

The Relationship between Ethics Training and Employee Satisfaction: A Mediator of Corporate Responsibility Practices

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ABSTRACT

This study investigated the effects of ethics training on employee satisfaction. It also examined the mediating role of corporate-responsibility practices on the relationship between ethics training and employee satisfaction. Data were collected from Taiwan-based senior executives who represented, in total, 109 companies and who completed a questionnaire. Results show that ethics training positively influenced corporate-responsibility practices and that corporate-responsibility practices positively influenced employee satisfaction. We also found that corporate responsibility practices had a “partial mediating effect” on the relationship between ethics training and employee satisfaction.

INTRODUCTION

The accounting scandals of Enron and the filing of fraud charges against WorldCom regarding its business practices have shocked Western markets and have, once again, alerted people to the issue of business ethics (Ponemon & Michaelson, 2000). Since the beginning of the year 2000, there has been constant news of ethics scandals (Carson, 2003), not only astonishing most people in society, but also causing companies to attach importance to codes of conduct, outcomes that have given impetus to ethics education and ethics training in schools and businesses (Berrone, Surroca, & Trib’O, 2007).

Codes are presumably ineffective unless distributed to employees (Weaver, Treviño, & Cochran, 1999). For the sake of ethical-behavior modeling, organizations use various channels, such as memoranda, written standards, manuals, forms, and ceremonies, to disseminate the code of conduct to employees. But even distributing a code is not sufficient because it does not guarantee that anyone reads it (Kaptein & Schwartz, 2008). Even though most organizations have developed internal regulations, values, and policies to inculcate corporate ethical behavior in employees, a lack of ethical training would result in a failed communication of standards to employees (Bagley, 2003). Companies use a code to communicate their core values (Paine, 1994). Ethics training guarantees that employees read and are familiar with the content of the code (Kaptein & Schwartz, 2008). When a code is supported by ethics training and an ethics office, it can have a positive effect on related employee perceptions (ERC, 1994).

Ethical training plays an important role in promoting and communicating the “right” code of conduct (Ferrell, Fraedrich, & Ferrell, 2006). However, little empirical evidence supports the existing linkages between ethical training and organizational performance (Berrone, et al., 2007). Moreover, knowledge about how and why ethical training leads to positive organizational outcomes remains limited at best. (Buono, 2005) argued that social outcomes, particularly employee satisfaction should be taken into account (Jose & Lee, 2007) beyond the traditional financial outcomes. According to the logic of

stakeholder theory (Freeman, 1984), the employee is the key stakeholder, whose satisfaction results in positive organizational outcomes, like financial performance and low turnover (Berrone, et al., 2007). To fill up the gaps, this study will investigate the effect of ethical training on employee satisfaction, which is an important predictor of employee misconduct (Near & Miceli, 1988; Sims & Keenan, 1998). In addition, from an incentive viewpoint, ethics training is considered an organizational reward system, because the training motivates employees to work harder to enhance organizational financial performance. Thus, the first purpose of this study is to investigate the relationship between ethical training and employee satisfaction.

Good ethics is good business because it generates positive externalities like trust and commitment to stakeholders, which in turn helps ensure long-term performance (Hosmer, 1994; Jones, 1995). Berrone, et al. (2007) examined the effects of corporate ethic identity (CEI) on stakeholder satisfaction and financial performance and focused on the mediating effect of stakeholder satisfaction in the relationship. However, the aforementioned study did not explain why CEI activities affect stakeholder satisfaction, particularly employee satisfaction. The ethical training would generate a climate for a positive code of conduct, affecting employees' willingness to shoulder corporate social responsibility (Carroll, 1979). In turn, employee satisfaction would be promoted because of corporate social responsibility (Ferrell, et al., 2006). To understand how and why ethical training affects employee satisfaction, the current study will examine the mediating role of corporate social responsibility in the relationship.

The primary purpose of this study is to examine the effects of ethical training on employee satisfaction, and specifically to test the mediating role played by corporate-responsibility practices. The remainder of this article is structured as follows. First, we present relevant literature relating to the objectives of this work and our theoretical formulation. We propose a set of hypotheses grounded in the logic of stakeholder theory, through which we analyze the relationship between ethical training and employee satisfaction of firms. Next, we test our hypotheses on a sample of 109 firms in Taiwan. The article concludes with a discussion of the theoretical and practical significance of the study.

THEORY AND HYPOTHESES

Stakeholder Theory

According to the argument of Ferrell, Fraedrich, and Ferrell (2000)(Ferrell, Fraedrich, & Ferrell, 2000), a specific required behavior is right or wrong, ethical or unethical, and is often determined by stakeholders, particularly employees who work in organizations. Because employees are engaged in constructing ethical behaviors for organizations, a stakeholder approach appears to be the appropriate framework to connect ethics with employee satisfaction. The main thesis of stakeholder theory is that the firm is responsible for managing and coordinating the constellation of competitive and cooperative interests of various constituencies or stakeholders (Freeman, 1984). Thus, firms have multiple goals in addition to the singular end of maximizing the shareholder's value, as proposed by traditional economic theory (Friedman, 1970).

Organizations face various and many stakeholder interests. With limited resources, organizations must achieve and maintain a balance between their own and their stakeholders' interests and demands, maintain their joint operations, and achieve optimal levels of satisfaction for all parties. Stakeholders provide organizations with vital resources, and organizations therefore adopt practices to satisfy their expectations (Hill & Jones, 1992). The more important the stakeholder, the more the organization wishes to provide services to maximize that stakeholder's interests. If organizations do not have the sustained

commitment of a group of primary stakeholders, such as shareholders, customers, employees and suppliers, they cannot survive (Clarkson, 1995). Among the latter, employees are the most important source of competitiveness, but employees will decide on the basis of their perception of the organization whether they wish to work (Greening & Turban, 2000). Employees who identify with the organization for which they are working will likely wish to commit to the operations of organizations providing relevant resources and assistance (Maignan & Ferrell, 2004; Sen & Bhattacharya, 2001), including expenditure by potential clients, allocation of funds by potential shareholders, and the engagement of outstanding personnel. Employee satisfaction represents the intensity of identification an employee feels toward an organization, and this identification includes trust in and an acceptance of the given code of conduct, and willingness to make an effort to achieve organizational goals. In contrast, employees who are not satisfied with their work will not comply with codes of conduct, thus damaging the interests of other stakeholders.

The Relationships among Ethics Training, Corporate-Responsibility Practices, and Employee Satisfaction

Past scholars have suggested that corporate ethical identity has an important impact on stakeholder satisfaction (Berrone, et al., 2007). From stakeholder theory, corporate ethical identity is considered a strategic resource and a tool for satisfying the needs of the firm's stakeholders (van Riel, 1995). Ethics training and corporate-responsibility practices are highly relevant to corporate ethical-identity activities among the primary stakeholders—that is, the employees.

Waples, Antes, Murphy, Connelly, and Mumford (2009) conducted a meta-analysis and found that effective ethics training required an effective course design, delivery, and evaluation. For this reason, the present study proposes that the contents of ethics training should include managers' support for ethics training, as well as planning, implementation, content, and evaluation of ethics-training courses. Ethics training focuses on requirements of employees from organizations, the operations of a given code of conduct, and the level of importance that the organization attaches to the code of conduct (Schwartz, 2004). A comprehensive ethics-training program plays a highly effective communicative role and conveys a code of conduct for organizations, to outcomes that can go far in creating a positive ethical climate and can induce satisfaction in employees.

The degree of accordance between ethical expectations and ethical standards determines employees' evaluation of organizational performance (Logsdon & Yuthas, 1997). Moreover, employees would react and express their satisfaction when organizational standards toward ethics match with employees' ethical expectations. Ethical training provides a reference or standard for employees to use in evaluating their respective organization's actions. In terms of Eastern culture, employees who grow up and are educated under Confucian culture would likely have high ethical expectations of their organizations. In the present study, our sample is from Confucian culture, so we propose, as a premise, that employees have high ethical expectations. Thus, the more ethics training an organization implements (so that there is substantial congruence between employee expectations and ethics training), the greater the satisfaction the employees would feel with their respective organization and their own job. In this regard, we propose the following hypothesis:

Hypothesis 1: Ethics training will be positively related to employee satisfaction.

Organizations adopt corporate-responsibility practices to maximize the positive outcomes and to minimize the negative ones on stakeholders (Egri, et al., 2004). Corporate-responsibility practices focus on (1) employee-directed codes of conduct, which are fair systems of employee selection, promotion, and

compensation, (2) support for employees' training and development, and (3) assistance to employees in the balancing of work and family life (Mitchell, Agle, & Wood, 1997). The present study addresses only basic corporate-responsibility practices in regards to protecting the physical safety of employees, guaranteeing employment, providing reasonable work conditions, and preserving employees' basic rights. Employees who perceive fairness and justice are more likely to feel satisfied with organizations and their job. Corporate-responsibility practices would generate relatively favorable attitudes toward the company, including a reduction in "them versus us" feelings and greater employee satisfaction (Berman, Wicks, Kotha, & Jones, 1999). This in turn will lead to beneficial organizational outcomes, such as greater personal effort and a reduced intention to leave (Greening & Turban, 2000).

Corporate-responsibility practices could directly influence employee satisfaction by means of the exchange mechanism. Employees are the core of organizational resources and one of the most important stakeholders. According to social-exchange theory (Blau, 1964), the implementation of corporate-responsibility practices could substitute for a certain degree of employee loyalty and of employee efforts. For the sake of productivity and group cooperation, organizations try their best to create a trustworthy vision and safe environments for employees by instilling corporate-responsibility practices in the employees. Because trust is the basis of organization and employee relationships, employees would contribute their human capital and work-based time when perceiving themselves to be in a trustworthy relationship with an organization. Thus, the trust generated from corporate-responsibility practices would induce and enhance employee satisfaction (Ferrell, et al., 2006). In this regard, we propose the following hypothesis:

Hypothesis 2: Corporate-responsibility practices will be positively related to employee satisfaction.

Mediation in Corporate-Responsibility Practices

The linkages among ethical training, corporate-responsibility practices, and employee satisfaction could be explained from the perspective of social pressure and employee expectation. The growing importance of governmental regulations, the amplified scrutiny of the media, and increased pressure from various stakeholders have placed the business-ethics challenge on the strategic agenda of virtually all firms (Stevens, Steensma, Harrison, & Cochran, 2005; Weaver, et al., 1999). Through the social pressure resulting from ethical training, organizations would put more emphasis on the instillation of corporate-responsibility practices. That is, organizations investing time and effort in ethical training would, in turn, implement corporate-responsibility practices to satisfy employees' expectations.

When announcing to employees its attitudes toward social responsibility, a company must first identify its ethics-training program. Ethics training, apart from conveying the content of the company's code of conduct, carries the burden of encouraging managers within the organization to establish a role for ethics activities (Declich, 2001). From an investment perspective, organizations' possession of comprehensive and supportive ethics training implies that the organizations' implementation of corporate-responsibility practices is higher than would be the case for organizations lacking sufficient ethics training. Taken together, it seems that the extent of ethics training should have a positive impact on corporate-responsibility practices.

Moreover, to enhance employee work satisfaction, organizations could maintain a highly ethical environment by implementing corporate-responsibility practices induced through ethics training. That is, corporate-responsibility practice mediates the relationship between ethics training and employee satisfaction. The higher the levels of "corporate-responsibility practices" implementation for employees, the better the protection of employees' basic rights and, therefore, the higher the employee satisfaction.

Thus, the present study proposes that both ethics training and corporate-responsibility practices would influence employee satisfaction, and that ethics training would also indirectly influence employee satisfaction through corporate-responsibility practices. We propose the following hypothesis:

Hypothesis 3: Corporate-responsibility practices will mediate the relationship between ethics training and employee satisfaction.

METHODS

Samples and Procedures

Research participants were EMBA students at the National Taiwanese University of Science and Technology. They were all middle or senior managers with backgrounds in a diverse range of public - and private-sector operations in the fields of computing, life sciences, medicine, securities, banking, media, bulk selling, and so on. We collected the data of this study from middle and senior managers because middle managers generally have a more comprehensive understanding of internal company ethics training and corporate-responsibility practices than non-managerial employees have. In addition, middle managers have greater and more extensive opportunities for dialogue with lower-level employees than company leaders have. For this reason, middle managers have a more objective and comprehensive perspective from which to answer questions about levels of employee satisfaction within the organization. We sent out 400 questionnaires and received 127 responses, a rate of 31.75%. Eighteen of these were discarded as incomplete. Therefore, the following analyses were based on the 109 valid responses.

Among the 109 remaining participants, 55.6% were males. As to organizational tenure, 6.4% of participants had been employed by their current employers for less than a year, 37.6% had been employed for one to five years, 21.1% had been employed for six to ten years, 17.4% had been employed for 11 to 15 years, 8.3% had been employed for 16 to 20 years, and had been employed for more than 20 years. As regards age, those participants between 31 and 40 constituted the biggest single proportion at 42.2%, the next largest proportion being those between 41 and 50, at 34.9%.

The Development of Scales

We initially developed 18 items to represent the concepts of ethics-training comprehensiveness, companies' social-responsibility practices vis à vis employees, and employee satisfaction. All of these items were measured according to 7-point Likert scales.

Because the questionnaire was developed solely for the current study, we first conducted exploratory factor analysis (Conway & Huffcutt, 2003). To do so, we invited one professor and 21 EMBA students who were familiar with the topic of business ethics to evaluate these items. We used the principal-component method and the varimax-rotation method to extract factor loading. On the basis of criteria for factor eigenvalues greater than one, factor loading greater than 0.6, communalities greater than 0.5, and two factor loadings greater than 0.3, inappropriate items were eliminated (Gerbing & Anderson, 1998), leaving 14 items. The elimination of items can be broken down in two basic ways. (1) Corporate responsibility practice: of six original items, two were eliminated. (2) Employee satisfaction: of five original items, two were eliminated. Cronbach's Alpha values for ethics training, corporate-responsibility practices, and employee satisfaction respectively were 0.97, 0.95, and 0.89.

Table 1: Results of factor analysis

	Item	Factor loading	Eigen value	Cumulative variance
Ethics training	1. Company promotes “code of conduct” through training.	.85	9.03	60.22
	2. Company appoints suitable employee to serve as ethics-training course lecturer.	.89		
	3. Content of company-ethics training accords with employees’ needs.	.92		
	4. Time and manner of company-ethics training accord with employees’ needs.	.91		
	5. Company ethics-training materials accord with employees’ needs.	.93		
	6. Mid-ranking managers attach sufficient importance and are sufficiently supportive of ethical and training	.86		
	7. On completion of the ethics training, the company conducts an evaluation of outcomes.	.82		
Corporate Responsibility practice	8. The company attaches great importance to the physical safety of employees.	.86	2.42	76.31
	9. The company guarantees employment.	.89		
	10. The company provides reasonable work conditions, preserving employees’ basic rights.	.84		
	11. The company guarantees employees’ statutory rights.	.88		
Employee satisfaction	12. The company’s pay levels satisfy employees.	.82	1.26	84.68
	13. The company’s work-related benefits satisfy employees.	.89		
	14. The company’s work environment satisfies employees.	.80		

Extraction Method: Principal Component Analysis; Rotation Method: Varimax with Kaiser Normalization.

RESULTS

Table 2 contains the means, standard deviations, and correlations for the study’s variables. As shown, the mean of employee satisfaction was 4.69 (SD = 1.15). The mean scores of the ethics training and corporate-responsibility practices were 4.38 (SD = 1.55) and 5.29 (SD = 1.27), indicating that there was a considerable variation among companies in terms of ethics training and corporate-responsibility practices.

In terms of correlations, gender and organizational tenure had no significant correlation with employee satisfaction. As regards ethics training and corporate-responsibility practices, there was a positive correlation ($r = 0.51$, $p < .01$), which provides preliminary support for H1. Corporate-responsibility practices and employee satisfaction also exhibited a positive correlation ($r = 0.57$, $p < .01$), which provides preliminary support for H2.

Table 2: Means, standard deviations, and correlations

Variable	M	SD	1	2	3	4	5
1 Gender	-	-	-				
2 Organizational tenure	-	-	.15	-			
3 Ethics training	4.38	1.55	.16	.27 **	(.97)		
4 Responsibility practices	5.29	1.27	.17	.28 **	.51 **	(.95)	
5 Employee satisfaction	4.69	1.15	-.07	.17	.51 **	.57 **	(.89)

Notes: reliability estimates appear in parentheses along the diagonal; n=109; * $p < .05$, ** $p < .01$.

Table 3: Results of hierarchical regression analysis: corporate-responsibility practices as a mediator of ethics training and employee satisfaction (experiments H1-H3)

Variable	Corporate-responsibility practices		Employee satisfaction	
	Model 1	Model 2	Model 3	Model 4
Gender	0.16	-0.08	-0.08	-0.08
Organizational tenure	0.07	0.24	0.24	0.24
(ΔR^2)	(0.03)	(0.06)	(0.06)	(0.06)
Antecedent variable				
Ethics training	0.49 **	0.50 **		0.28 **
Corporate-responsibility practices			0.58 **	0.45 **
(ΔR^2)	(0.22) **	(0.23) **	(0.33) **	(0.38) **
Total R^2	0.25	0.30	0.39	0.45
Adjusted R^2	0.23	0.28	0.37	0.43
F value	11.89 **	14.64 **	22.27 **	20.86 **
Degrees of freedom	3,104	3,104	3,104	4,103

Notes: standardized regression coefficients of regression analyses are reported here; * $p < .05$, ** $p < .01$.

Hypothesis Testing

We employed hierarchical multiple regression to test this hypothesis. Table 3 presents the results of hierarchical regression analyses. As shown in Table 3, the ethics training was significantly related to employee satisfaction ($\beta = 0.50$, $p < .05$), and with a significant incremental R^2 of 0.23 ($p < .05$). Results of Model 2 of hierarchical multiple regressions indicate that ethics training added explanatory power to employee satisfaction beyond that of demographic control variables ($\Delta R^2 = .23$) and was positively associated with employee satisfaction. Hence, Hypothesis 1 was supported.

As shown in Table 3, corporate-responsibility practices were significantly related to employee satisfaction ($\beta = 0.58$, $p < .01$), and with a significant incremental R^2 of 0.33 ($p < .01$). This finding indicates that corporate-responsibility practices added explanatory power to employee satisfaction beyond that of demographic control variables, thus supporting Hypothesis 2.

Hypothesis 3 proposed that the effect of ethics training on employee satisfaction is mediated by corporate-responsibility practices. We examined this hypothesis by following the procedure suggested by Baron and Kenny (1986). According to Baron and Kenny, four conditions have to be met to support a mediation effect: (1) Antecedent variables have a significant predictive effect in relation to outcome variables. (2) Intervening variables have a significant predictive effect in relation to outcome variables. (3) Antecedent variables have a significant predictive effect in relation to intervening variables. (4) When antecedent variables and intervening variables are added simultaneously to a regression model, the predictive effect of the antecedent variables will be significantly reduced.

We can see from Table 3 several interesting points: (1) Ethics training has a significant predictive effect in relation to employee satisfaction ($\beta = .50$, $p < .05$; see Model 2), which satisfies the first condition. (2). Corporate-responsibility practices exert a significant predictive effect on employee satisfaction, establishing the second condition ($\beta = .58$, $p < .01$; see Model 3). (3) Ethics training has a significant predictive effect in relation to corporate-responsibility practices ($\beta = .49$, $p < .01$; see Model 1), establishing the third condition. (4) When ethics training and corporate-responsibility practices are simultaneously added to a regression model, it is found that both corporate-responsibility practices ($\beta = .45$, $p < .01$) and ethics training ($\beta = .28$, $p < .01$) remained significantly related to employee satisfaction (Model 4), thus suggesting that corporate-responsibility practices partially mediated the effect of ethics training on employee satisfaction (James & Brett, 1984).

DISCUSSION

The framework synthesized in this paper provides an answer to the question, “Why doesn’t ethical training influence employee satisfaction?”

The current study links the concepts of ethics training and employee satisfaction to each other, offsetting shortcomings in previous research by exploring ethics training and employee satisfaction simultaneously. In line with an argument made in previous research (Kaptein & Schwartz, 2008), we found that ethics training had a positive effect on employee attitudes (i.e., employee satisfaction). We also found that corporate-responsibility practices had a positive impact on employee satisfaction. In addition, we examined the possible mediating role of corporate-responsibility practices on the relationship between ethics training and employee satisfaction.

The results of this study reveal that corporate-responsibility practices partially mediated the relationship between ethics training and employee satisfaction. Our results indicate that ethics training, by helping improve corporate-responsibility practices, leads to higher employee satisfaction. As few studies to date have examined how ethics training affects employee satisfaction, our findings extend knowledge of the connection between ethics training and employee satisfaction.

Worthy of mention are two noteworthy limitations to this study. First, we included only employee satisfaction as the outcome variable in this study. This is because employee satisfaction can be rapidly shaped by ethics training and corporate-responsibility practices. In contrast, the impacts of ethics training and corporate-responsibility practices upon the financial performance of an organization are not immediate (Sekerka, 2009). Future research may employ time-lagged designs to explore the impact of ethics training and corporate-responsibility practices on other outcomes, such as company reputation and financial performance, to determine whether our conclusions hold for other important organizational outcomes.

The second limitation is that we collected data from one single source. There may be a problem of common-method bias. To assess the severity of common-method bias, we performed the Harman’s single-factor test (Podsakoff & Organ, 1986). Results show that a single factor explained 60.22% of variance, suggesting that the problem of common-method variance should not have had a substantial impact in this study.

In recent years, issues pertaining to the relationship between corporate social responsibility and stakeholders have received ever greater emphasis. However, most existing studies have explored only the relationship between corporate-responsibility practices and employee satisfaction. We argue that more relevant variables are needed in this line of research (such as ethics training used in this study). In addition, researchers should pay attention to outcomes other than employee satisfaction. Future research that examines the effects of corporate-responsibility practices on employee development, promotions in organizations, career planning, performance appraisal, and methods of reward and punishment are likely to be fruitful.

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