

**PLURALITY IN BUSINESS ETHICS: CREATING AN INSTRUMENT TO
MEASURE THE VARIOUS ETHICAL FRAMEWORKS IN
ORGANIZATION**

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RESUME

Mots clés :

Pluralité éthique, éthique des affaires, cadre éthique, outil de mesure

L'objectif de cette thèse est de développer un instrument empirique qui peut capturer la diversité des principes éthiques présents en organisation. La littérature philosophique offre des dizaines d'écoles éthiques et la littérature en éthique des affaires reconnaît cette pluralité. Néanmoins, la majorité des articles sont normatifs et présentent en général pas plus de trois écoles éthiques en même temps. De plus, seuls quelques articles ont tenté de mesurer cette pluralité et ce sans suivre les processus méthodologiques formels.

Notre démarche suit trois étapes. La première identifie les dix écoles éthiques les plus présentes dans la littérature en éthique des affaires. Nous les lions ensuite à cinq énoncés de base accessibles aux gestionnaires et aux employés. La deuxième étape a donc consisté à éplucher la littérature sur chacune de ces écoles éthiques afin d'en retirer 5 énoncés significatifs. La troisième étape consiste à évaluer la qualité et la signification des résultats obtenus par le biais d'un questionnaire.

Finalement, nos résultats confirment la présence de la coexistence des principes éthiques dans les organisations. Les employés et gestionnaires tendent à utiliser des filtres éthiques provenant de la recombinaison de principes plutôt que de l'utilisation des écoles éthiques pures.

ABSTRACT – SHORT VERSION

Keywords:

Business ethics, plurality, ethical frameworks, measurement

The purpose of this dissertation is to develop an empirical instrument able to capture the variety of ethical principles used by managers in organizations. The philosophical literature offers dozen of principles based ethical frameworks, and the business ethics literature recognizes this plurality. Yet, most business ethics papers are normative, and few discuss more than three frameworks. In addition, a systematic search has produced only a handful of empirical papers attempting to measure this plurality, among which few are in accordance with received methodological conventions.

Our process followed three steps. We first identified the ten most cited ethical frameworks in the business ethics literature, and summed up each of them with five assertions deemed accessible to practicing managers. In the second step, we analyzed extensively readings describing each ethical framework in order to synthesize the essence of the philosophy in five basic assumptions. In the third step, we empirically assessed the quality and significance of the questionnaire and its results.

By and large, our results confirm the coexistence of a plurality of ethical frameworks in the representations of managers. They also show that managers tend to use frameworks based on a recombination of principles sometimes pertaining to more than one of the canonical moral theories discussed in the literature.

ABSTRACT – LONG VERSION

Keywords:

Business ethics, plurality, ethical frameworks, measurement

The purpose of this dissertation is to develop an empirical instrument able to capture the variety of ethical principles used by managers in organizations. The philosophical literature offers dozen of principles based ethical frameworks, and the business ethics literature recognizes this plurality. Yet, most business ethics papers are normative, and few discuss more than three frameworks. In addition, a systematic search has produced only a handful of empirical papers attempting to measure this plurality, among which few are in accordance with received methodological conventions.

The first element is that one can find an enormous amount of academic articles written on ethical theories. These articles are mostly normative and present few examples of using more than three various ethical theories together. The second element consists in the fact that empirical articles rarely propose a clear bridge between ethical theories and organizations. In fact only five articles trying to bridge ethical plurality to organizations through a rational tool were found.

It is fascinating to us as the literature acknowledges the fact that organizations are composed of a variety of ethical frameworks either to take a decision or to promote moral values as a standard for corporate moral development but one cannot find more

than five articles to discover that organizational ethical plurality. Furthermore, as Randall and Gibson (1990: 460) mention in their article reviewing the methodological aspects employed in business ethics studies, “[...] the majority of empirical research articles expressed no concern for the validity of accredited measures, characterized by low response rates, used of convenience samples and did not offer a theoretical framework [...]”.

This dissertation proposes a bridge through a systematic methodological process that is divided into three phases. The first methodological phase consists in a review of two important academic databases in order to choose in a systematic fashion the top ten ethical frameworks that will be part of a questionnaire. We chose ten ethical frameworks. This number is found only in one theoretical article and therefore, assessing plurality through ten frameworks is advancing the ethical literature and filling a gap. Furthermore, choosing ten ethical frameworks meant that our sample would need to answer a relatively large number of questions, and this was considered the upper limit for participants in order to spend a maximum of 30 minutes filling the questionnaire. The second phase consisted in extensive readings describing each ethical framework in order to synthesize the essence of the ethical framework into 5 basic assumptions, those used to bridge our top ten philosophical theoretical frameworks to describe potential representations managers and employees have in organizations when considering ethics. Rauzy in Canto-Sperber (1996: 359) mentions “[...] the abstract character of moral philosophies is well recognized and their heritage comes from disparate philosophical frameworks”. The third phase consisted in assessing a questionnaire formed by the basic assumptions of the top ten ethical

frameworks and aimed at understanding the ethical representation individuals have in organizations.

This dissertation is eminently methodological. We assume that we can understand better ethical representation of employees and managers in public and private organizations through the use of a questionnaire that is built through a rational process. We will not be able to cut ourselves from the historical bias inherently present in a specific country and even region. Furthermore, we cannot escape the organizational bias linked to a specific type of service or business offer.

We humbly take the risk to assume that it is possible to identify one or many ethical principles or, even better, ethical frameworks, present in an organization, whether public or private. For this reason, the wording of the statements tend to present a level of difficulty of understanding suitable to most people working in the organizations involved in this research. The choice of incorporating any employee into the sample is done in order to take a track different from those followed by many researchers whose interest is focused mainly or exclusively on managers in organizations.

A sample of two hundred and fourteen employees from six organizations mainly coming from the education and health sectors in Quebec City, Canada, fill out the questionnaire. An exploratory factor analysis on a reduced set of basic assumptions resulted in five factors. The first one represents the 'Ideal organization' dimension. The second factor is 'Respect'. The third factor is 'Interest in stakeholders'. The fourth factor is 'Claimed neoliberalism'. The fifth factor is 'Liberal dimension'.

These five emerging factors demonstrate the need to reformulate ethical frameworks when we wish to study what really happens in organizations in terms of representations about ethics. There is not a direct adequacy between pure canonical ethical frameworks found in the academic literature and real business life organizations. The results of this dissertation tell us that we cannot prove pure adequacy. Ethics might be at a turning point of its evolution. Strategy reached that turning point in the 80'S when Mintzberg declared that researchers needed to go out there and observed strategy in the field, as the pure models presented in the literature does not seem totally appropriate for daily business life. Organizational culture literature got to the same conclusion with Frost (1991) that offered a reorganization of organizational culture according to what he observed in the field. We believe we should be approaching organization with ethical principles instead of ethical frameworks. It seems also that we cannot apply one unique ethical model but that emerging factors depend of organizational context. In our specific case, public and parapublic organizations display a very specific trend towards the importance of dialogue and involvement of stakeholders.

It is important to insist that the basic assumptions that became the questionnaire items are used as indicators of the presence or absence of certain ethical principles and or frameworks. We acknowledge it is a first step. However, the literature is left with a very large spectrum of research possibilities in that direction and we contribute to the improvement of the literature in three specific ways. First, we contribute to the maturation of business ethics literature as we go through fulfilling the numerous methodological gaps in order to bridge pure canonical ethical framework to

individuals' perception of ethics in organization. We transcend the use of scenarios and also the use of students' sample composition by using employees and managers to really gather the existing representations in organizations. The second contribution consists in having a first tool that certainly needs to be refined but also is a solid basis for other empirical studies in this research field. The third contribution consists in a turning point in the ethical literature. We need to get out there and let ethical principles emerge. We also need to be able to discover the impact of culture, contextual elements of society as well as the impact of organizational culture on these ethical principles.

Put briefly, this dissertation:

- Demonstrates the plurality of frameworks or of the plurality of basic assumptions in organizations;
- Attempts to give increased scientific rigor in the elaboration of basic assumptions within ethical framework;
- Tries to give scientific rigor to the choice of ethical framework to be included in an empirical tool;
- Proposes a new tool that could be stronger in the validity and reliability aspects than those found in the literature.

TABLE OF CONTENTS

	<i>Page</i>
Jury members.....	ii
Résumé.....	iii
Abstract (short version).....	iv
Abstract (long version).....	v
Table of Contents	x
Tables List	xv
Figures List.....	xvii
Remerciements	xviii

CHAPTER 1

Bridging Practical Business Ethics and Ethical Literature.....	1
1.1. What are we exactly talking about?.....	4
1.2. Definitions of key concepts for this dissertation.....	6
1.3. Different organizational settings.....	7
1.3.1. Large vs. Small companies.....	7
1.3.2. Private vs. Public organizations.....	9
1.3.3. Individual vs. Institutional morality.....	9
1.3.4. Rank.....	11
1.3.5. Legal issues.....	11
1.3.6. Accountability issues.....	12
1.3.7. Gender.....	13
1.4. Globalization.....	14
1.5. Cultural issues.....	15
1.5.1. International variety in approaches to business ethics.....	15
1.5.1.1. Business ideology and decision making.....	18
1.5.2. Quebec culture influencing business ethics.....	20
1.5.2.1. Institution in a context “Quebecois”	20

1.5.3.	Neoliberalism	23
1.6.	Organizational culture.....	25
1.6.1.	Stakeholder as an important management approach.....	26
1.6.2.	Stakeholder theory.....	27
1.7.	Conclusion.....	27

CHAPTER 2

Ethical Framework.....	30
2.1.	Ethical framework: A definition..... 30
2.2.	Pluralism and plurality: A definition 32
2.3.	Plurality in an organization..... 33
2.4.	Normative ethical frameworks..... 35
2.4.1.	Consequence..... 38
2.4.2.	Intent..... 38
2.4.3.	Consequence vs. Intent..... 39
2.5.	Utilitarianism. 41
2.6.	Justice..... 43
2.7.	Utilitarianism vs. Justice..... 44
2.8.	Limits of Western modernist frameworks..... 45
2.9.	Other perspectives..... 46
2.9.1.	Care..... 47
2.9.2.	Virtue..... 50
2.9.3.	Limits of these two frameworks..... 51
2.9.4.	Sustainability 52
2.9.4.1.	Economic perspectives..... 53
2.9.4.2.	Social perspectives..... 54
2.10.	Literature gaps..... 55
2.11.	Critics of the literature..... 56
2.12.	Basic assumptions..... 58
2.13.	Critic of existing plural measuring tools..... 62
2.14.	Conclusion..... 63

CHAPTER 3

Constructing the Questionnaire.....	68
3.1. Phase one: Determining top ten ethical frameworks.....	68
3.1.1. Content analysis	69
3.1.2. Ethical frameworks frequency in electronic databases.....	72
3.1.3. Top ten ethical frameworks	74
3.1.4. Concluding remarks on phase one.....	79
3.2. Phase two: Determining questionnaire items.....	80
3.2.1. Ethical framework for managers from theory to basic assumptions.....	82
3.2.1.1. Sustainable Development.....	82
3.2.1.2. Corporate Social Responsibility.....	85
3.2.1.3. Value Ethics	88
3.2.1.4. Discussion.....	90
3.2.1.5. Neoliberalism.....	94
3.2.1.6. Stakeholders.....	98
3.2.1.7. Compassion.....	103
3.2.1.8. Justice	108
3.2.1.9. Spirituality.....	114
3.2.1.10. True Good Beautiful.....	120
3.2.2. Conceptual assumptions.....	122
3.2.3. Concluding remarks on phase two.....	123
3.3. Phase three: Validating the questionnaire.....	123
3.3.1. From basic assumptions to questionnaire items.....	123
3.3.2. Scale.....	124
3.3.3. Structure of the questionnaire.....	125
3.3.4. Pre-test process and results.....	129
3.3.5. Field of research.....	130
3.3.5.1. Participants.....	130
3.3.5.2. Distribution of the questionnaires.....	131
3.3.5.3. Confidentiality.....	131

3.3.5.4. Procedure.....	132
3.3.5.5. Prior approval.....	132
3.3.6. Concluding remarks on phase three.....	133
3.4. Conclusion.....	134

CHAPTER 4

Analysis of the Responses to the Questionnaire.....	136
4.1. Descriptive section.....	136
4.1.1. Sample description.....	137
4.1.2. Descriptive analysis of the ethical frameworks.....	139
4.1.2.1. Descriptive tables of top ten ethical frameworks.....	140
4.1.2.2. Correlation between ethical frameworks.....	152
4.2. Exploratory factor analyses.....	154
4.2.1. Initial factor analysis.....	154
4.2.2. Secondary factory analysis without the basic assumptions potentially problematic.....	159
4.3. Interpretations of the factors.....	159
4.3.1. Factor 1: ' <i>Ideal organization dimension</i> '.....	161
4.3.2. Factor 2: ' <i>Respect dimension</i> '.....	167
4.3.3. Factor 3: ' <i>Interest for stakeholders</i> '.....	167
4.3.4. Factor 4: ' <i>Claimed neoliberalism</i> '.....	168
4.3.5. Factor 5: ' <i>Liberal dimension</i> '.....	169
4.4. Partial conclusion.....	170
4.5. Group comparisons on the factor scores.....	170
4.5.1. Gender.....	171
4.5.2. Private vs. Public.....	172
4.5.3. Education vs. Health.....	173
4.5.4. Hierarchal level of employment.....	174
4.6. Conclusion.....	176

CHAPTER 5	177
Discussion.....	
5.1. Discussion on the five emerging factors.....	180
5.1.1. Factor 1: ‘ <i>Ideal organization dimension</i> ’.....	180
5.1.2. Factor 2: ‘ <i>Respect dimension</i> ’.....	185
5.1.3. Factor 3: ‘ <i>Interest for stakeholders</i> ’.....	187
5.1.4. Factor 4: ‘ <i>Claimed neoliberalism</i> ’.....	189
5.1.5. Factor 5: ‘ <i>Liberal dimension</i> ’.....	191
5.1.6. Gender.....	192
5.1.7. A central theory in the current culture.....	194
5.1.8. Culture, gender and empirical studies.....	195
5.1.9. Hierarchical level.....	197
5.2. Limitations of this study.....	198
5.2.1. Limited generalizability.....	198
5.2.2. Fit of the model.....	199
CONCLUSION.....	200
6.1. Contributions and further research.....	203
6.2. Conclusion.....	205
REFERENCES.....	207
ANNEXES.....	xx
Annex A Recherche en éthique.....	xx
Annex B Potential ethical frameworks to be included in the research.....	xxxvi
Annex C Raw results factor analysis 50 items.....	xxxviii
Annex D Factors: 50 items.....	xlvi
Annex E Raw results factor analysis 31 items.....	li

TABLES LIST

	<i>Page</i>
CHAPTER 1	
Table 1.I. Definitions of business ethics.....	5
Table 1.II. Definitions of the main concepts.....	6
CHAPTER 2	
Table 2.I. Description of research using more than three ethical frameworks.....	65
CHAPTER 3	
Table 3.I. List of top ten ethical frameworks and keywords used for the literature review.....	70
Table 3.II. Results displaying the frequency of specific ethical frameworks in the scientific literature.....	73
Table 3.III. Basic assumptions in relation with the top ten ethical frameworks.....	126
CHAPTER 4	
Table 4.I. Descriptive tables – Sustainable development.....	141
Table 4.II. Descriptive tables – Corporate social responsibility.....	142
Table 4.III. Descriptive tables – Value.....	143
Table 4.IV. Descriptive tables – Discussion.....	144
Table 4.V. Descriptive tables – Neoliberalism.....	145
Table 4.VI. Descriptive tables – Stakeholder.....	146
Table 4.VII. Descriptive tables – Compassion.....	147
Table 4.VIII. Descriptive tables – Justice.....	148
Table 4.IX. Descriptive tables – Spirituality.....	149

Table 4.X.	Descriptive tables – Good / True / Beautiful.....	150
Table 4.XI.	Correlations between ethical frameworks scores.....	153
Table 4.XII.	Frequency of participants per category of questions not fully understood.....	155
	...	
Table 4.XIII.	Descriptive tables – without the potentially difficult assumptions to understand.....	156
Table 4.XIV.	Correlations between the ethical frameworks scores revisited.....	158
Table 4.XV.	Final factor model.....	160
Table 4.XVI.	Factor 1 – ‘Ideal organization dimension’ items.....	162
Table 4.XVII.	Factor 2 – ‘Respect dimension’ items.....	163
Table 4.XVIII.	Factor 3 – ‘Intention for stakeholders’ items.....	164
Table 4.XIX.	Factor 4 – ‘Affirmed neoliberalism dimension’ items.....	165
Table 4.XX.	Factor 5 – ‘Liberal dimension’ items.....	165
Table 4.XXI.	Differences within the parameters of membership psychometric factor by factor – Gender.....	171
Table 4.XXII.	Differences within the parameters of membership psychometric factor by factor – Private vs. Public.....	172
Table 4.XXIII.	Differences within the parameters of membership psychometric factor by factor – Education vs. Health.....	173
Table 4.XXIV.	Differences within the parameters of membership psychometric factor by factor – Hierarchal level of employment.....	175

CHAPTER 5

Table 5.I.	Improvements of basic assumptions.....	179
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FIGURES LIST

		<i>Page</i>
CHAPTER 3		
Figure 1	Groups of stakeholders.....	100
CHAPTER 4		
Figure 2	Gender of respondents.....	138
Figure 3	Organizational typology.....	138
Figure 4	Hierarchical level.....	139

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CHAPTER 1

1. Bridging practical business ethics and ethical literature

Changes in the internal or external environment mean opportunity or threats for people and businesses (Porter, 1980). Managers cannot ignore consumers' beliefs in regards of sustainable development. Stakeholders have their say in the debate of ethics in organisations. The shareholders are also entitled to have their say being heard. Business ethics is a topic more and more relevant in business world and academic places. DeGeorge (1990: 43) mentions that "[...] what we claim to be moral and immoral is continuously open to re-evaluation [...]" and therefore, individuals and organizations need to keep their coherence while adjusting to changing environments.

Media are not absent of the debates concerning business ethics. They use to pay close attention to unethical behaviours and report abuses and malpractices coming to their attention. Private and public organisations increasingly consider ethics as part of important factors to be taken into account to improve their public image, increase success and insure their perennially.

For many reasons, business ethics can be regarded as an area more important than ever before. Looking back to the business environment and socio-cultural values prevailing in families, villages, cities, public or private organizations fifty years ago, one could observe through sociological studies from scholars that moral, meaning religious morale had a major influence on the way peoples used to behave at that

time. Nowadays, many others sources of influence prevail. Ethics is now a mean for people in society and organizations to look for new ways to live a good life in taking into account the diversity of beliefs, cultural influences present in most countries. For that reason, students interested in business activities need to prepare themselves to work in a worldwide economy characterized by a large variety of practices, customs, morals and cultures. As for managers they need to improve their decision-making skills in keeping on adapting their managerial knowledge and skills

According to MacLagan (1994: 3), managers fall into two categories: those who regard ethics as a very pragmatic solution to not “fall foul of the law” and those with a long term perspective who anticipate societal changes. Understanding ethics is important for many reasons. Among these is the need for people to have a capacity to act in the changing environments in which they are nowadays living. People in organizations must also adapt in order to reach a high level of autonomy in regards to moral reasoning and to must be skillful in analyzing new situations that occur in our changing environments.

In North America and elsewhere in the world, the necessity to ground ethical reflection in undergraduate and graduate education programs is spreading. Managers and employees struggle with issues such as uncertainty, risk, and ethical behaviour for broad public interest in order to decrease the probabilities of getting into other recessions such as the one that happened in 2009.

Business ethics is not only important in this beginning of the 21st century, but is essential for better business practices in a context of globalization. The role of managers and scholars in adapting business ethics practices and theory is primordial in a world encountering rapid changes and developments.

This dissertation is positioned methodologically. We believe that it is possible to unveil ethics perception of employees and managers in public and private organizations through the use of a questionnaire. Certain bias cannot be avoided such as the culture effect. Furthermore, we cannot escape the organizational bias linked to a specific type of service or business offer.

We humbly take the risk to assume that it is possible to identify one or many ethical principles or, even better, ethical frameworks, present in an organization, whether public or private. For this reason, the wording of the statements tend to present a level of difficulty of understanding suitable to most people working in the organizations involved in this research.

Numerous elements need to be considered when working on a study like the one in this dissertation. For example, individual representations influence organizational ethical frameworks preferences. The indirect perception employees and managers carry regarding ethics is influenced by organizational culture, the type of industry they work in and the hierarchical rank they occupy. Perception and representation are also pretty much influenced by the broader concept of culture in a specific society, Quebec in this case, and also by globalization to a certain extent.

The importance of international differences as this has a direct link to the diversity of ethical frameworks individuals but also organization encounter in their living and the influences of organizational culture explain partly the diversity found in organizations. The founding ground of our belief: “there is a plurality of ethical frameworks in organizations”.

Before going further it is relevant to refer to the concepts and definitions we use when referring to keywords in this dissertation.

1.1. What are we exactly talking about?

Definitions are numerous and it is difficult to find a common understanding of what is ethics especially when one considers the large diversity of conceptual positioning scholars take in regards to ethics.

Basic notions described differently by authors in academic literature can lead to confusion. Ethics is sometimes limited to law or confused with deontology. Many people refer to morale and ethics as being a same reality.

Morale and ethics are nevertheless not identical. Morality is concerned with the norms, values, and beliefs embedded in social processes that define right and wrong for an individual or a community (Crane and Matten, 2007).

Table 1. presents various definitions regarding business ethics that one can find in the literature used for this dissertation. Therefore this is not an exhaustive list of definitions one can find while reviewing other sources in the literature.

Table 1.I.

Definitions of business ethics

Authors	Definitions
Crane and Matten	“Business ethics is the study of business situations, activities, and decisions where issues of right and wrong are addressed. Ethics is concerned with the study of morality and the application of reason to elucidate specific rules and principles that determine right and wrong for a given situation. These rules and principles are called ethical theories. Ethics represents an attempt to systematize and rationalize morality, typically into generalized normative rules that supposedly offer a solution to situations of moral uncertainty.” (2007: 5-8)
Velasquez	“Ethics is the study of morality.” (2006: 27)
Enderie	“An approach that recognizes the priority of practice over theory.” (1993: 133)
Canto-Sperber	“Concept used to designate the upstream and downstream of the world of standards which is designated itself by the word “moral.” (1996: 689)
Arthur	“Applied business ethics embraces patterns of business conduct that are accepted as good within the particular environment where they are applied.” (1984: 322)
Webster Dictionary	“[...] a set of moral principles or values.” (2001: 397)
Lewis	“[...] business ethics' is rules, standards, codes, or principles which provide guidelines for morally right behavior and truthfulness in specific situations.” (1985: 381)

Velasquez says (2006: 27) that an individual begins to practice ethics when he questions the moral principles he did absorbed during childhood, with friends and in the society in which he lives, to verify if these principles are reasonable or not and which are the implications with regards to certain situations or issues. Morality usually plays a crucial role in ethical theories.

1.2. Definitions of key concepts for this dissertation

The main obstacle to mutual comprehension in the literature is the difficulty to share a common understanding of the terms that people use when debating ideas. Such an obstacle, if not seriously taken into account in this dissertation, could lead to misunderstanding for readers. In order to avoid misunderstandings, it is important and necessary hereafter to push further than the definition of business ethics but also to embrace two other important definitions, as it is common to find grey zone of understanding concerning ‘Law’ and ‘Morality’ versus ‘Ethics’. Therefore, the definitions we used when constructing the questionnaire and analysing the data of the survey conducted in four organisations are given. Table 1.II presents the definitions of the main concepts this dissertation refers to.

Table 1.II.

Definitions of the main concepts

Concepts	Definitions
Law	<p>“Principles governing relations between persons, physical or moral, by defining rights, obligations and stating how the offenders are to be sued and punished. Laws are sets of compulsory rules established by the sovereign authority and enforced by the police.”</p> <p>“Professional ethics is guided by a set of rules established by a profession or an organization to govern the behaviour and prescribe the responsibilities of members within the frame of the laws prevailing. Ethical behaviours of professionals like surgeons, lawyers or psychologists are sanctioned by the professional corporation they are members of.”</p>
Morale	<p>“Critical reflection and set of imperatives and prohibitions which result from the opposition of good and evil, considered as absolute values and influenced without being dictated by the law and customs. Morality establishes duties and responsibilities. It is sometimes confused with the notion of moral standards, so losing its reflexive function.”</p>

Table 1.II. (continued)

Ethics	“Critical reflection and more diffuse desire to live a good life influenced but not dictated by law, customs and morality. Although ethics shares with morality the critical reflection, it is more independent from the use of strict rules.”
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(Inspired by Pauchant, 2007)

1.3. Different organizational settings

In the light of the empirical literature in ethics, research has been conducted using various dependent variables such as gender of the participants, culture, religion, hierarchy, etc. O'Fallon and Butterfield (2005), Ford and Richardson (1994), Loe et al. (2000), and Collins (2000) are the few authors to have published extensive reviews of business ethics literature. Some of the key items these authors discussed are offered as analysis filters in this research. We believe it is important to elaborate some of these items since they are considered by several authors as variables that should not be overlooked.

1.3.1. Large vs. Small companies

What is different in business ethics, considering the size of companies, is the way they approach ethical questions or dilemma. Small businesses have lesser resources at their disposal and have less time to spend on ethical issues (Spence, 1999). And, according to Murphy et al. (1992), small businesses tend to avoid unethical behavior. Concerning the way they consider their employees, Spence and Lozano (2000) found

that employees are valued and seen as being the most important partners of small businesses.

Chavez et al. (2001) found that firm size is positively related to the ethical decision making process. Also, smaller companies tend to behave more ethically in regards to their client and marketing offer but less ethically than large organization when under pressure to compete larger firms (Murphy et al., 1992; Vittel and Festervand, 1987).

Much more formalized approaches are found in large corporations. Large size businesses have more resources to devote to business ethics issues. Some have built comprehensive ethics management programs or codes of ethics (Vyakarnam et al., 1997). Shareholder value and profitability are of first importance in larger corporations.

For smaller companies, culture of the owner, personal characteristics, importance of stakeholders, economic imperatives have been found to impact the behavior and decision as well as the organizational culture of the company (Vyakarnam et al., 1997: 1634). Weber (1990) found a relationship between organization size and moral reasoning stage.

This dissertation underlines the fact that size can have an impact on ethical frameworks preferences.

1.3.2. Private vs. Public organizations

Managers in private sector businesses respond first to shareholders or owners. Hospitals and school boards are civil society organizations. Their mission is to offer and to dispense services to people. Avoiding corruption and conflicts of interest, being public accountable and governed by the rule of law are characteristics focuses of ethical management practices of public administrations. They aim at ensuring equitable and impartial deployment of the resources they are allocated (Moilanen and Salminen, 2007). A formal and bureaucratic approach to ethics of management can be observed in that type of organizations. Usually public organizations have limited resources.

Even though public organizations can deploy ethical management, governmental organizations are subject to cumbersome bureaucracy. As a result, they tend to show inertia and lack of transparency.

In this dissertation, we compare the sectors of health and education in the private and public spheres. We do so to explore if there is some differences in regards to ethical framework preferences as the literature suggests.

1.3.3. Individual vs. Institutional morality

One of the first items mentioned in O'Fallon and Butterfield (2005) is to group the factors into two categories namely those dealing with the individual and those

concerned primarily with the organization while Ford and Richardson (1994) divided it between individual factors and situational factors. The individual factors are thought to be: personal attributes, nationality, religion, gender, age, etc. As for situational attributes we think of: referent group, top management influence, organizational culture, type of industry, etc.

Business ethics studies can be divided as follows: some approaches emphasize on individualistic morality and are more applicable to individual behavior; others focus on economic system and the governing institutions. The latter is more representative of the trend in Europe. The individualistic morality approach is, for example, encountered in USA.

In fact as mentioned in summary by Ford and Richardson (1994: 217): “[...] as size of an organization increases, individual ethical beliefs and decision making behavior decrease”. However, these findings are not stable across different studies (Bucar and Hirrich, 2001). Soares (2003: 147) says that a “[...] corporation refers to an entity over and above a mere aggregation of individuals”. These individuals having their own moral filters act within a certain social context, carrying certain roles and leading to a corporate morality.

In this dissertation, we consider the individual as the important component to get to understand the ethical representations in organizations. We therefore question employees and managers in regards to their perception of their organizational ethics.

1.3.4. Rank

The hierarchical position of people in organization has an influence on the level of tolerance to unethical acts: employees at upper level compared to those occupying lower levels are more tolerant to unethical acts Harris (1990) and Akaah (1996). Jones and Kavanagh (1996) have found that the ranking of people in an organization has positive influence on various aspects relatively to ethical decision making. Other researchers (Jones and Kavanagh, 1996) observed that values and beliefs differ throughout hierarchical levels of organizations.

Most people regard companies as important actors in business ethics and criticize company as a whole, rather than any specific manager(s) even though in some financial ethic crisis that occurred in recent years, the legal system tends to aim more and more top managers for unethical behavior.

In this dissertation, hierarchical ranks are evaluated to see if ethical frameworks preferences differ like the literature suggests. We therefore question employees of various hierarchical ranks and managers in regards to their perception of their organizational ethics.

1.3.5. Legal issues

Adding that most economic transactions are losing their connection to a regional territory must complete what was said earlier about the relationship between ethics

and law. More and more businesses are beyond the control of national governments (Crane and Matten, 2007). Traditionally limited to a particular territory, when it leaves its own country of origin and moves partly or totally its production line, a business has to adapt to legal and cultural frameworks that are sometimes quite different (Visser 2008). It can then be quite a challenge for managers moving to a new country to adapt to new legal and cultural environment.

Corporate social responsibility ideology grounds part of its concepts on these facts that internationalisation of organization activities bring forward a lot of legal gaps and also social and cultural clashes which lead to a reflection on responsibility and accountability (William, 2006).

1.3.6. Accountability issues

Globalisation of commerce and financial activities allow the emergence of powerful multinational corporations. One can easily identify some corporations as very influential economic actors on the global stage, some being as much or more powerful than governments. The publication “The Corporation” (Balkan, 2004) stages well the difficulty an organization, but especially a corporation, to behave ethically as externalities are almost impossible to avoid.

1.3.7. Gender

The literature examining gender as a key factor to explain or predict business ethics behavior, preferences or decision making produces fairly consistent findings. These findings mostly suggest that there is no gender differences found and that one cannot consider women or men more or less ethical. Ethical sensitivity being one sub element (Collins, 2000: 11), this specific factor leads to many studies revealing that women are more or equally ethically sensitive than men but as the author mentions, most of these studies lack a theoretical framework predicting such results. In terms of moderating factor, no gender differences have been found. Loe et al. (2000: 187) even mention that findings regarding gender are mixed and inconclusive.

In this dissertation, we compare gender ethical framework preferences as it is one important comparative component in the literature. It has animated numerous academic debates but few articles did find a difference between male and female.

This subsection on gender finishes the overview of the various components we will be considering to filter our data, these filters having been inspired by the literature (O'Fallon and Butterfield, 2005). Three other elements have to be considered carefully as it impacts the analysis to be done of the results to be obtained. The first element is linked to the globalization, the second to specific cultural influences, and the third to the organizational culture influence.

1.4. Globalization

Globalization has homogenizing effects. Many businesses are no longer facing ethical issues limited to domestic realities. Globalization affects businesses by exposing them to ethical values and practices very different in foreign regions and countries. Many are facing worldwide ethical issues. Globalization is more than a major slogan of recent times. It is a reality that confronts managers. Not surprisingly, business leaders now recognize the increased risks that globalization could bring to their operations. Ethical business issues are part of these risks and sometimes are threats to the sustainability of a business.

Formal academic business ethics comes from the United States. Out of North America business ethics can be said to be young. According to Van Luijk (2001), business ethics appeared in Europe in the early 1980s. Spence (2007) points out that European context raises ethical issues very different from American ones. In other parts of the world, Asia and Africa for example, although many original ideas in business ethics have been and still are very useful to studying and solving ethical business issues, one must yield to the evidence that North American ethical approaches cannot be extensively applied to any country or region of the world.

Pluralism prevailing in America and Europe is part of the broader worldwide pluralism (DeGeorge, 1990). As one can read from Elankimaran, Seal, and Hashmi (2005), Ip (2009), or Romar (2004), Asia is characterized by a distinct historical legacy, philosophy and religion. Such distinct cultural, legal, religious and

philosophical factors influence the study and practice of business ethics in Asia, generating a different approach to business ethics. As Crane and Matten (2007: 19) state “On another level, it is also essential to think beyond the developed countries in the training of our knowledge and understanding of business ethics”.

Emerging economies and developing countries are the scenes of most pressing issues in business ethics (Visser, 2008). Wong (1992) says that an overview of Asian, African and Latin American perspectives is essential for ethics.

1.5. Cultural issues

With the confrontation of moral values from around the world, it is difficult to ignore the diverse ethical demands that organizations are confronted with. Even if we take a traditional standpoint of a governmental organization, individuals within these organizations themselves come from everywhere and promote their cultural values and influences. Cultural issues cannot be avoided in terms of potential impact on a study like ours. We have a look at it on a general level then we focus especially on Quebec’s culture as the research field is located in this province of Canada.

1.5.1. International variety in approaches to business ethics

Some fundamental differences in business ethics practices and studies in different parts of the world have been pointed out by many scholars or authors. Koehn (1999) Van Luijk (1990) and Vogel (1992) are some of them.

As previously pointed out, a large part of the literature about business ethics comes from North America and Europe. However, there have been numerous studies from many emerging countries in recent years. One can refer to Rossouw (2005) and Visser et al. (2006) for studies on emerging countries of Africa. As for Latin American emerging economies, one can rely on Haslam (2007). East and Southeast Asia have been studied by Donleavy et al. (2008), Ip (2009), and Kimber and Lipton (2005).

Africa and Asia may be more difficult to generalize about, we mean about ethical business characteristics, than Europe or North America. The reason is the diversity of cultural realities that can be observed in those parts of the world. What we point out here is that any approach to business ethics is likely to be driven, according to the authors having studied the subject, by the historical context and culture of the region or country. Therefore, one can find a plurality of various ethical frameworks around the planet and even in a part of a country.

Robertson and Crittenden (2003: 385) describe well the situation corporations face globally:

Strategic managers appear increasingly under pressure from stakeholder concerns regarding social and ethical issues. Partially in response, the supply of ethical decision-making models has grown rapidly. Business ethics scholars have broadened their scope to incorporate moral philosophies into their research endeavours. Despite these positive trends, the international focus of business ethics research has been slow to evolve. Yet, diverse moral philosophies, often most apparent across international borders, have important strategic implications for multinational firms. The ethical norms pursued by cross-cultural alliance partners, distributors, suppliers, customers,

financiers, and foreign government agencies can create public relations disasters, foster shareholder unrest, lead to consumer boycotts, and impact organizational outcomes.

Engaging in foreign markets, many companies suddenly have to face new and often major challenges. Part of those challenges stems from different and sometimes conflicting ethical considerations to be taken into account in business decision making. According to Donaldson (1996) companies entering foreign markets no longer can rely on the moral values they have so far taken for granted in their country of origin.

Robertson and Crittenden (2003: 385) introduce their article by stating “[...] varying legal and cultural constraints across borders have made integrating an ethical component into international strategic decisions quite challenging”.

In fact, “[...] despite transnational similarities, we can find significant national differences on particular issues” (Collins, 2000: 7). Cultural differences can be described by the attitudes and behaviours. Even in certain nationalities, we can find regional cultures affecting management and organizations (Hofstede, 1986). “The Welsh, the Flemish, Basque and the Québécois defended their identity and this was difficult to reconcile with a management philosophy of convergence” (Hofstede, 1986: 75).

1.5.1.1. Business ideology and decision making

According to Ralston (2009) 'business ideology' depends on the interrelation between the economical development level, the level of technological development and the political systems, creating the paradigms in place in organizations and institutions.

Cultural background has been studied by many researchers as it relates to ethical behavior (Gjerald and Torvald, 2010). According to Armstrong and Sweeney (1994), culture is a major factor affecting, when deciding of ethical issues, the individual grounds of decision making. The point that culture is definitely affecting individuals' ethics and should be always taken into account when observed in empirical research settings was also supported by Baumhart (2003).

Following the categories of Hofstede, Smith and Hume (2005) observed that individualism is another cultural dimension affecting ethical behaviours. This is also supported by Ford, Nonis, and Hudson (2005) who found cultural backgrounds affecting the decision making process. However, the situation and context needs also to be taken into account as demonstrated by Ford and Richardson (1994): the situation can pressure individuals and organization to behave a certain way and this will lead to ethical or non ethical behaviour.

Situational factors are typically attached to situations where individuals feel pressured to behave in certain ways (Latif, 2001). These factors are linked to the concerned

referent group (Zey-Ferrel, 1979), the code of conduct accepted or not, and the influence of the top management (Ford and Richardson, 1994).

Ford and Richardson (1994: 217) wrote:

Decision makers are influenced by top management in two ways: first, when individuals view the actions of top management as a model for an acceptable ethical conduct; second, when they fear the power which top management can exercise in terms of rewards and punishment.

These results have also been supported by Baumhart (1961), Brenner and Molander (1977), and Posner and Schmidt (1984). In 1992, Murphy et al. (1992) found that this influence was minimal.

In ethics the cultural differences are important (Cullen et al., 2004; Robertson, 2002). Economic development (Ralston et al., 1997) and political systems (Ralston, Nguyen, and Napier, 1999) have an impact on the organizational values and therefore individuals' perception on ethics. Perception of individual is an important concept for this dissertation as through the administration of our questionnaire we are searching for these indirect perceptions, the representation that individuals have of their organizational ethics. We cannot escape the fact that within our culture and even through globalization, organization and therefore business ethics is strongly influenced by our economical paradigm, capitalism.

1.5.2. Quebec culture influencing business ethics

As mentioned previously, we cannot escape focusing on Quebec's culture as the research field is taking place in that specific province of Canada and this might influence the analysis done on the results.

Jean Pasquero (1997: 621) mentions:

“[...] business ethics in Quebec presents particular characteristics, which set it apart from the mainstream Anglo-Saxon framework with which we are familiar. [...] understanding the obligations of business people and firms requires to put them within a societal context”.

Quebec province has a different paradigm in terms of filter to ethics. Unlike the rest of Canada and America, the first move of organisations is to consider societal concerns, then the firm and eventually the individual. Deeply interested to

“[...] forging a national identity, (Quebecers) are deeply attached to their extended social security system, and collectively hold a more sympathetic attitude toward government intervention. [...] It enjoys a cultural heritage and institutions of its own that cannot be found elsewhere with such concentration” (Pasquero 1997: 623).

1.5.2.1. Institution in a context “Quebecois”

Institutions must therefore be understood in terms of collective rights for the preservation of the national identity, and then the economy influences the distinctive traits of the economic institutions life and finally the social solidarity system.

Author Mari-Jo Hatch (2000) says that the environment can impose on organizations two types of requirements: technical and economic requirements, as well as social and cultural requirements (Hatch, 2000: 99). As social institution, an organization fundamentally tries to make justifiable with society (Scott, 1995; Knight, 1992; DiMaggio and Powell, 1983), and so it assures its survival. According to this theory, “organizations must conform to the values, the rules, the standards and the beliefs of the society” (Hatch, 2000: 99).

According to Meyer and Rowan (in Roller, 2007: 83), the structures and the organizational procedures are reflecting a set of beliefs structuring the organisation. In the case of Quebec, the conservation of the French language is considered as a collective right (Pasquero, 1997: 623) going beyond individual rights.

According again to Meyer and Rowan (1977), the modern societies consist of several institutionalized rules that build a model, a script, for the development of formal organizations. Thus, factors influencing management and organizations are not really based on efficiency and efficacy as teaches economic theory but rather on the practices legitimized by social and cultural pressures (Meyer and Rowan, 1977; Meyer and Scott, 1992; Powell and DiMaggio, 1991).

In Quebec, the Quiet revolution of the 1960s is one of these myths that created important institutional transformations and also economic autonomy to defend the French-speaking uniqueness of the province (Pasquero, 1997).

The strategy of modernization of institutions was collectively managed between the public and the private but under public leadership. The economic power so passed in transit from English speaking to the French-speaking people in the province creating a nationalist economy. This historic phenomenon impacts widely on the results obtained in the factor 1 of our present study. As a matter of fact, many, if not the majority of Quebecers, do think that acting like good citizens means defending the interests of the province of Quebec (Pasquero, 1997: 626).

In this perspective, the similarity of the forms and the organizational practices is explained by isomorphism (DiMaggio and Powell, 2002) through three mechanisms (Scott, 1995: 35) supporting or legitimizing the institution: regulation, normative and cognitive pillars.

A myth, shared by many people, participating in the institutionalization is that an organisation respecting the law is an ethical organisation (Schwartz, 2005; Driscoll, Hoffman and Murphy, 1998; Martin, 1998; Werhame and Freeman, 2005). This rationalization anchors strongly the very survival of the organization with regards to the expectations of the society.

The institutional perspective considers the organization as an opened system (Demers, 2007; Pasquero, 2005) strongly influenced by its socially built environment. Studied from this theoretical angle companies are thus considered as members of a social network (Scott, 2001) and not as a unique entity in wildly struggling in the economic jungle. So, the organisation and managers do adapt progressively (Feldman and Pentland, 2003) to environmental strengths such as the societal values promoting honesty in business and transparency of information (DeSerres, 2007; Isaac and Mercier, 2000).

In Quebec, the cultural constituent looks so much for consensus that it becomes a tradition (Pasquero, 1997). Solidarity and participation in the decisions implying multiple stakeholders are shared basic values. Cooperation, dialogue and the user-friendliness (Pasquero, 1997: 627) form the fabric of our democracy, our decision-making and organizational process. Indeed, in Quebec, several social responsibilities are managed by the government while in the Anglo-Saxon world these responsibilities fall directly to organizations. We refer here to programs designed to help employees to return to work after a sick leave, to Social Security and thus medical expenses, health and safety, equal salary to people showing equal skills, etc. Ethics of organizations is strongly tinged by these values and any change lives gradually because it will be anyway the result of the coercive influence of the statutory institutions or the imitation of society. The statistics show that more than 90% of Canadian companies have a code of ethics or one 'compliance program' (Gendron, 2005).

1.5.3. Neoliberalism

In business ethics theory important efforts to defend the ethical legitimacy of capitalism has been made (Crane and Matten, 2007). Many daily business problems have been solved thanks to those theoretical works on business ethics. Those researches have also brought important contribution to develop frameworks to decision making while providing important assistance in theorizing many ethical dilemmas. Those include understanding corporate governance, employee rights, and the involvement of stakeholders.

Neoliberalism can be referred to as market capitalism (Dicken, 2011). The economy is regulated in many of its aspects by market mechanisms. Individualism, short-term business goals and decentralized financial markets are some of the characteristics of neoliberalism. Shareholders look for maximizing the return on their investment of capital. Prevailing examples of neoliberalism are the United States of America and the United Kingdom.

Even though these two countries are mentioned together, it must be said that there are important differences between them. Uniformity is not a significant qualifier of capitalism. Cultural and institutional forms have evolved over time in different national contexts leading to distinctive modes of economic organization of both countries.

Literature focuses mainly on two categories of capitalism: LME and CME. The first one is the liberal market economy. Authors generally associate it extensively to the United States of America and moderately to the United Kingdom. The second one is the coordinated market economy. Authors associate Germany, Sweden and Japan to CME.

Another form of capitalism is social-capitalism. Contrasting to neoliberalism it is depicted by the collaboration between stakeholders. Scandinavia in Europe and Quebec in North America are considered having a social-capitalism economy. Stakeholder oriented economy is characterized by partnership.

1.6. Organizational culture

The organizational culture factor is another important concept to take into account for a complete appreciation of the various elements that might be influencing the objective of this dissertation for understanding the organizational diversity in terms of ethical frameworks. In that respect, Girard (2007: 101) mentions:

Organizational culture influences the decisions and actions of employees and managers at work, especially when faced with ethical dilemmas, and [is important] to highlight the influence of senior managers and senior management about it.

The important body of literature on organizational structure is a fertile opportunity as Ford and Richardson (1994) state it to link and analyze business ethics issues, processes, and moral frameworks in the light of this potential relationship (Trevino et al., 1998). According to O'Fallon and Butterfield (2005: 397), "[...] there is an increasing support for the notion that ethical climates and cultures exist within organizations" and that it influences business ethics perception and ethical decision making.

The objective of this dissertation is not to anchor organizational culture literature as the theoretical grounds but rather to underline that organizational culture defined as

A set of basic assumptions that a group has learned that he was able to solve problems of external adaptation and internal and that worked well enough to be considered valid and be transmitted in addition to newcomers like the correct way perceiving, thinking and feeling in any relationship to those problems. (Schein, 2004: 19)

According to Girard (2007: 130),

Organizational culture facilitates the establishment of consistency in the internal workings of the organization, a shared vision of its policies, the integration of newcomers and presenting a coherent picture out of the organization (Sims, 2002). It also defines the nature of peer relationships among the various levels of hierarchical authority and with external stakeholders.

Organizational culture promotes values and norms and proposes values in order to set guidelines of group behaviors. The desire to belong to the group ensures compliance to the norms and standards.

1.6.1. Stakeholder as an important management approach

Stakeholders as being considered in terms of structural management components have an impact on business ethics. The stakeholder theory is an influential theory (Stark, 1994) that was put forward by Edouard Freeman (1984). The core idea consists in considering that corporations are not only managed for shareholders' benefits and that a variety of other groups of people and organizations have legitimate interests in the company. The definition proposed by Freeman consists in "[...] any group of individual who can affect or is affected by the achievement of the organization's objectives" (Freeman, 1984: 46).

1.6.2. Stakeholder theory

Introduced in 1984 R. Edward Freeman, stakeholder theory is based on the meeting of different people (shareholders, customers, employees, managers, suppliers, labour unions, boards of directors, etc.) or groups of people committed with the activities of a company. An extensive definition mentions that the concept of ‘stakeholder’ is constituted of recognizable committed parties established which can affect the achievement of the objectives of the organization or be affected by the goals achievement of the same organisation (Freeman and Reed, 1983: 91). An organization possesses a myriad of stakeholders that have conflicting interests and different expectations (Trevino and Nelson, 2007). One of the organizational challenges is to know how to manage these various actors.

Selznick would underline the need to accommodate to internal interests and to adapt to the external strengths to the organization to assure its continuity, minimize the risks and reach the short and long-term objectives (Selznick, 1957: 21). Mitchell, Agle and Wood’s model (1997) brings managers an additional tool to determine correctly the groups with which he has to maintain dialogue has to be maintained to assure organisational perpetuity (Issacs, 1999).

1.7. Conclusion

Numerous elements need to be considered when working on a study like the one in this dissertation. First, we need to be certain to delineate between individual and

organizational, as the representation of the first ones will draw a picture on the second one. Picture that will be analyzed and criticized in regards to these representations. The indirect perception employees and managers carry regarding ethics is influenced by organizational culture, the type of industry they work in, and the hierarchical rank they occupy. Perception and representation are also pretty much influenced by the broader concept of culture in a specific society, Quebec in our case, and also by globalization to a certain extent.

Furthermore, we presented in this first chapter the importance of international differences as this has a direct link to the diversity of ethical frameworks individuals but also organization encounter in their living. This diversity is found in the principles that individuals share when answering the questionnaire and is therefore the founding ground of our belief: “there exists a plurality of ethical frameworks in organizations”.

Whittington and Mayer (2002: 32) stated “[...] many reasons can be advanced to explain the differences in business ethics between countries and regions. While globalization has been greatly reduced and alleviated, some of the characteristics of enterprise systems worldwide remain”.

Considering the importance and impact of plurality of perspectives in regards to business ethics it is of great interest to consider the differences between the United States of America and other regions of the world. The Euro zone is characterized by a decrease in the importance of national regulation applied to business by government.

A trend of greater convergence in business can be observed in most parts of the world (Whitley, 1992). However, it can be observed too that some fundamental characteristics and differences remain and continue to have relevance. Several articles of various kinds make up the literature on business ethics. In order to properly trace the scientific contribution of this thesis, we want our ethical stance camped first which we do in chapter two.

The next chapter is devoted to explaining what is an ‘ethical framework’ and presenting two classical examples found in the literature. Then complementary frameworks will also be presented to demonstrate examples of what we mean with plurality and diversity in ethical frameworks.

CHAPTER 2

2. Ethical framework

In this dissertation, we chose to focus on the plurality of existing ethical frameworks. Some of these frameworks can be conflicting or they can relate to one another. There is a tradition of Western ethical frameworks but we can assume that within organisations, Eastern influence can be found. Cross-cultural frameworks start appearing in the literature. We propose to first explain what an ethical framework is, then present the two categories found in Western ethical frameworks. We give a short example of what is meant to both extreme and then we propose complementary views.

2.1. Ethical framework: A definition

We need a clear definition of the concept of ethical framework used throughout this dissertation. The expression ‘ethical framework’ is widely used in the business literature but rarely defined. The Webster Dictionary (2001) gives the following definition to ‘framework’: “(2) frame of reference” (p. 462). Then ‘frame of reference’ is defined as “(2) a set of ideas, conditions, or assumptions that determine how something will be approached, perceived, or understood” (p. 462). The same dictionary proposes for ‘ethical’: ‘relating to ethics’ (p. 397) and we find for ‘ethic’: “(2a) a set of moral principles or values” (p. 397).

The expression ‘ethical framework’ is the most representative expression for our purpose.

As mentioned in the previous chapter, management practices are known to differ from culture to culture. Diversity is part of the wide range of processes, leadership styles or decision making processes existing in the business world even within one specific culture (Beekun et al., 2010; Hofstede, 2001). The steps of ethical judgement, ethical intention and ethical behaviour are influenced by different moral philosophies that regulate ethical decision making (Bateman and Valentine, 2010; O’Fallon and Butterfield, 2005; Barnett 1998). Therefore, we cannot ignore that various moral philosophies influence one’s behaviour (Trevino and Nelson, 2007; Forsyth, 1980).

The next question is: *Do employees, managers, directors or members of boards of directors generally use few or many ethical frameworks in decision making?* Many authors (Trevino and Nelson, 2007; Trevino et al., 1999; Carlson and Kacmar, 1997; McDonald and Pak, 1996) assert that these people often use a mix or a variety of ethical frameworks to make their decisions. Plus, Barnett et al. (1998: 716) declare that individuals “[...] differ in terms of the criteria they refer to when making an ethical judgment”. However, according to the texts from authors of empirical researches, a narrow variety of ethical frameworks for studying business decision making and is generally used in research projects. Therefore, we get a partial picture of the reality of organizational life in a business world more and more complex (Pauchant, 2005).

2.2. Pluralism and plurality: A definition

There is a consensus that social and cultural factors influence moral values, ethical thinking and ethical behaviour (Beauchamp and Bowie, 1983; Green, 1994; Lewis and Unerman, 1999; Thorne and Bartholomew-Saunders, 2002; Velasquez, 2006). “[...] pluralism is not a fact that needs to be argued away, or accounted for by overcoming it. It is a fact that we should take seriously as a source of moral theory and as a source of moral intuitions” (DeGeorge, 1990: 39).

In the literature, the expression most often used by researchers to express the variety of ethical frameworks is the term “plurality”. In this dissertation we are using the same term for the same purpose. But is there a difference between plurality and pluralism?

According to Isaiah Berlin as written by Jean-Baptiste Rauzy (Canto-Sperber, 1996: 363). “Berlin calls pluralist any philosophical position recognizing the plurality of values”. These values can be understood even if they are not accepted. We can oppose the term pluralism to the term ‘monoism’ describing as one single value system and ‘utopist’ to the position to which it is not impossible that all moral philosophies and their underlying value system be equal. As for Hinman, as seen in the following section “Normative ethical theory”, an ethical position that is considered pluralist is opposed to ‘relativist’ and ‘absolutist’ positions.

Hinman (2003: 54) defines pluralism as “[...] the conviction that the truth, at least in the moral life, is not singular or unitary”. He considers pluralism in his glossary (2003: 382) as:

[...] the belief that there are multiple perspectives on an issue, each of which contains part of the truth but none of which contain the whole truth. In ethics ethical pluralism is the belief that different moral theories each capture part of the truth of the moral life, but none of those theories has the entire answer.

His position rests on moral humility as we might be mistaken in moral matters and, therefore, might need to reconsider other possibilities; he calls this the ‘principle of fallibility’.

2.3. Plurality in organization

A business corporation’s vision usually encompasses a view of how it sees the world, a description of its unique potential to contribute to it and how stakeholders can coexist in that relational entity (Dierkes and Zimmerman, 1994). As mentioned by Collins (2000: 12):

The workplace is an arena for values conflicts (Liedtka, 1989, 1991). Managers consider a wide range of values when making decisions (Abbassi and Hollman, 1987; Bird and Waters, 1987, Marshall and Dewe, 1997) and rely on a variety of moral theories to determine the ethics of a given situation (Carlson and Kacmar, 1997).

Ethics is not independent from perceptions and it is not possible to claim, on a rational base, that ethical values of one specific culture should be considered as being better than another (Napal, 2005). One could, without taking into account the relevant

context, qualify specific actions as being unethical or improper. It could happen that particular modes of behaviour are approved or condemned, depending of prevailing norms in a specific cultural society.

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For the analysis of ethical questions and enlightened decision making in organizations, managers refer to a variety of ethical points of view (Hinman, 2003; Shanahan and Wand, 2003). In this dissertation, we use ‘ethical framework’ to describe what is referred to in the literature as ‘pure’ or ‘canonical’ normative theory.

Hinman proposes the thesis of the variety or several types of ethical framework to be heard and proposed it as source of wealth and growth of the moral life of human beings (Hinman, 2003: 379):

The diversity thesis has two complementary sides: the external diversity thesis and the internal diversity thesis. Different individuals have different voices and one individual has many frames of references. Men can learn from women. Women can learn from men. The internal diversity consists in saying that each of us has both masculine and feminine moral voices within us. This position minimize gender stereotyping because it denies that only men can have masculine dimension and that only women can have feminine ones.

To understand pluralism, DeGeorge is especially interesting as he presents four types of pluralism (1990: 46-47):

The first type is radical moral pluralism describes the state of affairs in which people hold radically different, mutually irreconcilable views about morality—about the meaning of terms good and bad, about the morality of certain practices, and about the ways of adjudicating disagreements. [...] The second kind of pluralism is pluralism of principles. This is a philosophical pluralism—the difference between the theologians and deontologists or between a philosophical or religious approach. [...] A third kind of pluralism, the pluralism of moral practices, describes disagreements on the moral character of particular practices. [...] The fourth kind of pluralism is the pluralism of self-actualization. This is a pluralism of open individual options and life-styles within a context of mutual tolerance and respect for others.

2.4. Normative ethical frameworks

Ethical absolutism and ethical relativism can be understood as two extreme positions (DeGeorge, 1999). Ethical absolutism claims that there are universally applicable moral principles and they are eternal. “According to this view, good and evil are objective qualities that can be rationally determined” (DeGeorge, 1999: 50). Ethical relativism, on the other hand, is a position claiming that morality “[...] depends on the context and is subjective” (DeGeorge, 1999: 50). In that perspective, there is no universal right and wrong. Crane and Matten (2007: 30) specify that the notion of relativism is involved in international trade issues “[...] where it is argued that moral judgments on behavior in another culture cannot be made from the outside because morality is culturally determined”. Most important, the logic of relativism is that everything is different and nothing is wrong, according to Donaldson (1996).

Ethical frameworks can help clarify the different basic assumptions or principles on which various parties (individuals or groups or organization) involved in a decision rely on. Individuals and organizations need to understand the range of perspectives in order to establish a position or to come to a decision while facing ethical problems (Kaler, 1999).

In this section, we present the different ethical frameworks as examples to the founding ground of this dissertation. Ethical frameworks can help individuals and organizations to clarify problematic moral situations. Each theory presents different aspects that must be taken into consideration.

John Kaler (1999) suggests that individuals know about morality even if we do not put it in an ethical framework format. As social beings we need to apply morality, set rules and adjust them to evolving context. It is a must for our living together. We are living in a world characterized not only by religious and cultural diversity but also by philosophical and ideological diversity.

People of the same origin or the same workplace differ significantly in their moral views and convictions (Crane and Matten, 2007). They however form groups of people eventually sharing a similar representation in regards to their organization. Sometime this representation is nothing but a positive or negative belief in regards of the organization. For example, believing that the organization is exploiting its employees is a strong and potentially very damageable belief. On the contrary, an

employee sharing the belief that their organization treats them fairly is very valuable for the organizational climate.

Globalization is a reality no business can ignore. Managers have to consider that globalization means that multiple morality perspectives and a large variety of cultural backgrounds are, in this second decade of the 21st century, to be taken into account because they play a role in business decision making. They must not rely on absolutist positions to address issues of good and bad in decision making. They must be aware that empirical researches show a large diversity of moral convictions and principles around the world. To make good decisions that are acceptable to other cultural, religious or political countries, organizations' managers and board members obviously need some knowledge of the various moralities that could impact the consequences of their decisional business choices.

According to Trevino and Nelson (2007: 215), "Even the most subtle theory is used by individuals in a situation of concrete organization [...] most people have a base gut feeling about the good and bad the situation based on prejudice and perceived benefits".

Ethical frameworks are valuable to businesses in that they help to manage the intuitive feeling. Rational discourses between people whose moral values differ from each other are possible to be engaged on the basis of ethical framework. Close and rigorous application of a theory in matters of right and wrong ethical framework is never really pertinent or useful in the decision making of business practices.

In ‘normative theories’ or what is called ‘canonical theories’, authors most of the times divide the main theories between those oriented towards the consequence of the action versus the intent behind the action or choice. We briefly present the difference.

2.4.1. Consequence

The consequentialist theories are based on the expected results, objectives or goals of a specific action. Consequentialism is often referred to by the term result. An action is said morally right if its results are desirable. If the results of an action are not desirable, the action is considered morally wrong. There are theories stating that the moral judgments are made on the results of some action. If consequences or results are positive then the action is considered right or good. Objectives and results are the keys of these ethical frameworks.

2.4.2. Intent

Other theories consider moral judgments on the fundamental principles of the motivation of the decision maker. They are said non-consequentialist ethical approaches. This non-consequentialist ethical approach is basic in the Canadian Criminal Code (R.S.C., 1985, c. C-46). Indeed, one can be found not criminally responsible of a criminal act he or she did commit if he or she is declared having been, at the time of the crime, in such a state that he or she could not form intent.

To the other extreme, some theories are supported by key principles based on the motivation or intention of the decision maker. Even though results could be negative, we consider the action right if the intent was good. Because the underlying principles are based on decision making, the impact is not considered in the moral judgment.

We hereafter have a closer look at both families of philosophic theories in order to give a brief example of an ethical framework. One ethical framework is chosen for each family proposed above, the consequence and the intention families.

Furthermore, the specific choice of these frameworks presented has been carefully chosen to correspond to what we found in the literature. Indeed, we present in this chapter in the section “Measuring tools”, an analysis and critic of the most often used ethical frameworks by researchers when they work on a plurality of frameworks that is used or could be used to observe business ethics

2.4.3. Intent vs. Consequence

No single normative theory can be ‘declared’ or assigned to a particular country or region of this 21st century world. In many countries open to immigration to keep on having no declining population, to increase the number of qualified people in order to respond to the needs of business, research, education, or for any other motive and reason, a change in traditional cultural uniformity or diversity can be observed. The decision made to address such issues show divergence between intent and consequences.

In Quebec, the Bouchard and Taylor report (Building the Future: A Time for Reconciliation, 2008), followed by the ban on Sikh Kirpan decision overturned by Supreme Court of Canada in 2010, are examples of the impacts of changing contexts that organizations faced exemplify the plurality of cultural and religious values in a country.

Many traditional theories commonly adopted by American scholars are in fact of European influence. Nevertheless, ethical thinking in business goes beyond the European context. Same conclusion can be said about the influence of North American ethical thinking in business.

Beyond this American or European contexts, some important additional approaches from Asia, and other parts of the world, should be taken into account when debating about influential ethical frameworks. For example, ethics in Asia is influenced by religions such as Islam (Wienen, 1999) and Buddhism (Gould, 1995). Another example of influential factor not present in American or European ethical frameworks is traditional community values, such as the Chinese *guanxi* (Chenting, 2003).

However, in terms of listing ethical frameworks and bridging it to authors, a group of experts working on the subject at the Chair of Ethical Management, HEC Montréal, has tried to list an exhaustive, but obviously incomplete, list of international ethical frameworks¹. These researchers even pushed the exercise to linking each ethical framework to one or two major contributors to each framework. Their intent was not

¹ See Annex B, p. xxxvi.

to attribute one single influence to an historical, complex and evolutionary ethical framework, but rather to link a ‘contributor’s influence’ to an ethical framework. Choosing to call ‘contributors’ instead of ‘thinkers’ and ‘writers’, the people who have been identified and retained to be linked to an ethical framework would help giving sense to the HEC researchers’ selection.

2.5. Utilitarianism

Utilitarianism is the ethical framework most often proposed to observe business ethics in a plural research mindset. Therefore, utilitarianism becomes our example in the consequence ethical framework family. In business ethics, the theory's most influential point of view forging the ethic of utilitarianism stems from the work of John Stuart Mill (1806 – 1873). We therefore consider him has being one of the very important contributors to this framework.

Utilitarianism states that any act or decision is justified on the basis of its consequences. Utilitarianism is the most popular theory applied to business decisions (Buchholz and Rosenthal, 1998). Utilitarianism supporters assume that, when facing with alternatives, one should opt for that which guaranties the highest level of utility.

Utilitarianism ethical framework states that individuals should act so as to produce the greatest possible ratio of good to evil for all of society (Reidenbach, Robin, and Dawson, 1991: 91). Other authors describe utilitarianism as being a universal theory that looks at the consequences of specific actions for all stakeholders. Production, for

the greatest number of members of a community, of a greater amount of positive effects than negative consequences is an example of the common universal principle 'public good' Donaldson and Werhane (1996). This way of defining utilitarianism is giving this ethical framework the meaning of a social cost-benefit analysis. When a whole population is concerned by a business activity, determining whether the activity will maximize or not the benefit of the general population is the way to judge the morality of such activity.

Many authors refer to utilitarianism using different words, but refer to a similar basis, that is to say the utility of similar action, which means the action producing the greatest good for the greatest number (Davis et al., 1998). However, this standard is not necessarily the dominant criterion in most business decision making (Cavanaugh, 1990 as reported by Davis et al., 1998).

Decisions that create personal gain at the expense of the gain of the company are considered unethical by pure utilitarians (Fritzsche and Becker, 1984). In that line of thinking, the utilitarian ethical framework is mainly based on the following elements: prudence, self-promotion, best self-interests, selfishness and personal satisfaction. It promotes the individual's long-term interests (Napal, 2005). Promoting one's interests might include behaviours like helping others and giving gifts one believes that those actions are in his/her own best interests (Reidenbach, Robin and Dawson, 1991). From the cultural point of view, the emphasis on the protection of utilitarianism group reinforces the value of eastern collectivism (Hofstede, 1980 as

cited by Crane and Matten, 2007). Therefore, in societies with a strong culture of the East and a socialist economic ideology, utilitarianism is the dominant entity.

2.6. Justice

Justice is the intent oriented ethical framework most often proposed to observe business ethics in a plural research mindset. Therefore, Justice becomes our example in the intent ethical framework family. In business ethics, the theory's most influential future point of view forging the ethic of right and justice stems from the work of German philosopher Immanuel Kant (1724-1804). We therefore consider him has being one of the very important contributor to this framework.

Kant developed a theoretical framework called the 'categorical imperative'. Kant puts forward three maxims to explain the categorical imperative (Crane and Matten, 2007; De George, 1999; Bowie, 2000):

Maxim 1: Act only according to that maxim by which it should become a universal law.

Maxim 2: Act so that you treat humanity, whether in your own person or in that of another, always as an end and never as a means only.

Maxim 3: Act only so that the will through its maxims could regard itself at the same time as universally lawgiving.

Notion of justice have been widely applied in the problems of business ethics, particularly with regard to employment practices and the issue of discrimination. Justice was also a key element of the debate on globalization and sustainability. Here,

the main concern is environmental, social justice issues and economic - issues that have long permeated the reasoning on the ethics of economic systems. Bowie (2000) gives a Kantian justification in support of practices such as profit sharing, employee participation, meaningful work, the collapse of the hierarchical structure, and the movement towards quality.

Kant argued that morality and decisions about right and wrong are not dependent on a particular situation, let alone the consequences of his action. For Kant, morality is a matter of some eternal principles, abstract and immutable - a set of moral priors - that humans should apply to all ethical problems. (Crane and Matten, 2007: 105)

For Kant, human beings are rational actors. Therefore humans can by themselves make decision related to the principles to self-governance. Hence humans may be regarded as independent moral actors having their own rational decisions right and evil. The meaning of this is what follows “[...] this ethical framework should be applied to every moral question regardless of who is involved, who benefits and who is aggrieved by the principles once they have been applied in specific situations” (Crane and Matten, 2007).

2.7. Utilitarianism vs. Justice

Justice-based and utilitarian-based frameworks, for example do not refer to the same criterion to qualify the same behaviour: the first one judges a behaviour on a basis of fair distribution of benefits and burdens imposed on people; the second one establishes a judgement on the basic criterion of its effect on the welfare of people involved. Some degree of subjectivity may be associated with the application of these

frameworks. As stated earlier, one could, without taking in account the relevant context, qualify specific actions as being *unethical* or improper (Napal, 2005). A behaviour considered ethical by someone making use of the utilitarian-based ethical approach may be categorised as unethical by the same individual using justice-based ethical approach.

2.8. Limits of Western modernist frameworks

While carrying the power to address most problematic business ethical issues, major Western ethical frameworks present an important disadvantage: they view the world from a single angle. Therefore they view human life with only one aspect being the intent or the consequence. They miss the whole reality of human life, which is usually more complex than these ethical frameworks tend to show and simplify. The first criticism toward Western ethical frameworks is the abstract nature of moral (Crane and Matten, 2007).

Secondly, frameworks in their canonical perspective are reductionist. Kaler (1999) argues that each theory tends to focus on one aspect of morality at the expense of the rest of morality. Thirdly, frameworks are too impersonal because they not take into account relationships (Gilligan, 1982) or personal obligation and contexts.

It seems obvious from above that these two specific ethical frameworks that are found in the literature abundantly encounter some problems (Jones et al., 2007). Recent attempts to develop or revive alternative ethical theories. Those are trying to

give more flexibility to ethical frameworks. They also look for less abstract principles and try to be more useful to policymakers in their relationships with others. Such attempts are also open to criticism and help to enrich the range of perspectives that one could take on ethics in business.

2.9. Other perspectives

Alternatives frameworks provide another important perspective that should not be ignored, and, we suspect, may become increasingly influential in business ethics literature. We will examine two major complementary ethical frameworks, the one based on relationships and responsibility called the care framework and the second one called virtue framework based on character and integrity. Care ethical framework is presented here because it is part of the main critic toward the usual ethical stream. Accordingly, Kujala and Pietlainen have made an important contribution to the most relevant instrument measuring plurality in organizations as discussed in section “Measuring tools”. Despite its relevance, the instrument still remains at a preliminary level since Kujala and Pietlainen have published only four articles so far. The care framework is also often related to the moral development ethical literature and this combination is even more frequent in the literature when we do not restrain the research to criteria of ‘applied / empirical framework’ like we have done in this paper (Chapter 3 – phase 1). In the same vein, virtue ethical framework becomes especially usual in terms of number of articles if we do not consider the same criteria mentioned for the care ethical framework. Virtue is very often mixed to values when considered at the organizational level. Virtue and value become exponentially present without

restrictive research criteria like the one in chapter 3, phase 1. These criteria that will be mentioned again later consist in:

- Database Proquest and Emerald;
- Paired-Reviewed articles;
- Articles published before September 2008;
- Key words for virtue ethical framework: virtue ethics; virtue and business ethics; virtue and ethical framework; Aristotle and business ethics; Aristotle and ethical framework; virtue and ethical framework;
- Reading each abstract to make sure the article was organizational oriented AND to make sure virtue ethics was written on with the ‘framework’ (reference to the definition at the beginning of this chapter).

2.9.1. Care

Care is the ethical framework mostly often proposed to observe, with a different view, business ethics in a plural research mindset. Therefore, care becomes our first example in this section. In business ethics, the theory's most influential point of view forging the ethic of care stems from the work of Carol Gilligan (1936 – to date). We therefore consider her has being one of the very important contributor to this framework.

Gilligan argues that focusing exclusively on the reasoning of justice hides the psychological reality of ethics and its normative importance. While ‘ethics of justice’

gives a 'thin' image of the other as worthy of respect simply by virtue of a common humanity, the 'ethics of care' leads to see the other in a 'thick' dimension, as being made by their particular human face, by their particular social and psychological self. This type of ethics also implies that one takes seriously one's special relationship to another or, at least, let oneself be moved by it.

Gilligan assumes that the orientation of justice organizes moral perception by highlighting issues of equity, rights, and obligations; the orientation of care focuses on the relationship between the persons concerned on their particular personality and their joys and sorrows. The thesis is that, in general, one way of looking at moral issues takes precedence over the other, and that the pattern in which one dominates the other way is related to sex differences. Men think in terms of justice, women in terms of care.

Kohlberg began by denying the existence of an ethics of care, thus recognizing nothing that could have any importance in moral psychology. But he came to acknowledge many of the points of controversy. About his initial theory, he wrote:

I assumed that the essence of morality and moral development was ethical, it was a question of rights and duties or requirements (1984:225). [...] These assumptions led me to design an instrument that measures the argument raised in connection with dilemmas relating to its conflicts of rights or distribution of scarce resources, that is to say to the concerns of justice. We did not use in cases of dilemmas on pro-social attitudes towards others, dilemmas that could not be formulated as a conflict of rights (1984: 304). [...] We recognize, however, that the emphasis on the virtue of justice in our studies does not fully reflect all that is recognized as moral domain (Kohlberg, 1984: 27).

This Kohlberg's acknowledgment is typical of the way researchers and research evolves over a period of time. Researcher's individual contributions add to collective knowledge and are parts of what is considered to be true at a certain point in time.

Carol Gilligan's contribution to the feminine ethical framework is important. She saw ethics in a different way. Her approach shows the individual deeply rooted in a network of relationships. That is why she thinks that the responsibility for the members of this network consists in maintaining the connectivity. Gilligan's opinion is that it is more important to maintain connectivity than relying on abstract moral rules or principles.

Moral problems are, according to Gilligan, "[...] conflicts of responsibility in relationships rather than the conflict of rights between individuals" (Crane and Matten, 2007: 121). Seeing moral problems this way has consequences: first, moral problems cannot not be solved by personal, subjective evaluation; second, solving moral problems can be achieved through social processes. Traditional approaches would focus on 'fair' results, and in particular aim at the achievement of harmony, empathy, and integration with respect to ethical issues. Feminine ethical framework is an approach that prioritizes "[...] empathy, harmonious and healthy social relationships, care for one another, and avoidance of harm above abstract principles" (Crane and Matten, 2007: 120).

2.9.2. *Virtue*

Virtue is the ethical framework most often proposed, along with care ethical framework, to observe with a different perspective business ethics in a plural research mindset. Therefore, virtue becomes our second example in in this section. In business ethics, the theory's most influential point of view forging the ethic of virtue stems from the work of Aristotle (384 B.C. – 322 B.C.). We therefore consider him has being one of the very important contributor to this framework.

Personal integrity clearly has a strong resonance in a business context. Professionals such as doctors, lawyers and accountants rely on their moral integrity for the maintenance of legitimacy and client's trust. Rather than checking each action based on its results, or its underlying principles, some ethical approaches turn to character of the integrity of the decision-maker (Nielsen, 2006). This kind of focus is underlined in professional corporations' legal frame. Attention to character as the foundation of business ethics was also raised in non-Western context, such as Africa (Gichure, 2006). According to that author, humanistic approach is more acceptable in African culture that rules-based approaches

Virtue ethics argues that the morally correct actions are those undertaken by actors with virtuous characters. That's why the formation of a virtuous character is the first step towards a morally correct behavior.

Virtues can be defined as follows: a set of traits that will allow a person to live a good life (Crane and Matten, 2007). Characteristics such as honesty, courage, friendship, mercy, faithfulness, modesty, patience, are part of a potential list of moral virtues. In organizations characteristics like confidence, self-control, empathy, fairness and truthfulness are important virtues (Ferrell et al., 2000; Robertson and Crittenden, 2003; Maitland, 1997). Violations of these virtues are judged unethical behaviors.

Aristotle's ethics of Virtue is centered on the notion of a 'good life'. The first proponents of virtue ethics is happiness. The 'good life' is based on the practice of virtuous behaviour. In a business context, the 'good life' means more than making profits. Comprehensive Virtue ethics is also looking at how profits are achieved.

2.9.3. Limits of these two frameworks

About the Care ethical framework, despite the value of the critical changes that brought some help to the stage theory, Carol Gilligan has not produced, with her research program, a valid alternative theory. Much of his empirical work does not meet the standards of experimental psychology. In addition, she has been much criticized for not being sufficiently critical or radical in two respects: first, the whole of moral reasoning is never questioned - people reason in terms of justice or in terms of care; second, many people suspect Gilligan and her colleagues to give their interpretation of the 'different voice' the accents of a harmless liberal feminism,

which they then claim moral superiority, or, even worse, to strengthen male and female stereotypes in terms of moral reasoning, without reliable data on the subject.

As for the virtue ethical framework, according to Jones et al. (2005: 56-68), it does not take long to see the main disadvantage of virtue ethics: how can we determine which community ideal of good practice to consult? It is reasonable to ask, in the absence of clear rules and official code of conduct of a community, how to apply Care ethical framework virtuous traits it suggests. Nevertheless virtue ethics is of some utility to business ethics. Indeed it reminds business managers that good and evil cannot be solved simply by applying a single theoretical principle or specific rules. Comprehensive knowledge on ethical issues must be must be acquired over time through experience and participation (Nielsen, 2006).

2.9.4. Sustainability

In recent years, considerable attention has been given to address the various impacts of the organizational activity on society. External source of interrogation have raised much interest even in the ethical literature in regards to issues such as pollution of the environment, climate change and its impacts; recycling; increased of the water level, desertification; waste management; mass consumption; disappearance of small craftsmen, etc. The terms ‘sustainable development’ appeared in 1987, the Brundtland Commission Report which defined it as development that meets present needs without compromising the ability of future generations to meet theirs (Anand

and Sen, 2000). Therefore, Sustainable development ethical framework is another example we cannot escape. In business ethics, the theory's most influential point of view forging the ethics of sustainability stems from the work of Gro Harlem Brundtland (1939 – to date). We therefore consider her has being one of the very important contributors to this framework.

We choose to focus here on two of the three levels composing sustainable development ethical framework, the economic perspective and the social perspective as the environmental perspective is beyond the scope of this dissertation.

2.9.4.1. Economic perspectives

Basics of the arguments supporting the sustainable development need is an economic perspective that assumes that keeping on the way resources are used, the earth population is growing, the industrial activity is polluting air and water could eventually lead to a lesser standard of living and could deprive future generations of living standard we now enjoy in the developed countries

Economic sustainability, seen from a narrow perspective, pays attention exclusively on the economic performance of the company itself. At that level the responsibility of management is the same as defined in capitalism. That means a business must be profitable to survive in a world of competition. Without profit there is no perennality. The focus is pointed to the shareholders value. Long term strategies aim stock price, larger part of the market and increased revenue. This contrasts with

financial capitalism that aims at quick profits and high rate of return on capital investment without regards to success and viability of business. The financial 2008 worldwide crisis is a consequence of that kind of financial capitalism.

Considered on a large scale, economic sustainability includes not only the impacts of a business on the economic system it is part of, but also that business' attitude toward such system. Corruption or avoidance of taxes payment, for example, could be considered economically unsustainable.

2.9.4.2. Social perspectives

Sustainability considered from a social perspective is relatively recent. It appeared after environmental and economic sustainability issues (Scott, Park and Cocklin, 2000). Authors tend to consider that social perspective in sustainability emerged in the 1990s. This appearance of a new perspective could be linked or be a response to the issue indigenous communities negatively affected by business activities in the least developed countries.

Social justice is what the social perspective is all about. As reported in a United Nations report (2005: 3) there is “[...] the growing gap between skilled and unskilled workers, the chasm between the formal and informal economies, and growing disparities in health, education and opportunities for social and political participation”. Business activities are in the core of such issue. Consumers in rich countries are getting increased economical consumption opportunities in reason,

partly, of businesses moving production to developing countries where workers are paid a wages.

The central concern in the social perspective on sustainability include just and equitable business activities between rich and poor countries, between men and women, between rural and urban population.

Sustainability considered from a social perspective has significant implications. Plant closures in Western countries and industrial pollution all over the world are in the core of the concerns. However, in this beginning of the second decade of the 21st century, few businesses or industries cab claim to be sustainable in the full sense of the term.

2.10. Literature gaps

Do employees, managers, directors or members of boards of directors generally use few or many ethical frameworks in decision making? Many authors (Trevino and Nelson, 2007; Trevino et al., 1999; Carlson and Kacmar, 1997; McDonald and Pak, 1996) assert that these people often use a mix or a variety of ethical frameworks to make their decisions. Hinman proposes the thesis of the variety or several types of moral voices to be heard and proposed it as source of wealth and growth of the moral life of human beings:

The diversity thesis has two complementary sides: the external diversity thesis and the internal diversity thesis. Different individuals have different voices and one individual has many frames of references. Men can learn from women. Women can learn from men. The internal diversity consists in saying that each of us has both masculine and feminine moral voices within us. This position minimize gender stereotyping because it denies that only men can have masculine dimension and that only women can have feminine ones (Hinman, 1993: 379).

Hinman (2003) states that business ethics suffers from a too narrow range of ethical perspectives used in the traditional research. He says that these perspectives are not nowadays completely adequate to manage the ethical problems, our world being pluralistic and global. However empirical researches, according to the texts of those authors published, consider only a narrow variety of ethical frameworks for studying business decision making and, doing so, partially painting the reality of the organizational life in a business world more and more complex (Pauchant, 2007).

Considering this lack of plurality, several researchers asked that more numerous ethical frameworks to be integrated into the questionnaires and the research tools (O' Fallon and Butterfield, 2005: 400). McDonald and Pak (1996: 979) report that researchers often use a narrow range of potential ethical frames.

2.11. Critics of the literature

The academic literature, on one hand, supplies a large number of these frameworks. On the other hand, managers base themselves on their work experience, their academic training and on their own personal values to position towards ethical issues. Between these poles, we find researchers who try, through empirical projects, to

observe and enlighten ethical frameworks used in organizations. Ethical frameworks used in empirical researches are limited in variety as it is demonstrated farther in the coming section “Measuring tools”. Plus, researchers show no agreement or consensus even when they use an identical ethical framework by: attributing different authors that sometimes display contradictory philosophical principles to the same ethical framework; presenting the basic assumptions a similar ethical framework through a large array of completely different assumptions, these assumptions having not elaborated through a scientific process most of the time but rather with intuition or common sense; naming the ethical framework with very different titles for a same definition of the framework. For example, three distinct terms are used to verify the philosophic principles connected to Kant’s ethics of justice: the ethical school of Kant (Margaret, 2003), the school of the categorical imperative (Brammer, William and Zinkin, 2007) or the egalitarianism (Bowie, 2000). We can even find Kant for the business ethics and a complementary ethical school called ‘justice’ (questionnaire of Reidenbach and Robin, in McMahon and Harvey, 2007). Another example, Reidenbach and Robin (1990) use the following three hypothesis in a form of polarity to describe the course of justice: ‘results / does not result in an equal distribution of good and bad’, ‘fair / unfair’. Other authors such as Carlson and Kacmar (1997), for the same reality called ‘justice’ only use two statements one of which is ‘the outcome described in this scenario is fair’.

To know if researchers really use the same ethical framework is quite difficult. Brady and Dunn (1995: 385) state this problem clearly: “The presentation of ethical framework in the literature of the field is almost unpredictable”.

2.12. Basic assumptions

To consider one specific and important element mentioned above in the absence of consensus between researchers interested by ethical frameworks and especially those trying to picture a plurality of ethical frameworks, we need to define what a basic assumption within this dissertation is.

Indeed, one can wonder if there is only one way to picture the very foundations of a specific ethical framework. According to Beekun, Westerman and Barghouti (2005), there is a multitude of manners to describe an ethical framework using two, three or four hyper goods. Many other authors say that it is very difficult to compare different studies in business ethics, those studies being based on different ethical framework. For one specific ethical framework, studies are bounded by moral principles that vary largely from a study to the other one (Donleavy, 2007; O' Fallon and Butterfield, 2005: 399; Miner and Petocz, 2003: 15-16; Carlson and Kacmar, 1997: 148).

This dissertation project being extensively anchored around the use of basic assumptions to capture ethical frameworks in organizations, we needed to refer to authors' definition of the concept 'basic assumptions'. They are defined in literature as 'internal knowledge structures' (Mourot, 2009).

According to Schein (2004) they exist in long-term memory and guide information processing and behavior in various domains. Schein (1991: 247) stated that "[...] a pattern of shared basic assumptions, invented, discovered, or developed by a given

group, as it learns to cope with its problems of external adaptation and internal integration”, is the basis of organization culture. So, one could conclude from Schein's previously reported statement that assumptions having worked well enough to be considered valid are taught to new members of the organization as the correct way to perceive, think, and feel in relation to external or internal problems.

Basic assumptions play an important role in defining what one can know in the environment and how that can be known. Being general beliefs about reality, they influence what an individual or a group answers to the following question: *What explains why things are as they are?* (Holland et al., 1993). They define what can be accomplished and how. In addition to defining what goals one can seek in life, basic assumptions define what goals one should pursue. Basic assumptions also define proper or improper types of behavior and relationships (Koltko-Rivera, 2000).

Employees' basic assumptions or general beliefs about reality shape decisions about considering what proper or improper behavior is, and what the management considers as meaningful results (Drucker, 2006). Identified in relation to human nature, will, behavior, interpersonal relations, and the world in general, basic assumptions might be considered having other dimensions in another literature. They are usually studied in social sciences like applied psychology (Berzonsky, 1994) or anthropology (Lawler et al., 2008).

Basic assumptions are to an ethical framework the very bases of its stability. They are the core part of it. It might be called paradigms. Pauchant (2007) adds to this that

basic assumptions, at the core of system of thought, include a number of ethical postulates guiding the actions of individuals and organizations (Mourot, 2009).

Schein (2004) says that shared basic assumptions form around these ‘deeper dimensions’ in any organization. Organizational missions, primary tasks, and goals reflect basic assumptions about the nature of human activity. Those elements also reflect relationship between the organization and its environment. Assumptions about the nature of truth and the appropriate psychological contract for employees are reflected in the measurement or control systems, along with assumptions about how to take corrective action.

Despite the progress made so far in the literature on business ethics, many of the assertions or ‘basic assumptions’ that are supposed to characterize specific ethical frameworks are not source of academic consensus. Thus it is quite difficult to evaluate a particular ethical framework (Randall and Gibson, 1990). Specifically, there is a multitude of ways to describe with two, three or four basic assumptions (Beekun, Westerman and Barghouti, 2005) the same basic foundation of a school of ethical thought.

The lack of consensus among researchers can be illustrated as follows: they do not use similar terms to refer to the same ethical framework; they characterize different ethical frameworks using basic statements that misrepresent their subtleties.

Most previous studies included only three to five moral frameworks (O'Fallon and Butterfield, 2005; Schwartz, 2005). Proquest and Emerald databases, that we can now rely on to search, are powerful tools to help contemporary researchers. So we have used these databases and been able to find very few studies that included six or more frames, the maximum being 10. These studies include: Arthur, 1984 (10), Hornets and Fredricks, 2005 (8), McDonald and Pak, 1996 (8); Schwartz, 2005 (6), Snow and Bloom, 1996 (6). Table 2.I summarizes these studies displaying plurality (e.g. more than 3 ethical frameworks).

This dissertation intends to have a contribution on these following aspects:

- Demonstrating the plurality of frameworks or of the plurality of basic assumptions in organizations;
- Trying to give scientific rigor in the elaboration of basic assumptions within ethical framework;
- Trying to give scientific rigor to the choice of ethical framework to be included in an empirical tool;
- Proposing a new tool that would be stronger in the validity and reliability aspects than those found in the literature.

More researchers express their expectations for more adequate response to the 'plurality' or different settings present in the field of business ethics. They ask for better integration of frameworks characteristics (Van Oosterhout et al., 2004; Hinman, 2003; Galston, 2002; Rescher, 1993). We now see researchers "[...] adding

women's voices, non-Western philosophers as well as non-professional philosophers who contributed to the moral fabric of our world” (Pauchant et al., 2005: 4). Canto-Sperber (2004), emphasizes the use of framework to promoting the emergence of diversity in organizations that can be achieved by using a feminine or feminist ethical framework (Kujala and Pietlainen, 2006; 2004).

2.13. Critic of existing plural measuring tools

As mentioned earlier, ethical frameworks used in empirical researches are limited in plurality. Randall and Gibson (1990) showed that the empirical studies carried out regarding managers' ethical behavior and ethical beliefs present a surprising quantity of missing details for the methodological description and little concern to show the validity and the reliability of their process. Thus they advance that it is difficult to evaluate the importance of researches and their results, and especially that it is strongly dangerous to draw practical conclusions out of this kind of studies (Randall and Gibson, 1990: 460).

We must see that 55% of scientific researches on business decision making in ethics are conducted with the use of fictional vignettes, often based on the work of Kohlberg; 40% are conducted with students and non-managers; only 4% of researches are conducted on the premises of businesses, using techniques other than a questionnaire (O'Fallon and Butterfield, 2005; Coulombe and Pauchant, 2005). So even recent studies such as those conducted by Brady and Hart (2007) or Carlson and Kacmar (1997) use the DIT (Defining Issue Test) as a measure to justify an important

empirical support. It is essential to realize that DIT, often used to measure Kohlberg's stages of development in business ethics, was not developed by Kohlberg but by others (Carlson and Kacmar, 1997). Although inspired by Kohlberg's work, DIT has important theoretical differences and, moreover, the procedure does not include personal Kohlberg's way of coding (Coulombe and Pauchant, 2005; Colby et al., 1987).

2.14. Conclusion

The literature acknowledges the fact that organizations are composed of a variety of ethical frameworks either to take a decision or to promote moral values as a standard for corporate moral development, it can be surprising that one cannot find more than five articles to discover organizational ethical plurality. Furthermore, as Randall and Gibson (1990: 460) mention in their article reviewing the methodological aspects employed in business ethics studies, "[...] the majority of empirical research articles expressed no concern for the validity of accredited measures, characterized by low response rates, used of convenience samples and did not offer a theoretical framework [...]".

The research done in the specific area of this dissertation can be considered anecdotal. We are going to try to answer to the gaps with the following action:

- A justified discourse on why we include specific ethical frameworks instead of any others in the tool to be constructed;
- A plurality of ethical frameworks to be included in the questionnaire;
- A rational and structured process to evaluate which ethical frameworks are part of scientific interest by doing a systematic review of two important academic databases: Proquest and Emerald;
- A structured process composed of three validation stages in order to come up with basic assumptions that can be humbly related to the chosen ethical frameworks;
- A questionnaire design that will help us gather the individuals' representations concerning ethics in organizations;

In doing so, we will neither use scenarios that are considered as limitations by Randall and Gibson (1990) nor students' samples as the objectives is to reach a comprehension of the real business world.

We hope to provide a bridge between the rich qualitative literature covering ethical frameworks, representation of ethics in organisations from the public and private sectors, and a quantitative tool that would most probably need to be improved in future research projects. More information regarding the organizations that contributed to this dissertation is provided in section 4.1.1. (Sample description).

Table 2.I.*Description of research using more than three ethical frameworks*

Authors	Year	Ethical Frameworks Identification	Total #	Complementary Information on Ethical Frameworks	Nature of Article / Methodology	Field Description	Results
Arthur	1984	-Hedonism -Utilitarianism -Pragmatism -Salvation -Isolation -Golden Rule -Divine Right -Egalitarianism -Paternalism -Physiocrats	10	Physiocrats: What is natural is good; Nature is sacred	Conceptual Article	None	Theoretical Discourse
Reidenbach and Robin	1990	-Justice -Relativist -Egoism -Utilitarian -Deontology	5	Use of scenarios	Empirical / Questionnaire Scale 1 to 7: Just to Unjust	-Students -Managers	<u>3 factors emerged:</u> 1. "broad based moral equity dimension" 2. "Relativistic dimension" 3. "Contractualism dimension"
McDonald and Pak	1996	-Self-Interest - Utilitarianism -Duty -Justice -Categorical Imperative -Neutralisation -Light of Day	7	-Categorical Imperative: Deontological Theory: an action is either right or wrong regardless of consequences -Justice: fairness of decision -Light of Day: "if this information went public?" -neutralisation: to measure cognitive deviation of participants	Empirical / Questionnaire and scenario	-MBA students -Managers from business associations	-Different frameworks emerged depending on the country and -Difference exist between what managers say and do
Robertson and Crittenden	2003	-Egoism -Formalism -Relativism -Virtue Ethics - Utilitarianism	5	Formalism: Focus on rights associated with moral intentions	Conceptual / Theoretical Article presenting a model based on Hofstede Literature	n/a	5 same frameworks positioned on a model

Table 2.I. (continued)

Authors	Year	Ethical Frameworks Identification	Total #	Complementary Information on Ethical Frameworks	Nature of Article / Methodology	Field Description	Results
Kujala and Pietnalinen	2004	-Justice -Relativist -Egoism -Utilitarian -Deontology - Female Ethics	6	Female ethics include relationship, power and emotion	Empirical / -Questionnaire and Scenario -Scale 1 to 5: Just to Unjust	-Managers in large and medium size manufacturing companies in Finland	Changes in research data: According to the scenario, different dimensions were emerging. REF to Table VIII p.203 Refers to 1994 and 1999 similar research
Schwartz	2005	- Utilitarianism -Kantianism -Moral Virtue -Rights	4	Kantianism: codes must be adopted for moral ends in themselves	Empirical / Qualitative	Code of ethics analysis	
Hornett and Fredericks	2005	-Moral Development -Virtue -Values Identification - Utilitarianism -Social Contracts -Principle of Justice -Categorical Imperative -Servant Leader Rule-Based -Stockholder	10	No description of any ethical frameworks provided	Empirical / Exploratory study out of students final papers	Undergraduate students in a leadership class	Three patterns emerge: 1- Bad luck 2- Family values 3- Winner takes all

A growing number of researchers are asking to better accommodate plurality of ethical frameworks present in the field and better integrate their different characteristics (Van Oosterhout, et al., 2004; Hinman, 2003; Galston, 2002; Rescher, 1993).

It is with caution, humility and pride that we present the results of this research knowing that others, after us, could improve the empirical tool proposed and provide further validation and evidence of plurality of ethical frameworks based on more data from field studies in organizations.

CHAPTER 3

3. Constructing the questionnaire

This chapter is dedicated to clarify and make explicit the design, process and methods of research. We describe all phases of the inquiry conducted, from data collection to data analysis. In doing so, we acknowledge the ways in which the research activity inevitably shapes and constitutes the object of the study. This chapter is constituted by three differentiating methodological phases. Phase one consists in determining the top ten ethical frameworks to be used as the ground of the study. Phase two consists in determining the questions of each of these ten ethical frameworks. Phase three is presenting the research design that will contribute to validating the questionnaire.

3.1. Phase one: Determining the top ten ethical frameworks

The first step is to analyze the plurality found in academic journals. As we need to rely on other sources than the ‘normal’ science (Frederick, 2007), this dissertation is interested in evaluating the plurality existing in the literature of American and European journals. The Asian literature would have been interesting but we could not go further in this direction, as they were not sufficiently English written articles to be consistent with the rest of the research done for North America and Europe. We need to have a structured and rational portrait of this plurality as authors propose their unique way of approaching business ethics with theoretical and empirical articles.

3.1.1. Content analysis

We conducted a first content analysis of the frameworks in two key search engines for scholarly journals in the management field: *Proquest* for the North American scientific field (excluding *Proquest Europe* and *Proquest Asia*), *Emerald* and *Proquest Europe* for the European field, from January 1998 to December 2008.

This analysis provides a ranking of the most to the least featured ethical frameworks in academic articles using these frameworks to study ethics within organizations or simply to present a specific lens to be utilized as ethical framework *per se*. As shown in Table 3.I, the search of articles was done through the use of specific keywords for each ethical framework prelisted by a group of researchers at HEC Montreal in 2005² and based on a variety of sources from managerial academic articles to philosophical articles, to business ethics dictionaries. Articles are considered to meet our research expectations if they describe the object ‘framework’ in such a way that it could be used as an ethical lens to guide ethical reflexivity whatever the initial purpose of the article being philosophical, or presented as a tool to guide ethical decision. The other category or articles chosen as pertinent were those presenting two or more frameworks in order to empirically evaluate the organization.

² See Annex B, p. xxxvi.

Table 3.I.

List of top ten ethical frameworks and keywords used for the literature review

Ethical framework identification	Keywords used to search in databases
Sustainable Development	Sustainable Development and Business Ethics; Sustainable Development; Environment and Business Ethics; Gro Harlem Brundtland and Business Ethics; Sustainable Development and Ethical Framework; Sustainable Development and Ethics; Brundtland and Business Ethics
Corporate Social Responsibility	Corporate Social Responsibility and Business Ethics; Archie Carroll and Business Ethics; Corporate Social Responsibility; Corporate Social Responsibility and Ethical Framework; Corporate Social Responsibility and Ethics
Values	Value and Business Ethics; Archie Carroll and Business Ethics; Values; Values and Ethical Framework; Value and Ethics; Durkheim and Values and Business Ethics; Durkheim and values and Ethics
Ethics of Discussion	Discussion and Business Ethics; Discussion and Ethics; Discussion; Dialogue and Business Ethics; Dialogue; Jurgen Habermas and Business Ethics, Habermas and Business Ethics; Habermas and Discussion and Ethics; Habermas and Business Ethics and Discussion; Discussion and Ethical Framework; Habermas and Ethical Framework
Neoliberalism	Neoliberalism and Business Ethics; Friedman and Business Ethics; Milton Friedman and Ethics; Capitalism and Business Ethics; Neoliberalism and Ethical Framework; Neoliberalism and Ethics
Stakeholders	Stakeholders and Business Ethics; Freeman and Business Ethics; Stakeholder Theory; Stakeholder and Ethical Framework; Stakeholder and Ethics; Edward Freeman and Stakeholder and Business Ethics
Ethics of Care	Care and Business Ethics, Gilligan and Business Ethics; Feminine and Business Ethics; Feminine Ethics; Feminist Ethics; Feminist Ethics and Business Ethics; Gilligan and Feminine Ethic; Gilligan and Feminist Ethics; Gilligan and Ethical Framework
Justice	Justice and Business Ethics; Kant and Business Ethics; Categorical Imperative and Ethical Framework; Categorical Imperative and Business Ethics; Justice Ethic; Justice and Ethical Framework; Justice and Ethics; Kant and Justice and Business Ethics; Kant and Ethical Framework; Kantian Ethic and Business Ethics; Kantianism and Business Ethics; Kantianism and Ethical Framework
Spirituality	Spirituality and Business Ethics; Kung and Business Ethics; Spirituality Ethic; Spirituality and Ethical Framework; Spirituality and Ethics; Kung and Spirituality and Business Ethics; Kung and Ethical Framework; Global Spirituality and Business Ethics
Beautiful / Good / True	Plato and Business Ethics; Aesthetics and Business Ethics; Good true Beautiful Ethic; Plato and Ethical Framework; Beautiful True Good and Ethical Framework; Aesthetic and Ethical Framework; Plato and Ethics; Plato and Aesthetics and Business Ethics

Table 3.I. (continued)

Ethical framework identification	Keywords used to search in databases
Survival ethics	Survival Ethics and Business; Survival Ethics and Business Ethics; Thomas Hobbes and Business Ethics; Thomas Hobbs and Ethics and Business; Survival Ethics and Ethical Framework
Marxism	Marxism Ethics and Business; Marxism Ethics and Business Ethics; Marx and Business Ethics; Marx and Ethics and Business; Marxism and Ethical Framework; Egalitarianism and Business Ethics; Egalitarianism and Ethical Framework
Deontology	Deontology and Business Ethics; Code of Conduct and Business Ethics; Code of Ethics and Business Ethics; Deontology and Business Ethics; Jeremy Bentham and deontology and ethics; Jeremy Bentham and Business Ethics
Virtue ethics	Virtue ethics; Virtue and Business Ethics; Virtue and Ethical Framework; Aristotle and Business Ethics; Aristotle and Ethical Framework; Virtue and Ethical Framework
Moral development	Moral Development and Business Ethics; Moral Judgment and Business Ethics; Moral Development and Ethical Framework; Kohlberg and Ethical Framework; Kohlberg and Business Ethics
Existential ethic	Existential Ethics; Oppression and Business Ethics; Discrimination and Business Ethics; Minority and Business Ethics; Simone de Beauvoir and Business Ethics; Existential Ethics and Ethical Framework; Existential Ethics and Business; Simone de Beauvoir and Ethical Framework
Confucius	Confucius and Business Ethics; Confucius and Ethical Framework; Confucianism and Business Ethics; Confucianism and Ethical Framework; Confucius and Ethics
Sociology	Sociology and Ethical Framework; Sociology and Business Ethics; Sociology Ethics; Giddens and Business Ethics; Giddens and Ethical Framework
Totalitarianism	Totalitarianism and Business Ethics; Totalitarianism and Ethical Framework; Business and Totalitarianism; Hannah Arendt and Business Ethics; Hannah Arendt and Ethical Framework
Ethical leadership	Leadership and Business Ethics; Leadership and Ethical Framework; Anita Roddick and Business Ethics; Anita Roddick and Ethical Framework; Leadership Ethics and Business; Nelson Mandela and Business Ethics; Nelson Mandela and Ethical Framework
Utilitarianism	Utilitarianism and Business Ethics; Utilitarianism and Ethical Framework; Utilitarian and Business Ethics; John Stuart Mill and Business Ethics; Mill and Ethical Framework; Mill and Business Ethics
Imperial law	Imperial Law and Business Ethics; Imperial Law and Ethical Framework; Hammourabi and Business Ethics; Hammourabi and Ethical Framework

Table 3.I. (continued)

Ethical framework identification	Keywords used to search in databases
Social convention	Social Convention and Business Ethics; Social Convention and Ethical Framework;
Non violence	Martin Luther King and Business Ethics, Martin Luther King and Ethical Framework; Non Violence and Business Ethics; Non Violence and Ethical Framework
Compassion	Compassion Ethics and Business; Compassion and Business Ethics; Compassion and Ethical Framework; Dalai Lama and Business Ethics; Dalai Lama and Ethical Framework
Nietzsche	Nietzsche and Business Ethics; Nietzsche and Ethical Framework; Nietzsche Ethics
Ethos	Ethos and Business Ethics; Ethos and Ethical Framework
Darwinism	Darwinism and Business Ethics; Darwinism and Ethical Framework; Darwin and Business Ethics; Darwin and Ethical Framework;

3.1.2. Ethical frameworks frequency in electronic databases

The ethical frameworks search in the two databases, i.e. Emerald and Proquest, has taken place during fall 2008. Over 5000 articles were identified with keywords listed in Table 3.I. This search was uninterrupted during 4 months, five days a week during fall 2008. The abstract of all these articles was read carefully in order to include or not the article in the final count. Table 3.II displays the results of this systematic literature search.

The five most featured frameworks include in decreasing order: (1) Sustainable development (with 1033 articles found); (2) Corporate social responsibility (with 769 articles found); (3) Value-based ethics (with 522 articles found); (4) Discussion ethics (with 426 articles found); (5) Neo-liberalism (with 358 articles found); (6)

Stakeholders (with 342 articles found); (7) Ethics of care (with 314 articles found); (8) Justice (with 258 articles found); (9) Spirituality (with 246 articles found); (10) True Beautiful and Good (with 194 articles found).

Table 3.II.

Results displaying the frequency of specific ethical frameworks in the scientific literature (January 1998 to December 2008)

Ethical framework identification	Proquest Number of articles	Rank Proquest	Emerald Number of articles	Rank Emerald	Total of occurrences in both databases	Final rank
Sustainable development	137	11	896	1	1033	1
Corporate social responsibility	278	5	491	2	769	2
Values	400	1	122	4	522	3
Ethics of discussion	391	2	35	12	426	4
Neoliberalism	173	7	185	3	358	5
Stakeholders	298	3	44	8	342	6
Ethics of care	298	4	16	18	314	7
Justice	220	6	38	10	258	8
Spirituality	163	8	83	6	246	9
True beautiful and good	161	10	33	13	194	10
Survival ethics	162	9	11	24	173	11
Marxism	55	19	93	5	148	12
Deontology	120	12	14	20	134	13
Aristotle	90	15	21	16	111	14
Moral development	98	14	11	25	109	15
Existential ethic	100	13	5	30	105	16
Confucius	63	16	41	9	104	17
Sociology	58	18	36	11	194	18
Totalitarianism	62	17	30	14	92	19
Ethical leadership	52	21	19	17	71	20
Utilitarianism	54	20	13	21	67	21
Imperial law	9	33	47	7	56	22

Table 3.II. (continued)

Ethical framework identification	Proquest Number of articles	Rank Proquest	Emerald Number of articles	Rank Emerald	Total of occurrences in both databases	Final rank
Social convention	28	23	10	26	38	23
Non violence	29	22	5	29	34	24
Compassion	20	29	13	22	33	25
Nietzsche	20	28	12	23	32	26
Ethos	15	30	15	19	30	27
Darwinism	1	38	29	15	30	28
Egoism	23	26	4	32	27	29
Decalogue	25	24	1	34	26	30
Machiavelism	24	25	0	36	24	31
Communitarian activism	22	27	0	37	22	32
Resiliency	12	32	9	27	21	33
Precaution principle	13	31	5	28	18	34
Gandhi	6	36	4	31	10	35
International ethic	7	34	2	33	9	36
Animal ecology	7	35	0	39	7	37
Autochthones ethics	5	37	0	35	5	38
Corporal ethics	1	39	0	38	1	39

3.1.3. Top ten ethical frameworks

The first ten frameworks have been chosen to be included in the questionnaire of this research. As mentioned earlier, we could find only very few studies which include six or more ethical frameworks, the maximum being ten: Arthur (1984), 10 frameworks; Hornett and Fredericks (2005), 8 frameworks; McDonald and Pak (1996), 8 frameworks; Schwartz (2005), 6 frameworks; Snow and Bloom (1996), 6 frameworks; Robertson and Crittenden (2003), 5 frameworks.

We chose ten frameworks out of the fifty plus we searched in the literature because it represents the diversity of sources called upon by authors in regards to demonstrating plurality (Donleavy, 2007; O’Fallon and Butterfield, 2005; Miner and Petocz, 2003; Carlson and Kacmar, 1997).

We critic each of these frameworks by evaluating their strength and weakness regarding their contribution to the plurality evaluated by this research. Hassard (1993) suggests the use of multiple paradigm research while using heterogeneous ethical frameworks for business ethics research, “[...] this yields both qualitative depth and quantitative breadth simultaneously” (Crane, 1999: 245).

First, ‘Sustainable development’ is a first interesting ethical framework that we consider contemporary (Hopwood, Mellor and O’Brien, 2005). It has reached the first rank because it is very important in Europe policies and European governments have been proactive in this regard for many years with various policies and regulations imposed to organisations and individuals (Pava, 2008; Barker, Scricciu and Taylor, 2008). It is not surprising as the societal structure is not the same and much more oriented towards protecting their rare and therefore expensive natural resources.

The second ethical framework, ‘Corporate social responsibility’ (CSR) is often considered a subset of sustainable development in a narrower point of view. There are a number of theories and definitions of CSR in the contemporary business literature. These theories include considerations of economic, legal, social, and environmental notions of what a corporation ought to take responsibility for based on either motives

or concerns of accountability for corporate acts (Kleinrichert, 2007). It is taking lately a much more similar dimension definition like sustainable development. We now talk about the economic, social and environmental responsibility of the organization. We leave the 'future generation' element behind to focus on performance but with a long term and enlarged stakeholder perspectives. Corporate social responsibility was first defined by Archie Carroll (1979; 2000) and the pyramid he proposed displaying economical performance, then respect of the legal system, followed by ethical behaviour and then philanthropic activities. Fredericksen (2010) tells us that CSR is based on 'common sense morality' instead of utilitarian thinking.

The third ethical framework, 'Values', is of utmost importance in North American literature style. It reflects the society desire to live a life worth of it. It transports the freedom of being and the importance of listening to each and everyone. It can be considered a softer, more feminine oriented type of ethical framework. It is however more difficult than the first two frameworks to attribute a more present contributor to this ethical thought (Weber, 1993; Carlson and Kacmar, 1997). Indeed, for sustainable development we can without too much controversy attribute Gro Harlem Brundtland to this literature movement. As for Corporate Social responsibility, as mentioned earlier, Archie Carroll remains the first and most important contributor of the development of this framework. Regarding value ethical framework, Garofalo (2003) says that the important changes that organizations go through these days are so major that transformational leadership is needed to face ethical challenges.

The fourth ethical framework is generally attributed to Jurgen Habermas, a German philosopher. The 'Discussion' ethical framework is not surprisingly in the top of the list as dialogue is often considered a necessity for management ethics in a company (Garcia-Marza, 2005). It is however a Western ethical framework closely linked to values and also stakeholder theory that is our sixth framework.

The fifth ethical framework, 'Neoliberalism', is one more male dominated Western ideology. However, this ethical framework is omnipresent in our daily life (Martin, 1998) as Westerners but as the world is becoming more global, "Western ethical thought may lead to clashes among western organizations and companies from different cultural settings" (Carlin and Strong, 1995: 387).

The sixth ethical framework, the 'Stakeholder' framework, comes from Edward Freeman as main contributor (Jones, Felps and Bigley, 2007). The way organizations manage relationships with stakeholders is a major theme in business ethics literature. It is delicate to have this ethical framework as it is also considered a management theory. We were especially careful in reading the abstracts of these articles to draw the difference between both. It is nonetheless a western framework.

The seventh ethical framework brings a woman, Carol Gilligan, as the principal initiator of the 'Care' framework. Her position was initially to counterbalance male dominated moral development theories. It is now the most important influence in plurality and diversity of ethical frameworks and the frequency is much higher than its male counterpart, Laurence Kohlberg. This is a western perspective but with a

feminine complementarity. This type of framework implies that one takes seriously one's special relationship to another, or at least let oneself be moved by it. Gilligan says that when theorists of moral psychology and moral philosophy accept this stance, they have to rethink how they primarily design moral maturity.

We find in the eighth position, the 'Justice' ethical framework. This one is almost controversial in the literature. To come back on the methodological gaps encountered in the literature, Justice ethical framework is often in the middle of all this. For example, Reidenbach and Robin (1990) use the following three assumptions within a polarity format scale to describe the justice framework: 'does result / does not result in an equal distribution of good and bad', 'just / unjust', 'fair / unfair'. Other authors, such as Carlson and Kacmar (1997), use only two statements and one of them is "The outcome described in this scenario is fair". Moreover, justice is considered as a consequence framework by Crane and Matten (2007), whereas a majority of researchers include it through the lenses of Kant as a principal contributor in the 'intent' category (Bowie, 2000). Justice is proposed in this paper as representative mostly of Kantian principles and maxims.

The ninth ethical framework is called 'Spirituality' but is meant in this paper as representative of a global spirituality, closely related to Kung's philosophy (Dietze, 1998), rather than representing all religious philosophies. This is interesting to promote other influence than logical Western frameworks. It has a cross-cultural element that counterbalances the fact that a Westerner suggested it.

Finally, the tenth framework, 'Beautiful / Good / True', is attributed to Plato as the main contributor (Dobson, 2007; Linstead and Hopfl, 2000). The aesthetics aspect of this framework bring an interesting complementary point of view to the more rational intellectual frameworks presented previously.

The final top ten frameworks that our extensive literature assessment imposes on us, is providing a certain level of variety. It is with confidence that we go on to the next phase of this methodological study. Indeed, it is recognized that managers refer to a limited number of different ethical frameworks when making ethical choice or judgment (Trevino et al., 1999; Carlson and Kacmar, 1997) and the list we obtained is leading to a first level of evaluation of the plurality. Therefore, to keep this research meaningful, the top ten ethical frameworks are considered a judicious choice.

3.1.4. Concluding remarks on phase one

Because of what has been described by Brady and Hatch (1992) as an increasing intolerance for purely normative analyses, researchers have been encouraged to produce theory that goes beyond the normative boundary (McDonald and Pak, 1996: 974). The idea of this research is to operationalize ethical frameworks while focussing on the most present ones in the literature to eventually evaluate their importance in practice for managers.

The results obtained through the systematic search in the two databases are of great interest. The usual ethical frameworks used by academics in their empirical research in regards to decision making in organizations usually present the following ethical frameworks: utilitarianism, pragmatism, egalitarianism, paternalism, justice, moral development and self-interest. Table 2.I presents a description of the ethical frameworks used in empirical articles using more than four different frameworks.

Interestingly, we do not find these ethical frameworks in the top ten ethical frameworks analysed, described and used in the literature. In fact, we can find in the literature the interest in a plurality of voices but it is not done with an integrated perspective of more than two or three frameworks. Therefore, by proposing an operationalization through five basic assumptions, as we will describe in phase two, of the most popular ethical frameworks for academics we allow to clarify the ethical frameworks in a more generalized context and eventually permit researchers to integrate a variety of non-philosophical frameworks into empirical testing. We try to bridge the gap between contemporary management and academic research.

3.2. Phase two: Determining questionnaire items through basic assumptions

This section presents a brief introduction of every single ethical frameworks that are part of the top ten in order to gather the essence of what is written in the literature leading to the five basic assumptions. As part of this methodological dissertation, such short texts are intended to indicate the benchmarks governing the selection of

terms referring to statements or ideas of philosophers or ethicists having marked or influenced these ethical frameworks.

This thesis, it must be remembered, is methodological. Its purpose is not to deal in length and breadth of Immanuel Kant, Carol Gilligan, Gro Harlem Brundtland, Friedman or any other philosopher or ethicist. There is no question of making an extensive analysis of each one including the criticism of authors who have studied them at length.

One or many statements in the questionnaire, which is part of this dissertation might not be 'perfect' in the eyes of some scholars specialized in one or another of these ten philosophical frameworks. Therefore, we are invited to consider this part of the dissertation as a useful and complementary part to the essence of this dissertation, as a first sincere work of a non-specialist.

A part of the coming section is inspired from a larger work elaborated by the Chair in Ethical Management and from which the background idea has been the object a formal presentation at the Academy of Management in Atlanta in 2006 (Pauchant, Coulombe and Gosselin, 2006).

3.2.1. Ethical framework for managers: from theory to basic assumptions

This section is meant to summarize each chosen ethical framework from a variety of academic references to lead eventually to five basic assumptions constituting the core ideas of each framework.

3.2.1.1. Sustainable Development

Sustainability has become an increasingly common term in business ethics. It has been widely used by corporation, governments, consultants, pressure groups, and academic alike. (Crane and Matten, 2007). It is the report by the World Commission on Environment and Development (WCED, 1987) that introduced the term but its roots are much older. Sustainable development is typically defined as “[...] development that meets the needs of the present without compromising ability of the future generations to meet their own needs” (World Commission on Environment and Development, 1987: 33).

The more classically liberal concept of sustainable development is focused on the hopes that techniques and environmental restrictions, making sustainable development the ability to integrate, to models of economic growth, a number of limitations or environmental constraints, with the requirement that there is no decrease in the standard of living from one generation to another without reducing their freedom of choice (Canto Sperber, 2004). Sustainable development combines economic efficiency requirement, the imperative of social justice and the need for

conservation. The formulation of the objective of sustainable development is inseparable from the awareness of the global nature of the damage is often irreversible (Canto Sperber, 2004).

Applying this concept into business “*The triple bottom line (TBL)*” has been advocated by John Elkington, in 1998. His view of the TBL is that it represents the idea that business does not have just one single goal consisting in providing economic value but also adding social and environmental value too (Crane and Matten, 2007).

The key issue behind the social perspective is that of social justice. A recent survey of the United Nation on the World Social Situation identified persistent and deepening inequalities across the globe (UN, 2005). Even though the eight Millennium Development Goals are the responsibility of governments, Nelson and Prescott (2003) argue “[...] that all of them are relevant for the private sector in today’s interdependent global economy” (Crane Matten, 2007: 36). Therefore, we can acknowledge that societies in the developed world generally accept the responsibility to transfer some wealth from their richest members to the poorer (Sharp, 2006) but also private organizations participate in this reflection (e.g. Table Ronde de Caux or Global Compact).

As for the environment issues, the alarm on the environmental disaster facing the world was highlighted several times.

The biggest threats to the planet identified in the report are the depletion of the ozone layer, global warming, desertification of agricultural land, extinction of vegetable and animal species, as well as potential nuclear disaster. Although some of these threats, such as the depletion of the ozone layer, have somewhat dissipated as a result of a change in human behaviour, the others have remained a challenge humanity is still facing. [...] The characteristic of these threats is that they are all global in nature, regardless if some of these problems are particularly induced by activities in industrialized nations, or situations pertaining to developing countries. These problems affect all humankind, in both industrialized and developing countries. (Leunens, 2005:2)

The private sector was described by many authors but especially by Gro Harlem Brundtland as part of the problem but also part of the solution. She speaks of ‘complex interconnected issues’, which is an invitation to approach these issues in a systematic integrated fashion to address the threats to human life, animal life and vegetal life. To be sustainable, an organization must introduce no hazardous materials into the air, water, or soil. Furthermore, prosperity should be measured by how much natural capital we can accrue, not deplete, in productive ways, promoting biological diversity and the use of the pollution free energies. Socially, a company should measure productivity by how many people are gainfully and meaningfully employed, celebrate cultural diversity and produce nothing that will require future generations to maintain vigilance (McDonough and Braungart, 1998). Redesigning the way we do business is the key issue in this framework.

The five basic assumptions provided hereafter have been written in order to synthesize the above ideas surrounding the sustainable development ethical framework (Leunens, 2005).

1. An economic decision is evaluated with respect to its effects on the environment and equity between individuals.
2. Your organization considers the quality of life of the current and future populations in its decision making.
3. Your organization keeps on improving its economic growth only if there are positive consequences for the people and the environment.
4. While pursuing its economic growth your organization contribute to the diminishing of social inequalities and poverty.
5. Your organization combines economic efficiency, social justice and environmental protection.

3.2.1.2. Corporate social responsibility

Organizations cause social problems such as pollution and they are powerful social actors with lots of resources. There are obvious impacts of their actions on employment issues, on products and services quality and respect of health and environment. More and more people in the society believe that organizations need to hold responsibility for their actions, that they have a duty to take into account the interests and goals of these stakeholders.

Corporate social responsibility rests on the accountability of the corporation. Carroll (1991) was the first author to provide a framework in order to conceptualize four levels of social responsibility for the corporation: the economic responsibilities; the legal responsibilities; the ethical responsibilities; and philanthropic responsibilities.

Corporate social responsibility is recognition that companies are social entities with explicit commitments beyond short term and even long term shareholder profit maximization (Sharp, 2006: 201)

Corporate social responsibility is becoming more and more similar to the concept of sustainable development nowadays but taking out the idea of future generation (Richard, 2011). Also, it has been demonstrated in research that CSR focus depends on the country we are based in (Visser, 2006). Probably due to the increasing amount of organizational crisis that goes into the public sphere, many corporations appear to have shifted to a strategy of social responsiveness in order to respond to social expectations (Crane and Matten, 2010).

The Global Reporting Initiative promotes guidelines for organizations to report and comply to basic standards. Organizations are invited to write annual social report or sustainable report or even environmental report.³ Corporate social policies stating the company's values, beliefs, and goals with regards to its social environment are part of the social policies those organizations are encouraged to put forward (Wood, 1991). Social programs displaying norms such as ISO 14000 or SA8000 provide measure and indicators to compare its performance to those of others. "These practices demonstrate the growing interest in corporate transparency in terms that go beyond accounting and financial results. This trend has even given birth to a blossoming industry of specialists in the evaluation and auditing of social and environmental performance" (Martineau et Pauchant, 2005: 5). This evidence suggests that the CSR

³ www.globalreporting.org/Pages/default.aspx

is increasingly being perceived in the business world as a strategic necessity (DallaCosta, 1998).

According to Simon Zadek (2004: 151), a civil corporation takes “[...] full advantage of opportunities for learning and action in building social and environmental objectives into its core business model and push it further than normal standard and competencies”.

Even if the concept of CSR isn’t the work of Archie Carroll alone (William, 2006), this author has played a key role in its promotion and integration into corporate culture and practices. “His efforts have helped to legitimize what can be called a more ‘systemic’ vision of business” (Martineau et Pauchant, 2005: 4).

Frederik William states that CSR is evolving (2006: 307):

New voices are blowing in the wind. They speak less of theoretical purity and more of practical solutions (Kay Plantes). They replace condemnation of wrongdoing with a more mature search for workable solutions (Tammy MacClean). They seek new forms of corporate governance that mediate between personal morality and organizational needs (Timothy Fort). They call for value attunement not value clash (Diane Swanson)

The five basic assumptions for CSR are (Martineau and Pauchant, 2005):

1. My organization takes all its responsibilities, namely: be profitable, obey the laws, social norms and gives back to the community through philanthropic donations.

2. My organization is responsible beyond its economic and legal obligations. It meets the needs and expectations of society.
3. My organization publishes three types of annual reports: a financial report, a social report and an environmental report.
4. One of the key roles for leaders and directors of my organization is to anticipate and respond to changing social norms in society, going beyond the law.
5. The most difficult ethical responsibility for my organization is to exceed the standards considered normal, whatsoever these standards are financial, legal or cultural.

3.2.1.3. Value Ethics

Corporate performance encompasses both financial and moral dimensions. There is a growing emphasis on values, culture, ethics, stakeholders and citizenship in organizations in the past several decades according to Paine (2003). This turn to values reflects an evolution of the corporation. Executives of companies have become more aware of the importance of the norms guiding behavior within their walls. Promoting corporate values lead to managing risks, making the organization function better, position itself on the market and promote civil behavior. Values and attitudes in organizations profoundly influence an organization (Trevino et al., 1999).

Nurturing a positive set of values help build a dynamic self governing organization with people willing to contribute their best ideas and effort. To do so, culture training

is necessary to educate employees about the values and rules of conduct (Berstein, 2000). Discussions are needed between employees so they accept and understand the corporative values they need to promote and executives need to be direct examples of these values. Once the challenge to explain the goal of corporate culture that is above individual moral stance, the shift occurs (Paine, 2003).

One of the important issue is definitely the community as this is the prevailing ground of the value system to establish new standard of conduct. Formal code of ethic can be one door to implement the value shift but Parekh (2004) underlines the danger of over codification. We definitely expect companies to exercise moral judgment but sometimes it can also be a potential problem as the studies demonstrated that the maturity level of groups can be one level lower than the individual within it (Kohlberg, 1984, Hinman, 2003). The process of moralizing the corporation has occurred without much awareness of it (Paine, 2003). "Corporations are presumed now not only to produce goods and generate profits but also moral attributes, such as responsibilities, aims, values and commitments" (Paine, 2003: 98).

According to Isambert (1991, 51-64), norms and values are concepts one cannot fully separate. They both display 3 concepts: prescriptive, appreciative, and descriptive. They are prescriptive in the sense that it mentions what should be done or not, it gives limits to what is permitted or not. They are appreciative because it says if it's good or bad, correct or incorrect; They are descriptive as they belong a certain population or certain groups, they differ from group to another and they are representing fashion of being, acting and thinking.

Furthermore, Shaw and Barry (2007), mention that corporations should make a real effort to encourage their members to take moral responsibilities seriously. “This commitment would mean ending all forms of retaliation against those who buck the system and rewarding employees for evaluating corporate decisions in their broader social and moral contexts” (Shaw and Barry, 2007: 223).

We draw the following basic assumptions to represent a vast subject in ethics:

1. My organization ensures the ethical conduct of its employees by providing them with moral rules of formal and informal.
2. In my organization, the ethics of individuals depends on the social group they belong to.
3. In my organization, the formal and informal rules of morality are socially transmitted through a moral education.
4. In my organization, employees' behaviours, ethical or not, are influenced by organizational culture and values conveyed.
5. In my organization, the ethical behavior of individuals is independent of their personal conscience, but is rather the result of their integration to the moral standards of the organization.

3.2.1.4. Discussion

Audet, Chenouffi and Pauchant (2007: 1) mention about this topic:

The importance of language and of discussion, the anchoring of ethics in a concrete community of men and women, and the use of rationality in ethical deliberations are topics that have been invoked by numerous authors in moral and political philosophy, thinkers as different as Hannah Arendt, John Rawls or Jean-Jacques Rousseau. The originality of Habermas and Apel, however, is to propose that the only moral foundation possible is the procedure employed to discuss and decide ethical issues in a community.

Apel and Habermas believe that ethics should be communication-based and rational exploration. Objectivity and impartiality should be the basis of the exploration of rationality (Apel, 1992).

Habermas wishes to go beyond opposition through universalism and relativism that contemporary philosophies offer. His methods rest on three axes: Communication theory, transcendental pragmatism, and process oriented philosophy. (Canto Sperber, 2004: 809-810)

The objective of this moral philosophy consists in establishing a basic principle for moral deliberation leading to the judgment that permits the norms validation that can be achieved only through consensus in a group. Habermas defends that it is necessary to propose its norms and philosophy to others in order to evaluate it through discussion and therefore pretend eventually to universalism (Canto Sperber, 2004: 810-811).

Zadek mentions that inclusiveness, responsiveness, outcome and procedure are the four elements to consider having a discussion (2004: 198). A public disclosure and

feedback process are needed to assess the engagement and be sure the information / the issue was correctly shared and discussed thoroughly.

Discussion is also the promise of thinking together as the whole can be greater than the individual in moral respects if correctly animated and engaged (Isaacs, 1999). “At the center of participation in a group is the intelligence of the hearts, the freshness of the perceptions, and ultimately the deep feeling of connection that we might have with others and the world” (Isaacs, 1999: 57).

As proposed by Audet et al. (2007: 7):

The ethics of discussion to the field of management: It is also essential to recognize that this type of ethics requires two minimal conditions: 1) the creation of a space for debate and dissent with organizations, and 2) the development of participants' communication skills and level of involvement. The first condition [...] it presupposes that the authority in place desires to share its power by promoting a space of free speech where all parties are invited to debate the decisions to be taken in pursuit of the common good. The second condition for the integration of the ethics of discussion in business is the education of participants in the activities of collective communication and public dialogue, which can generate important changes in organizational structure and processes. [...] Habermas and Apel insisted that the creation of discussion forums requires logistical support and the development of various skills, including the capacity for introspection, listening, non-violent argumentation and non-manipulative communication, among others.

According to Isaacs (2004), there exists three levels of dialogue: first producing coherent actions in order to be aware of the actions we take; the second level is to create fluid structures of interaction to overcome resistance in work settings; and the third level consists in providing wholesome space for dialogue, the space in which people can have the quality of interaction and quality of attention.

For Habermas, the community always comes prior to a person who is born at a given moment in history into their pre-existing community. A person can only become themselves as a result of the long process of development in their community, from early childhood through death. Morality necessitates a discussion between all concerned actors in order to assure that decisions lead to the common good in the interest of all (Audet, Chenouffi et Pauchant, 2007).

The five basic assumptions for the ethical framework “discussion” are (Audet, Chenouffi and Pauchant 2007):

1. My organization has a space for deliberation and discussion between those affected by a decision.
2. An ethical standard can become universal for a community if those involved collectively decide to adopt it.
3. Only a social consensus where we can discuss the basis of suggestions can be the basis for ethical decisions.
4. Consensus on ethical standards to be established in a community such as my organization is determined by the force of better arguments, not by coercion or deception.
5. To enhance ethics in my organization, it is necessary to open spaces of speech and empower people in public dialogue.

3.2.1.5. *Neoliberalism*

Another ethical framework, titled here as neoliberalism, might argue that business ethics does not exist or is irrelevant simply because what happens in business ought not be a matter for moral evaluation in the first place.

Carr's approach starts from the economic notion that every business can be considered as a game and that in games we suspend the everyday rules of morality for purposes of playing the game: poker, boxing, rugby union. Hence he argues that in the business game all of the conventional rules of everyday morality may be abandoned in an evolutionary free-for-all in which the fittest businesses will survive (1939).

Adam Smith, despite his defence of a free market system clearly saw a role for the State in enforcing certain rules of the market game. Moreover in a work written before the *Wealth of Nations*, Smith had argued that human beings are fundamentally motivated by *two* natural propensities: self-interest and sympathy (1904).

Sympathy will then curb the worst excesses of narrow self-interest. Adam Smith's famous argument is that in a market economy, if every actor ruthlessly pursues their own interests through market forces of supply and demand, such economy will be led at the same time 'as if by an invisible hand' to promote the well-being of society as a whole. This has been one of the most popular and influential defenses of free market

capitalism and of profit maximization as the overriding goal of business (O'Sullivan, 2010).

Apart from his belief that human beings are motivated by sympathy as well as by self-interest, Smith also held very clearly that for the market system to produce its magical good for all results, there had to be perfect competition. Smith was indeed scathing about the damaging effects of monopoly in a market system. He even underlined the tendency of capitalist businesses to seek monopoly positions.

Finally there is the view about the proper scope of the subject that has been put forward by Milton Friedman (O'Sullivan, 2010) and which has been hugely influential on a whole contemporary generation of economists and strategic management theorists. Though fairly extreme, looking at it should help to focus views about the scope of the subject.

Milton Friedman (1970) clearly articulated this point of view in a celebrated and controversial article. In that article he argued that the sole responsibility of managers is to maximize shareholder's returns so long as they stay within the law and anything else, especially an attempt to engage in philanthropic activity, would constitute a breach of their fiduciary duty unless it served the purpose of increasing shareholder profits (Sharp, 2006: 1).

Friedman notes that the vast bulk of businesses take the legal format of some sort of limited company. Legally the company is said to have a personality separate from the

collection of individuals who make it up. It is a distinct entity/person with legal rights and duties.

However managers in a company have got a legal responsibility to manage the company in the best interests of the shareholders. Friedman then turns this into the sole moral responsibility of managers; and if we can presume that shareholders are solely interested in the profits of a business then manager's sole responsibility is to concentrate on maximising profits. Moral obligations in business are restricted to what the law requires. Strictly following this legal approach to business ethics may indeed prompt businesses to do the right thing, as prescribed by law.

Friedman's argument therefore coincides essentially with that of Adam Smith even if reached in a different manner. He sees maximisation of profits as the only moral responsibility of a business and business is thereby contributing to the well-being of society as a whole. Friedman begins by noting correctly that virtually all businesses are limited companies of one sort or another. He argues that only the actions of individual people can be a matter of moral evaluation; a business per se although having a legal personality cannot be said to have moral responsibilities (O'Sullivan, 2010).

The second step of Friedman's argument having asserted that only individuals can have moral responsibilities is to suggest that the individuals taking decisions in a company are the managers/directors; and their sole moral responsibility is to act in a fiduciary role on behalf of shareholders to maximise profits: a principal-agent

relationship in effect. Managers should not therefore worry with broader moral implications of the wider social impact of business: to use company profits for social responsibility projects is in effect to steal from shareholders.

The third step in Friedman's argument is to suggest that if there are broader social impacts that raise moral issues it is for the STATE to deal with these by suitable intervention and regulation.

"The rest of his argument has been an apologetic for a fairly unbridled free market capitalist approach to business. At the end he suddenly allows that if there are moral issues it is for the state to intervene and regulate" (O'Sullivan, 2010: 46). The point is that if this set of issues turns out to be large, Friedman has made an argument for a very significant degree of state regulation of markets. This profit approach maintains that, in a competitive and free market, the profit motive will in fact bring about a morally proper environment.

The classical legal and economic analysis of employee relations is based on agency theory in which an employee has a duty to work in order to achieve the goals of the firm, and the firm's only obligation is to provide compensation in exchange for its employee services. (Sharp, 2006: 63). "Profit-seeking is morally blameless and self-interest need to be immoral" (Shanahan and Wang, 2003: 441).

We draw the following five basic assumptions to represent the neoliberalism ethical framework:

1. In my organization, ethics is nothing else than respecting the natural rights of people.
2. In my organization, everyone has the maximum freedom within the frame of law.
3. The balance of market forces naturally leads to activities that are ethical.
4. In order to avoid that people do revolt, it is ethical to provide a minimum for the poor.
5. In ethics, the State must have a minimum role.

3.2.1.6. Stakeholders

Tomorrow's successful companies will necessarily be those that are "inclusive" in the way they deal with their stakeholders, Mark Goyder, director of the UK-based Center for Tomorrow's Company (Zadek, 2004: 53)

Two views exist in regards to the actor(s) organizations should consider. A first view considers the shareholder as the priority as the organization must create benefits and give it back to its shareholders. A second view considers that a corporation is not merely the property of its shareholders but is a social entity in its own right, with multiple responsibilities to multiple stakeholders (Sharp, 2006)

Edward Freeman, in 1984, proposed a theory in opposition to the pervasive doctrines of the shareholders, which is still carried out in businesses today. In his theory, the company is apprehended like the central node of co-operative and competitor interests, who come from various lobbies.

Two definitions exist for the concept of stakeholders (Freeman, 1994):

1. Internal stakeholder: a stakeholder consists in any individual or groups individuals identifiable on whom an organization is dependent in order to ensure its perennality.

E.g.: Employees, consumers or customers, suppliers, shareholders and financial institutions.

2. External stakeholder: this group consist of any individual or groups of individuals identifiable who can affect the attack of the objectives of an organization or to be itself affected by the attack of these objectives.

E.g.: Industry, various protest or special interest groups, local communities, government agencies, candidates, trade unions, environmentalists, organization nongovernmental (ONG), media, etc.

The theory of the stakeholders thus wants that the companies be conscious and responsible for the impacts for their practices on each one for their parts and that they maintain with those a dialogue, a communication activates on their respective expectations. A stakeholder is therefore any party affected by a business practice,

including employees, suppliers, customers, creditors, competitors, governments, and communities.

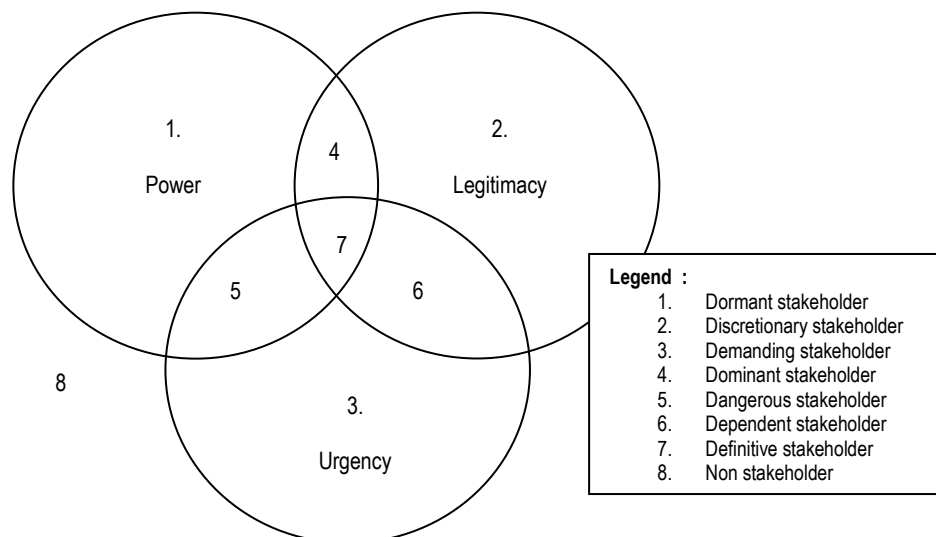
As Mitchell et al. suggest in their article (1997: 871):

The idea that the organization is an environmentally dependent coalition of divergent interest, which depends upon gaining the attention of (making claims upon) managers at the center of the nexus to effect reconciliations among stakeholders, suggests that the perspective of managers will be vital. We propose that although groups can be identified reliably as stakeholders based on their possession of power, legitimacy, and urgency in relationship to the firm, it is the firm's managers who determine which stakeholders are salient and therefore will receive management attention.

In short, one can identify a firm's stakeholders based on attributes, but managers may or may not identify and perceive the stakeholder field correctly according to this model, shown in figure 1.

Figure 1

The group of stakeholders (Mitchell et al., 1997)



The group of stakeholders that are part of the 'Power' section in Mitchell et al. (1997) models represents the actors having a relationship in which one social actor could get another social actor to do something he does not want. The 'Legitimacy' group is composed of social actors for which there are a perceived assumption that their actions are desirable and proper for another social actor. The 'Urgency' group is composed of social actors that claim immediate attention from another social actor. The following figure represents the various categories of stakeholders that are related to a company according to the fact that they possess one, two or three of these factors in order to influence their relationship.

Shaw and Barry, (2007: 223) stated what follows:

Corporations must recognize the pluralistic nature of the social system of which they are part. Society consists of diverse, interlocked groups, all vying to maintain their autonomy and advance their interests. These groups are so related that the actions of one inevitably affect the standing of another on a variety of levels: economic, political, educational, and cultural. As part of society, corporations affect many groups, and these groups affect corporations. Failing to realize this, corporations can lose sight of social framework that governs their relationship with the external environment.

Corporate codes of ethics that address specific topics such as confidentiality of corporate information, conflicts of interest, bribes, and political contributions can be another way to approach the prioritization of the stakeholders a company needs to discuss with.

Although corporate codes of ethics are often viewed cynically (Fieser, 2011) as attempts to manage public image or to decrease the legal issues, a corporate code of

ethics can help articulate moral principles and introduce them into business practice. A limitation exists to this model unless organization can establish their distinctly *moral* character through sincere encountering with their important stakeholders regarding these issues.

Perception and the management of communications to key stakeholders are important issues (Sharp, 2006). The goal is to arrive at an integration or settlement of these different interests and relationships (Martineau et al., 2005). As stated by Martineau et al. (2005:10): “Freeman relies on participation, allowing different groups to voice their specific claims and attempting to find compromises and creative solutions. In doing so, Freeman comes close to the notion of discourse ethics introduced by Jürgen Habermas”.

In order to gather the essence of this framework within our questionnaire, following are the five assumptions attributed to the ‘stakeholder’ ethical framework (Martineau et al., 2005).

1. In its quest for ethics, my organization takes in account, but goes also beyond the sole interests of its shareholders or directors.
2. For ethical decision making my organization considers the interests of all stakeholders such as, for example, suppliers, customers, employees, community, state, etc.

3. Stakeholders to consider priority in my organization are determined from their power over decision-makers, their social legitimacy and urgency of their request.
4. In my organization, ethics requires that conversations and compromises concerning various interests happen between itself and its stakeholders to ensure its sustainability.
5. Ethics in my organization is not based on general standards but on the sincerity of a meeting with my organization's stakeholders.

3.2.1.7. Compassion

Psychology as a whole, including moral psychology, became a scientific field in its own right with its own theories, methodologies and practices through the use of different data collection techniques (laboratory observations, psychological tests, simulations, psychometric instruments, questionnaires, role plays, neurological and medical data, etc.) (Legault and Coulombe, 2009).

In the field of business ethics, as much as in the field of moral psychology, the work of Lawrence Kohlberg have emerged in the 1960s (Gilligan, 1993). They are still very influential: the majority of works in business ethics takes the type of moral development proposed by Kohlberg (O'Fallon and Butterfield, 2005). Moreover, even today, many scientific researches in business ethics are conducted using derivatives of the work of Kohlberg.

Psychologist Carol Gilligan has proposed a 'feminine' model of cognitive development to fill the gap in initial Laurence Kohlberg's model. According to Gilligan, Kohlberg's model underestimated the moral maturity of women. From this criticism arose a debate that still continues on the so-called universal principles of moral development (Donleavy, 2007, Jaffe and Hyde Shibey, 2000; Blum, 1988).

These two authors are often considered in studies seeking to assess the ethical maturity of men and women (Donleavy, 2007). Carol Gilligan is known for having played an important role in the study of moral development of women (Jaffee and Shibley, 2000). Her book 'In a Different Voice' has forced academic research in psychology to consider the possibility of a difference between men and women in terms of moral reasoning. For the first time, one could listen to the voice of women as previous studies on the subject had chosen only men or boys as subjects (Gilligan, 1993; Manning, 1992).

The contribution of Carol Gilligan is now classified as a feminine ethics in the sense that it refers "[...] to the search for women's unique voice and advocates ethics of care. Such ethics includes nurturance, care, compassion, and networks of communication [...] a look at feminine consciousness and gender traits that have been traditionally associated with women and considered as positive human traits" (Tong, 1993: 4-5).

Gilligan argues that men and women have different moral perspectives. The male perspective refers to justice, obedience to rules, logic, autonomy and individualization (1993).

The female perspective is one of caring and is characterized by sensitivity to others, relationship with others and compassion. So, the responsibility to other human beings characterizes women (Gilligan, 1995).

A second way to examine the differences and similarities between men and women is the current leakage of political theory, that of the feminist approach (Hatch, 2000). A first distinction must be made according to Ahl (2006). According to the author, we can distinguish three currents of thought in the feminist approach. The first is the liberal feminist view that men and women are similar but the differences come from the social structure such as education (Ahl, 2006; Calas and Smirchich in Clegg et al., 2006). The second trend is that of social feminism (called radical feminism by Calas and Smirchich in Clegg et al. (2006: 288) which argues that men and women are different but equal and have prospects, processes and different actions, but especially women are part of an oppressed class. A third school of thought is that feminist social constructionist view. That third ethical framework advocates that men and women are not different. Its supporters affirm that it is a misconception because these categories are socially constructed, as reported by Jaggar (in Canto-Sperber, 2004: 717).

The organizational literature has been written by men and for men (Calas and Smirchich in Clegg et al., 2006: 291; Hinman 2003). The feminist critique is built

into the postmodern movement (Rouleau, 2007). Linda Rouleau also mentions that one must distinguish between the radical feminist critic who wants to eliminate gender inequality in organizations and the liberal feminist movement that seeks rather “[...] to recognize women as full actors of the organization” (2007: 191). Moreover, Tong sets the feminist movement as denouncing and argues against patriarchal domination in order to obtain equal rights and fair distribution of limited resources (1993: 4).

The feminist movement has played an important role in articulating clearly what had been ‘set aside’ in our view of the world (Thurlow and al. in Konrad, Prasad and Pringle, 2006). Even though the gender differences have received little empirical support by researchers, the feminist movement has been able to uncover the relationship between the values represented through assumptions widely observed in many societies and the social consequences of these values that such assumptions carry. The feminist movement offers an alternative to life design (Riger, in Clinchy and Norm, 1998). The feminist movement is a must in our assessment of the differences between men and women particularly in moral philosophy present in organizations managed mainly by men, in a society of men, ever since Plato (Manning, 1992).

Authors agree that the current feminist philosophy (Bogerson, 2007; Pinder, 1998: 306) has had a number of organizational impacts such as equal pay in the organization, work-family balance, sexual harassment organizational, sexism, etc. (Hinman, 2003). It is therefore possible to make the connection between feminist

political theory and empirical studies that we find in the literature of organizational behavior (Pinder, 1998). Ethical schools of thought and levels of moral development got a lot of empirical support for their role in business ethics (Brady and Hart, 2007; Donleavy, 2007; O'Fallon and Butterfield, 2005; Coughlan, 2005). It is also recognized in the literature that employees, managers, directors or members of the board of directors use different ethical schools to make decisions, often combining them (Trevino and Nelson, 2003; Trevino et al., 1999 ; Carlson and Kacmar, 1997; McDonald and Pak, 1996). McDonald and Pak (1996: 979) stated that in the business ethics literature "[...] often a limited range of potential frameworks are used". O'Fallon and Butterfield support this statement by recommending researchers to use more ethical schools (2005: 400).

Kujala and Pietlainen (2004; 2006) favor, on the other hand, the use of women's and feminist ethical schools to bring out the diversity in the organization. The pluralism in ethics is strongly favored (Van Oosterhout et al. 2004; Hinman, 2003, Galston, 2002; Resh, 1993).

The five basic assumptions for the ethical framework 'compassion' are (Legault and Coulombe, 2009):

1. My organization has a relational perspective, not just rational decision making.
2. My organization takes care of individuals, is sensitive to others, has concern for others and creates a relationship with individuals.

3. Policy makers in my organization are aware of the moral complexity and individual responsibilities that their decisions imply.
4. A decision implying compassion for the individuals concerned is ethical.
5. In my organization, men and women base their ethical decisions on parameters that differ: men take more in account law and legislation; women favor the relationship.

3.2.1.8. Justice

The idea of justice takes its roots in the founding ground of the exchange principle. A contract creates an obligation and therefore leads to the ability to see the unjust as the broken promise. Justice is the need for truth beyond the social appearances (Canto-Sperber, 2004: 1000-1003). Pojman (2004: 295) adds “[...] holding that rightness and wrongness of acts are determined by the intrinsic quality of the act itself or the kind of act it is, not by its consequences”.

Justice belongs to the group of ethical frameworks that were more likely to emphasize the importance of reason over both faith and sentiment, and to stress the autonomy of rationally operating individual judgment over adherence to institutionalized rules of conduct” (Shanahan and Wang, 2003: 77)

Kant [...] held that we may test the moral status of our acts by asking oneself whether we could win or not the maxim (or principle) of that act to be a universal law of nature. If we can universalize the principle, the act passes the test of what may be morally per-mitted. If we cannot, then the act is immoral. Kant argued that we can't will that lying or promise-breaking be

universal laws. So they must be seen as immoral. For Kant, such moral principles are absolute. They have no exceptions. (Pojman, 2004: 295)

Kant rejects the naturalistic, utilitarian account of natural and hypothetical ethics. Ethics is not based on feelings but on reasons. The naturalistic ethics is based on the principle that personal happiness will guide desire for moral duties.

The first categorical imperative of Kant: “[...] act only according to that maxim whereby you can at the same time will that it would become a universal law” (Pojman, 2004: 298).

In his most famous work, ‘Critique of Pure Reason’ (1781), Kant realizes what he calls a ‘Copernican revolution’ (heliocentric system instead of geocentric system), considering in an idealistic vision that it’s the subject that builds the object of his knowledge and not the objects that define knowledge. It defines ‘pure reason’ as the ability to know *a priori* (without recourse to experience) the nature of objects, the sensitivity and understanding. Kant shows especially the inability of metaphysics to be a science because of the lack of real object that may provide the content. For him, man does not know things ‘in themselves’ but ‘as they appear on the principles of man’s organization as a sentient and thinking being’. In other words, the knowledge of man consists of those phenomena. In consequence, it is not possible for man, from the ‘pure reason’, to know God, the immortality of the soul, the world, freedom, the self, etc. that are only concepts and not belonging to the sensitive area. Metaphysics, which makes objects, is, according to Kant, an illusion. (Bowie, 2000)

The book *Business Ethics A Kantian Perspective* (Bowie, 2000) contributes to the current application to the management of the thought of Kant. In an attempt to apply the essential characteristics of the moral philosophy of Kant's moral philosophy to the business Bowie addresses the question '*How does a company doing business in a capitalist economy would it be structured and managed if the of Kant's principles of ethics were applied?*'. The three formulations of Kant's categorical imperative are referred to in order to answer the question (Bowie, 2000).

The first formulation of Kant's categorical imperative provides a theory of moral permissibility for market interactions. Interactions that violate the universality of the formulation of the categorical imperative are not morally permissible. Interactions that are consistent with the universality of the formulation of the categorical imperative are permissible as long as they do not violate any other moral principle (Pojman, 2004).

The second formulation of the categorical imperative - respect for humanity in the formulations for people - provides the basis for a more robust theory of moral obligation in personal interactions of the market. At a minimum, the work cannot be regarded as a commodity, a factor such as land, money and machines. All people in a market transaction should be treated with respect. Companies in business have an absolute obligation not to force and not to mislead company's stakeholders. Respect the humanity in people has also imperfect duties. (Hinman, 2003; Crane and Matten, 2010).

Because companies' most forms of traditional structures and incentives will fail the test of morality, Kant's moral philosophy requires a greater democratization of the workplace. It can be demonstrated through examples observed in business world that behaving morally contributes to the profitability of companies (Paine, 2003). Nonetheless the fact of behaving ethically contributes to the profitability of companies must not violate Kant's assertion to the effect that a truly moral action must be accomplished by duty, in other words, because it is right to do so (Bowie, 2000).

Kant's moral position supports the goal of an international business community free of wars and quarrels, be they religious, ethnic, or nationalist. Participation of businesses to the ideals of Enlightenment will allow businesses to play a positive role in building a global morality of community.

Kant made no writings on capitalism and business, and has little written about the basic business transactions. In his lectures on ethics, which have come down us through the notes taken by his students, Kant spoke of the nature of prosperity and also the evils of avarice.

Kant was very clear throughout his philosophical career by pointing out that moral philosophy is pure speculation without knowledge from the social sciences. In Lectures on Ethics, Kant is reported to have said (Bowie, 2000):

The practical philosophy, (i.e. the science of how man should behave) and anthropology, namely the science of the actual behavior of man, are closely

linked and the first cannot exist without the other; because we cannot say if the subject to which our thinking is able to apply what is expected of him unless we have knowledge of this subject. It is true that we can continue the study of practical philosophy without anthropology [...] But our philosophy is simply a speculative idea. Therefore, we must do at least some study of man.

“In the Kantian sense of principles that are true guiding ideas of social and political institutions, justice that is characteristic of humanity comes down to two propositions” (Canto-Sperber, 2004: 1001-1003): (1) everyone has the right to defend itself if threatened, and (2) no one has the right to harm voluntarily another human being except in oneself defense.

Hume preceded Kant in determining what is truly moral, namely the opposition of the practice to theory, the opposition of the duty to be as opposed to being.

Through duty any conscience experiments that the practical duty of reason is exercised in man as a command that stems from no previous moral experience, whether of social, religious or psychological nature ... the moral duty can't be ordered by anything except by a law, not by an attraction or an arbitrary goal. The categorical imperative expresses the unique moral law that commands all duty in giving it a legislative form that suits its character entirely originally means a subjective maxim of the will must be reformulated as an objective universal law of action (Canto-Sperber, 2004: 1025).

The source of moral authority has shifted from a divinely revealed source external to human beings to their own inner nature. During Enlightenment, morality becomes something to be worked out by human for humans (Shanahan and Wang, 2003: 77-78).

Kant was especially insistent on the importance of establishing inviolable principles for morality. He thought that people should always act in ways that could serve as rules for anyone to act on in similar circumstances. “Act only according to that maxim by which you can at the same time will that it should become a universal law of nature” (Shanahan, and Wang, 2003: 81)

A study of college graduates from six countries showed that Hofstede’s dimension was remarkably accurate in predicting a justice or caring orientation for decision makers from five of the six countries (French and Weis, 2000:125-126). “Plato, Kant, Rawls and Kohlberg are groundings philosophers claiming that an ethics of justice provides an adequate basis for evaluating moral decisions” (French and Weis, 2000:125).

Kant points out that each person thinks of himself or herself as a rational creature that is entitled to dignity and respect. Consistency requires then that each person entitled to be treated with dignity and respect. This is why Kant argues, “[...] one cannot use another as means merely” (Bowie, 2000: 185).

An ethics of justice place a premium on individual autonomous choice and equality. Variations of this theory i.e. distributive justice, libertarian justice, encompass notions of balancing rights and responsibilities. A more social variation of an ethics of justice is offered by Walzer (1983). He believes the principles of Justice are the product of particular cultures (French and Weis, 2000:126).

Kantians, so the argument goes, demand that agents detach themselves from their various personal motives, relationships and commitments in answering moral

questions in favor of an appeal to general principles that enforce rational uniformity in our moral lives (Smith and Dubbink, 2011: 206-208).

The five basic assumptions for the ethical framework ‘justice’ are (Coulombe, 2009):

1. The intentions of the people are more important than the consequences of their actions.
2. In my organization, there are universal principles that guide ethical decisions.
3. In my organization, we act as if our action was a rule that should be followed by all.
4. In my organization, the desire to do his duty is more important than the search for personal happiness.
5. In my organization, people are not a means to achieve our goals.

3.2.1.9. Spirituality

One of the central challenges linked to the fact that the planet is falling apart and coming together at the same time is to create ways of living together that respect diversity and provide a common ground to ensure peace and peaceful and harmonious relations (Hinman, 2003).

“Spiritual does not mean the same thing as religious” (Pruzan, 1998). According to Peter Pruzan, spirituality refers to a search for meaning that transcends material well being. It is a focus on basic, deep-rooted human values, and a relationship with a

universal source, power, or divinity. Religions evoke this spiritual essence through an institutionalized set of collectively shared beliefs and rituals that vary from culture to culture. “For some, spirituality is found through organized religion, but for others spirituality is a more personal affair.” (Zsolnai, 2004).

One might suppose that spirituality has nothing to do with management but we find in the literature that management has an undeniable existential-spiritual dimension (Mitroff and Mason, 1982). Ian Mitroff (1982) of the *University of Southern California* introduced the term ‘metaphysics of management’, by which he means that existential concerns, spirituality, and recovery are crucial in management. The spirituality in management perspective extends traditional reflexions on corporate purpose and focuses on a self-referential organizational-existential search for meaning, identity and success.

Recent years have witnessed a significant growth of interest in spirituality at work (Shaw and Barry, 2007) and in particular in spirituality management and leadership development. It is understood that a spiritual ethical framework needs to be as distant as possible of specific religious frameworks carrying complementary and differentiating elements to the intent of this framework.

Although there are several definitions of spirituality, this paper discusses it as a cultural phenomenon that might influence organizational behavior. The investigation of spirituality in the workplace demands the examination of organization theory and some of its concepts. Open systems, institutional isomorphism, open fields, institutionalism, and neo-institutional theories are examined. Spirituality should not be neglected as a legitimate organizational topic of study, and more research on the impact of spirituality in the workplace should be conducted (Oliveira, 2007: 1).

Organizations and their executives both in Japan and in USA are beginning to show an interest in spirituality and spiritual values (Brandt, 1996). A number of organizational writers are urging organizations and their members to pay more attention to spiritual values and spirituality (Bolman and Deal, 1995). Some authors have related spirituality to organizational learning processes. Mingin (1985), for example, describes how information technology will lead to spirituality oriented fundamental abstractions. Vail (1985) proposes a process wisdom explanation of organizational transformation that involves four elements: grounding in existence, appreciation of the openness of the human spirit, understanding of human consciousness, and an appreciation of the spirituality of humankind. Interest in organizational learning and creative thinking has also led to the increased use of certain spiritual practices, especially meditation, among organization members and an increased interest in intuition and whole brain thinking in organization decision processes (Agor, 1989). Rose (2008) describes a new paradigm that is beginning to develop among managers and executives which incorporates ideas from quantum physics, cybernetics, chaos theory, cognitive science and Eastern and Western spiritual traditions (Biberman and Whitty, 2000: 354-355).

Hans Küng is the most commonly used author to be referred to when such a framework is used in literature. He played an important role in the development of the ethics of spirituality and is referred as much by eastern authors as western authors. We will briefly describe the path this person undertook throughout his career as 'spirituality' is very often a subject raising suspicion among the academic

population and the choice to focus on this specific author was made first by the outnumbered fact of references linked to him but also because of his writings that transcended religions.

Professor Küng has chaired since 1995 the Global Ethic Foundation. He wrote the draft of the Parliament of World Religions' *Declaration for Global Ethics* (1993), and the proposed *Universal Declaration of Human responsibilities* of the InterAction Council (1997). In 2001, Hans Küng was appointed by the UN Secretary General, Kofi Annan, along with Jacques Delors, to join the 'eminent persons group' responsible for drafting the mani-festo for the United Nations Crossing the Divide Dialogue Among Civilizations.

In an article Küng (1997: 17) signed:

Starting from the four theses that globalization is unavoidable, ambivalent, incalculable, and can be controlled rationally, ethics has an indispensable and important role to play in the process of globalization. Indeed, a number of international documents published in the 1990s not only acknowledge human rights but also speak explicitly of human responsibilities.

Hans Küng (Lahrizi, 2005) pleads for the primacy of ethics over politics and economics and, in reviewing both the Interfaith Declaration for laws, Christians, and Muslims, and the Caux Roundtable Principles for Business Conduct⁴ he raises the question about the foundation for the unconditional validity of particular basic ethical values and attitudes. In Küng's view, no universal ethics, but only religion, expressed by the three prophetic religions, the mystical religions of Indian origin, and the

⁴ www.globalreporting.org/Pages/default.aspx

wisdom religions of Chinese origin, can provide this foundation. Yet, religion as a spiritual resource intends to influence concrete behavior and decision making. Therefore, the author stresses the importance of a personality culture for business executives and an "ethic of responsibility" to shape business culture and institutions. He then proposes the Declaration of the Parliament of the World's Religions *Toward a Global Ethic* as a basis to develop a business ethics that can be supported by believers and non-believers alike.

People want and need to find meaning in their life by relating themselves and the world around them (William, 2006). "This search for meaning and for purpose appears to be a constant in human affairs and possibly underlies or at least contributes to the widespread presence of religious activities and philosophic beliefs throughout human societies past and present" (William, 2006: 269). Desmond Tutu, Martin Luther King and even Ghandi are examples of visionaries that broke down human *status quo* to powerfully enhanced human beings around them.

Therefore, the most convenient way to explore this approach is to consider the supra-legal moral principles that philosophers commonly offer. Five fairly broad moral principles suggested by philosophers are as follows⁵:

1. *Harm principle*: businesses should avoid causing unwarranted harm.
2. *Fairness principle*: business should be fair in all of their practices.

⁵ <http://www.utm.edu/staff/jfieser/vita/research/busbook.htm>

3. *Human rights principle*: businesses should respect human rights.
4. *Autonomy principle*: businesses should not infringe on the rationally reflective choices of people.
5. *Veracity principle*: businesses should not be deceptive in their practices.

The attraction of these principles is that they appeal to universal moral notions that no one would reasonably reject. But, the problem with these principles is that they are *too* general. These principles do not tell us specifically what counts as harm, unfairness, or a violation of human rights.

The above principles are abstract in nature. That is, they broadly mandate against harm, and broadly endorse autonomy. Because they are abstract, they will be difficult to apply to concrete situations and consequently not give clear guidance in complex situations. An alternative approach is to forget the abstract, and focus instead on concrete situations that affect the particular interests of consumers, workers, stockholders, or the community.

We end up proposing the following assumptions to describe this spiritual ethical framework (Lahrizi, 2005):

1. A worldwide ethic consists of specific values and basic attitudes that bind all nations, classes, employers and employees, organizations such as the one where I work.

2. In my organization the formulation of a worldwide ethic is inspired by the culture, emotional experiences, historical memory and spiritual orientations of individuals.
3. In my organization, the golden rule makers treat people like themselves would be treated.
4. In my organization, four ethical principles common to all three monotheistic religions are: justice, mutual respect, stewardship and honesty.
5. In my organization, the change of consciousness in people, believers or non-believers, is the foundation of ethics.

3.2.1.10. True, Good, Beautiful

Plato does not believe in social norms, he defends instead the individual autonomy of the person (Pauchant and Martin, 2007).

He is one of the first authors to defend the ethical autonomy of the person. For Plato, morality is centered on the individual and his personal development; it cannot be imposed from the outside. Profound dialogue with oneself and with others is, among other things, what allows individual and collective moral beliefs come into existence. For Plato, this process allows the true souls of the dialogue's participants to be discovered progressively, allowing their beliefs, their motivations, their commitments, their desires and their sense of reason to emerge (Pauchant et Martin, 2007: 1).

Plato is clear: no hiding behind the veil of value-neutrality (Isbister in Shaw and Barry, 2004).

Plato thought that an overarching perspective was possible, relating to the very 'idea' of justice. According to him, it should be up to the 'philosopher-

kings' to tell right from wrong and to enact laws, as they have the clearest and most balanced view about the real interests and concerns of the people (Minnameier, 2001: 317).

Plato is one of the first philosophers to give beauty an integral role that brings together intellect, emotions, senses and actions. The three qualities of the soul: the emotional attraction towards the aesthetic, the beauty of physical wellness, and the well-proportioned nature of good rational judgment that leads to positive actions. Posterity has attributed to Plato the quest of the good, the beautiful and the true (Martin and Pauchant, 2005: 4).

Dobson (2007) identified the ultimate justification for business activity as being aesthetic justification (Issa and Pick, 2010: 614). “Aesthetics, loosely defined as the appreciation of beauty, subsumes both ethics and economics within a holistic justificatory mechanism for business decisions. [...] aesthetic approaches bridge the gap between economic and social notions of business.” Aesthetics has today become a competitive advantage.

Pauchant and Martin (2007: 6) underlined: “In business, the importance of aesthetics has become essential far beyond the fashion world. Consider the role of product design in markets where the characteristics of price and quality are no longer sufficient to satisfy customers.”

This leads us to these five basic assumptions concerning this ethical framework (Pauchant and Martin, 2007):

1. In my organization, sensitivity and ethical action do not come from outside people, but come from the degree of harmony or disharmony felt within their being.

2. My organization helps people through a program of education and development to discover for them the reality of good, beauty and truth.
3. The love for beautiful things is innate in humans and is a key motivation in ethics in my organization.
4. Ethics in my organization is measured, wise, true and well-being induced.
5. In my organization, ethics is founding the meaning of life of people and is not prosecuted for any other reason.

3.2.2. Conceptual assumptions

The aim of this study is to explore how individuals in various organizations give sense to business ethical issues. We seek to verify empirically whether the assumptions of the top ten ethical frameworks can be a bridge to understand the filter organizations use when considering ethical issues. To validate this bridge between theory and practice, we use a methodological position that favors knowledge emergence through the design of a questionnaire followed by an exploratory factor analysis.

Our aim is to validate or invalidate the basic assumptions built to define some ethical frameworks in a specific population context.

3.2.3. Concluding remarks on phase two

As Rauzy in Canto-Sperber (1996: 359) mentions “[...] the abstract character of moral philosophies is well recognized and their heritage comes from disparate philosophical frameworks”.

The next phase, validating the questionnaire, is explaining the various steps taken to move from basic assumptions to questionnaire items. Plus, we describe all relative elements to make the data collection possible.

3.3. Phase three: Validating the questionnaire

This phase present five steps. The first one consists in describing the process to use the basic assumptions in order to create questionnaire items. The second step is describing the scale. The third step describes the structure of the questionnaire. The fourth one goes on about the pretest. The fifth one describes the field of research.

3.3.1. From basic assumptions to questionnaire items

We took the basic assumptions as they are presented in table 3.III and transferred it into questionnaire items as is. The majority of the statements include words such as “in my organization” or “my organization”. These terms are obviously not those of the ethicists to whom the statements referring. They were added to the questionnaire’s statements because it was considered that, without the addition of

these terms, respondents would most probably answer in regards of their own personal reality rather than their organization's reality.

This idea comes from Schein that describes this process but in another literature. In fact, Noemie Mourot, master student at HEC Montreal worked extensively this subject in her master thesis. She writes: “[Schein] is not the only author to have mobilized his research around the foundations and the core nature of a phenomenon. Indeed, the term ‘basic assumptions’ is commonly used to refer to the foundations of a theory or a paradigm” (Mourot, 2009: 47).

Mourot (2009: 47-48) continues:

The author [Schein] suggests a paradigm and describes how a researcher can explain social phenomenon. This paradigm, also called a system of thought or a framework, give a way of understanding reality by using as foundations a number of critical assumptions that may be called ‘basic assumptions’ but also ‘mental models’ or ‘logics of action’ [...]. From this definition it is possible to consider the organizational culture as a paradigm or a theory in itself.

Pauchant (2007) adds to this idea of ‘basic assumptions’ being the core of system of thought that we can describe a number of ethical postulates as basic assumptions guiding the actions of individuals.

3.3.2. Scale

The measurement of normative ethics and ethical frameworks represents an important methodological issue for researchers. First, there is no universally accepted scale of measurement as mentioned earlier. Accordingly, authors have used different methods for measuring them. Reidenbach and Robin (1990) used a normative philosophy scale

asking respondents to check between the opposite such as ‘*Just* _:_:_:_:_*Unjust*’ for the ‘Justice’ scale.

The items were possible answers to the ethical reflection of respondents, which had first to read short specific scenarios in order to contextualize their answers.

We conducted our study using a comparable methodology, i.e. asking respondents to evaluate how they perceived their firm’s organizational ethical frameworks using a Likert-type scale with a range of 6 points from 1 = ‘*totally disagree*’ to 6= ‘*totally agree*’ with each basic assumption. We follow the procedures outlined by Nunnally (1969), Churchill (1979), and Campbell and Fiske (1959).

3.3.3. *Structure of the questionnaire*

The questionnaire has three parts.⁶ The first one is a two-page text stating the aim of the survey, the method used and specifying the necessity of total liberty to answer this questionnaire for the purpose of this dissertation. The second part consists of a list of 50 questions/items (i.e. the basic assumptions of the top ten ethical frameworks) that participants have to rate on a scale from 1 to 6. The third part of the questionnaire asks certain demographic information on the participants.

The following participants’ characteristics were coded:

⁶ Questionnaire can be found in Annex A, p. xx.

Table 3.III.

Basic assumptions in relation with the top ten ethical frameworks

Ethical Frameworks	Basic Assumptions
Sustainable Development <i>Yoseline Leunens (2005)</i>	<ol style="list-style-type: none"> 1. An economic decision is evaluated with respect to its effects on the environment and equity between individuals. 2. Your organization considers the quality of life of the current and future populations in its decision making. 3. Your organization keeps on improving its economic growth only if there are positive consequences for the people and the environment. 4. While pursuing its economic growth your organization contribute to the diminishing of social inequalities and poverty. 5. Your organization combines economic efficiency, social justice and environmental protection.
Corporate Social Responsibility <i>Joe Trempe Martineau and Thierry Pauchant (2005)</i>	<ol style="list-style-type: none"> 1. My organization takes all its responsibilities, namely: be profitable, obey the laws, social norms and gives back to the community through philanthropic donations. 2. My organization is responsible beyond its economic and legal obligations. It meets the needs and expectations of society. 3. My organization publishes three types of annual reports: a financial report, a social report and an environmental report. 4. One of the key roles for leaders and directors of my organization is to anticipate and respond to changing social norms in society, going beyond the law. 5. The most difficult ethical responsibility for my organization is to exceed the standards considered normal, whatsoever these standards are financial, legal or cultural
Value Ethics	<ol style="list-style-type: none"> 1. My organization ensures the ethical conduct of its employees by providing them with moral rules of formal and informal. 2. In my organization, the ethics of individuals depends on the social group they belong to. 3. In my organization, the formal and informal rules of morality are socially transmitted through a moral education. 4. In my organization, employees' behaviours, ethical or not, are influenced by organizational culture and values conveyed. 5. In my organization, the ethical behavior of individuals is independent of their personal conscience, but is rather the result of their integration to the moral standards of the organization
Discussion <i>Chantal Audet Miloud Chenouffi and Thierry Pauchant (2005)</i>	<ol style="list-style-type: none"> 1. My organization has a space for deliberation and discussion between those affected by a decision. 2. An ethical standard can become universal for a community if those involved collectively decide to adopt it. 3. Only a social consensus where we can discuss the basis of suggestions can be the basis for ethical decisions. 4. Consensus on ethical standards to be established in a community such as my organization is determined by the force of better arguments, not by coercion or deception. 5. To enhance ethics in my organization, it is necessary to open spaces of speech and empower people in public dialogue

Table 3.III. (continued)

Ethical Frameworks	Basic Assumptions
Neoliberalism	<ol style="list-style-type: none"> 1. In my organization, ethics is nothing else than respecting the natural rights of people. 2. In my organization, everyone has the maximum freedom within the frame of law. 3. The balance of market forces naturally leads to activities that are ethical. 4. In order to avoid that people do revolt, it is ethical to provide a minimum for the poor. 5. In ethics, the State must have a minimum role.
Stakeholders <i>Joë Trempe-Martineau et al. (2005)</i>	<ol style="list-style-type: none"> 1. In its quest for ethics, my organization takes in account, but goes also beyond the sole interests of its shareholders or directors 2. For ethical decision making my organization considers the interests of all stakeholders such as, for example, suppliers, customers, employees, community, state, etc. 3. Stakeholders to consider priority in my organization are determined from their power over decision-makers, their social legitimacy and urgency of their request. 4. In my organization, ethics requires that conversations and compromises concerning various interests happen between itself and its stakeholders to ensure its sustainability. 5. Ethics in my organization is not based on general standards but on the sincerity of a meeting with my organization's stakeholders.
Compassion (Care) <i>Marie Legeault and Caroline Coulombe (2009)</i>	<ol style="list-style-type: none"> 1. My organization has a relational perspective, not just rational decision making. 2. My organization takes care of individuals, is sensitive to others, has concern for others and creates a relationship with individuals. 3. Policy makers in my organization are aware of the moral complexity and individual responsibilities that their decisions imply. 4. A decision implying compassion for the individuals concerned is ethical. 5. In my organization, men and women base their ethical decisions on parameters that differ: men take more in account law and legislation; women favor the relationship.
Justice <i>Caroline Coulombe (2009)</i>	<ol style="list-style-type: none"> 1. The intentions of the people are more important than the consequences of their actions. 2. In my organization, there are universal principles that guide ethical decisions. 3. In my organization, we act as if our action was a rule that should be followed by all. 4. In my organization, the desire to do his duty is more important than the search for personal happiness. 5. In my organization, people are not a means to achieve our goals.

Table 3.III. (continued)

Ethical Frameworks	Basic Assumptions
Spirituality <i>Fatima-Azzahra</i> <i>Lahrizi</i> <i>(2007)</i>	<ol style="list-style-type: none"> 1. A worldwide ethic consists of specific values and basic attitudes that bind all nations, classes, employers and employees, organizations such as the one where I work. 2. In my organization the formulation of a worldwide ethic is inspired by the culture, emotional experiences, historical memory and spiritual orientations of individuals. 3. In my organization, the golden rule makers is to treat people like themselves would be treated. 4. In my organization, four ethical principles common to all three monotheistic religions are: justice, mutual respect, stewardship and honesty. 5. In my organization, the change of consciousness in people, believers or non believers, is the foundation of ethics.
Good / True / Beautiful Plato <i>Thierry Pauchant and</i> <i>Dominic Martin</i> <i>(2007)</i>	<ol style="list-style-type: none"> 1. In my organization, sensitivity and ethical action do not come from outside people, but come from the degree of harmony or disharmony felt within their being. 2. My organization helps people through a program of education and development to discover for them the reality of good, beauty and truth. 3. The love for beautiful things is innate in humans and is a key motivation in ethics in my organization. 4. Ethics in my organization is measured, wise, true and well-being induced. 5. In my organization, ethics is founding the meaning of life of people and is not prosecuted for any other reason.

- | | |
|--|-------------------------------------|
| a) Gender | g) Hierarchical level of actual job |
| b) Age | h) Type of employer |
| c) First language learned | i) Employer's field of business |
| d) Highest degree earned and the field | j) Training in philosophy or ethics |
| e) Citizenship | k) Understanding of the questions |
| f) Work experience (in years) | |

3.3.4. Pretest

A pretest of the questionnaire involving 15 individuals from a close network was conducted. The principal purpose of this pretest was to make sure individuals without official ethical training or background could understand the 50 basic assumptions and answer the questionnaire in no more than twenty or thirty minutes.

We further conducted face-to-face interviews with 4 individuals to see if some of the items were too difficult and if any of them caused problems. No specific problem or difficulty in understanding the questions was noted in the pretest and no change was suggested. One extra interview was done with Christine Jandet, a neuro psychologist with an official background in ethics. She suggested emphasizing the fact that individuals need to answer for their organization and therefore proposed to introduce the items with 'in my organization'. This suggestion was taken into account.

3.3.5. Field of Research

Following is the information regarding the sample, the confidentiality aspect, the process of questionnaire distribution among employees and approval by the top management of the participating organizations.

3.3.5.1. Participants

Four main organizations were invited: two private and two public. Two others contributed but they are in periphery of health and education. The research samples are drawn from a total of six organizations located in Quebec City, Canada.

The two public organizations are a public school board and a university hospital in the region of Quebec and vicinity. Each organization has approximately 1,000 employees. Those people are mainly professional or technical workers requiring college or university level education. A wide variety of jobs are represented in the survey.

One private organization participating to our survey is a school dispensing primary and secondary levels of education. That school has 70 employees. The other private organization is a medical clinic employing 26 doctors, several nurses, physiotherapists and secretary people. A radiology clinic and a pharmacy are operating in the same building as the medical clinic. In all, nearly 60 employees are working in that place.

3.3.5.2. *Distribution of the questionnaires*

Once authorized, we were either:

- Proposed to walk the halls and knocking on doors asking for volunteers and mentioning the approval obtained from the authority in place;
- Or, invited to use a list pre-established by the Director, and then email or phone to make an appointment to file the questionnaire;
- Or suggested drop the questionnaires from a delegate point of contact.

In most places, once we had the authorization, the head of department would conduct me to the office spaces or meeting rooms, would then introduce me and let me explain and invite individuals to complete the questionnaire. I had only two sub groups that asked me to leave the questionnaire and they send it to me back through one big envelope in which every individual had sealed their own questionnaire in a smaller envelope. The second exception was that in one private company, I received five questionnaires in an electronic version. Otherwise, I waited outside the office while people were completing their questionnaires and carried it myself.

3.3.5.3. *Confidentiality*

The questions intended to gather socio-demographic data do not identify the respondents. There is no identification on the questionnaires submitted and collected. There was a blank envelope provided to respondents to seal their questionnaire.

When a person was delegated to collect the completed questionnaires the documents were transmitted without being removed from the envelope. All questionnaires included the covering letter of 2 pages stating that no pressure or obligation should be imposed on the respondents or persons invited to answer the questionnaire.

3.3.5.4. Procedure

The final version of the questionnaire has been given to participants. Data were collected throughout July, August and September 2010. An Excel spreadsheet has been used to enter data and the software SAS was used to run the statistical analyses.

3.3.6. Statistical analyses

The methodology used to validate the questionnaire is based on that used by Lubatkin et al. (1998). Exploratory factor analyses with an orthogonal varimax rotation and a non-orthogonal oblimin rotation were performed on the responses to the questions based on the basic assumptions of the 10 ethical frameworks. Factors with eigenvalues greater than 1 were retained.

According to the methodology used, an item (a basic assumption) was withdrawn in subsequent factor analyses if:

- It obtains a saturation coefficient (*loading*) greater than 0,4 for more than one factor because this is considered a non-negligible ‘cross-loading’;
- It presents a saturation coefficient (*loading*) lesser than 0,4 on all factors because it is associated with none of the retained factors;
- It is the only item with a loading greater than 0,4 on a factor, because a factor should have more than a single item, preferably at least three.

The next step is to calculate a Cronbach alpha coefficient on each factor composed of three items (basic assumptions) or more. When a factor has only two items (basic assumptions) a Pearson correlation coefficient is calculated. Generally the items (basic assumptions) forming a factor are considered having good internal consistency if alpha is greater than 0,7.

3.3.7. Concluding remarks on phase three

Obviously, the accumulation of methodological choices may become a limitation and we will talk about this in much more details in the final conclusion of this dissertation. However, the basic assumption format as proposed by Schein (2004) seems to be the best suited (Mourot, 2009) to restrain the complexity of each single ethical framework into assumptions that could be measured or observed in an organization. Will it be appropriate once we are on the research field? We hope so.

3.4. Conclusion

This methodological chapter had as objective to describe the three important and distinct phases that were needed to end up with a questionnaire in French, the one found in annex A⁷.

Phase one led us to a final rational choice of the top ten ethical frameworks found in the normative and empirical literature according to strict research criteria. Phase two retrieved basic assumptions for the top ten ethical frameworks. Phase three goes on to give the setting of the research field and also the construction of the questionnaire items.

This is an amazing convergence of distinct methodologies especially chosen not to lose track of the methodological gaps presented in chapter two and to which we aim compensating. Indeed, we already offer a plurality of ethical frameworks to be tested in organizations through individuals' perceptions. By doing this, we avoid the use of scenarios while relying on basic assumptions to get the individuals' ethical representation. We also offer ten different ethical frameworks, ten being the highest number of different ethical frameworks used in a study, which was not empirical but solely theoretical. We also propose basic assumptions and justify the methodological process through many different steps while past studies basically skip this justification leaving it either to intuition or to very common statements as mentioned in phase two.

⁷ See Annex A, p. xx.

The next chapter presents the results of the statistical analyses of the responses to the questionnaire.

CHAPTER 4

4. Analysis of the responses to the questionnaire

Chapter 4 presents the results of the analysis we did on the 214 participants. The first section is purely descriptive presenting the sample. The second section presents the descriptive statistics of the 50 basic assumptions and of the overall score for each one of the initial top ten ethical frameworks that were computed by averaging the responses of the corresponding five basic assumptions. We also offer a correlation analysis that shows relatively high positive relationships between the ten ethical framework scores. As mentioned earlier in Chapter 3, we did an explanatory factor analysis with a varimax and an oblimin rotation, but as each framework is somewhat related to the others through the complex influence contributors and authors had on each other, the results obtained with the oblimin rotation were better and therefore retained for presentation in the thesis. We then evaluate the internal consistency of each one of the initial ethical framework through the Cronbach's alpha.

The second section displays the results of the exploratory factor analyses. We provide in section 4.3 the interpretation of the retained factors.

4.1. Results of the descriptive analyses

This section aims at presenting in a descriptive manner the sample we reached for this study.

4.1.1. Sample description

Five hundred questionnaires were distributed. Two hundred and fourteen questionnaires were completed and collected. The return rate was 42,8%. So we have 214 respondents of which 25% are part of the public education system (coming from la Commission Scolaire les Découvreurs), 26% of the public health system (Centre Hospitalier de l'Université Laval) and 49% private (SSQ, Centre medical le Mesnil, College Jesus Marie, College St-Charles Garnier).

Respondents have at least 2-3 years of work experience so that they have had at least once a real opportunity to be confronted with an ethical organizational issue (Trevino, 2003). It is more interesting at this stage to have an external validity that makes possible to generalize the results to be used in further studies (Tabachnick and Fidell, 2007). Therefore, we sought a sample with a variety of organizations and a variety of hierarchical levels.

The following figures present the descriptive aspects of this research sample. The first figure presents the gender of the sample. Figure 2 displays that fifty-eight percent of our sample was composed of women and forty-two percent of men.

The next figure gives more information regarding the typology of the organizations that contributed to this research. These organizations are coming from a professional network.

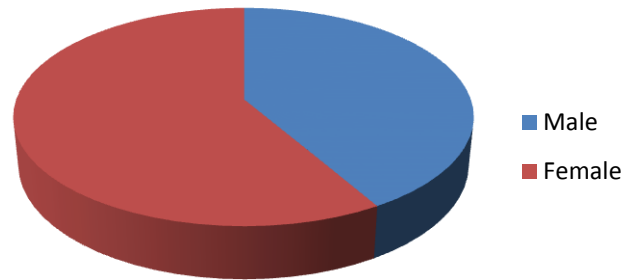
Figure 2*Gender of respondents*

Figure 3 presents the typology of the participants' organizations. Sixty-three percent (63%) of the participants come from public and parapublic organizations; thirty-five percent (35%) from the private sector and two percent (2%) from other types of organization.

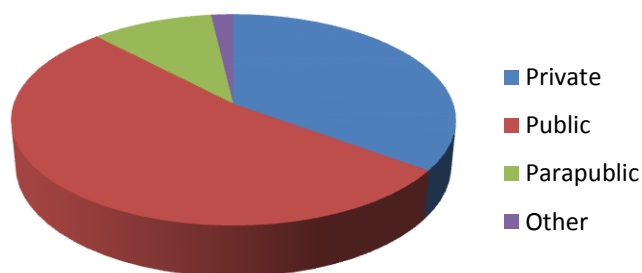
Figure 3*Organizational typology*

Figure 4 presents the diversity in hierarchical levels of the sample of this research.

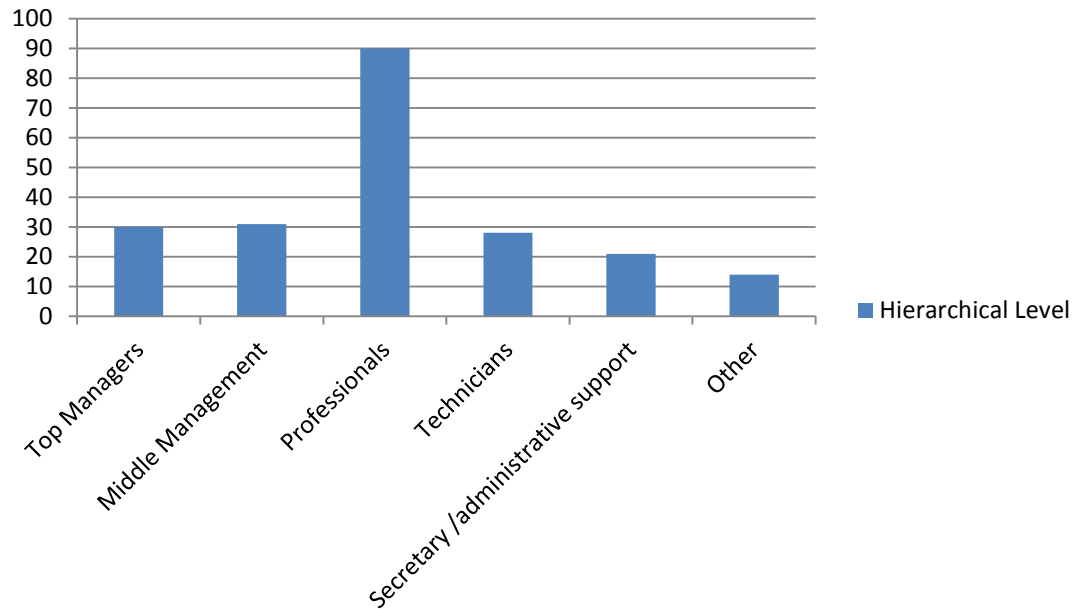
Figure 4*Hierarchical level*

Figure 4 shows that fourteen percent (14%) of the respondents are in the category top managers; fourteen point five percent (14,5%) in the middle management; the core of the participants, forty-two percent (42%) comes from the category labeled ‘professional’; thirteen percent (13%) are technicians and ten percent (10%) are in the category secretary or administrative support.

4.1.2. Descriptive analysis of the ethical frameworks

Following we can find two important sections: the correlation between the scores of the ten ethical frameworks and also the Cronbach’s alphas for each one of them.

4.1.2.1. Descriptive tables of top ten ethical frameworks

Tables 4.I to 4.X present the descriptive statistics for each ethical framework. We display the French and English version of items.

The French is there because the questionnaire was answered in French and the English version because this dissertation is written in English to satisfy the academic guidelines at EM Lyon. We then present the mean and standard deviation for each item within the same initial ethical framework. The Cronbach's alpha is also given.

The entire scale was used by participants for each item ranging from 1 to 6. We have however different means and Cronbach alphas for each ethical frameworks.

The Sustainable Development framework displays a 3.9 out of 6,0 average score with an alpha of 0,75. This alpha score means that all five items relate to the global ethical framework. The Corporate Social Responsibility framework has an average of 3,6 out of 6,0 with an alpha of 0,6. The five assumptions relate together when we consider the 0,5 level of validation that Nunally (1967) proposes when we are building a questionnaire. The Value ethical framework shows a 4,0 out of 6,0 mean for the respondents answers. The alpha is one of 0,53. The Discussion ethical framework presents 4,0 out of 6,0 but has an alpha of 0,23 which is terribly low and demonstrates a complete lack of coherence between the items in regards to that framework.

Table 4.I.*Descriptive tables – Sustainable development*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q1	Une décision économique est évaluée par rapport à ses effets sur l'environnement et l'équité entre les individus.	An economic decision is evaluated with respect to its effects on the environment and equity between individuals.	4	1,3	
Q11	Votre organisation considère la qualité de vie des populations actuelles et celle des populations futures dans sa prise de décision.	Your organization considers the quality of life of the current and future populations in its decision making.	4,1	1,3	
Q28	Votre organisation poursuit sa croissance économique seulement s'il y a des conséquences positives pour les populations et l'environnement.	Your organization keeps on improving its economic growth only if there are positive consequences for the people and the environment.	3,5	1,4	
Q33	Tout en poursuivant sa croissance économique, votre organisation réduit les inégalités sociales et la pauvreté.	While pursuing its economic growth your organization contribute to the diminishing of social inequalities and poverty.	3,8	1,4	
Q43	Votre organisation combine l'efficacité économique, la justice sociale et la protection environnementale.	Your organization combines economic efficiency, social justice and environmental protection.	4,1	1,2	
Sustainable development		Average of the five items	3,9	0,9	0,75

Table 4.II.*Descriptive tables – Corporate social responsibility*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q2	Mon organisation assume l'ensemble de ses responsabilités, soit : être profitable, obéir aux lois, respecter les normes sociales et redonner à la communauté par des dons philanthropiques.	My organization takes all its responsibilities, namely: be profitable, obey the laws, social norms and gives back to the community through philanthropic donations.	4,2	1,5	
Q12	Mon organisation est responsable au-delà de ses obligations économiques et légales. Elle répond aux attentes et aux besoins de la société.	My organization is responsible beyond its economic and legal obligations. It meets the needs and expectations of society.	4,5	1	
Q21	Mon organisation publie trois types de rapports annuels : un rapport financier, un rapport social et un rapport environnemental.	My organization publishes three types of annual reports: a financial report, a social report and an environmental report.	3,2	1,5	
Q35	L'un des rôles essentiels pour les leaders et administrateurs de mon organisation est d'anticiper et de répondre aux normes sociales changeantes dans la société, allant au-delà de la loi.	One of the key roles for leaders and directors of my organization is to anticipate and respond to changing social norms in society, going beyond the law.	3,7	1,2	
Q44(i)	La responsabilité éthique la plus difficile pour mon organisation est de pouvoir dépasser les normes considérées comme habituelles, que ces normes soient financières, légales ou culturelles.	The most difficult ethical responsibility for my organization is to exceed the standards considered normal, whatsoever these standards are financial, legal or cultural.	2,5	1,3	
Corporate social responsibility		Average of the five items	3,6	0,8	0,60

Table 4.III.*Descriptive tables – Value*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q3	Dans mon organisation, les règles morales formelles et informelles sont transmises socialement par le biais d'une éducation morale.	In my organization, the formal and informal rules of morality are socially transmitted through a moral education.	3,8	1,6	
Q13	Dans mon organisation, les comportements, éthiques ou non, des employés sont influencés par la culture organisationnelle et les valeurs qui y sont véhiculées.	In my organization, employees' behaviours, ethical or not, are influenced by organizational culture and values conveyed.	4,7	0,9	
Q22	Mon organisation s'assure du comportement éthique de ses employés en leur transmettant des règles morales formelles et informelles.	My organization ensures the ethical conduct of its employees by providing them with moral rules of formal and informal.	4,2	1,2	
Q32	Dans mon organisation, le comportement éthique des individus est indépendant de leur conscience morale personnelle; il est plutôt le résultat de leur intégration aux normes morales de l'organisation.	In my organization, the ethical behavior of individuals is independent of their personal conscience, but is rather the result of their integration to the moral standards of the organization.	3,1	1,4	
Q45	Dans mon organisation, l'éthique des personnes est dépendante de leur socialisation au groupe auquel elles appartiennent.	In my organization, the ethics of individuals depends on the social group they belong to.	4,1	1,1	
Value		Average of the five items	4,0	0,7	0,53

Table 4.IV.*Descriptive tables – Discussion*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q4	Un consensus sur les normes éthiques à établir dans une communauté telle que mon organisation est établi par la force des meilleurs arguments et non par la contrainte ou la ruse.	Consensus on ethical standards to be established in a community such as my organization is determined by the force of better arguments, not by coercion or deception.	4,2	1,2	
Q14	Pour accroître l'éthique dans mon organisation, il est nécessaire d'ouvrir des espaces libres de parole et d'habiliter les personnes au dialogue public.	To enhance ethics in my organization, it is necessary to open spaces of speech and empower people in public dialogue	4,7	1,1	
Q23	Seul un consensus social, où l'on peut débattre des fondements des suggestions, peut être le fondement de décisions éthiques.	Only a social consensus where we can discuss the basis of suggestions can be the basis for ethical decisions.	3,3	1,3	
Q31	Une norme éthique ne peut devenir universelle, pour une communauté, que si les personnes concernées décident collectivement de l'adopter.	An ethical standard can become universal for a community if those involved collectively decide to adopt it.	4,1	1,5	
Q46	Mon organisation propose un/des espace(s) de délibération et de discussion entre les personnes affectées par une décision.	My organization has a space for deliberation and discussion between those affected by a decision	3,8	1,2	
Discussion		Average of the five items	4,0	0,6	0,23

Table 4.V.*Descriptive tables – Neoliberalism*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q5	Pour que les gens ne se révoltent pas, il est éthique d'assurer un minimum pour les plus démunis.	In order to avoid that people do revolt, it is ethical to provide a minimum for the poor.	5,0	1,0	
Q15	Dans mon organisation, chacun a le maximum de libertés dans le respect des lois.	In my organization, everyone has the maximum freedom within the frame of law.	4,0	1,4	
Q30	En matière éthique, l'État doit avoir un rôle minimal.	In ethics, the State must have a minimum role.	4,0	1,5	
Q38	Dans mon organisation, l'éthique consiste à seulement respecter les droits naturels des gens.	In my organization, ethics is nothing else than respecting the natural rights of people.	4,3	1,1	
Q41	L'équilibre des forces du marché aboutit naturellement à des activités qui sont éthiques.	The balance of market forces naturally leads to activities that are ethical.	3,0	1,4	
Neoliberalism		Average of the five items	4,1	0,7	0,40

Table 4.VI.*Descriptive tables – Stakeholder*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q6	Dans sa quête d'éthique, mon organisation inclut mais, aussi, dépasse le seul intérêt de ses actionnaires ou administrateurs.	In its quest for ethics, my organization takes in account, but goes also beyond the sole interests of its shareholders or directors.	4,6	1,3	
Q16	Dans mon organisation, l'éthique demande des conversations et des compromis entre elle et ses parties prenantes par rapport à divers intérêts afin de garantir sa pérennité.	In my organization, ethics requires that conversations and compromises concerning various interests happen between itself and its stakeholders to ensure its sustainability.	4,4	1,0	
Q25	Pour être éthique, les décisions de mon organisation tiennent compte des intérêts de toutes ses parties prenantes telles que, par exemple, ses fournisseurs, ses clients, ses employés, la communauté, l'État, etc.	For ethical decision making my organization considers the interests of all stakeholders such as, for example, suppliers, customers, employees, community, state, etc.	4,3	1,2	
Q40	L'éthique dans mon organisation n'est pas basée sur des normes générales mais sur la rencontre sincère d'une mon organisation avec ses parties prenantes.	Ethics in my organization is not based on general standards but on the sincerity of a meeting with my organization's stakeholders.	4,4	1,1	
Q47	Les parties prenantes prioritaires à considérer dans mon organisation sont déterminées d'après leur pouvoir sur les décideurs, leur légitimité sociale et l'urgence de leur demande.	Stakeholders to consider priority in my organization are determined from their power over decision-makers, their social legitimacy and urgency of their request.	4,5	1,1	
Stakeholder		Average of the five items	4,4	0,8	0,69

Table 4.VII.*Descriptive tables – Compassion*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q7	Mon organisation prend soin des individus, est sensible aux autres, se préoccupe des autres et crée une relation avec les individus.	My organization takes care of individuals, is sensitive to others, has concern for others and creates a relationship with individuals.	4,4	1,4	
Q17	Dans mon organisation, les hommes et les femmes appuient leurs décisions éthiques sur des paramètres différents : les hommes tiennent davantage compte du droit et des lois; alors que les femmes favorisent le relationnel.	In my organization, men and women base their ethical decisions on parameters which differ: men take more in account law and legislation; women favor the relationship	3,6	1,4	
Q24	Mon organisation a une perspective relationnelle et pas seulement décisionnelle.	My organization has a relational perspective, not just rational decision making.	4,4	1,3	
Q39	Les décideurs dans mon organisation sont conscients de la complexité morale et des responsabilités individuelles que leurs décisions impliquent.	Policy makers in my organization are aware of the moral complexity and individual responsibilities that their decisions imply.	4,5	1,0	
Q49	Une décision comportant de la compassion envers les individus concernés est éthique.	A decision implying compassion for the individuals concerned is ethical.	4,8	1,1	
Compassion		Average of the five items	4,3	0,7	0,53

Table 4.VIII.*Descriptive tables – Justice*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q8	Dans mon organisation, on agit comme si notre action était une règle générale qui devrait être suivie par tous.	In my organization, we act as if our action was a rule that should be followed by all.	4,1	1,4	
Q18	Les intentions qui animent les gens sont plus importantes que les conséquences de leurs actes.	The intentions of the people are more important than the consequences of their actions.	2,8	1,5	
Q29	Dans mon organisation, il existe des principes universels qui guident les décisions éthiques.	In my organization, there are universal principles that guide ethical decisions.	3,9	1,4	
Q36	Dans mon organisation, le souci d'accomplir son devoir est plus important que la recherche de son bonheur personnel.	In my organization, the desire to do his duty is more important than the search for personal happiness.	4,4	1,2	
Q42	Dans mon organisation, les individus ne sont pas un moyen pour atteindre nos buts.	In my organization, people are not a mean to achieve our goals.	3,6	1,5	
Justice		Average of the five items	3,7	0,8	0,47

Table 4.IX.*Descriptive tables – Spirituality*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q9	Dans mon organisation, quatre principes éthiques communs aux trois religions monothéistes existent: la justice, le respect mutuel, l'intendance et l'honnêteté.	In my organization, four ethical principles common to all three monotheistic religions are: justice, mutual respect, stewardship and honesty.	4.4	1.3	
Q19	Une éthique planétaire est formée de valeurs spécifiques et attitudes de base qui lient toutes les nations, les classes, les employeurs et employés, les organisations telles que celle où je travaille.	A worldwide ethic consists of specific values and basic attitudes that bind all nations, classes, employers and employees, organizations such as the one where I work.	3.9	1.3	
Q27	Dans mon organisation, le changement de conscience chez les individus, croyants ou non croyants, est le fondement de l'éthique.	In my organization, the change of consciousness in people, believers or non-believers, is the foundation of ethics.	3.5	1.4	
Q37	Dans mon organisation, la règle d'or des décideurs consiste à traiter les individus comme eux-mêmes voudraient être traités.	In my organization, the golden rule maker is to treat people like themselves would be treated.	3.8	1.5	
Q48	La formulation d'une éthique globale dans mon organisation s'inspire de la culture, des expériences émotives, de la mémoire historique et des orientations spirituelles des individus.	In my organization the formulation of a worldwide ethic is inspired by the culture, emotional experiences, historical memory and spiritual orientations of individuals.	3.5	1.4	
Spirituality		Average of the five items	3.8	1.0	0.74

Table 4.X.*Descriptive tables – Good / True / Beautiful*

Questions	Assumptions (in French)	Assumptions (in English)	Mean of participants	Standard deviation	Cronbach alpha
Q10	Dans mon organisation, l'éthique fonde le sens de la vie des personnes et n'est pas poursuivie pour une autre raison.	In my organization, ethics is founding the meaning of life of people and is not prosecuted for any other reason.	3,6	1,4	
Q20	Mon organisation aide les personnes par un programme d'éducation et de développement à découvrir par elles-mêmes la réalité du bien, du beau et du vrai.	My organization helps people through a program of education and development to discover for themselves the reality of good, beauty and truth.	3,7	1,6	
Q26	L'amour pour les choses belles est inné chez l'être humain et est une motivation essentielle en éthique dans mon organisation.	The love for beautiful things is innate in humans and is a key motivation in ethics in my organization.	3,6	1,4	
Q34	Dans mon organisation, la sensibilité et l'action éthique ne proviennent pas de l'extérieur des personnes, mais du degré d'harmonie ou de disharmonie ressenti à l'intérieur de leur être.	In my organization, sensitivity and ethical action do not come from outside people, but come from the degree of harmony or disharmony felt within their being.	4,2	1,2	
Q50	L'éthique dans mon organisation est mesurée, sage, véridique et induit le bien-être.	Ethics in my organization is measured, wise, true and induced well being.	3,9	1,1	
Good / True / Beautiful		Average of the five items	3,8	0,9	0,67

The neoliberalism ethical framework has 4,1 out of 6,0 and an alpha of 0,4. This also cannot be considered valid as a framework by itself. The Stakeholder ethical framework demonstrates a 4,4 out of 6,0 average answer. This is pretty big and our sample seems to give a high importance to these assumptions for their organizations. The alpha is 0,69 which is pretty high and almost the usual statistical indicator in order to be considered very valid as a framework in itself. The Compassion ethical framework is 4,3 out of 6,0 and has an alpha of 0,53. Nunnally (1967) would say we can keep this framework as official even if in need to be improved.

The Justice ethical framework is 3,7 out of 6,0 with an alpha of 0,47. This framework needs to be revisited if one wishes to keep it as a framework. The Spirituality ethical framework is 3,8 out of 6,0 with a Cronbach alpha of 0,74. These five assumptions are coherent between themselves in regards of this specific framework and can be considered valid in that sense. The Good True and Beautiful ethical framework is 3,8 out of 6,0 with an alpha of 0,67.

If Nunnally (1967) argues that an alpha between 0,50 and 0,60 is acceptable in the case of measuring hypothetical constructs, Comrey (1973) tolerates a Cronbach's alpha of 0,45 as the minimum acceptable. However, it is possible to argue that 0,65 could be a base value low enough that it is legitimate to construct hypotheses such as those put forward in this study. Below 0,65, the scale reliability is considered too low.

As for the Cronbach's alpha, it is interesting to note that only 'Spirituality' with 0,74 and 'Sustainable Development' with 0,75 are above the standard guideline of 0,70

(Comerey, 1973). The 'Stakeholder' is not far behind with 0,69. According to Nunnally (1967), and as mentioned previously, Cronbach's alphas above 0,50 in the specific case of questionnaire construction is more than acceptable. If we follow this idea, we get 'Corporate social responsibility', 'Values' and 'Compassion' with respective coefficient of 0,60, 0,53 and 0,53. This leaves us with 'Justice' with 0,47, 'Neoliberalism' and 'Discussion' with 0,40 and 0,23 respectively.

4.1.2.2. Correlations between ethical frameworks

In Table 4.XI, the displayed correlations provide us some important information. Indeed, most ethical frameworks are quite highly correlated to one another being over 0,5. The lowest coefficients are between 0,31 and 0,40 and are especially concentrated around Neoliberalism that does not have a high correlation with most of the other ethical frameworks.

The displayed correlations provide us some important information compared to previous one. Indeed, most ethical frameworks are no more correlated to each other except for Sustainable Development being correlated to Corporate Social Responsibility ($r=0,68$) which is not surprising considering these two ethical frameworks are very close in their essence. Sustainable Development is also correlated to Good True Beautiful ($r=0,65$). The last correlation is Corporate Social Responsibility with Sprirituality ($r=0,51$).

Table 4.XI.*Correlations between the ethical framework scores*

	Sustainable development	Corporate social responsibility	Value	Discussion	Neoliberalism	Stakeholder	Compassion	Justice	Spirituality	Good / True / Beautiful
Sustainable development	1									
Corporate social responsibility	0,73	1								
Value	0,61	0,61	1							
Discussion	0,48	0,31	0,44	1						
Neoliberalism	0,48	0,40	0,52	0,38	1					
Stakeholder	0,53	0,28	0,28	0,37	0,32	1				
Compassion	0,56	0,39	0,28	0,45	0,40	0,58	1			
Justice	0,63	0,60	0,56	0,36	0,49	0,35	0,46	1		
Spirituality	0,71	0,69	0,59	0,43	0,51	0,46	0,55	0,68	1	
Good / True / Beautiful	0,74	0,63	0,58	0,45	0,59	0,46	0,56	0,69	0,69	1

4.2. Exploratory factor analyses

4.2.1. *Initial factor analysis*

The first exploratory factor analysis focused on the 50 basic assumptions. It was conducted using data from of the 214 questionnaires returned by people who participated in our research. The main objective of this initial analysis is to verify if it will identify ten factors with five items each corresponding to the ten ethical frameworks presented in Tables 4.I to 4.X.

Following the procedure described in section 3.3.6, we got from the oblimin rotated factor analysis eight factors emerging involving only 29 of the 50 items. All the different steps to get to this result are presented in Annex C⁸. Also, in Annex D⁹, we can find the composition of each one these eight factors in order to facilitate their interpretation.

We wished a clear picture of the factors (ethical dimensions) would have come out from this factor analysis, but it is not the case. Many factors are difficult to interpret. In the light of responses from the participants to question number 71 of the questionnaire, asking to specify the number of basic assumptions they did not understand, 58% of them found it difficult to understand at least one basic assumption.

⁸ See Annex C, p. xxxviii.

⁹ See Annex D, p. xlv.

Table 4.XII displays the exact frequency per category of questions not fully understood.

Table 4.XII.

Frequency of participants per category of questions not fully understood

	Frequency	Percentage
0	90	42,1%
1 or 2	75	35,1%
3 or 4	39	18,2%
5 or 6	3	1,4%
7 or 8	4	1,9%
9 or 10	1	0,5%
More than 10	2	0,9%

Considering this relatively high number of participants having difficulty understanding some of the questions and the results of the previous analyses on all 50 items, we ask two experts, blind to the results of the analyses, to independently revise the fifty basic assumptions and to assess each one of them for their ease of understanding and absence of ambiguity. Following their comments, we decided to eliminate 19 basic assumptions which could potentially generate difficulty of understanding for the respondents.

Statements that contain more than one single element or which ideally should be split into two or more statements have been eliminated. Those are: Q2, Q9, Q21, Q25, Q44 and Q48. We also eliminated the statements that seemed a little fuzzy. Those are: Q3, Q7, Q8, Q10, Q17, Q19, Q23, Q24, Q27, Q29, Q34, Q47 and Q50. The

statistical analyses were repeated with the reduced set of 31 basic assumptions. First, Table 4.I to 4.X presents the mean, standard deviation and the Cronbach's alpha of the ten ethical framework scores based on the average of their corresponding basic assumptions without those that have been removed.

The results obtain in table 4.XIII keep only three ethical frameworks as potential for future research as it is: the Sustainable Development stays the same as it keeps all its assumptions. The Stakeholder ethical framework obtains an alpha score of 0,56 and Good True Beautiful has 0,52 and we can consider these two following Nunally's recommendation (1967) of 0,5 as an indicator.

Table 4.XIII.

Descriptive tables – without the potentially difficult assumptions to understand

Ethical Framework	Basic Assumptions	Mean Score	Standard deviation	Cronbach alpha
Sustainable Development	Q1; Q11; Q28; Q33; Q43	3,9	0,9	0,75
Corporate Social Responsibility	Q12; Q35	4,1	0,9	0,27
Value	Q13; Q22; Q32; Q45	4,0	0,7	0,30
Discussion	Q4; Q14; Q31; Q46	4,2	0,6	-0,03
Neoliberalism	Q5; Q15; Q30; Q38; Q41	4,1	0,7	0,40
Stakeholder	Q6; Q16; Q40	4,5	0,8	0,56

Table 4.XIII. (continued)

Ethical Framework	Basic Assumptions	Mean Score	Standard deviation	Cronbach alpha
Compassion	Q39; Q49	4,6	0,7	-0,03
Justice	Q18; Q36; Q42	3,6	0,8	0,09
Spirituality	Q37	3,8	1,5	n.a.
Good True Beautiful	Q20; Q26	3,6	1,3	0,52

The Pearson correlation coefficients between the revised ethical framework scores are displayed in Table 4.XIV.

The next section presents the results of the exploratory factor analysis with the reduced set of 31 basic assumptions.

Table 4.XIV.*Correlations between the ethical frameworks scores revisited*

	Sustainable development	Corporate social responsibility	Value	Discussion	Neoliberalism	Stakeholder	Compassion	Justice	Spirituality	Good / True / Beautiful
Sustainable development (R)	1									
Corporate social responsibility (R)	0,68	1								
Value (R)	0,49	0,30	1							
Discussion (R)	0,44	0,41	0,38	1						
Neoliberalism (R)	0,48	0,32	0,49	0,34	1					
Stakeholder (R)	0,49	0,44	0,23	0,31	0,30	1				
Compassion (R)	0,49	0,42	0,25	0,33	0,35	0,38	1			
Justice (R)	0,37	0,29	0,28	0,16	0,34	0,10	0,26	1		
Spirituality (R)	0,42	0,51	0,23	0,30	0,36	0,48	0,34	0,12	1	
Good / True / Beautiful (R)	0,66	0,36	0,40	0,28	0,49	0,31	0,37	0,42	0,21	1

4.2.2. Secondary exploratory factor analysis without the basic assumptions potentially problematic

Following the same procedure as described in section 3.3.6 for the exploratory factor analysis with an oblimin rotation performed on the reduced set of 31 items, we obtained five emerging factors. All the different steps to get to this result are presented in Annex E¹⁰. The five factors are composed by 19 remaining items from the set of 31. Table 4.XV shows the loadings of the items on each factor.

The results of this secondary factor analysis have much more sense and we propose an interpretation of each factor in the following section.

4.3. Interpretation of the factors

The final five factors that have emerged from the data analysis do not carry canonical ethical frameworks. However, these results seem to indicate that employees and managers in Quebec City carry ethical principles that can be analyzed and discussed. However, we realized that some items were not understood completely by 45 participants and we therefore adjusted through a new step of evaluation with two experts the list of items leaving us with 31 items.

¹⁰ See Annex E, p. li.

Table 4.XV.*Final factor model*

	Factor 1	Factor 2	Factor 3	Factor 4	Factor 5
Q20	0,804				
Q33	0,629				
Q11	0,608				
Q43	0,606				
Q18	0,526				
Q28	0,520				
Q37		0,656			
Q38		0,633			
Q46		0,547			
Q22		0,452			
Q13			0,658		
Q12			0,595		
Q16			0,504		
Q4			0,437		
Q30				0,631	
Q5				0,556	
Q45				0,455	
Q31					0,605
Q41					0,407

These principles create fascinating composite factors as we will shortly develop on in this section and we will go further in the discussion in the next chapter of this dissertation. Tables 4.XVI to 4.XX present the five composite factors.

4.3.1. Factor 1: ‘Ideal Organization’

The first element that attracts our attention regards the following items as they were initially all part of the ‘sustainable development’ ethical framework:

- Q33: *“While pursuing its economic growth your organization contributes to the diminishing of social inequalities and poverty.”*
- Q43: *“Your organization combines economic efficiency, social justice and environmental protection.”*
- Q11: *“Your organization considers the quality of life of the current and future populations in its decision making.”*
- Q28: *“Your organization keeps on improving its economic growth only if there are positive consequences for the people and the environment.”*

Table 4.XVI.*Factor 1 – ‘Ideal organization dimension’ items*

Items	Assumptions (in English)	Ethical framework	Mean	Correlation with total score	Cronbach alpha
Q20	My organization helps people through a program of education and development to discover for themselves the reality of good, beauty and truth.	True good beautiful	3,66	0,73	0,82
Q33	While pursuing its economic growth your organization contribute to the diminishing of social inequalities and poverty.	Sustainable development	3,85	0,65	
Q11	Your organization considers the quality of life of the current and future populations in its decision making.	Sustainable development	4,09	0,65	
Q43	Your organization combines economic efficiency, social justice and environmental protection.	Sustainable development	4,09	0,62	
Q18	The intentions of the people are more important than the consequences of their actions.	Justice	2,82	0,32	
Q28	Your organization keeps on improving its economic growth only if there are positive consequences for the people and the environment.	Sustainable development	3,46	0,61	

Table 4.XVII.*Factor 2 – ‘Respect dimension’ items*

Items	Assumptions (in English)	Ethical framework	Mean	Correlation with total score	Cronbach alpha
37	In my organization, the golden rule maker is to treat people like themselves would be treated.	Spirituality	3,78	0,60	0,74
38	In my organization, ethics is nothing else than respecting the natural rights of people.	Neoliberalism	4,34	0,61	
46	My organization has a space for deliberation and discussion between those affected by a decision	Discussion	3,84	0,48	
22	My organization ensures the ethical conduct of its employees by providing them with moral rules of formal and informal.	Values	4,21	0,50	

Table 4.XVIII.*Factor 3 – ‘Intention for stakeholders’ items*

Items	Assumptions (in English)	Ethical framework	Mean	Correlation with total score	Cronbach alpha
13	In my organization, employees' behaviours, ethical or not, are influenced by organizational culture and values conveyed.	Values	4,73	0,44	0,73
12	My organization is responsible beyond its economic and legal obligations. It meets the needs and expectations of society.	Corporate social responsibility	4,50	0,57	
16	In my organization, ethics requires that conversations and compromises concerning various interests happen between itself and its stakeholders to ensure its sustainability.	Stakeholders	4,44	0,53	
4	Consensus on ethical standards to be established in a community such as my organization is determined by the force of better arguments, not by coercion or deception.	Discussion	4,21	0,55	

Table 4.XIX.*Factor 4 – ‘Affirmed neoliberalism dimension’ items*

Items	Assumptions (in English)	Ethical framework	Mean	Correlation with total score	Cronbach alpha
30	In ethics, the State must have a minimum role.	Neoliberalism	3,99	0,42	0,55
5	In order to avoid that people do revolt, it is ethical to provide a minimum for the poor.	Neoliberalism	4,97	0,36	
45	In my organization, the ethics of individuals depends on the social group they belong to.	Values	4,07	0,32	

Table 4.XX.*Factor 5 – ‘Liberal dimension’ items*

Items	Assumptions (in English)	Ethical framework	Mean	Correlation with total score	Cronbach alpha
31	An ethical standard can become universal for a community if those involved collectively decide to adopt it.	Discussion	4,11	0,24	0,38
41	The balance of market forces naturally leads to activities that are ethical.	Neoliberalism	2,99	0,24	

The second element that is of special interest is item Q20: “*My organization helps people through a program of education and development to discover for themselves the reality of good, beauty and truth*”. This arose our curiosity because if we refer to the correlation table 4.XIV, the ethical framework ‘Good True Beautiful’ is strongly correlated to ‘sustainable development’, $r = 0,66$. Also, for this same item, if we pay attention to the words used in the phrasing, it refers to the individual’s values that grow beyond the legal and beyond the standards of basic economic principles as sustainable living does. The wording by itself is very much aligned with the ‘sustainable development’ ideology.

The underlain philosophical meaning of Q18, “*The intentions of the people are more important than the consequences of their actions*”, is ideological and is very similar to the ideology carried by the other items.

In addition, all of the items involve the words ‘my organization’ which supports the consistency of the concerned basic assumptions when compared to each other.

If we do a first level of interpretation, it seems that participants have an ideal representation of how should their organization be behaving. The title of this factor comes from this observation.

As part of this research we call this emerging ethical dimension: ‘*Ideal Organization Dimension*’.

4.3.2. Factor 2: ‘Respect Dimension’

This second factor present clearly *Respect* as being a strong value for our participants. Both items, Q37 “*In my organization, the golden rule maker is to treat people like themselves would be treated*” and Q38 “*In my organization, ethics is nothing else than respecting the natural rights of people*”, explicitly include this value in their terms. Q46, “*My organization has a space for deliberation and discussion between those affected by a decision*”, refers to deliberation and discussion, two actions that cannot occur without the strong respect of each stakeholders participating in these dialogue. As for Q22, “*My organization ensures the ethical conduct of its employees by providing them with moral rules of formal and informal*”, the literature concerning codes of ethics and codes of values, the usual first step for an organization on the path to share ethical principles throughout the structure, displays respect as number one value in most cases.

As part of this research we call this emerging ethical dimension: ‘*Respect Dimension*’.

4.3.3. Factor 3: ‘Interest for stakeholders’

This ethical dimension is another composite breaking down pure ethical frameworks as proposed in our initial methodology. However, Q16, “*In my organization, ethics requires that conversations and compromises concerning various interests happen between itself and its stakeholders to ensure its sustainability*”, Q13, “*In my*

organization, employees' behaviours, ethical or not, are influenced by organizational culture and values conveyed”, Q12, “*My organization is responsible beyond its economic and legal obligations. It meets the needs and expectations of society*”, and Q4, “*Consensus on ethical standards to be established in a community such as my organization is determined by the force of better arguments, not by coercion or deception*”, have all four an important element in common: they all refer to ‘stakeholders’. Indeed, if we focus on the words, Q13 uses the word ‘employees’ in the phrasing. Then we have Q12 that mentions ‘society’. Furthermore, Q16 explicitly mentions ‘stakeholders’, whereas Q4 proposes ‘community’. Like Mitchell et al. (1997), stakeholders are considered in their broadest sense in this dissertation.

As part of this research we call this emerging ethical dimension: ‘*Interest for stakeholders dimension*’.

4.3.4. Factor 4: ‘Claimed neoliberalism’

This factor indicates a very strong presence in the minds of the participants of the neoliberalism ideology. Q30 “*In ethics, the State must have a minimum role*” and Q5 “*In order to avoid that people do revolt, it is ethical to provide a minimum for the poor*” comes from the initial ethical framework ‘Neoliberalism’. Interestingly, these two items stick together whatever the statistical test we perform. We did numerous trials of factor analysis and these two are consistently together in the same factor. Sometimes, like it is the case actually, a third item joins in. Another interesting

element is that we have statistical differences for this specific factor depending of the hierarchical rank the participant is working in.

The higher individuals are in hierarchy, the higher they rate neoliberalism as a principle representing ethics in their organization.

As for the third item, Q45 “*In my organization, the ethics of individuals depends on the social group they belong to*”, we played with it: what if I inverse the meaning, will it have the same impact? What if we take this item off, will it have an impact. It seems that the impact of this item is less relevant and lead us to conclude that we cannot ignore the legitimacy of neoliberalism, the dominant paradigm of our economies (Freeman and Hasnaoui, 2011).

As part of this research we call this emerging ethical dimension: ‘*Claimed neoliberalism dimension*’.

4.3.5. Factor 5: ‘*Liberal dimension*’

A first important element to underline is the very low Cronbach’s alpha of this factor. It is 0,38. It is therefore less obvious to link these two items. We get the feel it goes together as listening, sharing and participating (Robinson, 1996) can be carried on only by two (or more) equal-status parties. Both, Q31 “*An ethical standard can become universal for a community if those involved collectively decide to adopt*”, and Q41 “*The balance of market forces naturally leads to activities that are ethical*”,

propose in their own discourse the same idea that the greater processes, the society process, has predominance over individual ethical representation.

As part of this research we call this emerging ethical dimension: '*Liberal Dimension*'.

4.4. Partial conclusion

Exploratory factor analysis quite frequently determines emerging factors other than the ones expected. This can be explained by the variation in participants' data. We discovered composite factors. They are composed of a variety of items coming from multiple ethical frameworks. It will be elaborated critically as well as intertwined to literature in our Chapter 5 'Discussion'.

The next section analyzes briefly the results of group comparisons on the final five factorial scores. We are looking at 'gender'; 'private vs. public', 'health vs. education', and 'hierarchical rank'.

4.5. Group comparisons on the factor scores

In this section, we compare each factor according to four different variables: gender; private versus public; health versus education and hierarchical rank. This allows us to delineate potential research avenues and also mention certain characteristics that could be unique to this sample.

4.5.1. Gender

Gender is a variable often taken into account in studies. Even though it has been of interest, very few studies obtain statistically significant results on gender. Results in Table 4.XXI support the literature in the absence of gender difference on four of the five factors.

Table 4.XXI.

Differences within the parameters of membership psychometric factor by factor - Gender

	Factor	Mean	SD	t-statistic	p-value
Gender Male: 89 Female: 125	Ideal organization dimension	M: 3,72 W: 3.62	1,06 1,01	0,74	,4614
	Respect dimension	M: 4.03 W: 4.05	0,88 0,99	-0,18	,8551
	Interest for stakeholders	M: 4.53 W: 4.43	0,72 0,82	0,96	,3383
	Claimed neoliberalism	M: 4.34 W: 4.35	0,80 0,95	-0,08	,9383
	Liberal dimension	M: 3,73 W: 3,42	1,05 1,16	2,03	,0435**

There is no significant difference between men and women on four of five emerging factors. Indeed, only for the fifth dimension ‘*Liberal Dimension*’ is there a significant difference between men and women. Caution must be taken for this specific dimension as it presents a low Cronbach’s alpha already.

4.5.2. *Private vs. Public*

‘Private versus Public’ is the second variable that presents interest to search for statistically significant results. The literature supports the fact that generally speaking, different values will be found in each type of organization and therefore different ethical principles.

Table 4.XXII.

Differences within the parameters of membership psychometric factor by factor – Private vs. Public

		Mean	SD	t-statistic	p-value
Sector of Activity Private: 75 Public: 135	Ideal organization dimension	Private: 3,81 Public: 3,54	0,99 1,03	1,89	,0598*
	Respect dimension	Private: 4,29 Public: 3,89	0,80 0,99	3,01	,0030**
	Interest for stakeholders	Private: 4,65 Public: 4,36	0,72 0,80	2,64	,0089**
	Claimed neoliberalism	Private: 4,26 Public: 4,38	0,95 0,84	-0,96	,3373
	Liberal dimension	Private: 3,87 Public: 3,39	1,13 1,07	3,05	,0026**

Interestingly, four out of the five factors present statistically significant results (Table 4.XXII). Only ‘*Claimed neoliberalism*’ is not significant. For the other four factors, the private sector has a significantly higher mean score than the public sector.

4.5.3. Education vs. Health

The third variable to compare our sample is education and health. These were the two most important sectors present in the sample and it is therefore important to describe if we can find statistically significant results.

Table 4.XXIII.

Differences within the parameters of membership psychometric factor by factor – Education vs. Health

		Mean	SD	t-statistic	p-value
Sector of Activity Education: 68 Health: 62	Ideal organization dimension	Education: 3,58 Health: 3,53	1,13 0,89	0,25	,7993
	Respect dimension	Education: 3,88 Health: 3,93	1,07 0,91	-0,30	,7637
	Interest for stakeholders	Education: 4,34 Health: 4,43	0,84 0,72	-0,67	,5031
	Claimed neoliberalism	Education: 4,35 Health: 4,47	0,73 0,90	-0,83	,4056
	Liberal dimension	Education: 3,29 Health: 3,49	0,96 1,16	-1,06	,2908

There is no significant difference between respondents in the education sector respondents versus the health sector respondents (Table 4.XXIII). It is not surprising as both sector aims at providing a service to society. They are closely related on the value standpoint.

4.5.4. *Hierarchical level of employment*

As mentioned by literature, it is not surprising to find statistically significant results in four of the five factors (Table 4.XXIV). The significant pairs are as followed:

a) Factor 1 '*The ideal organization*':

- 'Middle management' has a significant difference with 'Technician';
- 'Middle management' has a significant difference with 'Other';
- 'Top management' has a significant difference with 'Technician';
- 'Top management' has a significant difference with 'Other';
- 'Professional' has a significant difference with 'Technician';
- 'Professional' has a significant difference with 'Other'.

b) Factor 2 '*Respect dimension*'

- 'Top management' has a significant difference with 'Technician';
- 'Middle management' has a significant difference with 'Technician'.

c) Factor 3 '*Interest for stakeholders*'

- 'Top management' has a significant difference with 'Technician'.

d) Factor 4 '*Claimed neoliberalism*'

- 'Middle management' has a significant difference with 'Clerical employees';
- 'Professional' has significant difference with 'Clerical employees'.

Table 4.XXIV.

Differences within the parameters of membership psychometric factor by factor – Hierarchal level of employment

		Hierarchal levels						ANOVA	
		Top managers (n = 30)	Middle managers (n = 31)	Professionals (n = 90)	Technicians (n = 28)	Administrative functions (n = 21)	Others (n = 14)	F- test	P-value
Ideal organization dimension	Mean SD	3,86 1,01	4,04 0,98	3,78 0,91	3,10 1,15	3,52 0,99	2,94 1,03	4,84	,0003**
Respect dimension	Mean SD	4,52 0,73	4,25 0,98	3,98 0,93	3,52 1,06	4,15 0,59	3,86 1,03	4,10	,0014**
Interest for stakeholders	Mean SD	4,79 0,82	4,67 0,6	4,45 0,78	4,16 0,90	4,38 0,64	4,25 0,72	2,70	,0218**
Claimed neoliberalism	Mean SD	4,32 0,83	4,47 1,08	4,56 0,82	4,24 0,65	3,70 0,79	3,93 1,03	4,37	,0008**
Liberal dimension	Mean SD	3,43 1,13	3,69 1,38	3,37 1,13	3,57 0,98	4,02 0,89	3,82 0,89	1,55	,1766

There is no significant difference concerning the factor '*Liberal dimension*' between the hierarchical levels of the participants.

4.6. Conclusion

Our objective was to construct a questionnaire to better measure the plurality of ethical frameworks used in organizations. We adopted an approach of factor analysis in order to lead to the emergence of items composing potential ethical frameworks as an explanatory lens. This model is dependent of a mixture of geographical, demographic, philosophical, religious, political and industrial influences (Calori et al., 1997: 693) existing in Quebec as it will be further discussed in the coming chapter.

We found our model useful in providing a plausible explanation (Calori et al., 1997: 693). However, like most empirical research, our research design has limitations that are developed in Chapter 5.

CHAPTER 5

5. Discussion

This chapter is devoted to talk in depth of the results obtained in this research. We have a first section that covers the five emerging factors. Then we present a second section to cover the results obtained when performing *t*-tests and ANOVA. A third section covers the limitations of this study.

Even though we got some decent Cronbach's alphas within initial pure ethical frameworks, the secondary factor analysis performed on a reduced set of 31 items completely rearranged the ethical items creating new factors that we discuss in the following section.

As mentioned previously, if Nunnally (1967) argues that an alpha between 0,50 and 0,60 is acceptable in the case of measuring hypothetical constructs, Comrey (1973) tolerates a Cronbach alpha of 0,45 as the minimum acceptable even though the standard measure is 0,70 as below 0,65, the scale reliability is considered too low.

The reference of 0,45 by Comrey makes possible to keep all frameworks except Sustainable Development (0,75), Stakeholder (0,56) and Good True Beautiful (0,52). It eliminates Neoliberalism (0,40), Discussion (0,00), Justice (0,09), '*Corporate social responsibility*', '*Values*' and '*Compassion*' with respective results of 0,27, 0,30 and 0,00. These ethical frameworks need important changes to modify the items composing it. So, according to Nunnally (1967), Cronbach alphas above 0,50 in the

specific case of questionnaire construction are more than acceptable. It would be one possibility for researchers to improve on these items in order to try to reach higher Cronbach alpha.

The correlation table on page 158 also demonstrates the challenge for researchers in this field of study to separate clear cut ethical framework. As Rauzy in Canto-Sperber (1996: 359) mentions “[...] the abstract character of moral philosophies is well recognized and their heritage comes from disparate philosophical frameworks”.

Improvements regarding items to be used in another version of this questionnaire could consist in those proposed in Table 5.I. They should be validated through a similar process of validation. These items are suggestion one could be proposing first to a panel of experts which could include an international component.

The ethical frameworks in their canonical version can definitely be improved upon. However, our stance according to the results obtained with the factor analysis, is that we need to enter a new phase of research and be able to gather ethical principles rather than trying to find pure ethical frameworks.

Indeed, most people did not receive classes in business ethics. Their moral or philosophical classes date from college for most of them. Participants are therefore influenced by what is transported in the news or by their organization. As John Kaler (1999) suggests, individuals know about morality even if we do not put an ethical framework format around it.

Table 5.I.*Improvements of basic assumptions*

Ethical frameworks	Basic assumptions
Corporate social responsibility	<ul style="list-style-type: none"> • My organization corresponds to these four elements at the same time: being profitable. • Obeying the laws in our country, following social norms and is giving back to the community through philanthropic donations. • My organization is responsible beyond its economic and legal obligations. • My organization meets the needs and expectations of our society. • My organization publishes three types of annual reports: a financial report, a social report and an environmental report. • One of the key roles for managers of my organization is go beyond respecting law. • One key roles for managers is to anticipate to changing social norms in society. • The most difficult ethical responsibility for my organization is to go beyond financial expectations. • The most difficult ethical responsibility for my organization is to exceed the environmental standards considered normal
Value ethics	<ul style="list-style-type: none"> • My organization ensures the ethical conduct of its employees by providing them with moral rules. • In my organization, the ethics of individuals depends on the social group they belong to. • In my organization, the formal rules of ethics are socially transmitted through formal training. • In my organization, the informal rules of ethics are socially transmitted through formal training. • In my organization, employees' behaviours, ethical or not, are influenced by organizational culture. • In my organization, the ethical behavior of individuals is independent of their personal conscience. • In my organization, the ethical behavior of individuals is the result of their integration to the moral standards of the organization. • My organization present formally important values that guide ethical behavior.
Discussion	<ul style="list-style-type: none"> • My organization, most of the time, creates space for discussion between those affected by a decision. • An ethical standard can become universal for a community if those involved collectively decide to adopt it. • Only an organizational consensus where we can discuss the suggestions proposed by managers can be the ground for ethical behavior. • Consensus on ethical standards is determined by the force of better arguments. • To enhance ethics in my organization, it is necessary to empower people in public dialogue.

Table 5.I. (continued)

Ethical frameworks	Basic assumptions
Stakeholders	<ul style="list-style-type: none"> • In my organization, we take into account other stakeholders than shareholders. • In my organization, we take into account other stakeholders than managers. • My organization considers the interests of all stakeholders when taking a decision such as, for example, suppliers, customers, employees, community, state, etc. • In my organization, to be ethical, we consider certain stakeholders according to their power. • In my organization, to be ethical, we consider certain stakeholders according to their legitimacy. • In my organization, to be ethical, we consider certain stakeholders according to the urgency in their request. • In my organizations, to be ethical, we consider stakeholders point of view to take a decision. • In my organizations, to be ethical, we consider stakeholders point of view by discussing with them. • Ethics in my organization is based on the sincerity of a meeting with my organization's stakeholders.
Compassion (Care)	<ul style="list-style-type: none"> • My organization takes a relational perspective in order to be ethical. • My organization takes care of individuals. • My organization is sensitive to others. • My organization has concern for others. • My organization creates a relationship with individuals. • Policy makers in my organization are aware of the moral complexity that decision implies. • Policy makers in my organization are aware of the moral complexity of individual responsibilities that their decisions imply. • A decision implying compassion for the individuals concerned is ethical. • In my organization, gender is a variable impacting ethical behavior. • In my organization, men take more in account law and legislation. • In my organization, women favour the relationship to be ethical.

The next section present what the participants have told us in terms of ethical principles composition that made sense for them.

5.1. Discussion on the five emerging factors

Rosebeth Moss Kanter once mentioned (1996) that it is time that researchers start looking at what is really going on in business and corporations in order to provide a

contribution that is meaningful. Furthermore, like most literature global topic, ethics might be at a turning point of its evolution. Strategy reached that turning point in the 80'S when Mintzberg declared that researchers needed to go out there and observed strategy in the field as the pure models presented in the literature seem not totally appropriate for daily business life. Organizational culture literature got to the same conclusion with Frost (1991) that offered a reorganization of organizational culture according to what he observed in the field. We believe we should be approaching organization with ethical principles instead of ethical frameworks. It seems also that we cannot apply one unique ethical model but that emerging factors depend of organizational context. In our specific case, public and parapublic organizations display a very specific trend towards the importance of dialogue and involvement of stakeholders.

The following section presents the five factors that emerged from the statistical analysis.

5.1.1. Factor 1: 'Ideal organization dimension'

As written in Chapter 1, according to Ralston (2006: 1023) “[...] business ideology depends on the interrelation between the economic development level, the level of technological development and the political systems, creating the paradigms in place in organizations and institutions”. Our sample is located in Quebec City and comes from a quite homogeneous background.

Also, they are mostly coming from hospitals and school boards which are civil society organizations. Their mission is offering services to people. The organizational values are especially strong: contributing to society's development and well being. Participants are mostly member of a union and have job security.

These factors are important to take into account and should be part of moderating variables to be evaluated in future research.

Considering the protected employment environment, they evolve into, participants have individual space to entertain idealism in regards to what an organization is and should be. It is therefore not surprising to find as the first emerging factor ethical principles that once globally analyzed give a sense of idealism, a dream about an organization.

- Q33: *“While pursuing its economic growth your organization contributes to the diminishing of social inequalities and poverty.”*
- Q43: *“Your organization combines economic efficiency, social justice and environmental protection.”*
- Q11: *“Your organization considers the quality of life of the current and future populations in its decision making.”*
- Q28: *“Your organization keeps on improving its economic growth only if there are positive consequences for the people and the environment.”*

- Q20: *“My organization helps people through a program of education and development to discover for themselves the reality of good, beauty and truth*
- Q18: *“The intentions of the people are more important than the consequences of their actions”*

Participants have as representations of their organization ethical principles that it is and it should perpetuate values that grow beyond the legal and beyond the standards of basic economic principles as sustainable living does. These values are very much present in Quebecois society discourse. The province has been especially involved in the various environment worldwide debates even taking an opposite position than Canada, the official guests in such platforms. Companies look for answering the expectations rationalized by the Quebecer's society which promotes in particular the protection of the environment (Gendron, 2006). More and more companies do not simply do what is prescribed by law but they wonder about the organizational values which have to exist within their company to face the transformations of environment (Isaac, 2006; Pruzan, 1998). Jean Pasquero (1997: 632) writes “[...] the nature of business ethics is deeply rooted in the national identity of the community [...]”. Business ethics in Quebec is thus strongly influenced by these socio-political processes (Pasquero, 1997).

Sustainable development is especially present in these 6 assumptions composing our new factor. Sustainable development implies a universal ethical principle. In this, it implies the belief that future generations should receive the same attention as our own

generation without neglecting the poorest of our time. (Anand and Sen, 2000). This also means that the company will now consider the individual, the economic and ecological interests which necessarily move the center of human desires of the decision process. The World Business Council for Sustainable Development prosperity, environmental quality and social equity (WBCSD) proposes a triple bottom line to achieve this. According to Balakrishnan et al. (2003), this new paradigm implies that an ethical decision must be made with flexibility and sacrifice. This fits pretty well the value oriented public organization of Quebec but also the industry sector of this research, education and health (Dion, 1997).

The main problem related to sustainable development is the assessment by management of the consequences of action. It should therefore exist easiest way possible for non-scientists - as are the majority of business leaders- to understand the language and issues related to the environment. In this sense, it will need significant collaboration between different specialties, be it geology, management, biology, sociology and all other disciplines to develop working tools for managers. A manager is accountable for his decisions. We therefore must develop more sophisticated tools than the opportunity cost measure in order to calculate the costs associated with sustainable development.

As Pava (2008: 205) puts it, “corporate social responsibility is itself an extremely valuable and hard won social asset as it is a vehicle for promoting transparency, nuanced accountability, integrity, better communication and sensible development” essential elements to modern capitalism”. Accountability sharing requires

compromise between a firm and its stakeholders. Open channels of communication with information flowing back and forth are needed for that to happen (Pava, 2008). Social responsibility in an organization can also be thought of as a place where individuals can pursue friendships, solidarity, spirituality, purpose and life meaning (Pava, 2008). It calls for a change of consciousness on the part of all participants.

5.1.2. Factor 2: ‘Respect dimension’

This second factor present clearly *Respect* as being a strong value for our participants. Both items Q37, “*In my organization, the golden rule maker is to treat people like themselves would be treated*”, and Q38, “*In my organization, ethics is nothing else than respecting the natural rights of people*”, explicitly include this value in their terms. Q46, “*My organization has a space for deliberation and discussion between those affected by a decision*”, refers to deliberation and discussion, two actions that cannot occur without the strong respect of each stakeholders participating in these dialogue. As for Q22, “*My organization ensures the ethical conduct of its employees by providing them with moral rules of formal and informal*”, the literature concerning codes of ethics and codes of values, the usual first step for an organization on the path to share ethical principles throughout the structure, displays respect as number one value in most cases.

The firm does not respond only to each stakeholder individually but to an interaction of influences from an entire stakeholder group (Garriga, 2009). The cooperation process between a firm and all of its stakeholders is important to take in account but

this can be modified by the political opportunity structure existing in the process (Garriga, 2009).

Barnard (1938), Gibbs and Singer (1993), and Powell (1990) have recognized that cooperation and respect are key components of organizational success. Butterfield et al. (2004) has analyzed that ‘formation factors’, ‘motivating factors’, and ‘operating factors’ are all part of the internal cooperation process which in fact supports the presence of item Q38, “*In my organization, ethics is nothing else than respecting the natural rights of people*”, in this factor.

Bragues (2010: 447) affirms “Smith’s moral writings actually contain the fundamentals of a business ethics teaching for managers who necessarily work within a variety of networks”. Moral imperatives were prior to self-interest in business. His assertion consists in saying that Smith considered human beings able to attain moral status only through networks of individuals, therefore the organization. Social network is at the core of morality for individuals. These assumptions seem to be supported by Q22, “*My organization ensures the ethical conduct of its employees by providing them with moral rules of formal and informal*”. The root of connectivity infuses social networks with morality (Bragues, 2010). Jones (2010) calls this phenomenon conscious cooperation; respect being the founding ground of such a process.

5.1.3. Factor 3: *‘Interest for stakeholders’*

This ethical dimension is another composite breaking down pure ethical frameworks as proposed in our initial methodology. However, Q16 *“In my organization, ethics requires that conversations and compromises concerning various interests happen between itself and its stakeholders to ensure its sustainability”*, Q13 *“In my organization, employees' behaviours, ethical or not, are influenced by organizational culture and values conveyed”*, Q12, *“My organization is responsible beyond its economic and legal obligations. It meets the needs and expectations of society”*, and Q4, *“Consensus on ethical standards to be established in a community such as my organization is determined by the force of better arguments, not by coercion or deception”*, have all four an important element in common: they all refer to ‘stakeholders’. Indeed, if we focus on the words, Q13 uses the word ‘employees’ in the phrasing. Then we have Q12 that mentions ‘society’. Furthermore, Q16 explicitly mentions ‘stakeholders’, whereas Q4 proposes ‘community’. Like Mitchell et al. (1997), stakeholders are considered in their broadest sense in this dissertation.

Stakeholders’ theory is a new theorization of the organization that applies well to the analysis of this factor. Indeed, the personal perspective, experiences and selective perceptions unite to define the events eventually it will modulate the actions taken by people and organisations to these events (Strauss, 1993: 259). We take the perspective offered by Beaulieu and Pasquero (2002) who suggest widening the theory of the stakeholders with the theory of the negotiated order to better understand organizational dynamics regarding the environment.

An organization possesses a myriad of stakeholders that have conflicting interests and different expectations (Trevino and Nelson, 2007). One of the organizational challenges is to know how to manage these various actors. Indeed, the legitimacy of the relation with such or such stakeholder as well as the relation of power between these stakeholders are two tensions conveyed by the administrators (Jones, Fleps, and Bigley, 2007). Selznick would underline the need to accommodate to internal interests and to adapt to the external strengths to the organization to assure its continuity, minimize the risks and reach the short and long-term objectives (Selznick, 1957: 21). For a better organizational commitment, two main elements are to be considered: the implication of the leaders (Trevino and al., 1999; Carlson and Perrewe, 1995) and the mobilization of the employees on the basis of common values (Hornett and Fredericks, 2005; Simard, Doucet and Bernard, 2005; Tremblay and Simard, 2005; Pruzan, 1998). Studies show that with a committed leadership organizational culture, the organizational structure is more productive (Pruzan, 1998) and that employees make a commitment to organizational ethical position (Trevino, and al., 1999; Paine, 1997). Finally, Mitchell et al. (1997: 871) mention in their article:

The idea that the organization is an environmentally dependent coalition of divergent interests, which depends upon gaining the attention of managers are the center of the nexus to effect reconciliations among stakeholders, suggests that the perspective of managers will be vital. We propose that although groups can be identified reliably as stakeholders based on their possession of power, legitimacy, and urgency in relationship to the firm, it is the firm's managers who determine which stakeholders are salient and therefore will receive management attention.

Cyert and March (1963) describe the objectives of an organization as a series of constraints compulsory for the organization through a process of negotiation between

the members of the coalitions of the organization. Jones, Felps and Bigley say that the organizational culture reflects a negotiated order (2007) between the diverse stakeholders. The borders of the organization are with difficulty recognizable (Cyert and March, 1963) and the management of stakeholders returns to the willingness of the leaders to represent them (Hasnas, 1998).

The interest for stakeholders is strongly represented by our participants. In this regards, literature and organizations seem to be aligned. Both promote the importance of stakeholders and dialogue between the organization and its internal and external stakeholders.

5.1.4. Factor 4: ‘Claimed neoliberalism’

This factor indicates a very strong presence in the minds of the participants of the neoliberalism ideology. Q30, “*In ethics, the State must have a minimum role*”, and Q5, “*In order to avoid that people do revolt, it is ethical to provide a minimum for the poor*”, comes from the initial ethical framework ‘Neoliberalism’. Interestingly, these two items stick together whatever the statistical test we perform. We did numerous trials of factor analysis and these two are consistently together in the same factor. Sometimes, like it is the case actually, a third item joins in. Another interesting element is that we have statistical differences for this specific factor depending of the hierarchical rank the participant is working in.

The higher individuals are in hierarchy, the higher they rate neoliberalism as a principle representing ethics in their organization.

As for the third item, Q45 “*In my organization, the ethics of individuals depends on the social group they belong to*”, we played with it: what if I inverse the meaning, will it have the same impact? What if we take this item off, will it have an impact. It seems that the impact of this item is less relevant and lead us to conclude that we cannot ignore the legitimacy of neoliberalism, the dominant paradigm of our economies (Freeman and Hasnaoui, 2011).

Neoliberalism is especially present for management as proposed by the hierarchical ranks results. This is not surprising as we live in a neoliberal society and managers are much closer to the shareholders and financial imperatives an organization faces. What is surprising is the fact that these two factors Q30, “*In ethics, the State must have a minimum role*”, and Q5, “*In order to avoid that people do revolt, it is ethical to provide a minimum for the poor*”, have been consistently emerging together throughout the various steps of statistical cleaning. This brings us to the conclusion that neoliberalism is not requisitioned by participants even though they belong to societal oriented organization. Being raised and educated in such an ideology, we just cannot put that in question. Neoliberalism in that sense is claimed. Participants assert that it exist and therefore is part of their ethical principles filter. They also realize that organization have a strong economical stance. Education and Health organization have been quite at the core of important societal discussion on performance and accountability to not indebted society through their activity. The double challenge to

serve society but to be profitable has been an important subject in the past 20 years in Quebec and is still today at the core of societal debates. It is therefore not surprising to find a claimed and clear statement of this ethical principle.

5.1.5. Factor 5: ‘Liberal dimension’

A first important element to underline is the very low Cronbach alpha of this factor. It is 0,38. It is therefore less obvious to link these two items. We get the feel it goes together as listening, sharing and participating (Robinson, 1996) can be carried on only by two (or more) equal-status parties. Both Q31, “*An ethical standard can become universal for a community if those involved collectively decide to adopt it*”, and Q41, “*The balance of market forces naturally leads to activities that are ethical*”, propose in their own discourse the same idea that the greater processes, the society process, has predominance over individual ethical representation.

Deliberative democracy is a form of governance proposed by Barnajee that seems to be aligned with this dimension. The neo-institutional theory is the founding grounds of the argument that organizations need to engage in deliberative democracy to create a kind of discursive corporate rationality (Barnajee, 2010). Power between players in that reflection needs to be considered as being intrinsically part of the actors’ network. Multi-stakeholder dialogue (Barnajee, 2010: 271) taking into consideration power and discourse will help people answer organizational questions in a different way as proposed by Q31, “*An ethical standard can become universal for a community if those involved collectively decide to adopt it.*” A liberal standpoint is

obvious from these two items. It is important to stay cautious with this last factor as mentioned at the beginning of this analysis.

5.1.6. Gender

Most studies in business ethics display mixed results when comparing gender (O'Fallon and Butterfield, 2005), most of them report no significant gender differences (Loe et al., 2000; Ford and Richardson, 1994; Donleavy, 2008).

Jafee and Hyde (2000) have done a meta-analysis of quantitative research existing in regards to moral development between men and women. Results from the analysis of 113 studies did not provide support to the fact that women would preferably use a relation-oriented pattern and that mostly men would adopt justice pattern.

If we decide to not focus on gender but rather on the influence of the 'relational element' that is attributed to feminine characteristics, Hinman (2003: 378-79) points out that we can deduce from the positions feminist or female, four legal theories. The first is based on the liberal feminism (Flanagan in Canto-Sperber, 2004) and criticize this position by arguing that it is difficult to maintain equality in difference and that this position leads to remain with regard to gender stereotypes. The second thesis is that of the superiority of one gender over another. Hinman says that it is interesting but also absolutely wrong to consider only one perspective as true for all, be it male or female, depending on the context. A third option is that of integration. The main difficulty with this argument is that we lose the richness related to diversity because

this position tends to equate the two voices into a single androgynous. Finally, Randall and Gibson (1990: 460) have shown that empirical studies on ethical behavior and ethical beliefs of managers have a surprising amount of missing details about the descriptive and methodological issues concerning the demonstration of the validity and reliability of their process. Thus they argue that it is difficult to assess the significance of this research and their results, and especially that it is highly dangerous to draw practical conclusions from such studies.

Culture, that is to say the beliefs, customs, ways of thinking and acting to own a company, is an important support in the formation of a predisposition to evaluate (Côté, Jacques and Bélanger, 1994). Bartels is considered one of the first authors to have mentioned the important role of culture in the process of ethical decision making (Vittel et al., 1993).

Bartels is considered one of the first authors to have mentioned the important role of culture in the process of ethical decision making (Vittel et al., 1993). On the one hand, cultural norms are considered by Hunt and Vittel (1986) as a factor affecting the perception of ethical situations. On the other hand, problems are surfacing to replicate results of previous studies where the methodology does not take into account the impact of cultural differences and social desirability bias (Bernardi, 2006). Also ethnocentric management theories become untenable due to globalization (Hofstede, 1983). We therefore considered imperative to address the current culture as the third angle to assess differences between men and women in management ethics.

5.1.7. A central theory in the current culture

Hofstede (1980) defines culture as a collective mental programming that distinguishes one group of people from another. This 'mental' programming is manifested through the values and beliefs of a society (Schnebel, 2000). Values are operationalized at different levels and values at the personal level act as a motor for behavior. Values become a model of conduct that will lead to the recognition or punishment (the parents first and then the society) and will therefore define our sense of self (Hemingway, 2005). The nature of moral values is what allows them to develop to the benefit of society (Schwartz and Blisky, 1987). Thus, according to Hofstede (2005: 7), values consist of the deepest in the heart of culture but this is added in layers rituals, heroes and symbols. Emphasizing four dimensions of cultural differences emerged from the work of Hofstede (2005) and we will focus on the most controversial which is the dimension 'masculinity versus femininity. 'Biology' determines gender 'man, woman', the society determines the gender 'feminine, masculine' (Thompson, 2005).

On the contrary, relationships are important in a society called female: people pay attention to environment, promote consensus and resolve conflicts by compromising and negotiating (Bernardi, 2006). So Hofstede classifies cultures as they are more masculine or feminine more generally. This means that within this society, both sexes prefer more one or the other of these alternatives (Hofstede, 1983) and that this alternative model will influence the manager is valued (Merrick, 2002). So the social division of the sexes is more or less arbitrary and varies from one society to another

(Hofstede, 1983). Hofstede (2005: 125) added: "I have called those societies with a maximized social sex role division" male "and those with relatively small social sex role division" feminine" (Ibid: 85). An individual may be male and female at the same time, a company will be predominant in male or female.

The predominant pattern of socialization of gender roles is for men to show more aggressive and women more empathy (Cohen et al., 1993). This trend comes from the 'gendering process'. It is argued that it takes to form a so-called masculine culture, more men (but not uniquely) in need of performance (Eveline, 2005). In organizational terms, this means a desire for promotion, higher wages and a thirst for success. In a more masculine culture, male and female managers must demonstrate self-confidence and conflicts are managed through direct confrontation (Vitell et al., 1993).

5.1.8. Culture, gender and empirical studies

We found some articles that use Hofstede's methodology for assessing the impacts of culture on ethical decision making (Vittel, Nwachukwu and Barnes, 1993); for comparing the ethical attitudes of different cultures (Sims, 2006); for assessing through some cultures the differences between men and women in terms of ethical sensitivity and the impact of social desirability bias (Bernardi, 2006), and for assessing the ethical sensitivity in relation to different stakeholder groups (Blodgett, et al., 2001).

According Vittel et al. (1993: 758), companies say that people encouraging individuals to perform, to compete with each other and to promote material success lead members to less ethical behavior. The authors put forward two proposals that have not yet been tested. However, the authors propose an empirical procedure, like a survey, since this technique was an effective and ethical practice of marketing in the past. The search from Sims (2006) used the questionnaire on the attitude towards business ethics in order to compare the results of Jamaica and Western Caribbean. Dimension masculinity and femininity did not reveal interesting points since although Jamaica (for example) has a high score in men, the questionnaire did not identify the items considered male as the search for success equipment. On the other hand, the study conducted by Blodgett et al. (2001: 193), reveals the proposition that “Masculinity will have a negative effect on ethical sensitivity towards stakeholders. Male individuals will be less sensitive than feminine individuals, that male Individuals will be less sensitive than feminine individuals to the interests of one's company, customers, competitors, and colleagues”. Taiwan and the United States were compared in this study. The results show that Taiwan is a society less masculine than the United States, that the ethical sensitivity is influenced by the cultural dimensions of Hofstede. A lower level of masculinity is linked to an increased sensitivity to stakeholders.

For future research, linking feminine characteristics to ethical principles such as Kujala and Pietnalienen have done would assure a certain ethical complementarity. Gender is not the variable to focus on. Rather, we should pay attention to feminine

ethical principle and also cultural influence depending on their position on the ‘feminine-masculine’ scale.

5.1.9. Hierarchical level

Our findings support Jones and Kavanagh (1996) claim that the ranking of people in an organization has positive influence on various aspects relatively to ethical dimension.

Posner and Schmidt (1987) have found many significant differences in regards to ethical principles and values between hierarchical ranks in organizations. They also mention more important differences between top management and the rest of the organization. Our results support this as our top management is statistically significant for 3 of the 5 factors being ‘The ideal organization’ factor, the ‘Respect’ factor, the ‘Interest for stakeholders’ factor. In regards to the three factors, the top management is statistically significant with technicians which is not surprising as the higher are the individuals in organizations the more they feel closely responsible to the organizational ethics. It is not surprising that top management rates higher ethical principles that correspond to an ideal model. Middle management is significantly different with technicians for both factors ‘Ideal Organization’ and ‘Respect dimension’. Middle management is also significantly different to Administrative employees concerning ‘Claimed Neoliberalism’. On that same factor, Professional rate higher than Administrative employees.

The indirect perception employees and managers carry regarding ethics is influenced by organizational culture, the type of industry they work in and the hierarchical rank they occupy. Perception and representation are also pretty much influenced by the broader concept of culture in a specific society, Quebec in this dissertation. Our results support the articles that considered hierarchical ranks as influencing ethics in organizations.

5.2. Limitations of this study

There are some drawbacks associated with this study. The following are the two main limitations.

5.2.1. Limited generalizability

Firstly, the generalizability of the results is limited. The sample is drawn from one city and mainly from two types of organization, who are not representative of the population overall.

This instrument in its final version of 19 questions with five factors can be used to measure the perception of employees in regards to their organization position towards ethics in Québec. However, care should be taken in terms of using this instrument in its initial 50 questions version to measure in larger populations. Any other studies using this instrument may have to undertake further sampling and validation. In terms

of using this scale, we could have gained better generalizability by taking a random sample in three big cities in the Province of Quebec and by measuring specific industries different one from another, for example manufacturing, banking, etc.

5.2.2. Fit of the model

In terms of model bridging five items to a specific ethical framework, there is work to do to improve it and further testing would be appropriate to validate or invalidate this methodological choice. It would have been preferable to get a larger sample in order to get finer results of significant validity. It remains that 214 participants have answered this study focussing on ten different ethical frameworks. Even though care should be taken in terms of using this instrument to measure ethical dimensions, it gives an interesting view of the private and public sector of health and education in Québec leading to an enrichment of the literature.

We are also bound to the cognitive bias our participants possess and which cannot be avoided, just taken into account in the analysis phase.

6. Conclusion

This dissertation is eminently methodological. We assume that we can understand better ethical representation of employees and managers in public and private organizations through the use of a questionnaire that is built through a rational process. We will not be able to cut ourselves from the historical bias inherently present in a specific country and even region. Furthermore, we cannot escape the organizational bias linked to a specific type of service or business offer.

We humbly take the risk to assume that it is possible to identify one or many ethical principles or, even better, ethical frameworks, present in an organization, whether public or private. For this reason, the wording of the statements tend to present a level of difficulty of understanding suitable to most people working in the organizations involved in this research. The choice of incorporating any employee into the sample is done in order to take a track different from those followed by many researchers whose interest is focused mainly or exclusively on managers in organizations.

A sample of two hundred and fourteen employees from six organizations mainly coming from the education and health sectors in Quebec City, Canada fill out the questionnaire. An exploratory factor analysis resulted in five factors. The first one represents the 'Ideal organization' dimension. The second factor is 'Respect' dimension. The third factor is 'Interest in stakeholders' dimension. The fourth factor is 'Claimed neoliberalism'. The fifth factor is 'Liberal dimension'. These five emerging factors demonstrate the need to reformulate ethical frameworks when we

wish to study what really happens in organizations in terms of representations about ethics. There is not a direct adequacy between pure canonical ethical frameworks found in the academic literature and real business life organizations. The results of this dissertation tell us that we cannot prove pure adequacy.

DeVillis (2003: 93) mentions “[...] that the primary function of factor analysis is to help investigator determine how many latent variables underlie a set of items”. These new factor (set of items) could be used for a future questionnaire elaboration as suggested by DeVillis (2003). This study is coherent with the one proposed by Reidenbach and Robin (1990). Future research needs to investigate on ethical principles that could be categorized through three levels of analysis: individual representation; organizational level and cultural level.

The literature is full of researches devoted to studying different types of moral frameworks (Frederiksen, 2010: 358). “Values or beliefs prevailing in particular contexts attribute specific meanings to universal principles or moral rules” (Napal, 2005: 29). Adams and Maine (1998) realized a research showing that specific societies adopt general ethical principles. These general principles might be qualified by the following characteristics: they depend of shared social and cultural backgrounds. Lewis and Unerman, (1999) came to similar conclusion.

Donaldson and Dunfee (1994: 283) consider a ‘one-size-fits-all’ template for business morality as an illusion. Deliberative democracy is perceived as an option to respect core values on one hand and cross-cultural pluralism on the other (Salbu, 2000: 446).

Concerning detailed moral codes in a specific society, Donaldson and Werhane (1996), write that they may differ. Cultural relativists support the idea that what is perceived right or wrong is guided solely by culture. Moral relativists go beyond the cultural relativists' claim.

Pluralism in business ethics means there is a “[...] plurality of fundamentally morally relevant features that are the basis for the rightness and wrongness of actions” (Timmons, 2002: 267). This study tried to capture “[...] representations of reality [...]” (Schmidtz, 2006). Each moral framework presented in this dissertation shed partially light to the ‘moral universe’ in business. Different theories providing us with different ways to understanding the world (Arnold et al., 2010) need to be re-evaluated with practical lens.

The instrument developed in this paper through a specific methodology consists in a first trial to capture in terms of general principles overarching ethical theories. The results stem from a very specific context, i.e. the field hold in Quebec City in health and education sectors especially. This leads to a certain support to ‘particularism’ (Arnold et al., 2010) saying that moral decision is a matter of adequately taking into account particular circumstances in which one is acting (Dancy, 2004) and cultural influences (Issa and Pick, 2010).

Alternative visions are needed in business today. We cannot exclude profit, which is an inherent characteristic of business and management, but human good based on humanity has been reflected in the factors emerging in the data gathered in this

research. The field of this research demonstrates a strong root in humanitarian items, not without any surprise, as these are two fundamentally socially involved types of organisations but also a distinctive aspect of our society.

Maybe this research will not get an academic consensus to evaluate the schools of ethical thought (Randall and Gibson, 1990). However, it is clear that the emergence of many factors specific to the empirical research enhances a business ethics literature that remains undeveloped is the one of cultural differences on the ethical stance of the organizations.

6.1. Contributions and further research

We contribute to the improvement of the literature in three specific ways. First, we contribute to the maturation of business ethics literature as we go through fulfilling the numerous methodological gaps in order to bridge pure canonical ethical framework to individuals' perception of ethics in organization. We transcend the use of scenarios and also the use of students sample composition by using employees and managers to really gather the existing representations in organizations. The second contribution consists in having a first tool that certainly needs to be refined but also is a solid basis for other empirical studies in this research field. The third contribution consists in a turning point in the ethical literature.

Like most literature global topic, ethics might be at a turning point of its evolution. Strategy reached that turning point in the 80'S when Mintzberg declared that researchers needed to go out there and observed strategy in the field as the pure models presented in the literature seem not totally appropriate for daily business life. Organizational culture literature got to the same conclusion with Frost (1985) that offered a reorganization of organizational culture according to what he observed in the field. We believe we should be approaching organization with ethical principles instead of ethical frameworks. It seems also that we cannot apply one unique ethical model but that emerging factors depend of organizational context. In our specific case, public and parapublic organizations display a very specific trend towards the importance of dialogue and involvement of stakeholders.

It is important to insist that the basic assumptions that became the questionnaire items are used as indicators of the presence or absence of certain ethical principles and or frameworks. We acknowledge it is a first step. However, the field is left with a very large spectrum of research possibilities.

We therefore contributed to propose a first version of a tool to evaluate ethical principles in organization. We contribute to add maturity to the ethical literature through the idea that we should leave behind pure ethical frameworks and really listen to the reality of organizations and especially the representation individuals have of ethics. We even proposed some improvements for the phrasing of items that could be retested in another research.

From a practical perspective, this study is useful to managers in providing insights in the different approaches to organizational ethical tendency. It breaks with the perception of promoting a universal ethical framework; doing so, could be counterproductive. Notwithstanding the limitations of this research, the results contribute to the ethics literature by pointing to the complexity and plurality of ethical decision making and by enhancing the difference between public and private organisations even in fields considered humanitarian. Further research needs to focus on the influence of culture.

This dissertation makes three main distinct contributions. These contributions are listed below.

6.2. Conclusion

To borrow the expression of Vyakarnam et al. (1997: 1635), it is obvious out of this study that individuals and corporations go through a ‘web of filters’ when approaching business ethics.

I do not believe that as a field, Business and Society has paid nearly enough attention to the movements of business practice, and of global capitalism, toward its own core concepts and ideas. Trying to be good scholars, people in this field tend to get caught in their own glass beads, searching for just the right definitions, just the right operationalization, and just the right methodologies. Understand, I am not arguing that the field should be less rigorous, quite the contrary. I am simply proposing here that scholars need to favor and foster important and meaningful work and let the trivialities eventually fall away. (Wood, 2000: 365)

What is important is therefore not to figure out the ethical frameworks present integrally in an organization but rather to discover how individual through their filters and considering their corporative social context think, analyze and decide in regards to ethics and the variety of situations that is included in this very broad term. In that regards, Trevino et al. (1999) were proposing to create solid ethical culture baked for the specific organizational context in order to stay consistent and responsible. This study has demonstrated indirectly and partially that the organizational filter is an important one. Further research should be taking care of these different level that evolve simultaneously together to form an ethical position eventually.

Our results confirm the coexistence of a plurality of ethical frameworks in the representations of managers. They also show that managers tend to use frameworks based on a recombination of principles sometimes pertaining to more than one of the canonical moral theories discussed in the literature.

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Annex A

Recherche en éthique

Contexte

Je complète, dans le cadre de ma thèse de doctorat à HEC Montréal, pour l'obtention du PhD, une recherche intitulée : « *La polyphonie de l'éthique en affaires: construire un questionnaire pour mesurer quelles écoles éthiques sont utilisées dans les organisations* ».

Cette recherche a deux buts : tout d'abord, mieux concilier la pluralité éthique, soit les diverses voix éthiques présentes dans les organisations et, ensuite, mieux intégrer les caractéristiques particulières aux courants de la recherche.

Cette étude contribue au développement d'un portrait organisationnel des écoles de pensée éthiques qui, en ce début du XXI^{ème} siècle, sont, au Québec, au cœur des actions managériales. De plus, elle établit un pont entre la littérature, la recherche, l'expérience et la vie organisationnelle.

Une revue extensive de la littérature dans deux importantes bases de données électroniques (Proquest et Emerald) a permis d'identifier les cadres éthiques émergeant des écrits théoriques et d'en mesurer l'occurrence.

Cadre général

Cette recherche s'intéresse à des penseurs occidentaux et orientaux qui, de l'Antiquité à nos jours, ont influencé la manière de diriger les sociétés, les entreprises et les personnes, dans leurs comportements, permettant le « mieux vivre ensemble ».

Objectif de la recherche

Le but de cette recherche est de faire l'inventaire des paramètres éthiques qui vous servent de cadre de référence pour vos actions dans l'organisation où vous travaillez.

Éthique des affaires

L'éthique des affaires est un champ d'étude qui s'intéresse à l'examen des diverses réponses qui peuvent être données aux questions suivantes dans un cadre organisationnel :

- Que devons-nous faire pour atteindre les objectifs de l'organisation tout en réussissant à mieux vivre ensemble?
- Comment devons-nous le faire?

Ces questions s'appliquent tant aux organisations, de quelque nature qu'elles soient, qu'aux personnes qui en font partie à titre de dirigeants ou d'employés.

Questionnaire

La première partie porte sur des énoncés que nous avons élaborés en lien avec des écoles de pensée éthique.

La seconde partie comporte quelques questions permettant de recueillir des renseignements généraux qui nous permettront de regrouper les données, par groupe d'âge, sexe, genre d'entreprise ou organisation par exemple.

Utilité de votre contribution

Permettre de recueillir des données utiles pour rédiger une thèse de doctorat en management éthique.

Faire avancer la recherche en éthique des affaires.

Confidentialité et Liberté

Le questionnaire est conçu et administré de manière à préserver la confidentialité des personnes et organisations ou entreprises acceptant de répondre à notre invitation de compléter le questionnaire.

Aucune pression ne doit être exercée sur vous pour participer à cette recherche en répondant au questionnaire. Vous devez être libre de participer ou non à ce projet de recherche en éthique du management.

A tout moment, dans votre processus de réponse, vous pouvez décider d'interrompre, selon votre désir, ce questionnaire.

Partie 1

Vos paramètres éthiques au travail dans votre organisation

Instructions

Vous trouverez ci-dessous des énoncés ou phrases présentant des concepts ou idées exprimés par l'un ou l'autre des dix (10) auteurs étudiés dans le cadre de ce projet. À quel point êtes-vous en accord ou en désaccord avec ces énoncés par rapport à ce que vous vivez au travail ou ce que vit votre organisation?

Afin de nous indiquer à quel point un énoncé correspond ou ne correspond pas à un principe que vous, ou votre organisation, considérez lorsqu'une problématique éthique doit être résolue, faites un choix de 1 à 6 pour chacun des énoncés proposés en vous référant à l'échelle suivante :

Énoncés	Choix
1. Vous êtes en désaccord total avec l'énoncé proposé.	DT
2. Vous êtes en désaccord important avec l'énoncé proposé.	DI
3. Vous êtes en désaccord léger avec l'énoncé proposé.	DL
4. Vous êtes en accord léger avec l'énoncé proposé.	AL
5. Vous êtes en accord important avec l'énoncé proposé.	AI
6. Vous êtes en accord total avec l'énoncé proposé.	AT

Énoncés

1. Une décision d'ordre économique est évaluée par rapport à ses effets sur l'environnement et l'équité entre les individus.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

2. Mon organisation assume ses responsabilités, soit : être profitable, obéir aux lois, respecter les normes sociales et redonner à la communauté par des dons philanthropiques.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

3. Dans mon organisation, les règles éthiques formelles et informelles sont transmises socialement par le biais d'une éducation morale.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

4. Un consensus sur les normes éthiques à établir dans la communauté où est implantée mon organisation est atteint par la force des arguments et non par contrainte ou ruse.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

5. Pour que les gens ne se révoltent pas, il est éthique d'assurer un minimum de biens et de services pour les plus démunis.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

6. Dans sa quête d'éthique, mon organisation doit inclure et dépasser le seul intérêt des actionnaires, des dirigeants et des administrateurs.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

7. Mon organisation prend soin des gens, est sensible aux autres, s'en préoccupe et crée une relation avec les personnes.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

8. Dans mon organisation notre action est la règle générale qui devrait être suivie par tous.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

9. Mon organisation est régie par quatre principes éthiques communs aux trois religions monothéistes: la justice, le respect mutuel, l'intendance et l'honnêteté.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

10. Dans mon organisation, l'éthique contribue au fondement du sens de la vie des personnes et n'est pas poursuivie pour une autre raison.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

11. Mon organisation tient compte de la qualité de vie des populations actuelles et celle des populations futures dans sa prise de décision.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

12. Mon organisation est responsable au-delà de ses obligations économiques et légales. Elle répond aux attentes et aux besoins de la société.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

13. Dans mon organisation, les comportements des employés sont influencés par les valeurs qui y sont véhiculées et par la culture organisationnelle.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 14.** Pour accroître les pratiques éthiques de mon organisation, il serait nécessaire d'ouvrir des espaces libres de parole et d'habiliter les personnes au dialogue public.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 15.** Dans mon organisation, chacun a le maximum de libertés en autant que la loi est respectée.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 16.** Afin de garantir la pérennité de mon organisation, ses dirigeants entretiennent des liens avec ses parties prenantes et font des compromis par rapport à divers intérêts qu'elles expriment.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 17.** Dans mon organisation, hommes et femmes appuient leurs décisions éthiques sur des paramètres différents : les hommes tiennent davantage compte du droit et des lois, et les femmes du relationnel.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 18.** Les intentions des gens sont plus importantes que les conséquences de leurs actes.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 19.** Une éthique planétaire est formée de valeurs spécifiques et par des attitudes de base qui lient les nations, les classes sociales, les employeurs et employés dans les organisations comme la mienne.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

20. Mon organisation favorise la recherche du bien, du beau et du vrai par un programme d'éducation et de développement.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

21. Mon organisation publie trois types de rapports annuels : un rapport financier, un rapport social et un rapport environnemental.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

22. Mon organisation s'assure du comportement éthique de ses employés en leur transmettant des règles morales formelles et informelles et s'assure de leur respect.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

23. Dans mon organisation, seul un consensus social où les fondements des voies suggérées pour la prise de décision sont débattus, peut être à la base de décisions éthiques.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

24. Mon organisation encourage la perspective relationnelle et non seulement la perspective décisionnelle.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

25. Pour être éthique, les décisions de mon organisation tiennent compte des intérêts de toutes les parties prenantes telles, par exemple, ceux de ses fournisseurs, de ses clients, de ses employés, de la communauté, de l'État, etc.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

26. L'amour du beau est inné chez l'être humain et est une motivation essentielle en éthique dans mon organisation.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

27. Dans mon organisation, le changement de conscience chez les individus, croyants ou non croyants, est le fruit de l'éthique.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

28. Mon organisation poursuit l'atteinte de ses objectifs seulement s'il y a des conséquences positives pour les populations et l'environnement.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

29. Mon organisation a des principes universels qui guident ses décisions éthiques.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

30. En matière d'éthique, l'État doit avoir un rôle minimal.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

31. Une norme éthique ne peut devenir universelle, pour une communauté ou pour mon organisation, que si les personnes concernées décident collectivement de l'adopter.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

32. Dans mon organisation, le comportement éthique des individus est indépendant de leur conscience morale personnelle; il est plutôt le résultat de leur intégration aux normes morales de l'organisation.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

33. Tout en poursuivant l'atteinte de ses objectifs, mon organisation contribue à réduire les inégalités sociales et la pauvreté.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

34. Dans mon organisation, la sensibilité et l'action éthiques ne proviennent pas de l'extérieur des personnes, mais du degré d'harmonie ou de dysharmonie ressenti à l'intérieur de leur être.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

35. L'un des rôles essentiels pour les leaders et administrateurs de mon organisation est d'anticiper et de répondre aux normes sociales changeantes dans la société, allant au-delà de la loi.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

36. Dans mon organisation, le souci du devoir accompli prévaut sur la recherche du bonheur personnel.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

37. Dans mon organisation, la règle d'or des décideurs consiste à traiter les individus comme ils voudraient être traités.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

38. Dans mon organisation, l'éthique ne consiste pas seulement à respecter les droits naturels des gens.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

39. Les décideurs dans mon organisation sont conscients de la complexité morale et des responsabilités individuelles que leurs décisions impliquent.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

40. Dans mon lieu de travail l'éthique est basée sur la rencontre sincère de mon organisation et de ses parties prenantes.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

41. L'équilibre des forces du marché aboutit naturellement à des activités éthiques.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

42. Dans mon organisation, les individus ne sont pas un moyen pour en atteindre les buts.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

43. Mon organisation allie l'efficacité économique, la justice sociale et la protection environnementale.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 44.** La responsabilité éthique la plus difficile à assumer pour mon organisation est de pouvoir dépasser les normes considérées comme habituelles, qu'elles soient financières, légales ou culturelles.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 45.** Dans mon organisation, l'éthique des personnes est dépendante de leur socialisation à leur groupe d'appartenance.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 46.** Mon organisation propose un ou plusieurs espaces de délibération et de discussion entre les personnes affectées par une décision.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 47.** Mon organisation doit considérer prioritairement les parties prenantes déterminées d'après leur pouvoir sur les décideurs, leur légitimité sociale et l'urgence de leurs demandes.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 48.** Dans mon organisation, la formulation d'une éthique globale s'inspire de la culture, des expériences émotives, de la mémoire historique et des orientations spirituelles des individus.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

- 49.** Une décision comportant de la compassion envers les individus concernés est éthique.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

50. Dans mon organisation l'éthique est mesurée, sage, véridique et induit le bien-être.

DT	DI	DL	AL	AI	AT
1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>

Partie 2

Votre profil

Instructions

Vous trouverez ci-dessous des énoncés ou phrases présentant des concepts ou idées.
Cochez les cases correspondant à votre situation

51. Genre

Homme ☐ Femme ☐

52. Âge

Dans quel groupe d'âge vous situez-vous?

20-25 ans <input type="checkbox"/>	31-35 ans <input type="checkbox"/>	41-45 ans <input type="checkbox"/>	51-55 ans <input type="checkbox"/>	61-65 ans <input type="checkbox"/>
26-30 ans <input type="checkbox"/>	36-40 ans <input type="checkbox"/>	46-50 ans <input type="checkbox"/>	56-60 ans <input type="checkbox"/>	66 ou + ans <input type="checkbox"/>

53. Citoyenneté

Quelle est votre citoyenneté?

Canadienne ☐

Autre ☐

Si vous avez coché autre, précisez : _____

54. Études. Quel est le niveau le plus élevé de votre scolarité?

Cochez une seule case.

Secondaire ☐

Collégial ☐

Premier cycle universitaire ☐

Deuxième cycle universitaire ☐

Autre ☐

Si vous avez coché autre, précisez : _____

55. Langue maternelle

Français ☐

Autre ☐

Si vous avez coché autre, précisez : _____

Expérience de travail

56. Au total, combien d'années avez-vous travaillé chez l'ensemble de vos employeurs?

1-5 ans	<input type="checkbox"/>	6-10 ans	<input type="checkbox"/>	11-15 ans	<input type="checkbox"/>	16-20 ans	<input type="checkbox"/>
21-25ans	<input type="checkbox"/>	26-30 ans	<input type="checkbox"/>	31 ans et +	<input type="checkbox"/>		

57. Combien d'années avez-vous travaillé chez votre employeur actuel?

1-5 ans	<input type="checkbox"/>	6-10 ans	<input type="checkbox"/>	11-15 ans	<input type="checkbox"/>	16-20 ans	<input type="checkbox"/>
21-25ans	<input type="checkbox"/>	26-30 ans	<input type="checkbox"/>	31 ans et +	<input type="checkbox"/>		

58. Combien d'années avez-vous travaillé comme travailleur autonome (ex. dentiste propriétaire de son cabinet / assureur)?

Aucune	<input type="checkbox"/>	1-5 ans	<input type="checkbox"/>	6-10 ans	<input type="checkbox"/>	11-15 ans	<input type="checkbox"/>
16-20 ans	<input type="checkbox"/>	21-25ans	<input type="checkbox"/>	26-30 ans	<input type="checkbox"/>	31 ans et +	<input type="checkbox"/>

59. Combien d'années avez-vous été propriétaire ou associé (copropriétaire) d'une entreprise?

Aucune	<input type="checkbox"/>	1-5 ans	<input type="checkbox"/>	6-10 ans	<input type="checkbox"/>	11-15 ans	<input type="checkbox"/>
16-20 ans	<input type="checkbox"/>	21-25ans	<input type="checkbox"/>	26-30 ans	<input type="checkbox"/>	31 ans et +	<input type="checkbox"/>

60. Niveau hiérarchique occupé dans votre organisation

Cadre supérieur	<input type="checkbox"/>	Cadre intermédiaire	<input type="checkbox"/>	Professionnel(le)	<input type="checkbox"/>
Technicien(ne)	<input type="checkbox"/>	Employé(e) clérical(e)	<input type="checkbox"/>	Autre	<input type="checkbox"/>

Si vous avez coché autre, précisez : _____

61. Type d'organisation où vous travaillez

Privée ☐ Publique ☐ Parapublique ☐ Autre ☐

Si vous avez coché autre, précisez : _____

62. Secteur d'activité dans lequel vous travaillez comme employé(e), comme cadre ou comme dirigeant

Industrie manufacturière	<input type="checkbox"/>	Transport de personnes	<input type="checkbox"/>
Industrie du Service	<input type="checkbox"/>	Communications	<input type="checkbox"/>
Transport de marchandise	<input type="checkbox"/>	Éducation	<input type="checkbox"/>
Industrie de transformation	<input type="checkbox"/>	Santé	<input type="checkbox"/>
Service privé	<input type="checkbox"/>	Autre	<input type="checkbox"/>

Si vous avez coché autre, précisez (Exemple : commerce au détail, interprète, etc.).

63. Études ou formation en morale, ou en éthique.

Avez-vous, lors de vos études, eu des cours :

De philosophie générale? Oui ☐ Non ☐

64. Avez-vous, lors de vos études, eu des cours :

De philosophie morale? Oui ☐ Non ☐

65. Avez-vous, lors de vos études, eu des cours :

D'éthique? Oui ☐ Non ☐

66. Avez-vous de votre, propre initiative, fait des lectures portant sur l'éthique?

Oui ☐ Non ☐

67. Votre organisation a-t-elle adopté un code d'éthique?

Oui ☐ Non ☐

68. Si votre organisation a adopté un code d'éthique, en quelle année l'a-t-elle fait ?

69. Si vous êtes membre d'une corporation professionnelle, êtes-vous régi(e) par un code de déontologie?

Oui ☐ Non ☐

70. Compréhension des énoncés numérotés 1 à 50 dans ce formulaire.

Je déclare avoir très bien compris tous les énoncés numérotés 1 à 50.

Oui ☐ Non ☐

71. Si vous avez coché non, indiquez le nombre approximatif d'énoncés que vous n'avez pas compris totalement :

1 ou 2 ☐ 3 ou 4 ☐ 5 ou 6 ☐

7 ou 8 ☐ 9 ou 10 ☐ + de 10 ☐

Merci pour avoir contribué à cette recherche.

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Annex B

Table A

Potential ethical frameworks to be included in the research

Author	Ethical Framework	Period	Geographical Region
1. Ancient Foundations			
Rigoberta Menchu Tum	Indigenous Ethics	-15000 ?	Guatemala, world
Hammourabi	Imperial Law	-1792 - 1750?	Mesopotamia
Moïse	Decalogue	-1527 - 1407?	Egypt
Buddha	Ethics of Awakening	-560 – 480	India
Confucius	Ethics of Traditions	-551 – 479	China
Plato	The Good, Truth and Beautiful	-428 – 347	Greece
Aristotle	Virtuous Character	-384 – 322	Greece
2. Rationality			
Thomas Hobbes	Survival Ethics	1588 – 1679	England
Adam Smith	Ethics of the Invisible Hand	1723 – 1790	Scotland
Emmanuel Kant	Categorical Ethics	1724 – 1804	Germany
Jeremy Bentham	Deontology	1748 – 1832	England
John Stuart Mill	Utilitarianism	1806 – 1873	Scotland
3. Politics			
Milton Friedman	Neoliberalism	1912 -	USA
John Rawls	Contractualism	1921 – 2002	USA
Karl Marx	Egalitarianism	1818 – 1883	Germany
Anthony Giddens	Politics of the Fourth Way	1938 -	England
4. Power			
Nicolas Machiavelli	Political Realism	1469 – 1537	Italy
Hannah Arendt	Totalitarian Ethics	1906 – 1975	Germany
Aung San Suu Kyi	Ethics of Resilience	1945 -	Burma
Martin Luther King Jr.	Non-Violent Evolution	1929 – 1968	USA
5. Identity			
Jean-Jacques Rousseau	Social Convention	1712 – 1778	France
Friedrich Nietzsche	Ethics of the Superman	1844 – 1900	Germany
Ayn Rand	Ethical egoism	1905 - 1982	Russia, USA
Charles Taylor	Hyper-Goods	1931 -	Canada
6. Social			
Emile Durkheim	Ethos	1858 – 1917	France
Simone de Beauvoir	Feminist Ethics	1908 – 1985	France
Jürgen Habermas	Ethics of Discussion	1929 -	Germany
Eleanor Roosevelt	International Charters	1884 – 1962	USA
Wangari Mathai	Community Activism	1940 -	Kenya

Table A (continued)

Author	Ethical Framework	Period	Geographical Region
7. Ecology			
Charles Darwin	Ethology	1809 - 1882	U.K.
Rachel Carson	Ecocentric Ethics	1907 – 1964	USA
Gro Harlem Bruntlan	Sustainable Development	1939 -	Norway
Jane Goodall	Animal Ecology	1934 -	U.K., Tanzania
8. Business			
Henry Ford	Paternalism	1863 – 1947	USA
Edward Freeman	Stakeholders theory		USA
Archie B. Carroll	Corpo.Social Responsibility		US
Francisco Van der Hoff	Fair Trade	1937 -	Holland, Mexico
Rochedale Society	Cooperatism	1844 -	England
Annita Roddick	Cooperative Activism	1942 -	England
9. Developmental			
Lawrence Kohlberg	Moral Psychology	1927 – 1987	
Carole Gilligan	Ethics of Care	1936 -	USA
Paul Ricoeur	Narrative Ethics	1913 -	France
10. Transcendence			
Simone Weil	Spirituality of Work	1909 – 1943	France
Henri Bergson	Ethics of the Witness	1859 – 1941	France
Hans Küng	Global Ethics	1928 -	Germany
Mohandas Gandhi	Experiment with Truth	1969 – 1948	India
Dalai-lama	Ethics of Compassion	1935 -	Tibet
11. Emerging Authors			
John Dewey	Pragmatism	1859 – 1952	USA
Hans Jonas	Principle of Precaution	1903 – 1993	Germany
Nelson Mandela	Moral Leadership	1918 -	South Africa
Kofi Annan	International Ethics	1938 -	Ghana
Amartya Sen	Ethical Economy	1933 -	India, USA

	Factor1	Factor2	Factor3	Factor4	Factor5	Factor6	Factor7	Factor8	Factor9	Factor10
Factor11										
q26 0.04839	0.59241	0.05651	-0.08657	0.23444	0.09970	0.18009	-0.03045	0.04352	-0.19971	0.14269
q20 -0.03199	0.58513	0.06593	0.05679	-0.00489	-0.00416	0.16508	0.26655	-0.19918	0.15825	0.00943
q3 0.01266	0.54129	-0.00923	0.34209	-0.02525	0.14274	0.10887	0.03763	0.01008	0.17828	-0.14609
q21 0.04889	0.52656	-0.01347	-0.03633	-0.03862	0.09696	0.06590	0.16876	-0.10474	0.10127	-0.03498
q27 -0.03572	0.41933	0.02133	-0.01432	0.05725	0.19796	0.19600	0.06842	-0.05316	0.12887	-0.00427
q44i -0.00734	0.40715	0.06150	0.24970	0.13729	-0.16835	0.02979	-0.20695	-0.13478	-0.11373	-0.03953
q48 0.18820	0.37201	0.26630	-0.08458	0.02324	-0.01865	0.12446	-0.03027	-0.04116	0.30684	0.09165
q42 -0.19260	0.32363	0.16839	-0.18449	0.14090	0.27025	0.01081	0.01506	0.07064	0.28965	0.15859
q18 0.10309	0.30085	-0.12404	0.05506	-0.19732	0.18000	0.01041	0.00709	-0.27008	0.17537	0.14669
q39 -0.00645	-0.00731	0.56805	0.22161	0.00391	-0.04580	-0.00855	0.17725	0.05246	-0.04520	0.09507
q37 0.12260	-0.07596	0.52707	0.09150	0.28853	-0.03340	-0.03386	-0.07340	0.04640	0.24970	-0.02334
q38 -0.08077	-0.06379	0.51767	0.22560	0.21232	0.16752	-0.01105	-0.00528	0.06267	0.03166	-0.09009
q50 0.19017	0.06406	0.51380	-0.04720	0.15951	-0.01548	0.26904	0.05025	0.04943	0.06636	0.04324
q46 -0.13923	-0.03956	0.50293	-0.05540	0.00117	-0.06156	0.17807	0.10507	0.08663	0.27138	0.07738
q24 -0.13501	-0.15184	0.49327	0.06932	0.15469	0.07041	0.05291	0.14954	-0.05675	0.12841	0.28487
q40 0.05376	0.04430	0.38762	-0.03852	0.29224	-0.12962	-0.04352	0.29116	0.05641	0.01695	0.22899
q23 0.06332	0.04393	0.33720	0.09660	-0.19502	0.18992	0.22167	0.08512	0.00597	-0.12864	-0.02923
q22 0.18152	0.11772	0.29932	0.05738	0.10957	0.09678	0.15378	0.24964	-0.02381	0.11085	-0.17691

q14 -0.06996	-0.13329	-0.48032	-0.01130	-0.02021	0.18386	0.20310	0.03463	0.01601	0.07596	0.11581
q13 0.08231	-0.14909	0.05084	0.59053	0.08380	-0.01994	0.01895	0.00592	0.02298	-0.05567	-0.01956
q2 -0.06028	0.40769	-0.07243	0.56002	0.01246	-0.07924	0.07813	-0.03973	0.01255	0.18615	-0.14966
q4 -0.00920	0.05778	0.22090	0.48374	0.10911	0.24141	-0.00070	0.04976	0.11615	0.13669	-0.08217
q12 -0.00485	0.02695	0.12116	0.47267	0.10055	-0.15351	0.09693	0.19488	0.09898	0.09086	0.18144
q11 -0.00087	0.27144	0.13600	0.39817	-0.05092	0.05879	0.18505	0.18709	-0.08030	0.15572	-0.03204
q29 0.17191	0.22686	0.12997	0.31448	0.07700	0.12118	0.18989	0.26158	-0.25287	0.09020	-0.02981
q8 0.03827	0.16945	-0.06780	0.09841	0.63860	0.06872	0.05594	-0.12363	-0.02000	0.06885	0.07105
q7 0.03988	-0.14102	0.22056	0.13619	0.61704	0.01461	-0.00631	-0.06916	0.07408	0.28372	0.08800
q6 -0.08135	-0.01745	0.00824	-0.06547	0.61340	-0.01232	0.05379	0.14938	-0.00719	-0.12209	-0.15457
q9 0.15159	-0.02865	0.12184	0.16573	0.50738	-0.05240	0.03343	0.05482	0.08888	0.12145	0.07246
q30 0.00322	-0.04290	-0.09128	0.05678	0.01039	0.65601	0.01655	-0.04766	-0.09128	0.07259	0.08748
q5 0.04840	0.04882	0.10032	-0.13317	-0.01409	0.46628	0.11420	0.01494	0.04769	-0.30268	0.09692
q45 -0.05367	0.00930	-0.07814	-0.00400	0.02573	0.44020	0.07946	0.20048	0.09525	-0.00818	-0.06245
q15 -0.06809	0.25895	0.25319	0.05845	0.17787	0.32819	-0.08712	0.14508	-0.23512	0.15651	0.00011
q10 0.13810	0.15709	0.05275	0.16797	0.26983	0.26919	-0.00466	-0.04756	-0.23285	0.09928	0.06810
q33 0.14292	0.08572	-0.00762	0.09605	0.13089	-0.07828	0.68261	0.17536	-0.08215	0.06683	-0.05971
q49 -0.11653	0.00472	-0.04995	-0.00820	0.03214	0.08396	0.61249	-0.15694	0.06136	-0.03005	0.11888
q43 -0.04485	0.15744	0.08978	0.16689	-0.05368	-0.08933	0.39104	0.35077	-0.02103	0.18208	0.05018
q25 -0.05512	-0.00220	0.10671	0.14739	0.12407	0.12436	-0.04035	0.65328	0.13106	0.08210	0.11056
q28 0.18013	0.23559	0.00856	0.02937	0.26361	0.12408	0.21787	0.30178	-0.13043	-0.00382	0.12665
q47 0.06021	-0.03838	-0.00057	-0.23429	0.03122	0.05233	0.01908	0.34625	0.63232	-0.03587	0.05414
q36 -0.01673	-0.01515	-0.00869	0.09781	-0.04548	0.00299	0.04754	-0.09659	0.52603	0.02504	0.06179
q1 0.03312	0.16491	0.04556	0.23695	0.21818	-0.09290	-0.19376	0.07101	0.42475	0.13206	0.07433
q16 -0.05457	0.09645	0.13731	0.35707	0.09348	0.16215	-0.07096	0.16774	0.35818	-0.10265	0.19993
q35 0.06475	-0.12342	0.08625	0.01693	0.09300	0.00792	0.28890	0.13252	0.04189	0.48413	-0.05323

[illegible]

Rotated Factor Pattern (Standardized Regression Coefficients)

Factor9	Factor1	Factor2	Factor3	Factor4	Factor5	Factor6	Factor7	Factor8
q20 -0.02734	0.82604	0.09426	0.02447	-0.05065	-0.09008	-0.02686	0.10849	0.07114
q3 -0.07413	0.66997	0.00016	0.00876	-0.00816	0.34667	0.10925	0.05611	0.09289
q21 0.07593	0.66642	-0.00053	-0.01654	-0.06129	-0.09140	0.09857	-0.01197	0.00135
q19 0.13994	0.58691	0.00155	0.13311	-0.08493	0.13520	0.08621	0.25093	-0.14681
q27 -0.06809	0.51780	0.03336	0.07727	-0.06651	-0.03136	0.20116	0.05582	0.16466
q11 -0.03230	0.51092	0.21547	-0.02184	0.02084	0.28233	0.07388	0.16955	0.03150
q26 0.06505	0.50161	0.10573	0.21705	0.07239	-0.12990	0.09330	-0.26534	0.23604
q44i -0.00754	0.29245	0.05279	0.15116	-0.15520	0.27110	-0.21602	-0.23699	0.16126
q39 0.01301	0.03630	0.81137	-0.06599	0.05225	0.10724	-0.02614	-0.06453	-0.06539
q50 0.14742	0.04125	0.59114	0.07613	-0.03602	-0.01728	-0.00119	0.16999	0.28905
q38 -0.08470	-0.03118	0.55680	0.23011	-0.05682	0.16691	0.12467	0.00955	-0.06980
q37 0.20254	-0.05906	0.47835	0.28061	-0.08889	0.11348	-0.07567	0.18829	-0.02928
q24 -0.06944	0.04572	0.46346	0.25168	0.19337	-0.13254	0.00437	0.11782	-0.02903
q46 -0.16258	0.10207	0.43607	0.04688	0.13273	-0.15177	-0.11956	0.29678	0.07665
q8 0.05291	0.13268	-0.15195	0.78723	0.01875	0.02907	-0.00918	-0.07219	0.10137
q7 0.06822	-0.06883	0.08222	0.74302	0.14641	0.05028	-0.07409	0.21592	-0.02537
q6 -0.12537	-0.07827	0.06507	0.56412	-0.09038	-0.09488	0.05429	-0.01076	-0.05318
q9 0.15457	-0.02984	0.16604	0.52707	0.11253	0.11609	-0.04749	0.11167	0.02135
q34 0.28801	0.05023	0.16268	0.02288	0.58300	-0.13491	0.09047	-0.11730	0.05933

q47	-0.15068	0.09994	0.00937	0.55722	-0.17092	0.16611	0.04914	-0.04888
-0.06264								
q36	-0.16461	-0.03171	-0.01691	0.45355	0.17066	-0.02376	0.01158	0.09791
-0.06945								
q1	0.14321	0.05569	0.22497	0.44731	0.18670	-0.14485	0.02283	-0.18287
0.03904								
q25	0.26878	0.32420	0.12344	0.34431	-0.09256	0.18874	0.19470	-0.27071
-0.10796								
q17	0.06654	-0.10078	-0.07637	0.32732	-0.15708	0.04929	0.02701	0.25196
0.09569								
q2	0.53868	-0.04769	0.02727	-0.01518	0.51201	-0.10095	0.10359	0.00694
-0.08084								
q13	-0.06456	0.21288	0.05630	0.02351	0.48411	0.02562	0.01206	-0.07317
0.09911								
q4	0.19996	0.29196	0.15385	0.07376	0.38583	0.13937	0.10842	-0.05498
-0.05909								
q12	0.17261	0.29215	0.12988	0.27431	0.27384	-0.10179	0.10887	-0.01776
0.03831								
q30	0.05211	-0.09285	0.00052	-0.07470	0.12742	0.58628	0.06048	0.08797
0.09020								
q5	-0.02946	0.16053	-0.05253	0.05836	-0.05590	0.53269	-0.23837	0.15307
0.08332								
q45	0.12256	-0.03225	0.04137	0.07692	-0.02660	0.51136	0.07576	-0.07856
-0.13518								
q35	0.05603	0.07897	0.08229	-0.03041	0.01666	0.02871	0.62202	0.17399
0.06496								
q49	0.00992	-0.01760	0.02262	0.10163	0.00625	0.13995	0.08831	0.54473
-0.16403								
q33	0.25101	0.15476	0.09611	-0.07072	0.02709	0.08190	0.27658	0.40209
0.04898								
q31	-0.14792	-0.01540	0.04888	0.00325	0.12426	0.04568	-0.02518	-0.04015
0.50781								
q41	0.13368	0.00516	-0.05222	0.01394	-0.09411	-0.02702	0.05418	-0.02718
0.43165								

Rotated Factor Pattern (Standardized Regression Coefficients)

	Factor1	Factor2	Factor3	Factor4	Factor5	Factor6	Factor7	Factor8
q20	0.78930	0.11410	0.01384	0.14714	-0.03206	-0.09614	-0.18641	-0.00778
q3	0.73935	-0.05542	0.01361	0.12620	0.07547	0.04490	0.19233	-0.05378
q2	0.67781	-0.06129	0.02543	0.04111	-0.14028	0.03933	0.42398	-0.09599
q21	0.62928	0.01971	-0.02613	0.00474	0.11773	-0.11378	-0.14024	0.07491
q19	0.62504	0.13693	0.09152	0.05395	-0.02374	-0.09414	0.11517	0.07307
q11	0.53430	0.21030	-0.01646	0.18493	0.04884	0.01391	0.20084	-0.01625
q27	0.50290	0.00247	0.06371	0.17796	0.19947	-0.04955	-0.09755	-0.06627
q26	0.47243	-0.02198	0.21565	-0.00068	0.22175	0.03607	-0.20255	0.12471
q39	0.03583	0.64969	-0.00244	0.02867	0.05313	0.05189	0.15880	0.08658
q24	0.04735	0.61106	0.22651	-0.00016	0.02839	0.07763	-0.14689	-0.06735
q46	0.11492	0.59517	-0.02179	0.20803	-0.15605	0.11783	-0.17078	-0.17531
q38	0.05507	0.58255	0.19316	-0.07676	0.17541	-0.00672	0.28101	-0.11172
q37	0.00083	0.50589	0.24499	0.09932	-0.06264	-0.06448	0.23908	0.16806
q50	0.02433	0.45515	0.07164	0.38583	0.06784	0.01293	0.02080	0.18771
q8	0.16179	-0.18517	0.78668	0.02600	-0.00242	0.01609	-0.01779	0.03735
q7	0.02052	0.24501	0.66870	0.04553	-0.13325	0.11656	0.06073	0.01358
q9	-0.03150	0.13845	0.53380	0.18827	-0.08717	0.10150	0.12478	0.17281
q6	-0.09964	0.07869	0.53088	0.01264	0.02552	-0.08240	-0.01790	-0.11798
q33	0.11176	-0.03823	0.12619	0.73640	0.06966	-0.05815	0.02271	0.11426
q35	0.08377	0.19041	0.02881	0.47528	-0.09300	0.03876	0.07224	-0.00350
q49	0.04536	-0.11494	0.03370	0.33700	0.21695	0.13367	-0.10596	-0.12360
q5	-0.06918	0.06250	-0.03107	-0.03041	0.65064	0.02708	-0.08057	0.11940
q30	0.10577	-0.04146	-0.02634	0.03592	0.54368	-0.04607	0.11826	-0.00491
q45	0.08393	0.03714	0.01045	0.05761	0.40415	0.06992	0.01449	-0.15631
q36	-0.06685	-0.09475	-0.04238	0.04334	-0.02005	0.61516	0.12509	-0.06210
q47	-0.19107	0.12219	-0.00773	0.06736	0.12143	0.55697	-0.19006	0.00492
q34	0.01836	0.17929	0.02307	-0.04933	0.18266	0.44467	-0.20558	0.31205
q1	0.24784	0.16704	0.19370	-0.17559	-0.17929	0.41186	0.10129	0.05860
q13	0.02372	0.14463	0.09013	0.00767	0.01916	0.04131	0.47893	0.10778
q31	-0.10175	-0.04299	0.03579	-0.03442	0.03468	0.01517	0.13185	0.49760
q41	0.10201	-0.01099	-0.06165	0.06006	-0.04705	-0.02032	-0.06109	0.44689

Rotated Factor Pattern (Standardized Regression Coefficients)

	Factor1	Factor2	Factor3	Factor4	Factor5	Factor6	Factor7	Factor8
q3	0.78430	0.01554	0.04332	0.09589	0.08111	-0.12497	0.08212	-0.03973
q20	0.75622	0.00216	-0.08338	0.15656	0.00661	0.19151	-0.12725	-0.02117
q2	0.74520	0.04772	0.15434	0.00377	-0.16773	-0.21278	0.08061	-0.06927
q19	0.66175	0.08964	0.13431	0.04615	-0.02608	0.02361	-0.07612	0.07929
q21	0.59275	-0.03951	-0.08201	0.01638	0.15427	0.09304	-0.13765	0.07296
q11	0.58504	0.00083	0.19422	0.17598	0.02300	0.05665	0.01970	-0.01713
q27	0.49061	0.05700	-0.10199	0.17323	0.21427	0.08028	-0.06656	-0.07565
q26	0.42398	0.20275	-0.16215	0.00376	0.25335	0.15907	-0.01724	0.10909
q8	0.15773	0.78008	-0.13500	-0.00118	0.01246	-0.08814	0.02146	0.04278
q7	0.03813	0.67521	0.19574	0.04927	-0.14247	0.13898	0.09285	0.01620
q9	0.00083	0.54985	0.12000	0.18390	-0.11734	0.06955	0.07783	0.16937
q6	-0.11355	0.52737	0.07505	0.02559	0.04064	0.00605	-0.08210	-0.11654
q38	0.09153	0.19058	0.71161	-0.03993	0.21965	0.01996	0.06221	-0.09856
q37	0.03273	0.25001	0.56607	0.16211	-0.05496	0.02633	-0.01755	0.19687
q39	0.06656	0.01682	0.53732	0.08729	0.03860	0.25595	0.05171	0.08828
q33	0.14344	0.14474	-0.10994	0.71177	0.05275	-0.02294	-0.05432	0.08945
q35	0.10194	0.03098	0.16664	0.51276	-0.08315	-0.01596	0.07325	0.00522
q50	0.01996	0.07426	0.33908	0.45961	0.09015	0.15625	0.02216	0.19311
q49	0.03457	0.04040	-0.21326	0.31879	0.21292	0.05288	0.10822	-0.14421
q5	-0.10080	-0.02472	0.00888	-0.02709	0.65044	0.11226	-0.01845	0.11392
q30	0.11760	-0.02375	0.07998	0.02534	0.54262	-0.13781	-0.00787	0.01281
q45	0.07960	0.01271	0.03740	0.05283	0.41224	0.01108	0.07132	-0.15551
q24	0.03820	0.23253	0.26129	0.02525	0.00163	0.58019	-0.03280	-0.11180
q46	0.10185	-0.02543	0.23458	0.26282	-0.16943	0.51522	0.03215	-0.20588
q34	-0.01371	0.02594	-0.06749	-0.04647	0.18365	0.39603	0.34744	0.30291
q36	-0.03678	-0.04648	0.00836	0.03815	-0.00798	-0.12720	0.72719	-0.04764
q47	-0.23746	-0.00122	-0.04459	0.08439	0.14286	0.26704	0.45786	0.01093
q1	0.25193	0.20143	0.14101	-0.16696	-0.18360	0.16613	0.34522	0.07182
q31	-0.07887	0.04644	0.04766	-0.04157	0.01300	-0.05844	0.01517	0.47090
q41	0.08037	-0.06823	-0.01644	0.07976	-0.01768	0.00086	-0.03123	0.45352

Rotated Factor Pattern (Standardized Regression Coefficients)

	Factor1	Factor2	Factor3	Factor4	Factor5	Factor6	Factor7	Factor8
q3	0.78128	0.02547	0.01743	0.09849	0.08870	0.06224	-0.12547	-0.03893
q2	0.76617	0.16117	0.02213	-0.02382	-0.17489	0.04998	-0.26511	-0.03951
q20	0.74515	-0.04825	0.01361	0.17303	0.00429	-0.12057	0.21344	-0.04463
q19	0.61106	0.12472	0.09866	0.12084	-0.02589	-0.07765	-0.02033	0.06849
q21	0.58250	-0.05837	-0.02778	0.02672	0.14439	-0.12609	0.12348	0.05300
q11	0.57208	0.20746	-0.00615	0.19491	0.02529	0.01870	0.00438	-0.01917
q27	0.48119	-0.10974	0.07854	0.19179	0.23279	-0.05591	0.11123	-0.10243
q26	0.45819	-0.06605	0.19281	-0.07438	0.22930	-0.02083	0.22895	0.11139
q38	0.07452	0.78661	0.13580	-0.05204	0.19433	0.01663	-0.09536	-0.07694
q39	0.05449	0.59292	-0.01133	0.10114	0.01026	0.05817	0.16343	0.07277
q37	0.00512	0.56989	0.22042	0.18903	-0.06877	-0.03855	-0.06362	0.20813
q8	0.15781	-0.13232	0.78372	-0.01682	0.01860	0.01231	-0.04441	0.04222
q7	0.02522	0.25258	0.65063	0.06538	-0.15321	0.10371	0.05782	0.02955
q9	-0.00946	0.09719	0.55372	0.21474	-0.10593	0.11114	0.03456	0.14380
q6	-0.11559	0.08522	0.51825	0.02054	0.03768	-0.07729	0.00173	-0.11812
q35	0.06202	0.08104	0.04160	0.60469	-0.04084	0.07636	-0.08476	0.00040
q33	0.19508	-0.12913	0.15230	0.59005	0.11789	-0.05347	0.04715	0.06460
q50	0.01809	0.34325	0.06292	0.44975	0.10489	0.01559	0.12554	0.18208
q5	-0.06358	0.06131	-0.03883	-0.07877	0.60269	0.01081	0.14798	0.11001
q30	0.10526	0.04935	-0.01855	0.04010	0.54879	-0.01290	-0.13527	0.01915
q45	0.06053	-0.00079	0.03619	0.09708	0.45222	0.10573	-0.00780	-0.20455
q36	-0.02195	-0.00763	-0.04156	0.01321	0.00938	0.62870	-0.12617	-0.03170
q47	-0.22222	-0.05896	0.01146	0.12425	0.14477	0.55928	0.22230	-0.03910
q34	-0.00483	0.02110	0.02529	-0.03579	0.16007	0.39693	0.36840	0.27010
q1	0.25091	0.17749	0.18516	-0.12047	-0.20912	0.39319	0.06999	0.05868
q24	0.03013	0.42440	0.20063	0.03312	-0.04265	0.00882	0.46923	-0.11375
q46	0.08880	0.32305	-0.03378	0.29545	-0.17279	0.07713	0.39313	-0.22032
q31	-0.08663	0.04288	0.04044	-0.03569	0.00769	0.01473	-0.05352	0.48051
q41	0.07574	-0.02473	-0.06216	0.07997	-0.01559	-0.02454	0.02285	0.44054

Annex D

Tous les facteurs 50 items avant la version nettoyée de 31 items : difficulté d'interprétation

Table A

Factor 1 Oblimin 50 items

Question number in final questionnaire	Questionnaire item	Loading value	Ethical framework initially attributed to
Q3	In my organization, the formal and informal rules of morality are socially transmitted through a moral education.	0,78	Values
Q2	My organization takes all its responsibilities, namely: be profitable, obey the laws, social norms and gives back to the community through philanthropic donations.	0,77	Corporate Social Responsibility
Q20	My organization helps people through a program of education and development to discover for themselves the reality of good, beauty and truth.	0,75	Good True Beautiful
Q19	A worldwide ethic consists of specific values and basic attitudes that bind all nations, classes, employers and employees, organizations such as the one where I work.	0,61	Spirituality
Q21	My organization publishes three types of annual reports: a financial report, a social report and an environmental report.	0,58	Corporate Social responsibility
Q11	Your organization considers the quality of life of the current and future populations in its decision making.	0,57	Sustainable Development
Q27	In my organization, the change of consciousness in people, believers or non-believers, is the foundation of ethics.	0,48	Spirituality
Q26	The love for beautiful things is innate in humans and is a key motivation in ethics in my organization.	0,46	Good True Beautiful

Table B
Factor 2 Oblimin 50 items

Question number in final questionnaire	Questionnaire item	Loading value	Ethical framework initially attributed to
Q38	In my organization, ethics is nothing else than respecting the natural rights of people.	0,79	Neoliberalism
Q39	Policy makers in my organization are aware of the moral complexity and individual responsibilities that their decisions imply.	0,59	Care
Q37	In my organization, the golden rule maker is to treat people like themselves would be treated.	0,57	Spirituality

Table C
Factor 3 Oblimin 50 items

Question number in final questionnaire	Questionnaire item	Loading value	Ethical framework initially attributed to
Q8	In my organization, we act as if our action was a rule that should be followed by all.	0,78	Justice
Q7	My organization takes care of individuals, is sensitive to others, has concern for others and creates a relationship with individuals.	0,65	Care
Q9	In my organization, four ethical principles common to all three monotheistic religions are: justice, mutual respect, stewardship and honesty.	0,55	Spirituality
Q6	In its quest for ethics, my organization takes in account, but goes also beyond the sole interests of its shareholders or directors.	0,52	Stakeholders

Table D*Factor 4 Oblimin 50 items*

Question number in final questionnaire	Questionnaire item	Loading value	Ethical framework initially attributed to
Q35	One of the key roles for leaders and directors of my organization is to anticipate and respond to changing social norms in society, going beyond the law	0,60	Corporate Social responsibility
Q33	While pursuing its economic growth your organization contribute to the diminishing of social inequalities and poverty.	0,59	Sustainable Development
Q50	Ethics in my organization is measured, wise, true and induced well-being.	0,45	Good True Beautiful

Table E*Factor 5 Oblimin 50 items*

Question number in final questionnaire	Questionnaire item	Loading value	Ethical framework initially attributed to
Q5	In order to avoid that people do revolt, it is ethical to provide a minimum for the poor.	0,60	Neoliberalism
Q30	In ethics, the State must have a minimal role.	0,55	Neoliberalism
Q45	In my organization, the ethics of individuals depends on the social group they belong to.	0,45	Values

Table F
Factor 6 Oblimin 50 items

Question number in final questionnaire	Questionnaire item	Loading value	Ethical framework initially attributed to
Q36	In my organization, the desire to do his duty is more important than the search for personal happiness.	0,63	Justice
Q47	Stakeholders to consider priority in my organization are determined from their power over decision-makers, their social legitimacy and urgency of their request.	0,56	Stakeholders
Q34	In my organization, sensitivity and ethical action do not come from outside people, but come from the degree of harmony or disharmony felt within their being.	0,40	Good True Beautiful
Q1	An economic decision is evaluated with respect to its effects on the environment and equity between individuals.	0,39	Sustainable Development

Table G
Factor 7 Oblimin 50 items

Question number in final questionnaire	Questionnaire item	Loading value	Ethical framework initially attributed to
Q24	My organization has a relational perspective, not just rational decision making.	0,47	Care
Q46	My organization has a space for deliberation and discussion between those affected by a decision.	0,39	Discussion

Table H
Factor 8 Oblimin 50 items

Question number in final questionnaire	Questionnaire item	Loading value	Ethical framework initially attributed to
Q31	An ethical standard can become universal for a community if those involved collectively decide to adopt it.	0,48	Discussion
Q41	The balance of market forces naturally leads to activities that are ethical.	0,44	Neoliberalism

Annex E

Rotated Factor Pattern (Standardized Regression Coefficients) - 31 items

	Factor1	Factor2	Factor3	Factor4	Factor5	Factor6	Factor7	Factor8
q35	0.64001	0.04387	-0.07065	0.02153	0.00804	0.01410	0.02030	-0.01331
q33	0.62743	0.13887	0.11474	0.08657	-0.30614	-0.04312	-0.17776	0.12267
q43	0.53463	0.26226	0.17454	-0.05111	-0.18317	0.03918	-0.06438	-0.06395
q46	0.51997	-0.02427	0.10437	-0.09109	0.18703	-0.07938	0.17444	-0.12543
q22	0.49466	0.10481	0.05171	0.10609	0.23988	0.02548	-0.10594	0.13113
q12	0.14900	0.66962	0.06617	-0.10010	-0.03783	-0.10333	-0.03196	-0.05859
q13	-0.04377	0.61960	-0.13006	0.02536	-0.00762	-0.07431	0.03249	0.13680
q4	0.15608	0.52067	0.07826	0.14617	0.23699	0.16602	0.05819	-0.02652
q16	-0.08898	0.49565	0.20142	0.17384	0.06129	-0.10712	0.29817	-0.10041
q11	0.34252	0.43962	0.17010	0.00588	0.05327	0.21056	-0.17826	-0.05749
q39	0.22653	0.31298	0.03966	0.02274	0.27609	-0.22195	0.07224	-0.01138
q26	-0.11790	-0.01422	0.88227	0.07331	-0.04723	-0.00268	0.02592	0.10545
q20	0.30651	0.11192	0.48206	-0.04298	0.06689	0.18185	-0.37527	-0.13023
q28	0.26290	0.14019	0.35245	0.21544	-0.05359	-0.17685	-0.23432	0.05914
q30	-0.02925	0.07581	-0.09813	0.70551	-0.02185	0.08819	-0.08810	-0.05308
q5	-0.12372	-0.06458	0.13983	0.53272	-0.05928	-0.07157	-0.00051	0.09863
q45	0.09616	0.02653	0.00027	0.40554	-0.04350	0.05749	0.05938	-0.06469
q37	0.38164	0.13146	-0.05316	0.06491	0.42332	-0.28320	0.06697	0.12257
q38	0.27483	0.17532	-0.00559	0.16193	0.41734	-0.14451	0.17219	-0.00433
q15	0.15024	0.13138	0.20907	0.29796	0.36216	0.02149	-0.33976	-0.17778
q49	0.27683	-0.05414	0.15829	0.17796	-0.40698	-0.02689	0.10106	-0.02420
q14	0.01197	-0.04525	-0.05853	0.17260	-0.44122	0.06608	0.06062	-0.07436
q32	0.10997	-0.15463	0.11569	0.23469	0.13451	0.53987	0.11707	0.15383
q18	0.04290	0.08801	0.16732	0.04771	-0.03327	0.41674	-0.33255	-0.05070
q6	0.07173	0.02309	0.13184	0.06860	0.10390	-0.33325	-0.03489	-0.01664
q40	0.23445	0.13961	0.21776	-0.02859	0.21979	-0.41358	0.01899	-0.01441
q36	0.04213	0.07095	0.01123	0.00070	-0.05868	0.04747	0.48022	-0.04726
q1	-0.00277	0.32646	0.24306	-0.14326	0.16828	-0.05538	0.29892	0.01407
q31	-0.05846	0.09987	-0.04608	0.05272	0.09048	0.02857	0.00813	0.58287
q41	0.10296	-0.03127	0.10823	-0.04031	-0.02473	0.02486	-0.02891	0.41860
q42	0.23965	-0.08295	0.28701	0.24192	0.12294	-0.00369	0.03431	-0.29541

Rotated Factor Pattern (Standardized Regression Coefficients) - 31

items	Factor1	Factor2	Factor3	Factor4	Factor5
Factor6					
q38	0.68924	0.15408	-0.18102	-0.15345	0.12448
-0.00975					
q37	0.65473	0.17961	-0.00856	-0.22979	-0.12231
0.24549					
q46	0.60604	-0.04002	0.15065	-0.07264	-0.06808
-0.15039					
q22	0.57366	0.03471	0.09089	0.15679	0.05705
0.14597					
q35	0.43118	0.02018	0.22820	0.09704	-0.05382
-0.01938					
q12	0.02136	0.72237	0.22149	0.08387	-0.16612
-0.01209					
q13	-0.00481	0.59095	-0.07911	-0.04122	-0.04907
0.10154					
q16	0.09395	0.54778	0.01780	-0.13429	0.22099
-0.08481					
q4	0.38672	0.44956	-0.17613	0.22192	0.19559
-0.05407					
q33	0.18980	0.10162	0.57025	0.18220	0.05032
0.06522					
q49	-0.02855	-0.05390	0.45289	-0.07520	0.23299
-0.09421					
q43	0.26730	0.20368	0.44467	0.21342	-0.03780
-0.09729					
q28	0.21096	0.17419	0.39734	0.16773	0.16648
0.15034					
q26	0.10440	0.06559	0.30874	0.12517	0.28448
0.12782					
q18	-0.13745	0.02890	0.02270	0.63273	0.14659
-0.03466					
q20	0.27704	0.07895	0.32831	0.51351	0.03666
-0.00758					
q11	0.29277	0.34996	0.14824	0.42326	0.04065
-0.05537					
q36	0.06475	0.09126	-0.02023	-0.28612	0.09485
-0.11527					
q5	-0.10918	-0.02798	0.17036	-0.14803	0.56389
0.14169					
q30	-0.06984	0.06955	0.04377	0.08387	0.54359
0.00758					
q45	0.08448	0.01862	0.04466	0.00349	0.43175
-0.11774					
q32	0.11073	-0.21232	-0.12876	0.27584	0.42642
0.04802					
q31	-0.02811	0.10978	-0.12225	-0.04643	0.04840
0.55883					
q41	0.04823	-0.05746	0.08293	0.04591	-0.00362
0.41898					

Rotated Factor Pattern (Standardized Regression Coefficients) - 31

items	Factor1	Factor2	Factor3	Factor4	Factor5
Factor6					
q38	0.71154	0.15787	-0.17883	-0.06424	0.08479
-0.04006					
q37	0.65215	0.19440	0.02701	-0.22038	-0.07906
0.20867					
q46	0.58657	-0.03504	0.18200	-0.04863	-0.05496
-0.15377					
q22	0.53083	0.01913	0.15555	0.17776	0.03172
0.16731					
q35	0.37369	0.00665	0.30513	0.10090	-0.03982
0.03653					
q12	-0.00333	0.71217	0.25462	0.06629	-0.11212
-0.00659					
q13	0.00406	0.59455	-0.06227	-0.05049	-0.01620
0.09767					
q16	0.14229	0.52220	-0.02826	-0.04713	0.20826
-0.10155					
q4	0.38050	0.42656	-0.15118	0.30962	0.10748
-0.03971					
q33	0.11173	0.09041	0.63980	0.13884	0.11002
0.10579					
q43	0.20365	0.19197	0.49948	0.18425	-0.00378
-0.07281					
q28	0.17523	0.16254	0.39191	0.17832	0.17844
0.13333					
q49	-0.03538	-0.04734	0.38752	-0.03360	0.27060
-0.08656					
q18	-0.20625	-0.01061	0.06339	0.66000	0.01559
0.02345					
q20	0.20046	0.05284	0.36188	0.51517	-0.04175
0.00015					
q11	0.23088	0.32335	0.21246	0.43149	-0.01349
-0.02579					
q32	0.09390	-0.23918	-0.13165	0.36460	0.29750
0.09083					
q5	-0.06523	-0.01414	0.08733	-0.12914	0.63042
0.09527					
q30	-0.06125	0.06899	0.01015	0.11870	0.57659
0.01430					
q45	0.09920	0.01259	0.02059	0.06009	0.42639
-0.11051					
q31	-0.02919	0.11026	-0.12305	-0.04599	0.03848
0.59852					
q41	0.02623	-0.06442	0.09267	0.03974	-0.01530
0.41961					

Rotated Factor Pattern (Standardized Regression Coefficients) - 31 items

	Factor1	Factor2	Factor3	Factor4	Factor5
q20	0.78893	0.09570	-0.00154	-0.01377	0.01500
q33	0.62267	0.14668	0.01550	0.11724	0.03238
q11	0.60567	0.08908	0.32958	-0.00436	-0.01968
q43	0.59078	0.18831	0.14133	0.00788	-0.11670
q18	0.53208	-0.33426	-0.01791	0.05760	0.05404
q28	0.50494	0.18078	0.07297	0.21919	0.13840
q37	-0.04006	0.64913	0.23429	-0.07337	0.20531
q38	-0.06439	0.58225	0.25625	0.09561	0.00363
q46	0.19221	0.55894	-0.00811	-0.04338	-0.16847
q22	0.37660	0.43712	0.04309	0.05240	0.17870
q13	-0.04155	-0.02246	0.62752	-0.05586	0.07661
q12	0.30786	0.07244	0.57923	-0.11714	-0.03121
q16	-0.02959	0.12366	0.53358	0.19513	-0.10327
q4	0.22558	0.19740	0.48824	0.10277	0.00246
q5	-0.09207	0.01008	-0.06875	0.63109	0.09993
q30	0.04054	-0.12743	0.09081	0.60942	0.03589
q45	0.04552	0.04970	0.03977	0.42300	-0.10098
q49	0.24063	0.03431	-0.11697	0.27778	-0.11520
q31	-0.11073	-0.03980	0.13006	0.02681	0.58669
q41	0.12857	0.04544	-0.09646	-0.00677	0.41849

Rotated Factor Pattern (Standardized Regression Coefficients) - 31 items

	Factor1	Factor2	Factor3	Factor4	Factor5
q20	0.80413	0.09321	-0.03948	-0.00184	-0.00386
q33	0.62888	0.10585	0.04099	0.07990	0.04106
q11	0.60820	0.09595	0.29939	0.00570	-0.02649
q43	0.60592	0.16038	0.13979	-0.00073	-0.11777
q18	0.52593	-0.32242	-0.04242	0.07927	0.03924
q28	0.51972	0.17576	0.05115	0.21636	0.12355
q37	-0.03271	0.65556	0.21396	-0.07132	0.19348
q38	-0.06202	0.63275	0.19556	0.11379	-0.01166
q46	0.20402	0.54696	-0.02207	-0.05305	-0.16166
q22	0.38532	0.45216	0.00398	0.05636	0.16679
q13	-0.05044	-0.02946	0.65781	-0.06164	0.08991
q12	0.31188	0.05625	0.59450	-0.12590	-0.02706
q16	-0.01775	0.14343	0.50356	0.20338	-0.11028
q4	0.22870	0.23352	0.43657	0.11625	-0.00618
q30	0.05319	-0.11156	0.05994	0.63139	0.01576
q5	-0.05277	0.00162	-0.06462	0.55574	0.08859
q45	0.06129	0.06722	-0.00166	0.45503	-0.13069
q31	-0.12550	-0.03286	0.14924	0.01841	0.60455
q41	0.12185	0.04177	-0.08688	-0.00941	0.40672

