics* 14: 727-740. Companies' public statements on ethics fall into three categories: corporate credos, codes of ethics and value statements. Research methodology: Questionnaire survey of 257 large US companies. Findings: Most companies have codes or other ethics statements; have been recently revised; contain sanctions and guidance regarding gifts. Not widely communicated and don't contain pertinent industry information (see also "Implementation", "Administration" and "Specific Issues").

Raiborn, C. A. and D. Payne: 1990, 'Corporate Codes of Conduct: A Collective Conscience and Continuum', *Journal of Business Ethics* 9: 879-889. The difference between spirit of the law (ethics) and letter of the law (legality) should be considered when developing codes. The fiduciary responsibilities of business are directed towards society, creditors/owners, and consumers. Reasons for and problems with designing codes also discussed. Research Methodology: Philosophical, analysis. Findings: Useful codes are clear, comprehensive, and enforceable. Hierarchy of standards for developing codes include theoretical (most difficult), practical, currently attainable, basic (least difficult). Illustrations are given for each of four fundamental moral principles (integrity, justice, competence, and utility) for each standard.

Robin, D., M. Giallourakis, F. R. David, and T. E. Moritz: 1989, 'A Different Look at Code of Ethics', *Business Horizons* 32: 66-73. Codes are very different, but often contain similar items. Classification based on similarities allows inference about ethical content, insight into why they aren't effective and suggestions for improvement. Research Methodology: Conceptual, philosophical, content analysis of 84 codes (companies from *Business Week 1000*) by 2 methods: categories and logical partition by dimension of guidance Findings: 3 category clusters were dependable organization citizen, no unlawful action/harm to the organization, and good to customers. The 3rd cluster is the only one suggestive of ethical thought as defined by utilitarianism and deontology. Based on guidance dimensions, code items were either very specific and rule-based or broad and value-based; ideally they should be very specific and value-based.

Sama, L. M.: 2006, 'Interactive Effects of External Environmental Conditions and Internal Firm Characteristics on MNEs' Choice of Strategy in the Development of a Code of Conduct', *Business Ethics Quarterly* 16: 137-165. Analysis of interaction of internal and external conditions in MNEs leading to conceptual model which explains why MNEs differ in creation/implementation of codes and recommends category specific types of behavioural control. Research Methodology: Conceptual analysis with reference to Integrative Social Contracts Theory. Findings: Four categories of expected firm behaviours based on internal and external factors: Defiant resisters, abdicators, standard-bearers, model citizens. 3 and 4 are strong codes, 4 is sustainable in the long-term (see also "Implementation").

Schwartz, M. S.: 2002, 'A Code of Ethics for Corporate Codes of Ethics', *Journal of Business Ethics* 41: 27-43. A code of ethics for evaluating the extent to which the content, creation, implementation and administration have ethical underpinnings. Six normative principles established to form the ethical criteria against which the content, etc. would be measured. The codes of four Canadian companies were audited using the code for codes. Research Methodology: Conceptual analysis, interviews of employees, managers, ethics officers, observation of an ethics training session, document analysis. Findings: All four companies need improvement in ethical nature of their codes (see also "Code Creation").

Schwartz, M. S.: 2004, 'Effective Corporate Codes of Ethics: Perceptions of Code Users', *Journal of Business Ethics* 55: 323-343. Employee, managerial and ethics officers' perceptions. Code content and process (creation, implementation, administration) might enhance effectiveness of the code in influencing behaviour. Research Methodology: 57 semi-structured interviews with managers, employees and ethics officers at 4 Canadian companies. Findings: Factors perceived to be important are readability, tone, relevance, realism, management support, training, reinforcement, living up to standards, reporting requirement, anonymous phone line, communicating violations and enforcement. Not important factors are objectives for the code, prior distribution, testing and relating performance review to code compliance.

Singh, J. B.: 2006, 'A Comparison of the Contents of the Codes of Ethics of Canada's Largest Corporations in 1992 and 2003', *Journal of Business Ethics* 64: 17-29. Lefebvre and Singh (1992) analyzed code content of Canada's 500 largest companies and found most codes were concerned with protection of the firm. A similar survey was conducted in 2003. Research methodology: Content analysis of 80 codes and comparison between 1992 and 2003 studies. Findings: In both periods, more of the codes were concerned with conduct against the firm than conduct on behalf of the firm. In 2003 more mention of environment, legal responsibility and enforcement/compliance (see also "Administration").

Tucker, L. R., V. Stathakopolous, and C. H. Patti: 1999, 'A Multidimensional Assessment of Ethical Codes: The Professional Business Association Perspective', *Journal of Business Ethics* 19: 287-300. This paper examines the characteristics of codes and development issues. Integrity, equality, economic efficiency, equivalence, distributive, contributive, and environmental are the key ethical constructs identified. Research Methodology: Philosophical, literature review, content analysis of 81 codes. Survey to 32 executive directors. Findings: Majority of codes were developed by a committee, revised every 1-3 years, developed to provide guidelines to members,

included the construct “integrity”. Also the most common attitude towards ethical codes was “adherence”. Implications for association leadership, association members, public policy and general public (see also “Code Creation”).

Wood, G.: 2000, ‘A Cross Cultural Comparison of the Contents of Codes of Ethics: USA, Canada and Australia’, *Journal of Business Ethics* 25: 287-298. Codes should reflect business’ values as well as the context which it finds itself in, both industry and country culture. Australia may have cultural differences in code content from US (Mathews, 1987) and Canada (Lefebvre and Singh, 1992). Research Methodology: Content analysis of 83 codes and comparison with two other studies. Findings: Australia has some difference, less legalistic than US and more socially focused. Motivations basically same in all three countries.

Implementation:

Cohen, J. R., L. W. Pant and D. J. Sharp: 1992, ‘Cultural and Socioeconomic Constraints on International Codes of Ethics: Lessons from Accounting’, *Journal of Business Ethics* 11: 687-700. Cultural factors (power distance, uncertainty avoidance, individualism, masculinity) and socioeconomic factors (level of development of the profession, availability of economic resources) both influence effectiveness of international codes. Research Methodology: Descriptive, conceptual analysis of “Guidelines on Ethics for Professional Accountants” by applying framework of cultural and socioeconomic constraints. Findings: Minimum criteria for global codes are: consistent with cultural values in all countries it operates in and relevant to professional practice in all countries it operates in. Lessons from accounting: The international body creating the code should include greater cultural/economic diversity, promulgate general guidelines for ethical behaviour, and “detailed guidance” sections should be country-specific (see also “Global”).

Delaney, J. T. and D. Sockell: 1992, ‘Do Company Ethics Training Programs Make a Difference? An empirical Analysis’, *Journal of Business Ethics* 11: 719-727. Previous literature finds ethics training in business schools relatively useless, yet there is widespread belief in the importance of ethics training. Lack of research on corporate ethics training and even less focused on effectiveness of training. Research Methodology: Survey sent to 5864 (18.3% returned) graduates of Columbia University Graduate School of Business, on ethical behaviour, company training programs. Multivariate statistical tests performed. Findings: No significant association between number of ethical dilemmas experienced by respondents and coverage by ethics programs across industries. Existence of ethics programs lowered extent to which respondents perceived having to do unethical things to get ahead. Those exposed to ethics programs perceived companies as treating moral dilemmas more sensitively. Ethics programs have a positive influence in organizations because (1) they stimulate ethical reflection and action (2) convey that ethical behaviour is encouraged by top management (3) create dissonance if employees feel required to engage in unethical behaviour which violate the norms of the program.

Farrell, B. J. and D. M. Cobbins: 1996, ‘A Content Analysis of Codes of Ethics in Australian Enterprises’, *Journal of Managerial Psychology* 11: 37-55. This study investigates incidence of

codes and relation to organization type, as well as content of codes to determine ethical content level and design. Research Methodology: 95 codes received from Australian enterprises, content analysis by 3 part method – general classification, clustering, matrix by ethical guidance ability. Findings: Codes are becoming popular in Australia, especially for government enterprises. Content is mostly protective of the company, reiterate legal obligations of staff, directed at employees and managers but less so at directors. Comparison of results from UK and US discussed (see also “Country” and “Code Content”).

Kohls, J., C. Chapman and C. Mathieu: ‘Ethics Training Programs In the Fortune 500’, *Business and Professionals Ethics Journal* 8: 55-72. Lack of research on ethics training programs. Ethics training is important because ethical errors end careers most easily and result from naivete, business life is understood within a framework of ethics, and for public image. Different program formats exist and evidence for benefits is mixed. Research Methodology: 50 phone surveys completed of 1988 Fortune 500 companies. Findings: Distinct differences between attitudes of companies with programs vs. without. Companies with programs intended them for all employees and were satisfied with the results, however not enough hours are devoted to training and only a small minority of managers were instructors. More research needed in all areas.

Murphy, P.: 1995, ‘Corporate Ethics Statements: Current Status and Future Prospects’, *Journal of Business Ethics* 14: 727-740. Companies’ public statements on ethics fall into three categories: corporate credos, codes of ethics and value statements. Research methodology: Questionnaire survey of 257 large US companies. Findings: Most companies have codes or other ethics statements; have been recently revised; contain sanctions and guidance regarding gifts. Not widely communicated and don’t contain pertinent industry information (see also “Code Content”, “Administration” and “Specific Issues”).

Mamic, I.: 2005, ‘Managing Global Supply Chain: The Sports Footwear, Apparel and Retail Sectors’, *Journal of Business Ethics* 59: 81-100. Summary and analysis of management systems used in code implementation, specifically sports footwear, apparel and retail sectors. Analysis based on framework of creation of a vision, development of understanding and ability, integration of operations and feedback, improvement and remediation. Research Methodology: Descriptive, interviews of 22 MNEs managers and 74 suppliers Findings: Creating a vision must have top management commitment, workers and managers must be trained to understand application of code, systematic integration of code throughout entire organization needed, IT systems are key for integration and performance monitoring (see also “Administration”).

Nijhof, A., S. Cludts, O. Fisscher and A. Laan: 2003, ‘Measuring the Implementation of Codes of Conduct. An Assessment Method Based on a Process Approach of the Responsible Organization’, *Journal of Business Ethics* 45: 65-78. Previous literature shows no direct relation between having a code and company level of responsible behaviour. Successful implementation therefore requires embedding the code in the strategies and policies of the organization and determining function of the code, shaping the code to employee values, employees appropriating the code which defines corporate identity, employees enacting the code, monitoring and understanding the cause of deviations, accountability of org to stakeholders. European Foundation for Quality Management model is used as a basis for the ten-step assessment tool

created. Research methodology: Analytical, conceptual, four case studies: Municipality of Amsterdam, Shell Group, Siemens Netherlands and SBI (mid-sized Dutch training and consultancy). Findings: This assessment tool is useful for companies who have a code or are developing one (see also “Administration”).

Sama, L. M.: 2006, ‘Interactive Effects of External Environmental Conditions and Internal Firm Characteristics on MNEs’ Choice of Strategy in the Development of a Code of Conduct’, *Business Ethics Quarterly* 16: 137-165. Analysis of interaction of internal and external conditions in MNEs leading to conceptual model which explains why MNEs differ in creation/implementation of codes and recommends category specific types of behavioural control. Research Methodology: Conceptual analysis with reference to Integrative Social Contracts Theory. Findings: Four categories of expected firm behaviours based on internal and external factors: Defiant resisters, abdicators, standard-bearers, model citizens. 3 and 4 are strong codes, 4 is sustainable in the long-term (see also “Code Content”).

Schnebel, E. & M. A. Bienert: 2004, ‘Implementing Ethics in Business Organizations’, *Journal of Business Ethics* 53: 203-211. Need for a clear set of organizational ethics and ways of communicating ethical principles in organization. Organizational communication may dismiss or empower personal engagement with ethical principles. Boeing, Siemens and SAP may be used as examples of different communications. Research Methodology: Philosophical, descriptive. Findings: Boeing is protective compliance and values-management system. Siemens has intrinsic cultural values as leadership competence. SAP exemplifies facultative ethical values.

Stevens, B.: 1994, ‘An Analysis of Corporate Ethical Code Studies: “Where Do We Go From Here?”’ *Journal of Business Ethics* 13: 63-69. Increase in code creation after Watergate scandal and Foreign Corrupt Practices Act. Much research on content analysis, communication of codes and effectiveness is less studied. Research Methodology: Literature review and commentary. Findings: Some work done on communication by measuring reading difficulty in code language. Codes focus on self-protection and following laws. Lack of evidence supporting codes as effective. Research focus should shift from content analysis to evaluating codes as messages and the effectiveness of these messages.

Weeks, W. A. and J. Nantel: 1992, ‘Corporate Codes of Ethics and Sales Force Behavior: A Case Study’, *Journal of Business Ethics* 11, 753-760. Empirical case study investigating relationship between code of ethics and sales force behaviour. Research Methodology: Survey sent to 743 salespeople (42.8% response rate) from an office equipment corporation. Findings: No substantial unethical behaviour reported (support for code effectiveness). The sales force was moderately successful in their jobs and reasonably satisfied while working at a firm with a well-communicated code.

Administration:

Emmelhainz, M. A. and R. J. Adams: 1999, ‘The Apparel Industry Response to “Sweatshop” Concerns: A Review and Analysis of Codes of Conduct’, *Journal of Supply Chain Management* 35(3): 51-57. Apparel firms’ response to the sweatshop issue imposed by international sourcing

was to develop codes of conduct. Codes must be developed, clearly communication, have a system of monitoring compliance and enforcement policies. Research Methodology: Content analysis of codes from 27 of US largest apparel firms. Findings: While most firms have codes, there is limited uniformity across codes, codes lack substantial detail, and codes are particularly lax in monitoring and enforcement (see also “Code Content”).

Mamic, I.: 2005, ‘Managing Global Supply Chain: The Sports Footwear, Apparel and Retail Sectors’, *Journal of Business Ethics* 59: 81-100. Summary and analysis of management systems used in code implementation, specifically sports footwear, apparel and retail sectors. Analysis based on framework of creation of a vision, development of understanding and ability, integration of operations and feedback, improvement and remediation. Research Methodology: Descriptive, interviews of 22 MNEs managers and 74 suppliers Findings: Creating a vision must have top management commitment, workers and managers must be trained to understand application of code, systematic integration of code throughout entire organization needed, IT systems are key for integration and performance monitoring (see also “Implementation”).

Murphy, P.: 1995, ‘Corporate Ethics Statements: Current Status and Future Prospects’, *Journal of Business Ethics* 14: 727-740. Companies’ public statements on ethics fall into three categories: corporate credos, codes of ethics and value statements. Research Methodology: Questionnaire survey of 257 large US companies. Findings: Most companies have codes or other ethics statements; have been recently revised; contain sanctions and guidance regarding gifts. Not widely communicated and don’t contain pertinent industry information (see also “Implementation”, “Code Content” and “Specific Issues”).

Nijhof, A., S. Cludts, O. Fisscher and A. Laan: 2003, ‘Measuring the Implementation of Codes of Conduct. An Assessment Method Based on a Process Approach of the Responsible Organization’, *Journal of Business Ethics* 45: 65-78. Previous literature shows no direct relation between having a code and company level of responsible behaviour. Successful implementation therefore requires embedding the code in the strategies and policies of the organization and determining function of the code, shaping the code to employee values, employees appropriating the code which defines corporate identity, employees enacting the code, monitoring and understanding the cause of deviations, accountability of org to stakeholders. European Foundation for Quality Management model is used as a basis for the ten-step assessment tool created. Research Methodology: Analytical, conceptual, four case studies: Municipality of Amsterdam, Shell Group, Siemens Netherlands and SBI (mid-sized Dutch training and consultancy). Findings: This assessment tool is useful for companies who have a code or are developing one (see also “Implementation”).

Singh, J. B.: 2006, ‘A Comparison of the Contents of the Codes of Ethics of Canada’s Largest Corporations in 1992 and 2003’, *Journal of Business Ethics* 64: 17-29. Lefebvre and Singh (1992) analyzed code content of Canada’s 500 largest companies and found most codes were concerned with protection of the firm. A similar survey was conducted in 2003. Research Methodology: Content analysis of 80 codes and comparison between 1992 and 2003 studies. Findings: In both periods, more of the codes were concerned with conduct against the firm than

conduct on behalf of the firm. In 2003 more mention of environment, legal responsibility and enforcement/compliance (see also “Code Content”).

4. Adopting and Integrating Codes into Organizations

Code Effectiveness and Impact:

Anderson, R. E.: 1992, ‘Social Impacts of Computing: Code of Professional Ethics’, *Social Science Computer Review* 10(4): 453-469. Comparison of codes to reveal the extent that computing issues are considered by professional groups. ACM code has 4 sections: moral imperatives, specific responsibilities, organizational leadership, and compliance. The article also outlines requirements for a social science computing code. Research Methodology: Code analysis of 7 computing associations and 3 social science associations against revised ACM code. Findings: Few common moral principles amongst most associations, almost all ignored issues outlined in ACM section 3 and 4. Considerations for any code adopted should be: address special concerns, comprehensive, semantically simple, minimize the negative. Recognize autonomy of the individual profession, explicate major moral principles, and maintained on an ongoing basis (see also “Code Content” and “Technology Use”).

Arya, B. and J. E. Salk: 2006, ‘Cross-Sector Alliance Learning and Effectiveness of Voluntary Codes of Corporate Social Responsibility’, *Business Ethics Quarterly* 16: 211-234. Lessons from cross-sector alliances (NGOs and private sector) enrich corporate understanding of stakeholder concerns, thus effectiveness of codes, by enabling global diffusion of responsible values. Alliances allow multinationals to better ally social responsibility with economic performance. Research Methodology: Critical analysis using extant models of collaborative learning and integrating with literature on the not-for-profit context. Findings: Cross-sector collaborations compel multinationals to adopt voluntary codes. Firms will show higher diffusion and integration of codes into corporate culture if they are proactively engaged in cross-sector alliances with learning potential, have clear social goals, greater number of partners, involved with linking-pin organizations, greater social capital, greater alliance experience, alignment of states’ policies aligned with proposed standards.

Behrman, J. N.: 2001, ‘Adequacy of International Codes of Behavior’, *Journal of Business Ethics* 13: 51-64. Impact of transnational corporations on world economy increasing while significance of international codes of behavior decreased. Developed countries responded to issues of regulating corporate conduct through intergovernmental actions such as the UN code, ILO principles, OECD guidelines, Council of the ICC rules of conduct. Many attempts to structure cooperative action to re-order corporate behaviour on restrictive business practice, labour conditions, human rights, environmental protection, and corruption. Research Methodology: Commentary, descriptive, analysis. Findings: Restrictive business practices and labour conditions are non-issues or met by other means such as specific agreements. Corruption is not directly decreased by codes, but codes open a more formal and constructive dialogue and thus contributed positively. Environment protection increased because companies deemed it self-beneficial, less or unrelated to codes. Concern for human rights increased because of media attention and home-government prohibitions, not a product of codes (see also “Global”).

Benson, G. C. S.: 1989, 'Codes of Ethics', *Journal of Business Ethics* 8: 305-319. This article reports the Salvatori Center Staff's (in charge of writing/dissemination of American Society of Public Administration Code of Ethics and Guidelines) analysis of 150 business codes. Codes discuss relations to employees, inter-employee relationships, whistle blowing, effect on environment, commercial bribery, insider information, other conflicts of interest, anti-trust, accounting, consumer relations, and political activities. Research Methodology: Literature review, commentary. Findings: Codes are being enforced but there is limited evidence as to rigidity of enforcement. Codes will be more useful if the reasons behind each provision are stated, team work is encouraged, top-management support, provisions recognize managers' responsibilities too, and they are more publicized (see also "Theoretical Foundations of Codes" and "Bribery").

Brief, A. P., J. M. Dukerich, P. R. Brown, and J. F. Brett: 1996, 'What's Wrong with the Treadway Commission Report? Experimental Analyses of the Effects of Personal Values and Codes of Conduct on Fraudulent Financial Reporting', *Journal of Business Ethics* 15: 183-198. The Treadway Commission (National Commission on Fraudulent Financial Reporting) recommended focusing on values of top managers and written codes to deter fraudulent reporting. These recommendations are not grounded in empirical research therefore; these three studies examined the effects of values and codes on fraudulent reporting. Research Methodology: Study 1 – 145 managers (48% response) completed Rokeach's Value Survey and read 7 role plays in which they had to decide whether to engage in fraudulent reporting (Fraud Index). Study 2/3– 179 executives (27.2%) and 203 controllers (35%) completed Value Survey and In-Basket Exercise in 1 of 3 conditions (no code, abstract codes, specific code). Findings: Occurrence of fraudulent reporting was high, neither values, codes, nor interaction of the two significantly affected reporting.

Buff, C. L. and V. Yonkers: 2005, 'Using Student Generated Codes of Conduct in the Classroom to Reinforce Business Ethics Education', *Journal of Business Ethics* 61: 101-110. Students participated in 1 of 4 activities in which they develop a code as part of embedded ethics education using active learning techniques. This paper develops a framework to assess learning outcomes in this context. Research Methodology: Content analysis of 28 student generated codes. Findings: Thought phrases identified and categorized into 10 themes (social expectations, communication, etc.). Absence of a theme may indicate deficiency in ethics curriculum. Students used the codes to resolve all conflicts. More research needed on code use in small work groups versus broad company level.

Cleek, M. A. and S. L. Leonard: 1998, 'Can Corporate Codes of Ethics Influence Behavior?', *Journal of Business Ethics* 17: 619-630. Experimental study examining whether codes are effective in promoting ethical decision-making behaviour. Research Methodology: Questionnaires and scenarios on topic of ethical behaviour completed by 150 business students, 2 conditions – (1) given actual written code or (2) general statement that company had a code. Findings: Code of ethics do not affect ethical decision making.

Coughlan, R.: 2005, 'Codes, Values and Justifications in the Ethical Decision-Making Process', *Journal of Business Ethics* 59: 45-53. Effectiveness of a code is reflected in the employees'

reasons for choosing one alternative over another, justifications should reflect code's values. Research Methodology: Analysis and commentary of literature on codes, values, and justifications. Findings: Economic justifications are perceived as legitimate and often used by managers, legal justifications are seen as taking the "easy way out" and ethical justifications are increasingly being seen as legitimate because codes are becoming more effective. The code will be less effective if the code, culture, compensation plan, and communication system are not aligned.

Cowton, C. J. and P. Thompson: 2000, 'Do Codes Make a Difference? The Case of Bank Lending and the Environment', *Journal of Business Ethics* 24: 165-178. There is currently little evidence supporting effectiveness of codes. This empirical study examines policies and procedures of sample banks which have signed the voluntary code promulgated by the United Nations Environmental Program (UNEP) versus non-signatories. Research Methodology: (Research question addressed as part of wider study on banks' response to environmental issues.) Survey of 57 UNEP signatory banks. Findings: No difference between signatories and non-signatories for environmental consideration in formal lending policy or credit risk assessment procedures. Reasons for including environmental criteria into lending decisions not significantly different, except for two reasons given more by signatories: sustainable development and as part of bank's ethical stance. Signatories rated 3 of 18 statements (environmental attributes of companies when lending) more important than did non-signatories: uses cleaner technology, minimize energy consumption, recycles.

Doig, A. and J. Wilson: 1998, 'The Effectiveness of Codes of Conduct,' *Business Ethics: A European Review* 7(3): 140-149. Codes in the UK. Codes are very pervasive but there is no single source for role or content or set criteria for need or purpose. Codes may make a company appear to be more ethical which may not be true. Content of codes focused on legality and regulation. Research Methodology: Literature review. Findings: Use of codes alone in defining conduct, culture, and performance in the private sector may be less effective and of less impact on managers/employees/customers than proponents think. Effective implementation requires inculcation, reinforcement, and measurement.

Farrell, B. J., D. M. Cobbin and H. M. Farrell: 2002, 'Can Codes of Ethics Really Produce Consistent Behaviors?', 17(6): 468-490. Study investigates effectiveness of codes in influencing employees' behaviour. Association between employee behavioural consistency with mainstreaming (extensive strategies, procedures to support effectiveness of code) was examined. Research Methodology: Survey of 25 managers, 545 employees from 8 large Australian organizations. 2 companies were interviewed. Findings: Descriptions of the companies, their ethics strategies and employees were given. No association between consistency ratings (employees performing similar actions) and mainstreaming criteria. The strongest ethical culture affecting behaviour came from an external shared environment; the source was not identified (see also "Specific Issues in Codes").

Fulmer, W. E. and B. R. Cargile: 1987, 'Ethical Perceptions of Accounting Students: Does Exposure to a Code of Professional Ethics Help?', *Issues in Accounting Education* 2: 207-219. Empirical study examining whether accounting students are more likely to view business

practices in ethical terms than other majors, because they presumably have been exposed to AICPA's code. Research Methodology: 200 business undergraduate students from different majors (accounting, marketing, finance, other) read a "case" article and complete a related questionnaire. Findings: Accounting students perceived unethical action more than marketing students, but do not differ in "action" towards unethical issues. This may imply that exposure to ethics code teaches one to "appear" ethical, but learned norms may override training in terms of ethical behaviour.

Green, S. and J. Weber: 1997, 'Influencing Ethical Development: Exposing Students to the AICPA Code of Conduct', *Journal of Business Ethics* 16: 777-790. Study examines students' ethical development before and after exposure to AICPA code in their auditing course. Research Methodology: 112 accounting and other business majors undergrads read ethical dilemmas and responded with a (1) decision and (2) reasons for the decision. Reasons used to assess stage of moral reasoning based on Kohlberg's 6 stages. Findings: Prior to taking an auditing course, there were no differences in moral stage between accounting and non-accounting majors. Students who took the course reasoned at higher levels than those who had not. There was a significant relationship between higher morals levels and choosing ethical action.

Harris, H.: 2004, 'Performance Measurement for Voluntary Codes: An Opportunity and a Challenge', *Business and Society Review* 109(4): 549-566. Objective, quantifiable standards are widely seen as essential for voluntary codes, however overemphasis on standards may lead away from principle based decision/action and towards rule-based, which in turn may reduce strong ethical culture and ethical skill development. This problem is discussed as it concerns code structure and individuals of MNCs. Examples from developing economies and lessons from the Biological and Toxin Weapons Convention are given. Research Methodology: Commentary, descriptive, analysis. Findings: Codes can be more effective if focused on the future as well as past performance, used to develop good habits, development is an example of the principles espoused, have a clear purpose and stability, and range of options for code's scope and assessment processes are considered before development. Evaluation methods should include discussion among participants and stakeholders, narrative reporting of performance alongside quantitative measures as opposed to only objective measures.

Herron, T. L. and D. L. Gilbertson: 2004, 'Ethical Principles vs. Ethical Rules: The Moderating Effects of Moral Development on Adult Independence Judgments', *Business Ethics Quarterly* 14: 499-523. Empirical study examining how form (principles vs. rules) of the AICPA code affects independence judgments in a client acceptance context. Also examines influence of moral development level (MDL; Kohlberg) on code effectiveness. Research Methodology: 69 university students were presented with an ambiguous case regarding client acceptance and judged independence violation (1st session), then read code excerpts, a case and answered questions about the case (2nd session). Findings: Given rules-based code, participants with low MDL, are less likely to accept questionable audit engagement. High MDLs act similarly if given principle-based code. Discussion of why AICPA code may not be effective.

McCabe, D. L., L. K. Trevino and K. D. Butterfield: 1996, 'The Influence of Collegiate and Corporate Codes of Conduct on Ethics-Related Behavior in the Workplace,' *Business Ethics*

Quarterly 6(4): 461-476. Empirical study looking at the long-term effects of collegiate honour codes on alumni's ethical conduct in companies with and without codes of conduct. Little support for a relationship between codes and workplace conduct, however there is support for honour codes decreasing academic dishonesty. Research Methodology: Survey sent to 1179 alumni from either "code" or "no code" US colleges (27% response rate). Findings: Lower levels of self-reported unethical behaviour related to existence of code, implementation strength, and code embeddedness. Implementation strength had no effect on ethical behaviour for alumni from no code college, but significant effect on alumni from code college (see also "Specific Issues in Codes").

Peppas, S. C.: 2003, 'Attitudes Toward Codes of Ethics: The Effects of Corporate Misconduct', *Management Research News* 26: 77-89. Empirical study examining whether attitudes towards codes are affected by recent disclosure of corporate misconduct or by taking an ethics course. Research on codes and teaching ethics is reviewed. Research Methodology: Surveys sent to grad business students from two different academic years (1998-1999 and 2002-2003). Findings: Attitudes not affected by news of corporate misconduct (Andersen, WorldCom, Enron, etc.) or taking a course in ethics Implications for ethics education.

Schwartz, M. S.: 2004, 'Effective Corporate Codes of Ethics: Perceptions of Code Users', *Journal of Business Ethics* 55: 323-343. Employee, managerial and ethics officers' perceptions. Examined role that code content and process (creation, implementation, administration) might play in enhancing effectiveness of the code in influencing behaviour. Research Methodology: 57 semi-structured interviews with managers, employees and ethics officers at 4 Canadian companies. Findings: Factors perceived to be important: readability, tone, relevance, realism, management support, training, reinforcement, living up to standards, reporting requirement, anonymous phone line, communicating violations and enforcement. Not important: objectives for the code, prior distribution, testing and relating performance review to code compliance.

Schwartz, M. S.:2001, 'The Nature and the Relationship between Corporate Codes of Ethics and Behavior', *Journal of Business Ethics* 32: 247-262. Study examining if and how codes influence behaviour and reasons for compliance. Research Methodology: 57 semi-structured interviews of employees, managers, ethics officers of 4 Canadian companies with extensive ethics programs. The follow-up study used questionnaires to 9 of the ethics officers. Findings: Codes have potential to directly influence behaviour, but do so on rare occasion. Reasons for noncompliance were self-interest, dissatisfaction, environment, company's best interest, ignorance. Reasons for compliance were personal values, fear of discipline and loyalty to company. Eight metaphors explaining how codes influence behaviour is discussed (rule-book, sign-post, etc.).

Somers, M. J.: 2001, 'Ethical Codes of Conduct and Organizational Context: A Study of the Relationship Between Codes of Conduct, Employee Behavior and Organizational Values', *Journal of Business Ethics* 30: 185-195. This study examines the influence of corporate and professional codes of ethics on perceptions and behaviours of management accountants. Research Methodology: Survey sent to 613 management accountants from US. Findings: Presence of corporate codes of ethics was associated with less perceived wrongdoing in organizations. Neither presence of code or high level of familiarity with the Institute of

Management Accountant's code was associated with employee propensity to report observed unethical behaviour. Organizations with corporate codes rated importance of 3 out of 4 value statements (emphasis on profitability, charitable contributions, and moral behaviour) higher than orgs w/o codes. Professional codes had little or no relationship to employee awareness of wrongdoing in organization. Organizations that had adopted formal codes demonstrated highest level of employee commitment.

Valentine, S. and G. Fleishman: 2002, 'Ethics Codes and Professionals' Tolerance of Social Diversity', *Journal of Business Ethics* 40: 301-312. Tolerance of social diversity in companies with codes. Research Methodology: Survey of 143 companies and professional organizations (HR professionals, lawyers and accountant). Findings: Respondents from organizations with codes were more tolerant of social diversity. Traditional views of gender roles also correlated with tolerance.

Valentine, S., and T. Barnett: 2002, 'Ethics Codes and Sales Professionals' Perceptions of Their Organizations' Ethical Values', *Journal of Business Ethics* 40: 191-200. Ethics codes can contribute to ethical behaviour by influencing employees' perception of their organization's values. Research Methodology: Survey of 373 sales employees. Findings: 37% of organizations had formal code, those with codes compared to those without codes were more likely to believe ethical behaviour was the norm in their organization, unethical behaviour would be punished and it is possible to succeed while maintaining high ethical standards.

Weeks, W. A. and J. Nantel: 1992, 'Corporate Codes of Ethics and Sales Force Behavior: A Case Study', *Journal of Business Ethics* 11: 753-760. Empirical case study investigating relationship between code of ethics and sales force behaviour. Research Methodology: Survey sent to 743 salespeople (42.8% response rate) from an office equipment corporation. Findings: No substantial unethical behaviour reported (support for code effectiveness). The sales force was moderately successful in their jobs and reasonably satisfied while working at a firm with a well-communicated code.

Ethics Programs:

Delaney, J. T. and D. Sockell: 1992, 'Do Company Ethics Training Programs Make a Difference? An empirical Analysis', *Journal of Business Ethics* 11: 719-727. Empirical study assessing effectiveness of firms' ethics training programs Research Methodology: Survey sent to 5864 (18.3% returned) graduates of Columbia University Grad School of Business Findings: Ethics programs have a positive influence in organizations because they stimulate ethical reflection and action, convey that ethical behaviour is encouraged by top management, and create dissonance if employees feel required to engage in unethical behaviour which violate the norms of the program.

Fulmer, W. E. and B. R. Cargile: 1987, 'Ethical Perceptions of Accounting Students: Does Exposure to a Code of Professional Ethics Help?', *Issues in Accounting Education* 2: 207-219. Empirical study examining whether accounting students are more likely to view business practices in ethical terms than other majors, because they presumably have been exposed to AICPA's code. Research Methodology: 200 business undergraduate students from different

majors (accounting, marketing, finance, other) read a “case” article and complete a related questionnaire. Findings: Accounting students perceived unethical action more than marketing students, but do not differ in “action” towards unethical issues. This may imply that exposure to ethics code teaches one to “appear” ethical, but learned norms may override training in terms of ethical behaviour.

Honko, L. B., T. R. Wotruba and T. W. Loe: 2003, ‘Ethics Code Familiarity and Usefulness: Views on Idealist and Relativist Managers Under Varying Conditions of Turbulence’, *Journal of Business Ethics* 42: 237-252. Study looking at managers’ code awareness impact on code usefulness for different level of turbulence and relativistic or idealistic ethical orientation. Research Methodology: Survey sent to 286 executives of DSA. Findings: Perception of code familiarity and usefulness decline as turbulence increases, especially for relativists. Relativistic managers are less familiar with codes and view codes as less useful than idealistic. Executives high on both relativism and idealism find codes very useful.

Jackson, K. T.: 1997, ‘Globalizing Corporate Ethics Programs: Perils and Prospects’, *Journal of Business Ethics* 16: 1227-1235. This paper discusses specific global ethic program issues related to implementation, compliance, etc. and suggests 6 guiding principles Research Methodology: Commentary, descriptive. Findings: 6 principles for creating global ethics plan: Create cosmopolitan ethical culture, use ethics program to treat managerial causes of misconduct, “internationalize” code as appropriate to your industry, seek new ways to communicate code, focus on host’s laws/customs, human rights, accepting opponents’ reasonable position on controversial issues, and encourage “spirit of the law”.

Kohls, J., C. Chapman and C. Mathieu: ‘Ethics Training Programs In the Fortune 500’, *Business and Professionals Ethics Journal* 8: 55-72. Lack of research on ethics training programs. Ethics training is important because ethical errors end careers most easily and result from naiveté, business life is understood within a framework of ethics, and for public image. Different program formats exist and evidence for benefits is mixed. Research Methodology: 50 phone surveys completed (77% response rate) of 1988 Fortune 500 companies. Findings: Distinct differences between attitudes of companies with programs vs. without. Companies with programs intended them for all employees and were satisfied with the results, however not enough hours are devoted to training and only a small minority of managers were instructors. More research needed in all areas.

Peppas, S. C.: 2003, ‘Attitudes Toward Codes of Ethics: The Effects of Corporate Misconduct’, *Management Research News* 26: 77-89. Empirical study examining whether attitudes towards codes are affected by recent disclosure of corporate misconduct or by taking an ethics course. Research on codes and teaching ethics is reviewed. Research Methodology: Survey administered to grad business students from two different academic years (1998-1999 and 2002-2003). Findings: Attitudes not affected by news of corporate misconduct (Andersen, WorldCom, Enron, etc.) or taking a course in ethics Implications for ethics education.

Weaver, G. R. and L. K. Trevino: 1999, ‘Compliance and Values Oriented Ethics Programs: Influences on Employee’s Attitudes and Behavior’, *Business Ethics Quarterly* 9: 315-335.

Programs emphasize values/counselling (values orientation) or control/discipline (compliance orient. Research Methodology: Survey sent to 2000 employees (21% reply) at financial services company. Findings: Employees perception of program as compliance oriented, associated with lower observed unethical conduct, willing to seek ethical advice, aware of ethical issues, believe decision-making is better because of program. Values oriented linked to all of above plus integrity, organizational commitment, willing to deliver bad news to supervisors. Interaction between values and compliance orients increases willingness to report misconduct.

Weaver, G. R., L. K. Trevino and P. L. Cochran: 1999, 'Corporate Ethics Programs as Control Systems: Influences of Executive Commitment and Environmental Factors', *Academy of Management Journal* 42: 41-57. Study examines influence of environmental factors and executives' ethical commitment on programs' dimensions. Control theory and managerial choice theory used to structure hypotheses. Research Methodology: Survey and archival data on *Fortune* 1000 companies. Findings: Multiple environmental influences more strongly associated with scope of programs than was executive commitment (however both associated). Executives commitment more strongly related to program's control orientation than were environmental factors. Policy should focus on increasing executives' commitment to ethics.

Weaver, G. R., L. K. Trevino and P. L. Cochran: 1999, 'Corporate Ethics Practices in the Mid-1990's: An Empirical Study of the Fortune 1000', *Journal of Business Ethics* 18: 283-294. Empirical study of formal ethics practice in *Fortune* 1000 firms. Examined ethics-orientated policy statements, formalized management responsibilities, free-standing ethics offices, ethics and compliance telephone reporting/advice systems, CEO involvement in ethics activities, training, communication, education programs, investigatory functions, and evaluation of ethics programs. Research Methodology: Survey sent to 500 industrial and 500 service corporations, 26% response rate. Findings: High degree of corporate adoption of ethics practices but large variance in terms of support by ethics-specific structures, personnel, activities, therefore, commitment to low cost ethics activities which may be more symbolic than practical. Success of ethics programs depends on informal norms and practices.

Wood, G. and M. Rimmer: 2003, 'Codes of Ethics: What Are They Really and What Should They Be?', *International Journal of Value-Based Management* 16: 181-195. Codes of Ethics introduced by businesses in response to community's perception of unethical business practices. Definition of 5 fundamental principles of Code of Ethics; also differentiates from code of conduct. Content, development, utility discussed. Research Methodology: Descriptive, commentary. Findings: Corporate commitment may be achieved through a 5 stage process: incidence of code, origin, internal implementation, communication, and perceived value.

5. Specific Issues in Codes

Blodgett, M. S. and P. Carls: 1997, 'Corporate Ethics Codes: A Practical Application of Liability Prevention', *Journal of Business Ethics* 16: 1363-1369. Authors define existing and future legal liability and review codes of businesses. Research Methodology: Analysis of codes from 29 large national (retail, financial or utility) companies (examined for evidence of concern

for liability). Findings: Current codes of conduct emphasize compliance with existing legal requirements. Less focus is placed on ethical goals or potential future liability.

Farrell, H. and B. J. Farrell: 1998, 'The Language of Business Codes of Ethics: Implications of Knowledge and Power', *Journal of Business Ethics* 17: 587-601. Effective code prescriptions need operational definitions and concrete behavioural responses, however most codes are drawn in abstract terms therefore issues of choosing an appropriate moral philosophy, priorities among values, and operationally defined interpretation results in varying outcomes. Research methodology: Functional linguistics textual analysis of language structures of 5 Australian codes. Findings: Through the use of particular grammatical structures, the codes analysed are authoritarian in their language and communicate a strong sense of obligation and powerlessness in those whose behaviour is governed by the codes (see also "Code Content").

Farrell, B. J. and D. Cobbin: 2000, 'A Content Analysis of Codes of Ethics from Fifty-seven National Accounting Organizations', *Business Ethics: A European Review* 9(3): 180-190. Two categories of codes of ethics are inspirational and prescriptive; this classification is based on identity of the ethics decision maker. A second classification regarding operational definitions categorizes codes into allodial or decretal. The basic features of codes issued by national associations of professional accountants are determined and their content in light of the two categories is assessed. Research Methodology: Content analysis of 57 codes. Findings: 96% of the codes of national organizations of accountants are decretal in form, therefore their outcomes can be measured and sanctions imposed.

Farrell, B. J., D. M. Cobbin and H. M. Farrell: 2002, 'Can Codes of Ethics Really Produce Consistent Behaviors?', 17(6): 468-490. Study investigates effectiveness of codes in influencing employees' behaviour. Association between employee behavioural consistency with mainstreaming (extensive strategies, procedures to support effectiveness of code) was examined. Research Methodology: Survey of 25 managers, 545 employees from 8 large Australian organizations. 2 companies were interviewed. Findings: Descriptions of the companies, their ethics strategies and employees were given. No association between consistency ratings (employees performing similar actions) and mainstreaming criteria. The strongest ethical culture affecting behaviour comes from an external shared environment; the source is not identified (see also "Code Effectiveness and Impact").

Knouse, S. B., V. D. Hill and J. B. Hamilton III: 2007, 'The Curves in the High Road: A Historical Analysis of the Development of American Business Codes of Ethics', *Journal of Management History* 13(1): 94-107. No previous literature on the history of American business codes of ethics. Business codes of ethics have evolved through the religious emphasis of the early 20th century to the more legalistic prescriptive models of the late century. An international emphasis is emerging for the 21st century. Research Methodology: Descriptive, literature review. Findings: It is important to attend to events that impact codes, focus codes upon values rather than profitability, and develop expansive codes that address social, economic, environmental and international business issues.

McCabe, D. L., L. K. Trevino and K. D. Butterfield: 1996, 'The Influence of Collegiate and Corporate Codes of Conduct on Ethics-Related Behavior in the Workplace,' *Business Ethics Quarterly* 6(4): 461-476. Empirical study looking at the long-term effects of collegiate honour codes on alumni's ethical conduct in companies with and without codes of conduct. Little support for a relationship between codes and workplace conduct, however there is support for honour codes decreasing academic dishonesty. Research Methodology: Survey sent to 1179 alumni from either "code" or "no code" US colleges (27% response rate). Findings: Lower levels of self-reported unethical behaviour related to existence of code, implementation strength, and code embeddedness. Implementation strength had no effect on ethical behaviour for alumni from no code college, but significant effect on alumni from code college (see also "Code Effectiveness and Impact").

Murphy, P.: 1995, 'Corporate Ethics Statements: Current Status and Future Prospects', *Journal of Business Ethics* 14: 727-740. Companies' public statements on ethics fall into three categories: corporate credos, codes of ethics and value statements. Research Methodology: Questionnaire survey of 257 large US companies. Findings: Most companies have codes or other ethics statements; have been recently revised; contain sanctions and guidance regarding gifts. Not widely communicated and don't contain pertinent industry information (see also "Implementation", "Administration" and "Code Content")

O'Dwyer, B. and G. Madden.: 2006, 'Ethical Codes of Conduct in Irish Companies: A Survey of Code Content and Enforcement Procedures', *Journal of Business Ethics* 63: 217-236. Systematic investigation of incidence, content, enforcement of codes in Ireland. Relatively low rate of indigenous Irish companies had codes (1999 study) compared to other countries. Research Methodology: Survey sent to top 1000 companies in Ireland. Findings: 142 surveys returned, 100 companies had codes of conduct. Significant code use increase from 1995-2000, content mostly focus on company/employees as opposed to society protection. Primary focus of codes is on legal compliance. 79% of codes addressed conflict of interest. Further research needed to determine effectiveness (see also "Country").

Bribery:

Apke, T.M.: 2001, 'Impact of OECD Convention Anti-bribery Provisions on International Companies', *Managerial Auditing Journal* 16(2): 58-63. The Organization for Economic Cooperation and Development Convention on Combating Bribery of Foreign Public Officials in International Business Transactions went into effect in 1999 and mandates criminalization of bribery of foreign officials. The convention has implications for international corporations regarding facilitating payments and gifts, use of agents and other intermediaries, record keeping and accounting, and sanctions. Research Methodology: Descriptive, commentary. Findings: Best practices for avoiding criminal sanctions are identified. Success of OECD Convention relies on change in culture of corruption of foreign agents and government officials. This may be aided by improving government laws/regulations for domestic bribery of domestic officials, transparent procurement rules, deregulation and privatization and access to government information, strengthening laws on political campaign financing and clear definition of conflicts of interest and ethical rules.

Asgary, N. and M. C. Mitschow: 2002, 'Toward a Model for International Business Ethics', *Journal of Business Ethics* 36(3): 239-246. International business ethics is relatively new. Bribery, human rights and the environment are reasons for companies to institute a code of ethics. Examination of some of the unique difficulties surrounding the development of any set of global business standards. Research Methodology: Literature review. Findings: A template for an international business code of ethics is developed using available online codes of conduct. Most problems arise from issue of competing ethical values in home and host countries.

Batten, J.A., R. M. George and S. Hettihewa: 2007, 'Is Corporate Ethical Practice Changing? Evidence from Sri-Lanka', *Asia Pacific Business Review* 13(1): 59-78. Authors track change in ethical attitudes of Sri-Lankan business from 1996 to 2003; after adoption of Code of Guiding Principles of Corporate Governance in Commonwealth Companies. Research Methodology: Survey of 156 companies, results were compared with results of an identical survey of 133 Sri-Lankan businesses (1996). Findings: Increase (45% to 61%) in percentage of companies with formal written codes of conduct. Country specific variation based on quality of national legal system.

Benitez, R. A.: 1998, 'The pan-European Approach in the Fight Against Corruption: The Council of Europe', *Science and Engineering Ethics* 4(3): 269-180. Paper summarizes the history of the anti-corruption efforts of the Council of Europe. Three key international anti-corruption efforts were under way in 1997: the convention on corruption (members to enforce criminal liability), a convention on civil remedies and a European model code of conduct for Public Officials containing 20 guiding principles. Research Methodology: Literature review, commentary and legal analysis. Findings: A coordinated international approach to improving ethical standards is the best approach to fight corruption, The Group of States against Corruption (GRECO) should monitor compliance with international standards.

Benson, G. C. S.: 1989, 'Codes of Ethics', *Journal of Business Ethics* 8: 305-319. This article reports the Salvatori Center Staff's (in charge of writing/dissemination of American Society of Public Administration Code of Ethics and Guidelines) analysis of 150 business codes. Codes discuss relations to employees, inter-employee relationships, whistle blowing, effect on environment, commercial bribery, insider information, other conflicts of interest, anti-trust, accounting, consumer relations, and political activities. Research Methodology: Evaluative code review and qualitative assessment of code content, examples of corporate code given (ASPA code, Levi Strauss, Hewlett Packard, etc.). Findings: Codes are being enforced but there is limited evidence as to rigidity of enforcement. Codes will be more useful if the reasons behind each provision are stated, team work is encouraged, top-management support, provisions recognize managers' responsibilities too, and they are more publicized.

Donaldson, T.: 1996, 'Values in Tension: Ethics Away from Home', *Harvard Business Review* 74(5):48-62. The author completes a literature and policy analysis that discusses how bribery (and other conduct) is treated differently in foreign countries and how to establish a code of conduct for globally ethical business practices that recognizes cultural differences. Research Methodology: Literature review and policy analysis. Findings: Recognition needed of core human values: respect for human dignity, respect for basic rights, and good citizenship.

Fan, Y.: 2006, 'Promoting Business with Corporate Gifts –Major Issues and Empirical Evidence', *Corporate Communications: An International Journal* 11(1): 43-55. The author presents the argument in favour of corporate gift giving, identifies its key role in marketing and recognizes the role of a code of conduct in distinguishing it from bribery. Research Methodology: Literature review and survey of 14 U.K. airline companies (67% response rate) on corporate gifting practices. Findings: Corporate gifts used mainly to enhance image and create goodwill. Also reinforce advertising and sales promotion.

Gordon, K., and M. Miyake: 2001, 'Business Approaches to Combating Bribery: A Study of Codes of Conduct,' *Journal of Business Ethics* 34: 161-173. This is a study examining corporate approaches to anti-bribery commitment and compliance management. Research Methodology: Analysis of 246 codes examined from firms, business associations, NGOs and international organizations from 24 OECD countries. Findings: Bribery and corruption are among the most commonly cited issues; definitions used and scope of commitment vary. Bribery codes are more likely to deal with implementation than non-bribery codes. Firms broadly agree on implementation procedures and use similar management tools.

McKague, K. and C. Craig: 2003, 'Compendium of Ethics Codes and Instruments of Corporate Responsibility, A Collection of Influential Principles, Guidelines, Standard, Ethics Codes and Other Instruments of Corporate Responsibility in International Markets', *York University* online: <http://www.yorku.ca/csr/Home/index.html> (accessed August 25, 2007). Report identifies and assembles the most important codes, principles, guidelines, standards and other instruments of corporate responsibility in global markets. The material is divided into topical sections: general instruments, environment, labour, corporate governance, money laundering, bribery and corruption, human rights, country-specific codes, industry-specific codes, and company-specific codes, as well as sections on government laws and socially responsible investment practices related to corporate social responsibility. Research Methodology: Collection and commentary. Findings: In compiling this collection of codes, the authors emphasize self regulation through codes of conduct as the primary method of achieving common international ethical standards.

McKinney, J.A. and C. W. Moore: 2007, 'International Bribery: Does a Written Code of Ethics Make a Difference in Perceptions of Business Professionals', *Journal of Business Ethics* forthcoming. Authors analyze the effect of a written code of ethics on attitudes of U.S. business professionals towards bribery. Research Methodology: Survey sent to random sample of 10,000 American business persons (12% response rate) identified as business leaders by a major publisher of business periodicals. Findings: Wide dispersion in attitudes concerning whether international bribery is ever acceptable. Firms that generate revenues from international operations were significantly more likely to have a written code of ethics and respondents from firms with a written code of ethics were significantly less likely to find international bribery acceptable.

O'Higgins, E. R. E.: 2006, 'Corruption, Underdevelopment, and Extractive Resource Industries: Addressing the Vicious Cycle', *Business Ethics Quarterly* 16: 235-254. Self-reinforcing cycle of corruption presented in a model. Model translated into a stakeholder perspective to examine cycle sustaining forces. Use of anti-corruption codes of conduct to reverse vicious cycle of corruption. Research Methodology: Analysis and commentary. Findings: Codes as enforceable

systems of accountability underpinned by effective detection make it unfavourable for firms to engage in corruption practices.

Pacini, C., J. Swingen, and H. Rogers: 2002, 'The OECD Convention and Bribery in International Business Transactions: Implications for Auditors', *Managerial Auditing Journal* 17(4): 205-215. Authors review implications the OECD convention with emphasis on auditing and accounting components. Particular attention is paid to the definition of bribery and the various "degrees" of conduct. Research Methodology: Commentary. Findings: Requirement that auditors detect and report incidents of bribery requires that monitoring and compliance provisions are included in codes of conduct. There is interesting commentary on the Corruption Perception Index and its negative impact on economic growth and investment.

Scholtens, B. and L. Dam: 2007, 'Cultural Values and International Differences in Business Ethics', *Journal of Business Ethics* forthcoming (online ISSN 1573-0697). Authors study business codes of ethics to determine if cultural differences can account for variances in codes. Research Methodology: Data about codes of ethics collected from the Ethical Investment Research Service (EIRIS) and used to analyze codes of conduct from almost 2,700 firms in 24 countries. Findings: There are significant differences among ethical policies of firms headquartered in different countries. Ethical policies are positively associated with individualism and uncertainty avoidance; negatively associated with masculinity and distance from source of power.

Snell, R. S. and N. C. Herndon: 2000, 'An Evaluation of Hong Kong's corporate code of ethics initiative', *Asia Pacific Journal of Management* 17: 493-518. This study analyzed effectiveness of code adoption in Hong Kong (in anticipation of its return to China) and evaluated code content; development, support and enforcement. Research Methodology: Survey, semi-structured interviews at 17 focal companies, observations, and analysis of 44 company codes of conduct. Findings: Codes help preserve and develop ethical standards and "an anti-corruption image." Key factors and best practices are identified.

Conflict of Interest:

Abarca, M. L.: 2004, 'The Need for Substantive Regulation of Investor Protection and Corporate Governance in Europe: Does Europe Need a Sarbanes-Oxley', *Journal of International Banking Law and Regulation* 19(11): 419-431. The author reviews the theoretical justification for the Sarbanes-Oxley Act 2002, including theories of self regulation and voluntary compliance. SOX model for the European Union. Research Methodology: Theoretical and legal analysis. Findings: Support for Sarbanes-Oxley Act model for the European Union.

Arjoon, S.: 2006, 'Striking a Balance Between Rules and Principles-based Approaches for Effective Governance: A Risks-based Approach', *Journal of Business Ethics* 68: 53-82. This paper identifies four key considerations for companies developing codes of ethics, one being legal compliance and Sarbanes-Oxley Act, 2002 (SOX), and another being organization policies and procedures. Research Methodology: Theoretical analysis, literature review and commentary. Findings: Characteristics of rules based and principles based codes are identified. By identifying

and assessing rules-based and principles-based related risks, a company can increase its ethical organizational DNA. Solidarity, subsidiarity and covenantal relationships can help address risk factors.

Austin, R.W.: 1961, 'Code of Conduct for Executives', *Harvard Business Review* 39(5): 53-61. As early as 1961, conflicts of interest may be recognized as destructive in government and business decision making. Focus on examples related to price fixing. Standard phrases such as business ethics have lost their meaning; a management internal code of conduct with conflict of interest at its core is proposed. Research Methodology: Commentary. Findings: Specific code recommendations are listed and different forms of incentives explored.

Cafritz, E. and O. Genicot: 2004, 'New French Code of Conduct on Conflicts of Interest in the Field of Investment Research', *Banking & Financial Services Policy Report* 23(12): 4-5. This article is a brief overview of the new French code of conduct implemented by two professional associations: the French Banking Federation and the French Association of Investment Firms. Research Methodology: Commentary and content analysis. Findings: The code addresses specific employees and deals with compensation incentives, supervisory limitations, quiet periods, reporting and monitoring.

Canary, H.E. and M. M. Jennings: 2007, 'Principles and Influence in Codes of Ethics: A Centering Resonance Analysis Comparing Pre- and Post-Sarbanes Oxley Codes of Ethics', *Journal of Business Ethics*, forthcoming (available online). Prior to Sarbanes Oxley Act, existence of a code of ethics, an ethics officer, etc. were the gold standard. Post SOX there has been a shift from 'compliance' to 'culture' focus and efficacy of ethics programs. Research Methodology: Analysis of pre- and post- SOX code text from 23 public companies. Crawdad Text Analysis System selection of 100 most influential words used. Findings: Post-Sarbanes-Oxley codes are much more prescriptive, focusing on compliance and monitoring.

Ciro, T. and M. Fox: 2006, 'Financial Service Providers in Australia: Managing Conflicts of Interest', *International Company and Commercial Law Review* 17(1): 6-12. The author reviews the Corporate Law Economic Reform Program (CLERP) undertaken by the Australian government resulting in the Audit Reform and Corporate Disclosure Act 2004. With particular emphasis on conflict of interest, the author examines the code of ethics (value statements) and code of conduct (prescriptive format) of the Security and Derivatives Industry Association SDIA (Australia). Research Methodology: Analysis of SDIA code, commentary and legal analysis. Findings: Required disclosure may not be sufficient protection against conflicts of interest. Codes of conduct should place greater emphasis on controlling and avoiding conflicts of interest and the force of law may be necessary.

Davis, M.: 1992, 'Codes of Ethics, Professions and Conflict of Interest. A Case Study of an Emerging Profession: Clinical Engineering', *Professional Ethics, A Multidisciplinary Journal* Spring/Summer: 179-193. This discussion of the benefits of a professional code of ethics addresses conflict of interest central to the clinical engineering profession. A case example is used to make the argument. Research Methodology: Commentary and hypothetical case study. Findings: Adopting a comprehensive code of ethics with educational and enforcement

components is part of transforming an occupation into a “distinct profession” in the eyes of the public.

Dobson, J.: 2003, ‘Why Ethics Codes Don’t Work’, *Financial Analysts Journal* 59(6): 29-34. The existence of ethic codes is not sufficient to restore integrity to the financial services industry without acculturation (codes must be internalized into individuals’ values and behaviours). Those in financial organizations are faced with two incompatible notions of rational behavior – neoclassical economic rationality or a code of ethics that espouses some rationality premise other than that of neoclassical economics. Research Methodology: Commentary. Findings: Effectiveness depends upon the language of the code being consistent with the self-interests of those subject to it, where self-interest is best achieved by adherence to the ethical guidelines.

Friedland, J.: 2002, ‘United States: The Sarbanes-Oxley Act: Corporate Governance, Financial Reporting and Economic Crime’, *Company Lawyer* 23(12): 383-388. The author reviews the enforcement provisions of SOX, in particular the criminal penalties relating to improper certification of reports and fraudulent or misleading accounting practices. Research Methodology: Commentary and legal analysis of new legislation in comparison with former legislation. Findings: The new legislation dramatically increases the risk of criminal liability and the harshest new provisions are criminal offences relating to CEO/CFO certification of reports that do not “fairly present” the company’s financial situation.

Grupe, F.: 2003, ‘Information Systems Professionals and Conflict of Interest’, *Information Management & Computer Security* 11(1): 28-32. IT professionals at risk for situations of conflicts of interest regarding Self-dealing, accepting benefits, influence peddling, using employer’s property for personal advantage, moonlighting, using confidential information, post-employment. Research Methodology: Commentary. Findings: Three approaches to dealing with conflicts of interest are managing, escaping, and/or disclosing.

Handfield, R.B. and D. L. Baumer: 2006, ‘Managing Conflict of Interest Issues in Purchasing’, *Journal of Supply Chain Management: A Global Review of Purchasing & Supply* 42(3): 41-50. This paper explores the approaches used to promote compliance with ethical codes of conduct (specifically conflict of interest policies) in supply management. Common strategies included training, sanctions, and accessible reporting channels. Research Methodology: Survey of 8 Fortune 500 companies. Findings: Authors created an ethical scoring system based on results.

Harter-Bachmann, S.: 2006, ‘Sarbanes-Oxley Act: Have the Americans Set Capital Market Standards’, *Company Lawyer* 27(2): 35-40. Comparison of US Sarbanes-Oxley Act 2002 with existing German and Swiss regulations. Research Methodology: Commentary and legal analysis. Findings: The mandatory provisions of SOX often conflict with the voluntary code of conducts in the other jurisdictions; still, it is predicted that U.S. regulators will show deference to foreign regulators by granting exemptions. The goal of attracting foreign companies to U.S. markets will necessitate relaxing SOX.

Hine, D.: 2005, ‘Codes of Conduct for Public Officials in Europe: Common Label, Divergent Purposes’, *International Public Management Journal* 8(2): 153-174. The author identifies the

key role of codes of conduct for public (government) institutions and reviews the practices of some European countries Research Methodology: Analysis of legislation and code language from U.K., France, Germany and Italy. Findings: There is inconsistent use of codes and their form (prescriptive or values) and content varies. It is difficult to draft codes of conduct that meet existing legal and ethical expectations.

Hirt, H.: 2005, 'The Company's Decision to Litigate Against its Directors: Legal Strategies to Deal with the Board of Directors' Conflict of Interest', *Journal of Business Law* MAR: 159-208. This article focuses on director conflict of interest arising during decisions to commence litigation for breach of director's duty. Derivative actions are often required when the board refuses to act. Three legal strategies are analyzed: rights strategy, a trusteeship strategy, and a standards strategy. Codes of conduct are an integral part of the standards strategy. Research Methodology: Commentary and legal analysis. Findings: Derivative action reform is proposed.

Lindblom, C.K., and R. G. Ruland: 1997, 'Functionalist and Conflict Views of AICPA Code of Conduct: Public Interest vs. Self Interest', *Journal of Business Ethics* 16(5): 573-582. Potential dilemmas arise from auditor's responsibility to client and that to the public. Codes of conduct are a response to this issue and may be better understood in a broad context of professionalism. Two competing sociological models are functionalist model (professions exist to meet a genuine human need) and conflict model (professions are harmful monopolistic oligarchies). Research Methodology: Semiotic analysis of AICPA's code. Findings: The code was unclear and capable of different meaning depending upon the focus of the reader. The concept of conflict of interest between public good and client good was confused with self interest. Defects found were consistent with the conflict model.

Lunt, M.G.: 2006, 'The Extraterritorial Effects of the Sarbanes-Oxley Act 2002', *Journal of Business Law* May: 249-266. The author analyzes the provisions of SOX and compares them to the reformed UK's "Combined Code on Corporate Governance." Research Methodology: Commentary and legal analysis. Findings: The U.K. format is labelled as "comply or explain codes" of best practices and the onerous mandatory American provisions create a double layer of regulatory requirements for cross listed UK companies. The delisting of some U.K. companies now trading on US exchanges is predicted.

Roberts, R.N.: 1992, 'Conflict of Interest Regulation, Employees' Rights, and the Constitution', *Public Administration Quarterly* 16(3): 344-367. Critique of the U.S. Ethics in Government Reform Act as a form of mandatory code of conduct. Written codes of conduct may be viewed as maximum or minimum standards. Research Methodology: Commentary and analysis. Findings: The ban on accepting honorarium payments for speeches, articles and appearances is an opportunistic gesture designed to combat public outrage over conflict of interest in public decision making

Sherry, E., D. Shilbury and G. Wood: 2007, 'Wrestling with "Conflict of Interest" in Sport Management', *Corporate Governance* 7(3): 267-277. The paper provides a discussion of conflict of interest in the context of sport management. It identifies the circumstances that

present conflicts in both business and sport. Research Methodology: Commentary and analysis. Findings: Similarities with business are clear but there are higher societal expectations in sport.

Strauss, L.L.: 1964, 'Conflict of Interest', *California Management Review* 7(2): 3-11. This article reviews the long history of concern over conflict of interest in public decision making leading to the creation of the Atomic Energy Commission Code of Conduct. Research Methodology: Commentary and analysis. Findings: Laws, regulations, and codes of conduct requiring full public disclosure are necessary in government and business.

Strier, F.: 2005, 'Conflicts of Interest in Corporate Governance', *Journal of Corporate Citizenship* 19: 79-89. This article reviews the role of conflict of interest in recent financial scandals and examines some surveys of corporate governance practices. CEO/Board relationship and executive compensation is a major source for conflicts of interest. Research Methodology: Analysis and literature review. Findings: Conflict of interest led to structural weakness and eventual scandal. SOX regulation of code of ethics did little more than enunciate existing Fortune 500 company best practices.

Sundrum, E.: 2004, 'Moving beyond compliance and control: building a values based corporate culture supportive of a culture of mutual accountability', *International Journal of Business Governance and Ethics*, 1(2-3): 192-209. In the context of post-SOX corporate codes of the ethics, the author reviews the theory of human behaviour as it relates to core values, visible and invisible culture, corporate cultural development and cultural change. Research Methodology: Literature review, theoretical analysis and commentary. Findings: Rules, regulations and compliance are not enough. A values-based approach is necessary.

Tanega, J.: 2005, 'Sarbanes Oxley Litigation – Employee Liability and Protection', *International Company and Commercial Law Review* 16(5): 204-209. The author reviews the requirements of SOX and distinguishes it from the former law. Research Methodology: Commentary and legal analysis. Findings: Best practices for content and structure of corporate codes of conduct in order to comply with the new legislation are recommended.

Van den Berghe, L. A. A. and T. Baelden: 2005, 'The Complex Relation between Director Independence and Board Effectiveness', *Corporate Governance* 5(5): 58-83. This article defines concepts of conflict of interest and independence. The relationship between the two as interdependent and criticizes formal definitions relating to relationship is too narrow. Key characteristics of effective directors identified. Research Methodology: Literature review and analysis. Findings: To improve board effectiveness each director should be a critical thinker, with an independent mind and the environment should facilitate directors to display this attitude.

Verschoor, C.C.: 2004, 'The Ethical Climate Barometer', *Internal Auditor* 61(5): 48-53. This article discusses the implementation of an effective SOX ethics and compliance program for corporate governance in the U.S. and the role of internal auditors in ethics and compliance programs. It reviews topics that must be included in a company's code of ethics, including conflicts of interest. Research Methodology: Commentary and legal analysis. Findings:

Assessing the ethical climate of an entity is an internal auditor's legal responsibility and this is best done through the use of "soft" controls such as attitude reviews, mission statements, codes of conduct, interviews, surveys and focus groups.

Woodhouse, D.: 2003, 'Delivering Public Confidence: Codes of Conduct, A Step in the Right Direction', *Public Law* AUT: 511-533. The author examines conflict of interest rules for elected representatives. Research Methodology: Analysis of codes language from England's House of Commons, the Scottish Parliament, the Northern Ireland Assembly and the National Assembly for Wales. Findings: Codes varied in content and enforcement provisions. The variation is attributed (at least in part) to different attitudes. Conflict of interest (independence and transparency) were central in 2 of the 5 criteria of comparison.

Yakhou, M., and V. P. Dorweiler: 2004, 'Dual reforms Accounting and Corporate governance', *Managerial Auditing Journal* 19(3): 361-377. This article reviews the requirements of Sarbanes-Oxley Act and discusses its major impact on code of conduct structure. It advocates a value added rather than purely prescriptive approach. Research Methodology: Commentary and analysis. Findings: Sarbanes-Oxley Act may be the end of self-regulation in accounting and auditing. The Act focuses on responsibilities of CEOs and CFOs for disclosure accuracy, internal control systems and accurate reports.

Harassment:

Aggarwal, A.P.: 1994, 'Dispute Resolution Processes for Sexual Harassment Complaints', *Canadian Labour & Employment Law Journal* 3: 61 - 93. A descriptive overview of various sexual harassment dispute resolution processes available to the workplace including resort to government tribunals. Research Methodology: Legal literature review and commentary. Findings: The four most common processes are human rights tribunals, internal employer dispute resolution, arbitration and civil actions. Choice of process lies with the complainant; harassers choose arbitration more often than complaints. Employers should design internal complaints processes to be objective, credible, accessible and confidential.

Baer, S.: 2004, 'Dignity or Equality? Response to Workplace Harassment in European, German and US Law' in MacKinnon, C.A. and Siegal, R.B. (eds.), *Directions in Sexual Harassment Law*, (New Haven, Yale). An overview and comparison of legal responses to workplace sexual harassment. Research Methodology: Evaluative legal literature review, case law analysis and commentary. Findings: Differing legal responses to sexual harassment are attributed to the characterization of the right being infringed. European response is based on the constitutional right to human dignity. The American response evolves from the concept of equality.

Bell, M.P., J. Campbell Quick and C. S. Cycyota: 2002, 'Assessment and Prevention of Sexual Harassment of Employees: An Applied Guide to Creating Healthy Organizations', *International Journal of Selection and Assessment* 10(1/2): 160-167. The authors adopt the health care model of preventive medicine to workplace sexual harassment. Key to the preventive management model is organizational commitment to a widely published zero tolerance harassment policy. Research Methodology: Commentary, theoretical analysis and literature review. Findings: Violations must lead to certain punishment for deterrence purposes.

Clarke, L.: 2005, 'Harassment, Sexual Harassment, and the Employment Equality (Sex Discrimination) Regulations', *Industrial Law Journal* 35: 161-178. The new European Union regulations incorrectly attempt to use the equality/discrimination framework to deal with harassment. Legal liability may arise from harassing conduct. Research Methodology: Theoretical, legal analysis and commentary. Findings: An approach to harassment at work based on dignity for all would better emphasize the effects of the harassing behaviour on the victims, rather than focusing on the harasser.

Cornish, M., and S. Lopez: 1994, 'Changing the Workplace Culture Through Effective Harassment Remedies', *Canadian Labour & Employment Law Journal* 3: 95 - 129. A review of existing harassment remedies and commentary on the inadequacy of adjudicative remedies arguing that they do not recognize the systemic conditions leading to workplace harassment. Research Methodology: Literature review, case law review, commentary and legal analysis. Findings: Three pronged approach to harassment: Systemic change to workplace environment; prevention initiatives and proper policies and complaint procedures.

De Coste, F.: 1994, 'The Academic and the Political: A Review of Freedom and Tenure in Academy', *Review of Constitutional Studies* 1:356. This article is a book review of FREEDOM AND TENURE IN THE ACADEMY by William W. Van Alstyne, ed., (Durham: Duke University Press, 1993). The review summarizes both sides of the university speech policies issues in relation to academic freedom. Research Methodology: Book review and commentary. Findings: The university free speech crisis is so severe that it undermines the foundation of the institution and the book under review does not adequately address the crisis.

Deadrick, D.L., R. B. McAfee and P. J. Champagne: 1996, 'Preventing Workplace Harassment: An Organizational Change Perspective', *Journal of Organizational Change Management* 9(2): 66-75. Harassment research on legal steps for employers to avoid liability. Lack of focus on how to most effectively prevent illegal harassment. There is a need for proactive instead of reactive approach to manage harassment – organizational change perspective. Research Methodology: Literature review, commentary and analysis. Findings: While recognizing the value of a prescriptive code of conduct, creating a culture of mutual respect is accomplished through problem recognition, employee learning and development and evaluation of change effectiveness. Value statements, training, education, monitoring and re-enforcement are all identified as effective strategies. Template for mutual respect audit is attached as an appendix.

Hughes, P.: 1998, 'Workplace Speech and Conduct Policies: Reconsidering the Legal Model', *Canadian Bar Review* 77: 105 -125. This article explores whether the legal model of workplace conduct policies actually achieve the goal of changing workplace culture. Research Methodology: Legal analysis, literature review. Findings: While legal model policies provide evidence of an employer's due diligence in preventing harassment, they are less effective tools of cultural change than value statements supported with educational initiatives.

Kelley, P.C., B. R. Agle and J. Demott: 2005, 'Mapping Our Progress: Identifying, Categorizing and Comparing Universities' Ethics Infrastructures', *Journal of Academic Ethics* 3: 205-229.

This study reviews and compares various university ethics infrastructures according to Carnegie university categories and against business infrastructures. Research Methodology: Analysis, code comparison of 100 American geographically disbursed universities with each other and against businesses on Fortune 500 list. Findings: There were variations among Carnegie categories but generally 74% had written codes. However, university support and clarification of codes was significantly weaker than business (see also “Ethics of the Educators”).

Monti, G.: 1999, ‘A Reasonable Woman Standard in Sexual Harassment Litigation’, *Legal Studies* 19: 552-579. Sexual harassment at work is well-documented. Currently courts decide whether the act is illegal using an objective, gender-neutral standard of reasonableness. Harassing conduct, which has an element of subjectivity, should be distinguished from other conduct where the factual determination may be made from an objective standard (ex. bribery or technology use), otherwise, behavior seen as acceptable to men but unacceptable to women may be legitimised. Research Methodology: Legal and theoretical analysis. Findings: A ‘reasonable woman’ standard should be adopted into UK tort law to decide if objectively the acts constitute harassment and if subjectively the victim suffered injury

Pearson, R. and G. Seyfang: 2001, ‘New Hope or False Dawn? Voluntary Codes of Conduct, Labour Regulation and Social Policy in a Globalizing World’, *Global Social Policy* 1: 49-78. This article analyzes the structure and content of voluntary codes of conduct of individual companies and umbrella codes applicable to many firms through trade association, labour movements and non-governmental organizations. Research Methodology: Analysis of 20 codes Findings: Harassment was included in over half of the codes; possibly from pressure from women’s groups. Global working condition topics were most often present such as minimum wage, maximum hours, and minimum age of worker.

Reade, D.: 2001, ‘Harassment and Bullying in the Work Place’, *Employment Law & Litigation* 6(4): 1. The author reviews the legal issues surrounding harassment and bullying for the European community and provides wide definitions for both concepts. The paper also includes a review of the case law relating to a wide range of bullying conduct. Research Methodology: case law review, commentary and legal analysis. Findings: employer liability for workplace harassment extends to unauthorized acts of employees unless the employer has taken all reasonable steps to prevent the harassment. Vital to this defence is effective communication and implementation of an anti-harassment code of conduct.

Schucher, K.: 1994, ‘Achieving a Workplace Free of Sexual Harassment: The Employer’s Obligations’, *Canadian Labour & Employment Law Journal* 3: 171. This article reviews the sources of Canadian legal liability for an employer. It demonstrates the state of the law in 1994. Research Methodology: commentary and legal analysis. Findings: Employers need to implement a “legal model” (prescriptive) code of conduct with discipline and dispute resolution processes.

Sheppard, C.: ‘Rights, Respect and Dignity: Interface of Labour Standards and Human Rights legislation’, Report prepared for the Canadian Federal Labour Task Force, (November 2005). This report reviews Canadian legislation, case law and arbitration awards to assess the state of employer and employee liability for workplace harassment and the effectiveness of current

remedies. Research Methodology: Commentary and legal analysis. Findings: Although sexual harassment is well protected through current workplace regulation other forms of harassment are not and her primary recommendation focuses on requiring workplace policies and procedures addressing other forms of harassment.

Volokh, E.: 2005, 'Speech as Conduct: Generally Applicable Laws, Illegal Courses of Conduct, "Situation-Altering Utterances", and the Uncharted Zones', *Cornell Law Review* 90: 1277-1348. Arguments for speech being seen as harassment conduct: when it has the same effects as harmful conduct, laws are in place that specifically target that communication, certain types of speech (e.g. offers) are 'situation-altering utterances', and in cases of uncharted zones of the First Amendment law (aiding, abetting, criminal solicitation, conspiracy, etc.). Research Methodology: Commentary and legal analysis. Findings: this speech as conduct arguments are fundamentally flawed and violate the First Amendment (freedom of speech) by restricting too much speech.

Wagar, T.H., and J. MacDonald: 2002, 'Sexual harassment policies: How are employers doing?', *HR Professional* 19(5): 55-60. Study of workplace sexual harassment policies, their contents, procedures and training initiatives. Research Methodology: Survey of 54 employers. Findings: 43% of respondents had less than 100 employees and, on average, respondents employed 40% women. 75.9% had harassment policies; 98% contained a prescriptive definition of sexual harassment.

Technology Use:

Anderson, R. E.: 1992, 'Social Impacts of Computing: Code of Professional Ethics', *Social Science Computer Review* 10(4): 453-469. Comparison of codes to reveal the extent that computing issues are considered by professional groups. ACM code has 4 sections: moral imperatives, specific responsibilities, organizational leadership, and compliance. The article also outlines requirements for a social science computing code. Research Methodology: Content analysis of codes from 7 computing associations and 3 social science associations against revised ACM code. Findings: Few common moral principles amongst most associations, almost all ignored issues outlined in ACM section 3 and 4. Considerations for any code adopted should be: address special concerns, comprehensive, semantically simple, minimize the negative. Recognize autonomy of the individual profession, explicate major moral principles, and maintained on an ongoing basis (see also "Code Content" and "Code Effectiveness and Impact").

Bia, M., and M. Kalika: 2007, 'Adopting an ICT code of conduct An empirical study of organizational factors', *Journal of Enterprise Information Management* 20(4): 432-446. This study investigated what types of companies adopt Information and Communication Technology (ICT) codes of conduct. Structure, national culture, technological content, size of workforce and industry type are important organizational factors to look at. Research Methodology: Survey of 505 companies in France. Findings: Companies adopting codes were highly standardized, virtualized, placed a high value on IT, and had over 5000 employees.

Chow, W.S.: 2001, 'Ethical belief and behavior of managers using information technology for decision making in Hong Kong', *Journal of Managerial Psychology* 16(4): 258-267. This study

investigates the ethics and behaviour of managers using IT. Research Methodology: 400 surveys to IT and non-IT professionals (63% response rate). Findings: The seven tenants of the code of conduct (including protection of privacy and personal conduct) applicable to the Institute for Certification of Computer Professionals were adequate indicators of ethical standards of business. Author makes best practice recommendations for IT codes of conduct.

Cockfield, A.J.: 2003, 'Who Watches the Watchers? A Law and Technology Perspective on Government and Private Sector Surveillance', *Queens Law Journal* 29: 364. This is a review of federal privacy legislation and a comparison with EU privacy components. Research Methodology: legal literature and case law review, commentary and legal analysis. Findings: Limitations of the existing privacy regime are identified and recommendations are made.

deBeer, J.: 2003, 'Employee Privacy: The Need for Comprehensive Protection', *Saskatchewan Law Review* 66: 383. The article reviews privacy law and regulation across Canada with particular attention paid to employee rights and employer obligation. Research Methodology: Legal literature and case law review, commentary and legal analysis. Findings: Employers must have an employment code of conduct with privacy policies to satisfy PIPEDA requirements.

Geist, M.A.: 2003, 'Computer and E-mail Workplace Surveillance in Canada: The Shift From Reasonable Expectation Of Privacy To Reasonable Surveillance', *The Canadian Bar Review* 82(2): 152-189. The author reviews the reasons why employers use computer surveillance and Canadian and American workplace computer surveillance law. Research Methodology: Legal literature and case law review, commentary and legal analysis. Findings: Recommendations about the appropriate balance between privacy and surveillance rights and best practices for surveillance policies in the areas of notice and implementation offered.

Healy, M., and J. Iles: 2002, 'The Establishment and Enforcement of Codes', *Journal of Business Ethics* 39: 117-124. Authors investigated the existence and scope of workplace IT codes of conduct, as well as development, implementation and enforcement practices. Research Methodology: Survey of 125 working students (96% response rate) in London, England. Findings: Many companies have codes but the focus is mainly on system security and operational efficiency not the broader ethical considerations. Codes were not influencing employee behaviour. Codes were more likely to have ethical content if generated by management rather than IT department.

Healy, M. and J. Iles: 2001, 'Ethical Aspects of E-Business: The Use of Codes of Conduct', *Business Ethics: A European Review* 10(3): 206-212. An increase in the use of Internet technology codes of conduct in business and increased ethical awareness triggered development of IT codes. Research Methodology: Survey sent to 120 (80 returned) part-time post grad business students. Findings: Whether an organization had an IT code was linked to organization type and function, and not linked to size or length of time online. IT codes content focused on use of email, visiting websites, downloading unauthorized files, virus control, less focus on data security and backup. CEO's and HR departments most frequently initiated codes, majority of enforcement responsibility on IT and HR departments. 40% of employees had been disciplined for breach of IT code.

Healy, M., and J. Iles: 2004, 'Quality Management and E-commerce: The Role of Codes of Conduct Governing the Use of Technology', *The TQM Magazine* 16(5): 354-358. This paper reports a study of workplace technology codes of conduct. Research Methodology: Survey of 130 professional part-time (working) post-graduate students (96% response rate) employed in human resource departments. Findings: Nearly 75% of companies had technology codes and key concerns were legal protection and time wasting; 72% of companies allowed some personal use of internet.

Peslak, A.R.: 2005, 'Internet Privacy Policies: A Review and Survey of the Fortune 50', *Information Resource Management Journal* 18(1): 29-41. The author reviews the internet privacy policies of the 50 largest U.S. companies and summarizes previous internet privacy studies. In addition to the 5 requirement of federal regulations, simplicity and enforcement are added as assessment criteria. Research Methodology: public websites of 50 largest companies were assessed within a two week period. Findings: 96% posted privacy policies and 91% of these met the notice requirements.

Peslak, A.R.: 2005, 'Privacy Policies of the Largest Privately Held Companies: A Review and Analysis of the Forbes private 50', *Special Interest Group on Computer Personnel Research Annual Conference*, Proceedings of the 2005 ACM SIGMIS CPR Conference on Computer Personnel Research, Session 5.2: Organizational policies and practices: 104 -111. The author investigates the level of compliance with U.S. federal privacy regulations among private large companies and compares those findings to existing research on public companies. Research Methodology: Privacy policies of largest 50 (Forbes) private companies from public websites analyzed and compared to public company data using Pearson's Chi-square or t-test for equality means. Findings: Private companies are not consistently complying with regulations regarding consumer privacy policies; 38% did not post a privacy policy and only 56% gave proper notice.

Peslak, A.R.: 2007, 'A Review Of The Impact of ACM Code of Conduct on Information Technology Moral Judgment and Intent', *Journal of Computer Information Systems* 47(3): 1-10. Influence of the professional code of conduct of the Association of Computing Machinery. Research Methodology: 131 IT faculty, staff, students and graduates were surveyed using an online web based questionnaire. Findings: Code had a positive influence on ethical intent and that members and non-members valued the code. The presence of the code was viewed as an asset, particularly when dealing with a supervisor requesting unethical conduct (hypothetical).

Pierce, M. A. and J. W. Henry: 1996, 'Computer Ethics: The Role of Personal, Informal, and Formal Codes', *Journal of Business Ethics* 15: 425-437. This article examines the impact of personal ethics codes, informal ethics codes and formal computer ethics codes on workplace computer use. Research Methodology: Survey sent to 2551 information systems professionals (14% response rate). Findings: 49% of companies had formal codes of computer ethics, professionals at these companies stated that the codes influence their decisions. Personal codes of ethics remain the most important influence on decision making, but when formal codes are present, they are valued, used and taken seriously.

Snider, L.: 2002, 'Theft of Time: Disciplining Through Science and Law,' *Osgoode Hall Law Journal* 40: 89. The article tracks the legal development of employee theft of time as an

actionable offence. The role of the code of conduct is briefly discussed. Research Methodology: Commentary and legal literature and case law analysis. Findings: Inconsistent employee discipline for this conduct is criticized as is the ignored offence of employer theft of time.

Ethics of the Educators:

Doost, R.K.: 1997, 'Viewpoint: Code of Ethics or No Code of Ethics – A University Experience', *Managerial Auditing Journal* 12(1): 31-34. This is a commentary on the experience at Clemson University as it unsuccessfully attempted to adopt a code of ethics. The applicability of the State of South Carolina's Code of Ethics is reviewed and the difficulties with its application to the academic environment are highlighted. Research Methodology: Commentary and case study. Findings: The implementation of a code of ethics failed at least in part because of its religious reference to God. An entity may foster an ethical environment through ethical hiring, retention and promotion practices.

Kelley, P.C., B. R. Agle and J. Demott: 2005, 'Mapping Our Progress: Identifying, Categorizing and Comparing Universities' Ethics Infrastructures', *Journal of Academic Ethics* 3: 205-229. This study reviews and compares various university ethics infrastructures according to Carnegie university categories and against business infrastructures. Research Methodology: Analysis, code comparison of 100 American geographically disbursed universities with each other and against businesses on Fortune 500 list. Findings: There were variations among Carnegie categories but generally 74% had written codes. However, university support and clarification of codes was significantly weaker than business (see also "Harassment").

Kleiner, D.S., and M. D. Maury: 1997, 'Thou Shalt and Shalt Not: An Alternative to the Ten Commandments Approach to Developing a Code of Ethics for Schools of Business', *Journal of Business Ethics* 16: 331-336. This article critiques the current codes in business schools and proposes a new approach to developing code of ethics which address issues specific to the academic environment. Research Methodology: Survey sent to 235 AACSB business schools (36% response) Findings: Over 80% of respondents supported codes of conduct and consistently ranked particular conduct. Authors propose new values-oriented model customized for each school but more research needed to evaluate the model.

Malhortra, N.K., and G. L. Miller: 1999, 'Social Responsibility and the Marketing Educator: A Focus on Stakeholders, Ethical Theories, and Related Codes of Ethics', *Journal of Business Ethics* 19: 211-224. The authors comment on a proposed code of conduct for marketing educators. A social responsibilities approach is used to evaluate values expressed in the proposal. Research Methodology: Analysis, descriptive, comparison of language and values of proposed code with codes of 5 other marketing organizations. Findings: Proposed code is a good start and authors support basic tenants of the proposal; they recommend further consultation focusing on ethical theory.

Rezaee, Z., R. C. Elmore, and J. Z. Szendi: 2001, 'Ethical Behavior in Higher Educational Institutions: The Role of the Code of Conduct', *Journal of Business Ethics* 30: 171-183. The

authors investigate the use, contents and impact of codes of conduct in the academic community. Research Methodology: Surveys sent to 1000 financial administrators of colleges and universities (29.6% response rate). Findings: The majority of colleges and universities have ethical codes of conduct (71.4%) but most are prescriptive rather than values oriented. There is little interest in implementation and compliance and low faculty involvement in the preparation of codes.

Sirgy, M.J., J. S. Johar and T. Goa: 2006, 'Toward A Code of Ethics for Marketing Educators', *Journal of Business Ethics* 63: 1-20. This paper examines which behaviours most educators find unacceptable. This is undertaken as part of the development of a possible code of conduct for marketing educators. Research Methodology: Surveys sent to 1600 marketing educators of the Academy of Marketing Science, (20% response rate). Findings: 15 dimensions of hypernorms such as policy adherence failures, unauthorized performance disclosures, exaggeration of credentials, etc. were identified. The rating was used to recommend content of proposed code.

C. Codes of Conduct Reference List

Abarca, M. L.: 2004, 'The Need for Substantive Regulation of Investor Protection and Corporate Governance in Europe: Does Europe Need a Sarbanes-Oxley', *Journal of International Banking Law and Regulation* 19(11): 419-431.

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Adam, A. M. and D. Rachman-Moore: 2004, 'The Methods Used to Implement an Ethical Code of Conduct and Employee Attitudes', *Journal of Business Ethics* 54(3): 223-242.

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Allmon, D. E. and J. Grant: 1990, 'Real Estate Sales Agents and the Code of Ethics: A Voice Stress Analysis', *Journal of Business Ethics* 9(10): 807-812.

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