

ROLE OF ETHICS IN THE DEVELOPMENT OF ORGANIZATION IN INDIA: A CONCEPTUAL FRAMEWORK

Prof. (Dr.) Balwinder N. Bedi
Professor
Department of Management Studies
Swami Vivekanand Suharti University, Meerut

Mr. Kavish Sharma
Assistant Professor
Department of Management Studies
Swami Vivekanand Suharti University, Meerut

Abstract

The main focus of the various organizations worldwide has been propellant from larger productivity and profit maximization to development. Those organizations that specialise in profit-only sometimes build short-term alternatives without concern for long-run property blessings. The construct of structure ethics has been wide mentioned as a result of it might supply the suggests that to long-run business success. This paper considers the premise of structure ethics as associate degree integration ethical climate and culture in organizations that incorporates a important impact on moral decision-making and outcomes, that in turn could lead to development. The challenge of corporations is to remain ethical to stakeholders below conditions of uncertainty. They are expected to serve development not only for the benefits of themselves, but put together the interests of others in society.

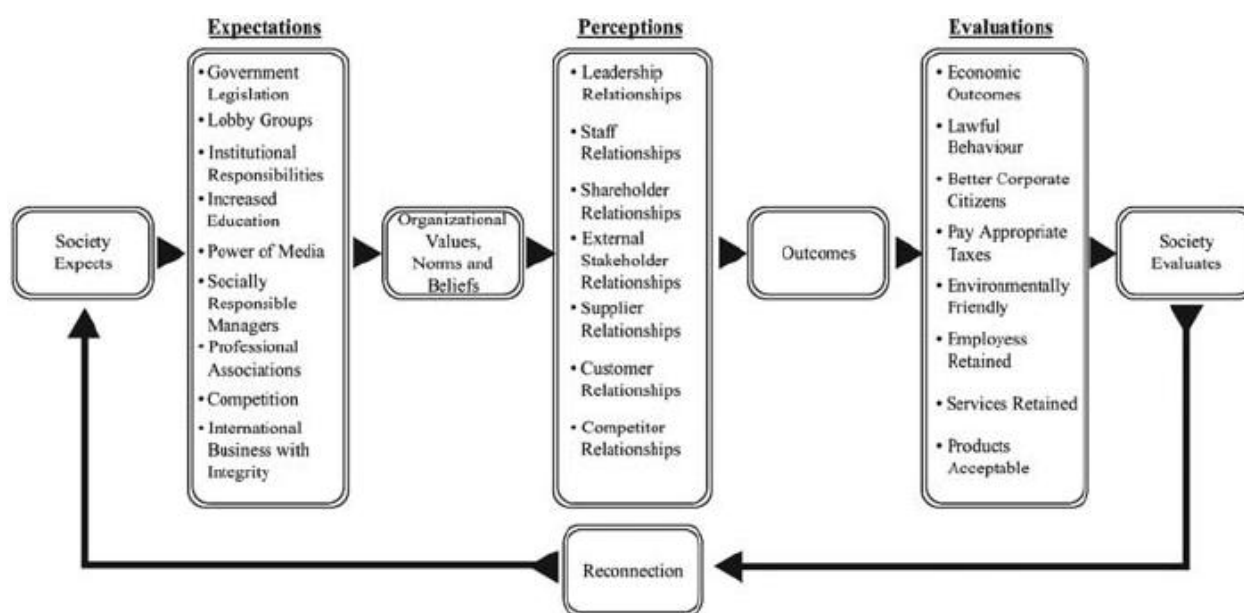
Keywords: structure ethics; ethical climate; ethical culture; development.

Introduction

“A company’s ethical behaviour is the mirror image of its culture, a shared set of values and guiding principles deeply ingrained throughout the organization and the ethical behaviour and culture become part of the definition of corporate identity.” (D’Amato, Henderson & Florence 2009) Business ethics is essential in building a company’s image which heavily affects the business itself and the society surround it. While many businesses have synonymised it with just abiding the laws, others are striving to operate ethically and establish codes of conducts for employees to follow. Acting ethically doesn’t ensure a profitable outcome whereas unethical business act doesn’t mean the business will be punished. However, in the 21st century, companies are being governed more carefully and ethical business acts are expected from the public. In the long run, acting ethically also earns the company more advantages than businesses that operate unethically.

Business ethics studies what is right and wrong (Velasquez 2006); it is the combined understanding of the moral standard, philosophy, politics and law (Velentzas & Broni 2010). It provides a guideline for corporation to operate ethically and a moral standard to govern corporate behaviour.

Model of Business Ethics



Source: Svensson and Wood (2008)

The Concept of Sustainable Development

The Concept of “development” in social science is viewed as a method that aims at rising people’s well being. it's four dimensions: socio-economic, cultural, political and psychological [30]. Recently, the new Concept of “development” has emphasized the importance of applicable development during which the event goals square measure to try to to the most effective things for people, communities, and atmosphere [31]. Its issues aren't simply with company profits and also the gross domestic product (GDP) of a rustic [31]. The Concept of applicable development is joined to property development (SD). The term “sustainable development” may be a method for meeting the goals of human development whereas at identical time sustaining natural systems to continue providing natural resources and scheme services upon that the economy and society rely [32]. whereas the fashionable Concept of property development springs most powerfully from the 1987 Brundtland Report [11], it's nonmoving in earlier concepts regarding property forest management and twentieth century environmental issues.

Besides this, the world organisation conjointly developed a model known as “The Circles of Sustainability” to assist countries perceive the that means of “sustainable development” and “sustainability”. This model covers four aspects of life on Earth, particularly political economy, ecology, politics and culture (see figure 1). It aims to attain the continued well-being of the economy, ecological, political, and cultural base [10]

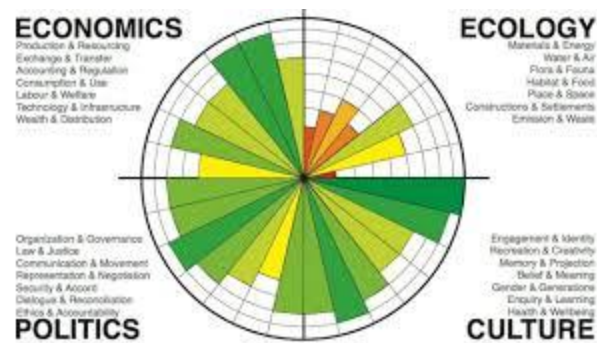
While the term “sustainable development” was at the start used at the worldwide level, it's been progressively applied to the company context [33]. This paper issues American state at the structure level. this can be a part of the macro level or national American state. this can be presently noted as company property development (CSD). CSD is that the role and responsibility of company managers, and was antecedently called company social responsibility (CSR) or company citizenship (CC).

Businesses square measure the weather among Associate in Nursing financial system that operate to serve human society [10]. At the structure level, property development problems are wide mentioned by several students e.g. Wu, He and Duan [35], Chow and Chen [36], Bai, Sarkis and Dou [37], however the that means of property development is usually perceived otherwise by completely different organizations [38]. they need typically committed to property development practices encompassing completely different dimensions. for instance, some organizations have a commitment to inexperienced practices (e.g. reducing pollution emissions and energy consumption) [39] whereas some others have a commitment to their semipermanent business survival [38]. even supposing there's no consistent definition of "sustainable development" used among numerous companies, their adoption of various dimensions of the term "sustainable development" has still been viewed as useful to their semipermanent success [40]. Organizations that square measure involved regarding property development ought to improve their property performance. they have to realize attainable methods/ways to push property development in their firms [41].

Although there's a affiliation between American state and social responsibility, the that means of those 2 terms isn't precisely the same [41]. Social responsibility reflects the intrinsic nature of business that causes its social responsibility actions, and frequently focuses on short-run actions. Businesses typically invest in social responsibility (CSR performance) in a very trade-off with their money returns. On the opposite hand, American state may be a broader Concept than social responsibility. American state needs semipermanent actions and covers numerous topics [41]. American state is often used at the macro level (integrating international economic, social, and environmental dimensions).

Additionally, company property is viewed as a plan that orients the existence of a firm [41]. Cs desires support from the company citizenship role. The term "corporate citizenship" is connected with CSD because it is outlined as "working to satisfy a firm's economic, ethical, legal and discretionary responsibilities to the broader society" [42]. supported this idea, company citizenship will be accustomed offer higher quality services to customers, improve worker motivation, and provide ethical price to stakeholders [41]. Proactive company citizenship actions have a positive impact on business performance [42]. It will be terminated that each CSR and CC actions of a firm will support property development at the structure level (micro level), that successively would profit property development at the macro level.

The predominant company property development framework consists of Associate in Nursing integration of 3 dimensions: economic, social, and environmental development [36]. Therefore, company property will be outlined as a semipermanent structure amendment method that aims to reinforce the economic, environmental, and social ability of the organization [34]. Those organizations that square measure able to launch comprehensive CSD will gain and sustain competitive advantage over time. company property performance has to be reinforced by structure ethics. This paper highlights structure ethics as a determinant of Associate in Nursing organization's property development performance.



https://www.google.com/search?q=the+circles+of+sustainability&source=lnms&tbn=isch&sa=X&ved=0ahUKEwjmqvPJ5djdAhWB6Y8KHQxxDikQ_AUIDigB&biw=1242&bih=602

Organizational Ethics

Ethics is thought as a branch of philosophy that's associated with principles of excellent and dangerous [43]. This paper considers ethics from a business purpose of read. Principles of ethics offer helpful pointers for structure practices, as a result of they clarify what's "right". They assist businesses to create ethical choices and take moral actions [44]. structure ethics encompasses basic moral values (integrity, honesty, fairness, responsibility, etc.) shared by associate degree organization's members [45]. structure ethics provides "a framework for moral discourse across all aspects of the organization and creates a framework through that an establishment will acknowledge the relative nature of its being; its impact, completely and negatively, on others" [46].

Organizational ethics needs the support of associate degree organization's moral vision and strategy [47]. With this underpinning, corporations ought to have the capability to hold out moral strategic plans [47]. they need to defend the interests of all connected parties. they're not solely chargeable for meeting the wants of shareholders (e.g. increasing profit for shareholders), however they ought to conjointly defend the interests of alternative parties (e.g. to not injury the natural surroundings, to not hurt human rights). Organizations that generate a group of principles of ethics may develop a guiding framework for moral practices, however the effectiveness of moral practices depends on the capabilities of each employers and workers. they ought to be ready to analyze the moral aspects of issues, determine different moral solutions to the issues, and opt for the foremost acceptable moral resolution [48]. this means the necessity for competent practitioners to implement the moral strategic plans of the companies.

Ethical Climate

Ethical climate may be a sort of work climate in a company [58]. it's outlined because the shared set of understandings regarding what moral behavior is and the way to behave ethically [59]. It influences individuals' perception of however their organization encourages moral behavior throughout the organization [60]. It any refers to individuals' shared perceptions of moral practices and procedures of their organization [61]. moral climate is considerably related to moral behaviour [58,61]. On one hand, associate degree organization's members World Health Organization understand their structure climate as moral usually show concern for the importance of company ethics and social responsibility (e.g. concern for stakeholders stricken by their performance) [62]. On the opposite hand, workers World Health Organization understand associate degree unethical structure climate ar doubtless to attenuate the importance of ethics and social responsibility [63].

Kim associate degree Miller [64] counsel that organizations ought to produce an acceptable moral climate that reinforces moral behaviors of their workers. In doing therefore, associate degree moral climate model could also be needed to foster their structure moral climate.

Martin and Cullen [65] known 5 moral climate sorts that ar caring, freelance, law and code, rules, and instrumental (see Figure 3). The first, caring is associate degree moral climate kind that emphasizes concern for others (e.g. concern for well-being of others) [58]. The second, freelance climate, reflects things within which persons act in accordance with their own personal ethical beliefs [58]. The third, the law and code climate, is predicated on the perception that the organization supports decision-making supported external codes like law and skilled codes of conduct [65]. The fourth, rules, dimension of moral climate is expounded to accepted rules of conduct determined by the firm [58]. structure choices ar radio-controlled by native rules or standards like codes of conduct [65]. The fifth, the instrumental climate, is related to the egoistical criterion used for decision-making. structure choices ar supported its personal interests [58].

Basically, moral climate contains a positive relationship with job satisfaction. The perceived moral climate of a company makes workers feel happy with work. Considering the connection between differing types of moral climate and job satisfaction, a study by Martin and Cullen [65] found that four varieties of moral climate - caring, freelance, law and code, and rules - influence job satisfaction completely. These four varieties of moral climate is applied to maintaining employees' job satisfaction. Conversely, employees' perceptions of instrumental moral climate have negative effects on job satisfaction [65]. in addition, moral climate will influence structure commitment [58]. The term "organizational commitment" refers to a force that binds a private to be concerned in structure activities and to stay within the organization [66,67]. Since workers World Health Organization understand a positive moral climate ar committed to their organization, they're expected to be committed to their organization's mission of property development yet. {this is|this is usually|this can be} as a result of committed workers often pay heaps of attention to their organization's work activities (including the organization's property development activities).

Improving Ethical Climate



Source:

https://www.google.com/search?biw=1242&bih=602&tbm=isch&sa=1&ei=FTiuW6LCO8To rQGn8p3oAw&q=ethical+climate&oq=ethical+climate&gs_l=img.3..012j0i24k118.56056.62 049.0.62286.26.17.1.2.2.0.494.2786.21j6j1.8.0....0...1c.1.64.img..16.10.2320...0i5i30k1j0i8i3 0k1j0i67k1.0.Aux1Ou3HyNY#imgrc=2__fkE1W92S_XM:

Ethical Culture

Ethical culture is taken into account joined side of structure ethics. Normally, moral culture encompasses “the experiences, presumptions, and expectations of however the organization is preventing unethical behavior and promoting ethicality” [68]. moral culture reflects a collection of formal associated informal structure management mechanisms that aim to influence moral behavior of an organization’s members [54]. moral culture has been viewed as a determinant of moral behaviour [69]. It simulates moral conduct (i.e. positive behavior) [70]. It will foster people to perform ethically and avoid wrongdoing [71]. moral culture plays an important role in enhancing associate organization’s moral performance also as observation property moral business practices [72].

Previous studies (e.g. Pflugrath, Martinov-Bennie and subgenus Chen [73], Whyatt, Wood and Callaghan [74]) determined the importance of property development programs (e.g. the code of ethics). The analysis findings by Pflugrath, Martinov-Bennie and subgenus Chen [73] state that the code of ethics (namely International commonplace on internal control 1: ISQC1) encompasses a positive impact on the standard of auditors’ judgments. These findings ensure that the code of ethics advantages the organization in terms of moral

corporation to meet their responsibilities [77]. Fifth, supportability refers to the extent to that a corporation supports its staff to satisfy normative expectations [77]. The organization ought to be able to inspire its members to befits moral standards. Sixth, transparency or visibility within the organization is vital to the encouragement of moral decision-making and behavior among staff [77]. it's outlined as “the degree to that worker conduct and its consequences ar perceptible to people who will influence it” [77]. Seventh, discussability is that the opportunities to debate moral problems in an exceedingly company [68]. A high level of discussability helps staff to appreciate their ethical/unethical behavior so as to form them feel they're able to improve their conduct [68]. Eighth, sanctionability refers to the extent to that the organization reinforces moral behavior within the geographical point by rewarding moral behavior and toilsome unethical behavior [68]. The structure virtue of sanctionability reflects that the organization values moral behavior [68].

Why change?



Source:

https://www.google.com/search?biw=1242&bih=602&tbm=isch&sa=1&ei=fTiuW_e6K4__9QO8q5-4CQ&q=ethical+culture&oq=ethical+culture&gs_l=img.3...115960.119683.0.119982.12.10.0.0.0.0.0.0....0...1c.1.64.img..12.0.0....0.9kawnBQX2KY#imgcr=Im0_hssrnm1JrM:

Discussion

Many studies (e.g. Ciasullo and Troisi [78], Milne, Tregidga and Walton [78], Venkatraman and Nayak [80]) agree that the concept of company property development (CSD) has become

necessary to any or all businesses since it presents the suggests that to promoting semipermanent success. Brundtland's definition of property development has been used as a basis for company Coyote State [81]. The conception of company property is especially supported 3 principles: economic integrity, social equity, and environmental integrity [57]. Organizations tend to succeed in these 3 principles as they facilitate property development. Moreover, organizations that are able to develop and sustain structure ethics would logically be higher equipped to reply to desires|the requirements|the wants} of gift stakeholders while not symptom the flexibility of future generations to satisfy their own needs. In follow, organizations ought to set social control tools to support and reinforce moral performance in order that their members behave in accordance with the organizations' moral standards. Ethics influences daily behaviors and decision-making in organizations in the least levels [82]. firms ought to shrewdness to effectively communicate structure ethics to their staff [82]. they have to see ethics as a vital a part of a company's culture [84].

The two terms "sustainability" and "sustainable development" are more and more utilized in regard to structure management [40]. following moral business objectives serves property development round the world, as an example, sustaining a clean surroundings advantages everybody and promotes the property of the world [85]. The pursuit of moral business objectives is discovered through company social responsibility (CSR) policy and performance. CSR is outlined by the eu Commission as "a conception whereby firms integrate social and environmental considerations in their business operations and in their interaction with their stakeholders on a voluntary basis" [28]. within the context of CSR, the conception of stakeholders is that the central focus [86]. firms ought to establish UN agency the main stakeholders are. they have to concentrate to the expectations of stakeholders [85]. Thus, it's necessary for firms to spot the expectations of various stakeholders [86,87]. however they in all probability cannot answer the wide range of expectations straight off. Whereas stakeholders show several expectations, firms will solely pursue many objectives at an equivalent time [86]. Therefore, firms need the aptitude to spot and range {the company|the company} property practices that are most significant in enhancing corporate property development [88].

In this paper, the institution of structure ethics is taken into account as a correct technique for achieving property development goals. This assumption is in step with many studies (e.g. Fray [89], Payne and Raiborn [90]) that highlighted the link between ethics and property development, as an example, the main target on the impact of ethics on behavior in terms of social responsibility and property development [89]. Since organizations might have questions about a way to produce structure ethics, previous studies maintain that the event of AN moral culture along side the moral climate, produces structure ethics [53]. moral climate and culture within the organization encourage its members to act properly in accordance with the understanding of ethics. A study of a CSR-based model of clinical governance by Tuan and Ngoc [91] asserts that ethics guides the organizations' members to specialise in the semipermanent strategy toward property development of the community and property growth of the organizations. However, a challenge for firms in dynamical environments (such as economic and political changes) is a way to stay moral in line with the conception of property development.

A study by Payne and Raiborn [90] known four levels of property development efforts for businesses. the extent of property development efforts reflects the degree to that property development performance of an organization springs from a philosophy of ethics [90]. A business will verify its participation in property development activities by victimisation the hierarchy of moral behavior as a tool [90]. the primary level is that the basic level of behavior; firms perform to a lawfully acceptable level. they're a lot of possible to befits the letter of the law than the spirit of the law. They read property development programs as

providing a larger price than profit. Thus, they might create no effort to figure for property development. within the second level, presently come-at-able level of behavior; firms believe that some advantages arise from their practices in property development programs. however they in all probability participate in property development activities for the incorrect reasons (e.g. price reduction, levy etc.) that give them with short financial advantages. within the third level, sensible level of behavior; firms are involved with doing the correct issue relative to property development. They opt to make out as a result of it's right instead of as a result of it provides short financial advantages. They understand that the value of following property development activities could be pricey however that they might receive larger semipermanent advantages. Fourth, theoretical level of behavior; firms participate and have interaction in property development activities as a result of these activities are moral. This level reflects the best spirit of morality.

The conception of the hierarchy of moral behavior assists firms to differentiate every level of property development efforts. they could decide whether or not it's the foremost useful approach for them to climb up to the best level of property development efforts. If they produce property price that is in step with moral principles, they might gain not solely economic advantages (i.e. financial benefits), however additionally social advantages [92]. for example, generally people's perception of companies isn't sensible due to their wrong behavior (corruption, minimization etc.) [93]. Enhancing their business performance in regard to ethics makes their believability increase [93]. Of course, their advantages is each economic (profit, revenue) and social (to seem trustworthy to others). The presence of ethics in organizations is related to property success [94]. Normally, those firms that place a powerful stress on structure ethics usually have clear direction with regards to achieving property development goals. they need a clearer purpose of road whereby ethics is concerned in each side of business performance [90].

Conclusion

Whereas analysis on the role of structure ethics in property development was seldom seen within the past, it has to be explored additional so as to realize insight into the link between structure ethics and property development. Future analysis on structure ethics ought to specialise in moral climate and culture in varied sorts of organizations and in numerous countries. this can be as a result of individuals from totally different|completely different} cultures may need different perceptions of ethics and property development.

Besides structure ethics (i.e. ethics at structure level), ethics at the individual level will have a bearing on property development yet. it's affordable to comment that analysis on ethics at the individual level ought to be investigated so as to get adequate data on this issue [98]. analysis findings of ethics at the individual level (e.g. Elango, Paul, Kundu and Paudel [99], Guler and Yukselen [100]) may well be applied to strengthen moral performance of a corporation. The accomplishment of moral performance needs people UN agency are involved regarding the rights and well-being of others [93].

References

- [1] Altıntaş MH, Kılıç S, Senol G, Isin FB. Strategic objectives and competitive advantages of private label products: Manufacturers' perspective. *International Journal of Retail & Distribution Management* 2010;**38**(10):773-788.
- [2] Liu CH, Wang CC. Formulating service business strategies with integrative services model from customer and provider perspectives. *European Journal of Marketing* 2010;**44**(9/10):1500-1527.
- [3] Phongpetra V, Johri LM. Impact of business strategies of automobile manufacturers in Thailand. *International Journal of Emerging Markets* 2011;**6**(1):17-37.

- [4] Koch C. An ethical justification of profit maximization. *Society and Business Review* 2010;**5**(3):270-280.
- [5] Kuethe TH, Morehart M. The profit impacts of risk management tool adoption. *Agricultural Finance Review* 2012;**72**(1):104-116.
- [6] Paulet E. Banking ethics. *Corporate Governance* 2011;**11**(3):293-300.
- [7] Fafatas SA. Auditor conservatism following audit failures. *Managerial Auditing Journal* 2010;**25**(7):639-658.
- [8] Eldridge S, Van Iwaarden J, Van Der Wiele T, Williams R. Management control systems for business processes in uncertain environments. *International Journal of Quality & Reliability Management* 2014;**31**(1):66-81.
- [9] Joseph C. Understanding sustainable development concept in Malaysia. *Social Responsibility Journal* 2013;**9**(3):441-453.
- [10] Winnard J, Adcroft A, Lee J, Skipp D. Surviving or flourishing? Integrating business resilience and sustainability. *Journal of Strategy and Management* 2014;**7**(3):303-315.
- [11] United Nations. Report of the World Commission on Environment and Development: Our common future, 1987, <http://daccess-dds-ny.un.org/doc/UNDOC/GEN/N87/184/67/IMG/N8718467.pdf?OpenElement>. Accessed 25 June 2015.
- [12] Bredillet C. Ethics in project management: Some Aristotelian insights. *International Journal of Managing Projects in Business* 2014;**7**(4):548-565.
- [13] Kooskora M. Corporate governance from the stakeholder perspective, in the context of Estonian business organizations. *Baltic Journal of Management* 2008;**3**(2):193-217.
- [14] Davis G, Searcy C. A review of Canadian corporate sustainable development reports. *Journal of Global Responsibility* 2010;**1**(2):316-329.
- [15] Wallis SE. Developing effective ethics for effective behavior. *Social Responsibility Journal* 2010;**6**(4):536-550.
- [16] Grbac B, Lončarić D. Ethics, social responsibility and business performance in a transition economy. *EuroMed Journal of Business* 2009;**4**(2):143-158.
- [17] Moyeen A, West B. Promoting CSR to foster sustainable development: Attitudes and perceptions of managers in a developing country. *Asia-Pacific Journal of Business Administration* 2014;**6**(2):97-115.
- [18] Liu Z, Li J, Zhu H, Cai Z, Wang L. Chinese firms' sustainable development – The role of future orientation, environmental commitment, and employee training. *Asia Pacific Journal of Management* 2014;**31**(1):195-213.
- [19] Banerjea PK. Wholesome ethical leadership. *The IUP Journal of Corporate Governance* 2010;**9**(1/2):7-14.
- [20] Shafer WE, Poon MCC, Tjosvold D. An investigation of ethical climate in a Singaporean accounting firm. *Accounting, Auditing & Accountability Journal* 2013;**26**(2):312-343.
- [21] Shapira-Lishchinsky O. Teachers' withdrawal behaviors: Integrating theory and findings. *Journal of Educational Administration* 2012;**50**(3):307-326.
- [22] Chong M. Employee participation in CSR and corporate identity: Insights from a disaster-response program in the Asia-Pacific. *Corporate Reputation Review* 2009;**12**(2):106-119.
- [23] Moon HK, Choi BK. How an organization's ethical climate contributes to customer satisfaction and financial performance: Perceived organizational innovation perspective. *European Journal of Innovation Management* 2014;**17**(1):85-106.

- [24] Wong SC, Li JS. Will hotel employees' perception of unethical managerial behavior affect their job satisfaction? A study of Chinese hotel employees in China. *International Journal of Contemporary Hospitality Management* 2015;**27**(5):853-877.
- [25] Valentine S, Hollingworth D, Eidsness B. Ethics-related selection and reduced ethical conflict as drivers of positive work attitudes: Delivering on employees' expectations for an ethical workplace. *Personnel Review* 2014;**43**(5):692-716.
- [26] Schwepker Jr CH, Schultz RJ. The impact of trust in manager on unethical intention and customer-oriented selling. *Journal of Business & Industrial Marketing* 2013;**28**(4):347-356.
- [27] Hahn R. Integrating corporate responsibility and sustainable development: A normative-conceptual approach to holistic management thinking. *Journal of Global Responsibility* 2011;**2**(1):8-22.
- [28] Shapira-Lishchinsky O, Rosenblatt Z. Perceptions of organizational ethics as predictors of work absence: A test of alternative absence measures. *Journal of Business Ethics* 2009;**88**(4):717-734.
- [29] Choe SY, Min KH. Who makes utilitarian judgments? The influences of emotions on utilitarian judgments. *Judgment and Decision Making* 2011;**6**(7):580-592.
- [30] Nafukho FM. Capacity building through investment in people: Key to Africa's development. *European Journal of Training and Development* 2013;**37**(7):604-614.
- [31] Trainer T. Development, charity and poverty: The appropriate development perspective. *International Journal of Social Economics* 2002;**29**(1/2):54-72.
- [32] Ciegis R, Kliucininkas L, Ramanauskiene J. Assessment of state and tendencies of sustainable development in Lithuania. *Management of Environmental Quality: An International Journal* 2011;**22**(6):757-768.
- [33] Asif M, Searcy C. Towards a standardised management system for corporate sustainable development. *The TQM Journal* 2014;**26**(5):411-430.
- [34] Global Cities Research Institute. Annual Review Global Cities, 2012, <http://global-cities.info/wp-content/uploads/2013/06/GCRI-2012-Annual-Review-REV-Web-Version.pdf>
- [35] Wu Q, He Q, Duan Y. Explicating dynamic capabilities for corporate sustainability. *EuroMed Journal of Business* 2013;**8**(3):255-272.
- [36] Chow WS, Chen Y. Corporate sustainable development: Testing a new scale based on the Mainland Chinese context. *Journal of Business Ethics* 2012;**105**(4):519-533.
- [37] Bai C, Sarkis J, Dou Y. Corporate sustainability development in China: Review and analysis. *Industrial Management & Data Systems* 2015;**115**(1):5-40.
- [38] Swanson LA, Zhang DD. Perspectives on corporate responsibility and sustainable development. *Management of Environmental Quality: An International Journal* 2012;**23**(6):630-639.
- [39] Lin CY, Ho YH. Determinants of green practice adoption for logistics companies in China. *Journal of Business Ethics* 2011;**98**:67-83.
- [40] Ratiu C, Anderson BB. The identity crisis of sustainable development. *World Journal of Science, Technology and Sustainable Development* 2014;**11**(1):4-15.
- [41] Lombardi MFS, Leal CC, Basso LFC. The activity of Natura from the perspective of sustainable development and of corporate social responsibility. *Management Research: The Journal of the Iberoamerican Academy of Management* 2010;**8**(3):165-182.
- [42] Wang CJ. Do ethical and sustainable practices matter? Effects of corporate citizenship on business performance in the hospitality industry. *International Journal of Contemporary Hospitality Management* 2014;**26**(6):930-947.
- [43] Carreira FA, Guedes MDA, Aleixo MDC. Can we teach ethics and professional deontology? An empirical study regarding the Accounting and Finance degree. *Social Responsibility Journal* 2008;**4**(1/2):89-103.

- [44] Smith GE, Barnes KJ, Harris C. A learning approach to the ethical organization. *The Learning Organization* 2014;**21**(2):113-125.
- [45] Brooks LJ, Dunn P. *Business & professional ethics for directors, executives & accountants* 6th ed. Canada: South-Western, Cengage Learning; 2012.
- [46] McDonald F, Simpson C, O'Brien F. Including organizational ethics in policy review processes in healthcare institutions: A view from Canada. *HEC Forum* 2008;**20**(2):137-153.
- [47] Connor KT. Assessing organizational ethics: Measuring the gaps. *Industrial and Commercial Training* 2006;**38**(3):148-155.
- [48] Beerl I, Dayan R, Vigoda-Gadot E, Werner SB. Advancing ethics in public organizations: The impact of an ethics program on employees' perceptions and behaviours in a regional council. *Journal of Business Ethics* 2013;**112**(1):59-78.
- [49] Steinmann H. Towards a conceptual framework for corporate ethics: Problems of justification and implementation. *Society and Business Review* 2008;**3**(2):133-148.
- [50] De Schrijver A, Maesschalck J. The development of moral reasoning skills in police recruits. *Policing: An International Journal of Police Strategies & Management* 2015;**38**(1):102-116.
- [51] McNutt PA, Batho CA. Code of ethics and employee governance. *International Journal of Social Economics* 2005;**32**(8):656-666.
- [52] Tuan LT. Corporate social responsibility, ethics, and corporate governance. *Social Responsibility Journal* 2012;**8**(4):547-560.
- [53] Sekerka LE, Comer DR, Godwin LN. Positive organizational ethics: Cultivating and sustaining moral performance. *Journal of Business Ethics* 2014;**119**(4):435-444.
- [54] Koh HC, Boo EHY. Organisational ethics and employee satisfaction and commitment. *Management Decision* 2004;**42**(5):677-693.
- [55] Tuan LT. Corporate social responsibility, ethics, and corporate governance. *Social Responsibility Journal* 2012;**8**(4):547-560.
- [56] Creswell JW. *Research design: Qualitative & quantitative approaches*. Thousand Oaks: SAGE Publications; 1994.
- [57] Powell SM. The nexus between ethical corporate marketing, ethical corporate identity and corporate social responsibility: An internal organisational perspective. *European Journal of Marketing* 2011;**45**(9/10):1365-1379.
- [58] Tsai MT, Huang CC. The relationship among ethical climate types, facets of job satisfaction, and the three components of organizational commitment: A study of nurses in Taiwan. *Journal of Business Ethics* 2008;**80**(3):565-581.
- [59] Laratta R. Ethical climate in nonprofit organizations: A comparative study. *International Journal of Sociology and Social Policy* 2009;**29**(7/8):358-371.
- [60] Choi BK, Moon HK, Ko W. An organization's ethical climate, innovation, and performance: Effects of support for innovation and performance evaluation. *Management Decision* 2013;**51**(6):1250-1275.
- [61] Shin Y. CEO ethical leadership, ethical climate, climate strength, and collective organizational citizenship behavior. *Journal of Business Ethics* 2012;**108**(3):299-312.
- [62] Shapira-Lishchinsky O, Rosenblatt Z. School ethical climate and teachers' voluntary absence. *Journal of Educational Administration* 2010;**48**(2):164-181.
- [63] Shafer WE. Ethical climate, social responsibility, and earnings management. *Journal of Business Ethics* 2015;**126**(1):43-60.
- [64] Kim NY, Miller G. Perceptions of the ethical climate in the Korean tourism industry. *Journal of Business Ethics* 2008;**82**(4):941-954.
- [65] Martin KD, Cullen JB. Continuities and extensions of ethical climate theory: A meta-analytic review. *Journal of Business Ethics* 2006;**69**(2):175-194.

Wesarat, Phathara-on; Sharif, Mohamad Yazam; Abdul Majid, Abdul Halim / *J-Sustain* Vol. 5 No. 1(2017) 67-76 76

[66] Ling L, Qing T, Shen P. Can training promote employee organizational commitment? The effect of employability and expectation value. *Nankai Business Review International* 2014;**5**(2):162-186.

[67] Enache M, Sallán JM, Simo P, Fernandez V. Organizational commitment within a contemporary career context. *International Journal of Manpower* 2013;**34**(8):880-898.

[68] Huhtala M, Kangas M, Lämsä AM, Feldt T. Ethical managers in ethical organizations? The leadership-culture connection among Finnish managers. *Leadership & Organization Development Journal* 2013;**34**(3):250-270.

[69] Svanberg J, Öhman P. Auditors' time pressure: Does ethical culture support audit quality? *Managerial Auditing Journal* 2013;**28**(7):572-591.

[70] Riivari E, Lämsä AM, Kujula J, Heiskanen E. The ethical culture of organisations and organisational innovativeness. *European Journal of Innovation Management* 2012;**15**(3):310-331.

[71] Small MW. Management development: Developing ethical corporate culture in three organisations. *Journal of Management Development* 2006;**25**(6):588-600.

[72] Mysen T. Sustainability as corporate mission and strategy. *European Business Review* 2012;**24**(6):496-509.

[73] Pflugrath G, Martinov-Bennie N, Chen L. The impact of codes of ethics and experience on auditor judgments. *Managerial Auditing Journal* 2007;**22**(6):566-589.

[74] Whyatt G, Wood G, Callaghan M. Commitment to business ethics in UK organizations. *European Business Review* 2012;**24**(4):331-350.

[75] Park H, Blenkinsopp J. The impact of ethics programmes and ethical culture on misconduct in public service organizations. *International Journal of Public Sector Management* 2013;**26**(7):520-533.

[76] Irwin J, Bradshaw K. The ethics challenge: Establishing an ethics ambassador network to help embed an ethical culture. *Strategic HR Review* 2011;**10**(4):26-32.

[77] Kaptein M. Developing and testing a measure for the ethical culture of organizations: The corporate ethical virtues model. *Journal of Organizational Behavior* 2008;**29**(7):923-947.

[78] Ciasullo MV, Troisi O. Sustainable value creation in SMEs: A case study. *The TQM Journal* 2013;**25**(1):44-61.

[79] Milne MJ, Tregidga H, Walton S. Words not action! The ideological role of sustainable development reporting. *Accounting, Auditing & Accounting Journal* 2009;**22**(8):1211-1257.

[80] Venkatraman S, Nayak RR. Relationships among triple bottom line elements: Focus on integrating sustainable business practices. *Journal of Global Responsibility* 2015;**6**(2):195-214.

[81] Musgrave J. Moving towards responsible events management. *Worldwide Hospitality and Tourism Themes* 2011;**3**(3):258-274.

[82] Magill G, Prybil L. Stewardship and integrity in health care: A role for organizational ethics. *Journal of Business Ethics* 2004;**50**(3):225-238.

[83] Morris L, Wood G. A model of organizational ethics education. *European Business Review* 2011;**23**(3):274-286.

[84] Kevany KD. Building the requisite capacity for stewardship and sustainable development. *International Journal of Sustainability in Higher Education* 2007;**8**(2):107-122.

[85] Depoo T, Rosner DJ. The ethical dilemma of sustainable development: Guyana. *Journal of Global Responsibility* 2011;**2**(1):75-84.

- [86] Bouglet J, Joffre O, Simon E. How to reconcile business with sustainable development: An innovation approach. *Society and Business Review* 2012;**7**(3):212-222.
- [87] Kurniawan F, Ogunlana S, Motawa I. Stakeholders' expectations in utilising financial models for public-private partnership projects. *Built Environment Project and Asset Management* 2014;**4**(1):4-21.
- [88] Goyal P, Rahman Z, Kazmi AA. Identification and prioritization of corporate sustainability practices using analytical hierarchy process. *Journal of Modelling in Management* 2015;**10**(1):23-49.
- [89] Fray AM. Ethical behavior and social responsibility in organizations: Process and evaluation. *Management Decision* 2007;**45**(1):76-88.
- [90] Payne DM, Raiborn CA. Sustainability development: The ethics support the economics. *Journal of Business Ethics* 2001;**32**(2):157-168.
- [91] Tuan LT, Ngoc LTB. CSR-based model of clinical governance. *International Journal of Pharmaceutical and Healthcare Marketing* 2014;**8**(1):62-97.
- [92] Aras G, Crowther D. Governance and sustainability: An investigation into the relationship between corporate governance and corporate sustainability. *Management Decision* 2008;**46**(3):433-448.
- [93] Rogojanu A, Badea L. Business ethics and education – An intelligent solution or a sustainable development? *Equilibrium* 2011;**6**(4):21-37.
- [94] Lin-Hi N, Blumberg I. The relationship between corporate governance, global governance, and sustainable profits: Lessons learned from BP. *Corporate Governance* 2011;**11**(5):571-584.
- [95] Shengtian H, Weihui F, Xiaosong L. Achieving sustainability with a stakeholder-based CSR assessment model for FIEs in China. *Journal of International Business Ethics* 2010;**3**(1):41-55.
- [96] Brady K. Freelance technical writers: Does temporary work promote ethical issues? *Journal of Information, Communication & Ethics in Society* 2011;**9**(1):34-48.
- [97] Nguyen LD, Mujtaba BG, Tran CN, Tran QHM. Sustainable growth and ethics: A study of business ethics in Vietnam between business students and working adults. *The South East Asian Journal of Management* 2013;**7**(1):41-56.
- [98] Appelbaum SH, Vigneault L, Walker E, Shapiro BT. (Good) corporate governance and the strategic integration of meso ethics. *Social Responsibility Journal* 2009;**5**(4):525-539.
- [99] Elango B, Paul K, Kundu SK, Paudel SK. Organizational ethics, individual ethics, and ethical intentions in international decision-making. *Journal of Business Ethics* 2010;**97**(4):543-561.
- [100] Guler EG, Yukselen C. Hotel employees' beliefs on unethical behavior. *Social Responsibility Journal* 2010;**6**(2):252-267.