

Managerial Ethics: Evidence and Analysis in the Context of Bangladesh's Corporate Sector

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The word 'ethics' is still vague, but is a contemporary issue to many corporate professionals, while many organizations maintain 'ethical credo' in black and white. Unethical practices in developing countries like Bangladesh, have been a prevalent phenomena ubiquitously in the Government sector as if it is a bureaucratic function. However, the corporate world also has been inclined to experience unethical practices due to aggressive approach is to achievement. Its immediate impact has been reflected in managerial practices and eventually on their perceptions and values. The gap between expected standard ethical behavior and actual behavior is immense and organizational rituals, to some extents along with socioeconomic factors support unethical behavior and compel employees to practice in this manner. Hence, building awareness of ethical norms is important in sustaining managerial ethics. This paper would essentially try to identify thoughts and perceived reasons for employees ethical (unethical) behavior.

INTRODUCTION

BACKGROUND OF THE STUDY

Perhaps the most difficult managerial problems involve issues of ethics. Ethics is a problem not only for managers, but also for almost every person in any society (Khan, 2000). Business everywhere needs to earn profits in order to remain existent. Some companies aggressively seek to maximize their profits, grow at any cost and focus on nothing but what is best for the company (Griffin, 2005). Others take

a different approach to business and actively work for the betterment of society even when it means less profit for the owners. Most businesses however, adopt a position somewhere between these extremes. Decisions about which of these approaches to take are in turn affected by managerial ethics and social responsibility (Griffin, 2005). Business ethics are one of the most important, yet perhaps the most misunderstood concepts in the world of business today. The field of business ethics deals with questions about whether

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specific business practices are acceptable (Ferrell and Fraedrich, 1994). Members of organizations increasingly find themselves facing ethical dilemmas, situations in which they are required to define right and wrong conduct (Ottensmeyer and McCarthy, 1996). By its very nature, the field of business ethics is controversial and there is no universally accepted approach for resolving its questions. More imagination and creativity are needed in examining these important issues (Ferrell and Fraedrich, 1994).

In 1961, *Harvard Business Review* readers were surveyed concerning their feelings toward business ethics. In 1976, a follow-up study was conducted again on the *Harvard Business Review* readers, to determine if there had been any substantial changes in view (Khan, 2000). In Bangladesh, business ethics are a new but frequently discussed issue. This study also tried to find out the employees (top, mid and entry-level management) agreeableness/perception about concept and practices of business ethics in Bangladesh.

Ethics is an individual's personal belief about whether a behavior, action or decision is right or wrong (Garrett and Klonoski, 1990). Ethical behavior is in the eye of the beholder. It usually refers to behavior that conforms generally accepted social norms (Griffin, 1998). The term ethics has many nuances. Ethics has been defined as "inquiry into the nature and ground of morality where the term morality is taken to mean moral judgments, standards and rules of conduct (Taylor, 1975). Ethics is the study and philosophy of human conduct with an emphasis on

the determination of right and wrong (Ferrell and Fraedrich, 1994). Ethics in general can be defined as a systematic attempt to make sense of our individual and social moral experience in such a way as to determine the rules that ought to govern human conduct, the values worth pursuing and the character traits deserving development in life (Khan, 2000).

Most people would agree that high ethical standards require both businesses and individuals to conform to sound moral principles. However, some special aspects must be considered when applying ethics to business. First, to survive, businesses must make a profit. Second, businesses must balance their desires for profits against the needs and desires of society. Maintaining this balance often requires compromises or trade-offs. To address these unique aspects of the business world, society has developed rules—both legal and implicit—to guide businesses in their efforts to earn profits in ways that do not harm individuals or society as a whole (Ferrell and Fraedrich, 1994). Most definitions of business ethics relate to rules, standards and morale principles as to what is right or wrong in specific situations. For our purposes and in simple terms, business ethics comprises moral principles and standards that guide behavior in the world of business. Whether a specific behavior is right or wrong, ethical or unethical is often determined by the public as embodied in the mass media, interest groups and business organizations as well as through individuals' personal morals and values (Ferrell and Fraedrich, 1994).

Business is among the most powerful and influential social institutions in human history. The decisions made in business affect nearly every aspect of contemporary life. Almost half of our waking hours are spent in the workplace. What we eat, where we live, if and how we work, how we are governed, how we spend our leisure time and how much access we have to education and healthcare are all strongly influenced by what happens in business (Desjardins and McCall, 2000). Managers and their organizations are responding to this problem from several directions (Sims, 1992). Managerial ethics are the standards of behavior that guide individual managers in their work (Donaldson and Dunfee, 1994).

It has long been recognized that managers have a duty to serve the interests of business and its owners. In the last two decades, however, there has been an increasing realization that profit cannot be the only goal—that managers and corporations have a duty to behave in a responsible fashion towards a set of stakeholders that goes well beyond owners. These stakeholders include customers, the community in which the business is located, employees and even nonhuman entities such as the environment (Cynthia *et al.*, 2004).

What constitutes good ethical behavior has never been clearly defined. In recent years, the line differentiating right from wrong has become even more blurred. Employees see people all around them engaging in unethical practices: elected officials are indicted for padding their expense accounts or taking bribes,

high powered lawyers, who know the rules are found to avoid payment of social security taxes for their household help, successful executives use insider information for personal financial gain, employees in other companies participate in massive cover-ups of defective military weapons, etc. These people, when caught, giving excuses like, “everyone does it”, or “you have to seize every advantage nowadays”, or “I never thought I’d get caught (Decenzo and Robbins, 1999).

In general, the three forms of ethics are descriptive, normative and philosophical. As a form of descriptive ethics, business ethics refers to the actual customs, attitudes, values and norms that operate within business. Normative ethics evaluate the practices and customs of business. Philosophical ethics examine more abstract questions about how humans ought to live (Desjardins and McCall, 2000). In today’s competitive business environment, a corporate code of ethics should serve as the foundation on which employees make day-to-day decisions. A written code of ethics provides employees with an understanding and knowledge of what their organizations expect from them in terms of responsibilities and behavior. It also reflects standards and establishes rational modes of behavior that applies to everyone from top management to operative employees. It also affects company’s potential profit and growth.

OBJECTIVES OF THE STUDY

Broad Objective

The broad objective of this study is to explore the overall perception towards the

ethical practices in Bangladesh's corporate sector.

Specific Objectives

- To scrutinize the perception toward ethical practices in entry-level, mid-level and top-level managers.
- To examine the relationship between gender and perception towards ethical practices.
- To identify the reasons why employees surrender to unethical behavior.

HYPOTHESES

For the purpose of this study a few hypotheses have been formulated and tested. They are as follows:

- H_1 : *Organizations ignore ethics to achieve business goals.*
- H_2 : *Superiors put pressure on subordinates to violate company rules to attain business goals.*
- H_3 : *Women rather than men are more willing to bend and break rules.*
- H_4 : *Lying is a regular phenomenon in an organization.*

RESEARCH METHODOLOGY

Both primary and secondary data have been used for this study. To collect primary data, a questionnaire (McAdams et al., 1998) was designed in the light of the objectives. The questionnaire was used for different levels of managers in different organizations to evaluate the respondents' view about practices, perceptions and the reasons for unethical

behavior. Secondary data was collected from available books, publications, research studies, journals, articles and websites.

For this study, top ranked banks, pharmaceuticals and mobile phone operators¹ were taken as sample organizations. The sample frame of this study consists of executives of Bangladeshi corporate bodies operating in Dhaka. A purposeful stratified random sampling technique was adopted for selecting the population (both men and women) from the different levels of management to find out their perception towards ethical practices. A total of 97 respondents completed the survey and have been considered as the sample size. The demographic profile of the respondents have been included in Appendix 1.

In terms of scaling method, a three point Likert scale (3 for agree, 2 for neither agree nor disagree and 1 for disagree) has been used. For analysis of data Microsoft Excel has been used. Entry data coding option has been used at the initial stage. Both, parametric and nonparametric statistical tools were used to derive a meaningful conclusion from the empirical data. In addition, basic statistical techniques of different measures of central tendency has been used in analyzing data.

FINDINGS AND ANALYSIS

TESTING OF HYPOTHESIS

- H_1 : *Organizations ignore ethics to achieve business goals.*

¹ In terms of investment, competencies, no. of employees

H_0 : Organizations do not ignore ethics to achieve business goals.

$\bar{x} = 1.52$; $\sigma = 0.83$ (standard deviation of the respondents);

$$Z_{cal} = \frac{\bar{x} - \mu}{\sigma/\sqrt{N}} = 0.18$$

The test results in Tables 1 and 2 show that $Z_{tab} > Z_{cal}$; so, the null hypothesis is accepted at a 5% level of significance. It may be concluded that organizations do

not ignore ethics to achieve business goals. According to respondents' views it has been found that most of the respondents (70%) disagree that organizations ignore ethics. However, it is significant that one in every five managers (about 21.6% respondents) agreed that they went to any level to achieve business goals (Appendix 2).

H_2 : Superiors put pressure on subordinates to violate company rules to attain business goals.

Table 1: Summary of Hypothesis Testing

	H_1	H_2	H_3	H_4
1 = Disagree	68	66	59	75
2 = Neutral	8	21	10	0
3 = Agree	21	10	28	22
Total	97	97	97	97
Average	1.52	1.42	1.68	1.45
Standard Deviation	0.83	0.67	0.90	0.84
Z-test value	0.18	-1.12	1.97	-0.54
Note: N = 97 (Total no. of respondents); $\mu = 1.5$ (In a 3-point scale the mean is 1.5); $Z_{tab} = 1.645$ (at 5% level of significance, Z value is 1.64).				

Table 2: A Summary Opinions of Managers Ethical Perception Towards Reasons for Unethical Behavior

Manager's Perception about Unethical Behavior	Rank	Mean	Standard Deviation
Managers cheat because of economical reasons	1 st	1.82	0.99
You sometimes obey rules to avoid punishment or secure reward	2 nd	1.80	0.98
You gift expensive gifts for your smooth future career	3 rd	1.78	0.98
Managers cheat because of social reasons	4 th	1.60	0.92
Managers cheat because of political reasons	5 th	1.43	0.83
Superior pressure to violate company rules	6 th	1.42	0.67
Managers cheat because of religious reasons	7 th	1.14	0.52

H_0 : Superiors do not put pressure on subordinates to violate company rules to attain business goals.

$\bar{x} = 1.42$; $\sigma = 0.67$ (standard deviation of the respondents);

$$Z_{cal} = \frac{\bar{x} - \mu}{\sigma / \sqrt{N}} = -1.12$$

The test results show that $Z_{tab} > Z_{cal}$; so, the null hypothesis is accepted at a 5% level of significance. Therefore, it may be concluded that superiors do not put pressure on subordinates to violate company rules. According to respondents, it is found that most of the respondents (68%) disagree that superiors put pressure on subordinates to violate company rules. Interestingly, almost 22% of the respondents took a neutral stance on this statement (Appendix 2).

H_3 : Women rather than men are more willing to bend and break rules.

H_0 : Women rather than men are unwilling to bend and break rules.

$\bar{x} = 1.68$; $\sigma = 0.9$ (standard deviation of the respondents);

$$Z_{cal} = \frac{\bar{x} - \mu}{\sigma / \sqrt{N}} = 1.97$$

The test result shows that $Z_{cal} > Z_{tab}$; so, the null hypothesis is not accepted at a 5% level of significance. It may be concluded that women are more willing to bend and break rules when compared to men. From the respondents, about 29% agreed that women are very aggressive. Interestingly, among these 29%, 27% are men and 2% women from entry-level

management. Women from top and mid-level management did not agree with this statement at all (Appendix 2).

H_4 : Lying is a regular phenomenon in an organization.

H_0 : Lying is not a regular phenomenon in an organization.

$\bar{x} = 1.45$; $\sigma = 0.84$ (standard deviation of the respondents);

$$Z_{cal} = \frac{\bar{x} - \mu}{\sigma / \sqrt{N}} = -0.54$$

The test result shows that $Z_{tab} > Z_{cal}$; so, the null hypothesis is accepted at a 5% level of significance. It may be concluded that lying is not a regular phenomenon in organizations. According to respondents, it has been found that a major portion of the respondents (77%) disagree that lying is a regular phenomenon in organizations. Interestingly, rest (about 5% top-level, about 5% mid-level and about 12% entry-level employees believe that lying is a regular phenomena in their organization) of the respondents agree with this statement (Appendix 2).

MANAGER'S VIEW ABOUT ETHICAL BEHAVIOR

Majority of the respondents surveyed agreed (mean score -2.68 in three point scale) that their organization practices highly ethical behavior, treats its employees fairly (mean score -2.34 in three point scale) and rewarded (mean score -2.47 in three point scale) for ethical behavior (Appendix 3). Employees think there is lot of transparency between co-workers and they report bad as well as good news.

Respondents however, also mentioned that management always chose profits over "doing what's right". However, managers perception is mixed when asked whether business ethics had improved in recent years. 53% respondents think that business ethics did not improve in recent years. Among the rest 47%, 38% are men and 20% from top-level men and women, who believe that business ethics have improved in recent years (Appendix 2).

When the respondents were asked whether their organization delays resignation process, the average agreement was about 46% and average disagreement was about 54%. But interestingly the agreement between top-level and entry-level is inconsistent. The top-level disagreed most while the entry-level agreed most. Only 1% of top-level agreed with this statement whereas 33% of entry-level agreed with this statement (Appendix 2).

Again, from survey it has been found that managers' perception towards what is right and what is wrong varies (Appendix 3). Managers believe that good ethics is good business (mean score 2.77), good values produce good conduct (mean score 2.69) and strong ethical behavior helps in carrier building (mean score 2.67). Managers (71% men and 13% women) also think that flirting is a kind of unethical behavior. However, about 30% (among them about 86% were male employees and 14% were female employees) respondents said that having sex (willingly) with bosses, co-workers or subordinates is not unethical. On the other hand, 21% respondents neither

agreed nor disagreed with this statement (Appendix 2).

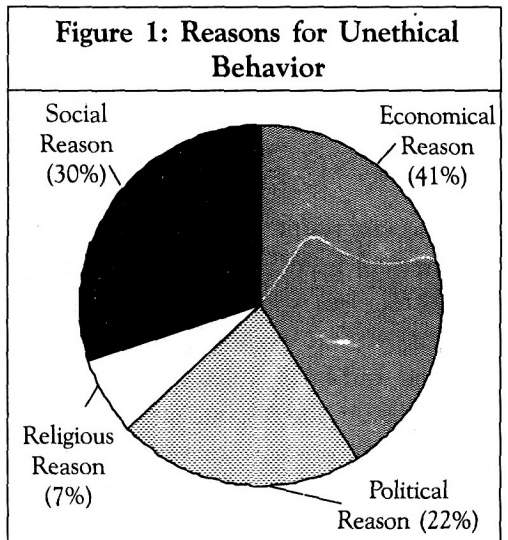
MANAGER'S VIEW ABOUT REASONS FOR UNETHICAL BEHAVIOR

From the survey, it has been found that managers' perceived reasons behind unethical behavior varies. Managers ranked economical (41%) reasons as first offense and religious reasons (7%) least for unethical behavior.

About 35% respondents (29% men and 6% women) said that they offered expensive gifts for their smooth future career, among them 28% respondents were from entry-level. However, none of the female respondents from top and mid-level management agreed with this statement (Figure 1).

RECOMMENDATIONS

The effective management of ethical issues requires that organizations ensure that their managers and employees know how to deal with ethical issues in their



everyday work lives. Therefore, organizational members must first understand some of the underlying reasons for the occurrence of unethical practices. To improve ethical conduct/behavior organizations may address the following issues:

- Organizations first (as most of the organizations do not have or do not properly maintain any code of conducts) need to develop ethical credo and orient employees with it. Since employees are not able to distinguish between ethical values/norms, they should to be educated with the definitions and real meaning of ethics.
- As most of the employees believe that "good ethics means good business", so organizations should foster ethical principles and reinforce its practices. This includes not only entry-level employees but also top-level/senior supervisors.
- Since entry-level and mid-level employees are the actual operating core, both intrinsic and extrinsic rewards should be structured well-enough to motivate ethical behavior.
- As top-level employees have a tendency of deviating from ethical practices for the sake of making a bigger profit, they should be negatively reinforced to avoid these kind of practices. Pressure of achieving targets and meeting deadlines will always be there, but organizations should set their vision and values in a way that does not encourage employees to ignore ethical practices while achieving business goals.
- Strategic apex should not fudge principles and exploit their employees to violate the company rules for their personal interest.
- Since appraisal is the tool for recognition, organizations should be transparent in their performance appraisal system and its implementation.
- As strong ethical behavior is perceived to help in career building, organizations should create an environment so the employees feel comfortable to practice ethical conduct spontaneously.
- Whatever may be the case (economic, social, political or religious), managers should be encouraged to be strict with their ethical principles.
- Employees should be treated fairly so that they can consider their work environment favorable and less stressful.
- Managers should be taught to care about their external (stakeholder) environment as well as internal.
- Actions and behavior come from attitude. Organizations should be more attentive in their human resource management process to ensure that the right attitude is identified, fostered and developed.

CONCLUSION

It is important to note that ethical or unethical actions by certain managers do not occur in a vacuum (Klebe, 1986).

Indeed, they most often occur in an organizational context that is conducive to them. Actions of peer managers, as well as the organization's culture, all contribute to the ethical context of the organization (Griffin, 1998). Unethical practices are more likely when business focus is solely of profit and intense competition, when top management gives lip service only to ethical behavior and fails to establish clear policies and adequate controls, and when they are intensive to the customer's best interests and public concerns about ethical (Khan, 2000). This paper mainly discussed thoughts and perceived reasons for employees unethical behavior and considered a variety of measures to deal with it. In one survey of ethical views in business, 50% of the respondents indicated that the word ethical meant "what my feelings tell me is right" (Baumhart, 1968). As long as employees 'feel' that the means justify their attitude and actions, it will be difficult to uphold ethical standards. The utilitarian theory of achieving greater good for the greater number of people should extend

to more long-term objectives and achievements, not just short-term gain. Sometimes perceived unethical behavior beats perceived ethical behaviors. Even though employees morally do not support them, situations compel them to do so. In the Machiavellist thought, unethical behavior might be justified, resulting in discrimination and illegal means to strive for achieving goals. However, human moral should and would sustain over sinister interests. Severe unethical practices have been a common phenomena not only in the government sector, but also in the corporate world in Bangladesh. (Transparency International named the most corrupt countries in its report and Bangladesh topped the list in the last five years). Even though most of the organizations maintain written code of ethics, its practical existence remains a myth. We need changes in social attitudes, perception of gain and value of achievement. Only when we think of the society around us and where we want to be and how we wish to be there will we realize the value of ethics in achieving social objectives. In the end, the responsibility is ours.

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APPENDIX 1

Features of the Respondents									
Characteristic		Top-Level		Mid-Level		Entry-Level		Total Respondents	
Sample	Respondents	M	F	M	F	M	F	M	F
Age		27	3	19	3	31	14	77	20
	Up to 30 years	1	0	2	1	23	9	26	10
	31 - 40 years	8	1	10	2	8	4	26	7
	41- 50 years	7	1	5	0	0	1	12	2
	51 and above	11	1	2	0	0	0	13	1
Education	Less than graduate	6	1	0	0	1	0	7	1
	Graduate	1	0	7	0	19	7	27	7
	Masters and above	20	2	12	3	11	7	43	12
Company Size*	Small	13	1	7	0	15	2	35	3
	Medium	9	2	8	2	12	7	29	11
	Large	5	0	4	1	4	5	13	6
Income Level (Monthly)	Up to 19,999	0	0	0	0	25	9	25	9
	20,000-39,999	0	1	15	1	4	4	19	6
	40,000 and more	27	2	4	2	2	1	33	5
Note: M for Male, F for Female; * Company size: small up to 50 employees, medium 51-250 and large over 250 employees.									

APPENDIX 2

Relationship Between Gender and Perception Towards Ethical Practices (Agreement and Disagreement) (in %)													
Statements	Agreement		Disagreement		Agreement Top-Level			Agreement Mid-Level			Agreement Entry-Level		
	M	F	M	F	M	F	Total	M	F	Total	M	F	Total
Organization practices highly ethical behavior.	0.64	0.16	0.08	0.04	0.25	0.03	0.28	0.13	0.03	0.16	0.26	0.10	0.36
Organizations reward ethical behavior.	0.55	0.12	0.13	0.06	0.21	0.02	0.23	0.19	0.03	0.22	0.15	0.07	0.23
Managers generally choose bigger profits over "doing what's right".	0.38	0.13	0.29	0.05	0.14	0.03	0.18	0.07	0.03	0.10	0.16	0.07	0.24
Organizations ignores ethic to achieves business goals.	0.14	0.07	0.61	0.09	0.04	0.02	0.06	0.05	0.01	0.06	0.05	0.04	0.09
Female rather than male are more willing to bend and break rules.	0.27	0.02	0.44	0.16	0.10	0.00	0.10	0.08	0.00	0.08	0.08	0.02	0.10
Your org uses secret report stolen from your competitors.	0.26	0.09	0.40	0.07	0.00	0.00	0.00	0.07	0.02	0.09	0.19	0.07	0.26
You expect favors from your subordinates for their smooth career.	0.27	0.06	0.41	0.11	0.04	0.00	0.04	0.09	0.01	0.10	0.13	0.05	0.19
Lying is a regular phenomena in your organization.	0.16	0.06	0.63	0.14	0.05	0.00	0.05	0.03	0.02	0.05	0.08	0.04	0.12
You obey rules based on your ethical principles.	0.71	0.19	0.08	0.02	0.25	0.03	0.28	0.20	0.03	0.23	0.27	0.12	0.39
Business ethic have improved in recent years.	0.38	0.08	0.41	0.12	0.16	0.02	0.19	0.10	0.02	0.12	0.11	0.04	0.15

APPENDIX 2 (Cont.)

Relationship Between Gender and Perception Towards Ethical Practices (Agreement and Disagreement) (in %)													
Statements	Agreement		Disagreement		Agreement Top-Level			Agreement Mid-Level			Agreement Entry-Level		
	M	F	M	F	M	F	Total	M	F	Total	M	F	Total
Your company treats employees fairly.	0.47	0.13	0.24	0.03	0.26	0.03	0.29	0.10	0.02	0.12	0.11	0.08	0.20
There is a lot of transparency between coworkers.	0.42	0.11	0.20	0.08	0.13	0.03	0.16	0.08	0.02	0.10	0.21	0.06	0.27
Managers report bad news as well as good news.	0.54	0.14	0.26	0.06	0.20	0.01	0.21	0.12	0.03	0.15	0.22	0.10	0.32
Managers take responsibility for their subordinates.	0.52	0.15	0.28	0.05	0.21	0.02	0.23	0.15	0.03	0.19	0.15	0.10	0.26
Your org takes resignation cases negatively.	0.45	0.10	0.34	0.10	0.15	0.01	0.16	0.08	0.02	0.10	0.22	0.07	0.29
Your org delays resignation process.	0.33	0.12	0.46	0.08	0.01	0.00	0.01	0.09	0.02	0.11	0.23	0.10	0.33
Flirting is a kind of unethical behavior.	0.71	0.13	0.08	0.07	0.23	0.01	0.24	0.19	0.01	0.20	0.30	0.11	0.41
Having sex (willingly) with bosses, co-workers or subordinates is not unethical.	0.26	0.04	0.39	0.09	0.08	0.00	0.08	0.07	0.01	0.08	0.10	0.03	0.13
Most unethical behavior occurs in government organizations.	0.52	0.14	0.21	0.03	0.19	0.03	0.22	0.12	0.01	0.13	0.21	0.10	0.31
Good value produces good conduct.	0.65	0.19	0.12	0.02	0.24	0.03	0.27	0.13	0.03	0.16	0.28	0.12	0.40

APPENDIX 2 (Cont.)

Relationship Between Gender and Perception Towards Ethical Practices (Agreement and Disagreement)															(in %)
Statements	Agreement		Disagreement		Agreement Top-Level			Agreement Mid-Level			Agreement Entry-Level				
	M	F	M	F	M	F	Total	M	F	Total	M	F	Total		
People believe that good ethic is good business.	0.65	0.20	0.07	0.00	0.23	0.03	0.26	0.16	0.03	0.20	0.26	0.13	0.39		
Most successful persons in the organization must sometimes fudge principles to go ahead.	0.30	0.11	0.36	0.05	0.05	0.01	0.06	0.06	0.01	0.07	0.19	0.09	0.28		
Strong ethical behavior helps in career building.	0.63	0.19	0.12	0.02	0.22	0.03	0.25	0.14	0.03	0.18	0.27	0.12	0.39		
You give expensive gifts for your smooth future career.	0.29	0.06	0.43	0.13	0.04	0.00	0.04	0.03	0.00	0.03	0.22	0.06	0.28		
Managers cheat because of economical reasons.	0.36	0.05	0.43	0.15	0.15	0.01	0.16	0.06	0.01	0.07	0.14	0.03	0.18		
Managers cheat because of political reasons.	0.19	0.03	0.61	0.18	0.05	0.01	0.06	0.07	0.01	0.08	0.06	0.01	0.07		
Managers cheat because of religious reasons.	0.06	0.01	0.73	0.20	0.01	0.00	0.01	0.01	0.00	0.01	0.04	0.01	0.05		
Managers cheat because of social reasons.	0.19	0.11	0.61	0.09	0.06	0.01	0.07	0.05	0.01	0.06	0.07	0.09	0.16		
You sometimes obey rules to avoid punishment or to secure reward.	0.27	0.12	0.53	0.08	0.09	0.01	0.10	0.12	0.03	0.15	0.05	0.08	0.13		
Superior pressure to violate company rules.	0.05	0.05	0.56	0.12	0.02	0.01	0.03	0.01	0.01	0.02	0.02	0.03	0.05		

APPENDIX 3

A Summary Opinions of Managers Ethical Perception		
Statements	Mean	Standard Deviation
Organization practices highly ethical behavior	2.68	0.69
Organizations reward ethical behavior	2.47	0.80
Managers generally choose bigger profits over "doing what's right"	2.18	0.91
Organizations ignore ethic to achieves business goals	1.52	0.83
Women rather than men are more willing to bend and break rules	1.68	0.89
Your org steals reports from your competitors	1.88	0.90
You expect favors from your subordinates for their smooth career	1.80	0.91
Lying is a regular phenomena in your org	1.45	0.84
You obey rules based on your ethical principles	2.79	0.61
Business ethic has improved in recent years	1.93	1.0
Your company treats employees fairly	2.34	0.88
There is a lot of transparency between coworkers	2.26	0.87
Managers report bad as well as good news	2.36	0.94
Managers take responsibility for their subordinates	2.34	0.95
Your org takes resignation cases negatively	2.11	0.99
Your org delays resignation process	1.91	1.00
Flirting is a kind of unethical behavior	2.69	0.73
Sex (willingly) with bosses, co-workers or subordinates is not unethical	1.81	0.87
Most unethical behavior occurs in government organization	2.42	0.85
Good values produce good conduct	2.69	0.71
People believe that good ethic is good business	2.77	0.57
Successful persons in organization must sometimes fudge to go ahead	2	0.91
Strong ethical behavior helps in career building	2.67	0.72