Influences on Ethical Decision Making in Organisations

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Abstract

Influences on Ethical Decision Making in Organisations by Donn Maguire

The subject of ethics in the workplace and ethical decision making have been in the background to discussions and the evolution of thinking behind Corporate Social Responsibility for years. The World Economic Forum at Davos has recognised (2020) that ethics will play a crucial role in the future as technology advances and ethical challenges will become more commonplace. Although organisations will need to build for the future, integrating ethical approaches, the decision makers in organisations across the world are at the forefront everyday being faced with ethical dilemmas. This is not just a challenge for the future.

This dissertation aims to examine in more detail the influences which the cognitions, individual, situational, and organisational moderators have on the decision makers within an organisational structure, faced with responsibility of making ethical judgements. The author has examined the literature and taken empirical research data, to focus on analysing the influences on ethical decision making, which to date have been subject to less scrutiny.

Six in-depth interviews of individuals with diverse experiences were conducted in summer 2021; to gather the empirical data, in a mono-method, qualitative, inductive research approach, enabling the author to analyse the practical experiences of the participants. This approach has aided the author in filling the research gaps in this study and in determining real issues affecting the processes of decision makers faced with ethical dilemmas today.

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Chapter 1: Introduction to the Topic of Research and the Thesis

1.0 Research Background

1.1.1 Background to the Topic of Influences on Ethical Decision Making

The United Nations stated in January 2020 that we are living in an increasingly unequal society, where "inequality is growing for more than 70% of the global population, exacerbating the risks of divisions and hampering economic and social development". In a world where the gap between rich and poor continues to grow and societal inequality is prevalent people have a strong desire to address inequality, although studies find fairness to be the key driver (Starmans, Sheskin, Bloom, 2017) with fair inequality(meritocracy), preferable to unfair equality.

The everyday decision for anyone in a position of power or responsibility then is when and how to act, and behind this, is the action ultimately designed to solely benefit oneself or benefit society. Arguably, wherein a person's motivations are self-serving their actions are not ethically informed, although studies show that people are more likely to consider dishonest behaviour that would benefit others, as being more morally acceptable, thereby reducing the guilt they would feel about benefiting from that behaviour (Gino, Ayal and Ariely, 2013).

There's been long debate about whether true altruism actually exists. Psychological Egoism theory suggests that no act of generosity or charity is really altruistic because the person can be rewarded intrinsically from self-satisfaction. Yet it is this egoism, or sense of one's own moral values that encourages a person in any given situation to determine what they believe to be right or wrong actions, and informs their ethical decision making process.

The subject of what internal and external influences shape a person's ethical decision making isn't new. Whether consequential, deontological, or virtue ethics are the fundamental philosophies utilised, any decision in any organisation or walk of life has two components; the nature/context of the dilemma, and the moral reasoning of the decision maker.

1.1.2 The Factors Impacting Individuals Decision Makers

The importance of business ethics and the need for ethical decision making has been recognised as a challenge that must be addressed for the future. Kay Firth-Butterfield, Head of Artificial Intelligence

and Machine Learning, at the World Economic Forum in Davos said "Ethics will be crucial to the success of the Fourth Industrial Revolution. The ethical challenges will only continue to grow and become more prevalent as machines advance. Organizations across industries – both private and public – will need to integrate these approaches." (2020).

The literature on how best to integrate an ethical approach to decision making into an organisation for machine learning and artificial intelligence is still being written. At its most fundamental level, any machine is only as good as the individual(s) that program them. The importance heretofore given to ethics has been sub-optimal in some of the leading literature. This can be observed to an extent by the significance given it by experts in their works. Donald Kuratko (2014, 2017) for example in his work on Entrepreneurship Theory, Process and Practice, reduced his analysis of ethics and social entrepreneurship from 37 to 23 pages within 3 years. Peter Drucker's works (2002) on Innovation and Entrepreneurship noticeably avoided addressing business ethics, and commentators (Schwartz, 1998) theorized on reasons for Drucker's denial of the relevance of business ethics; or that Drucker "mostly treats ethics as something external to the firm's internal functioning" (Cornford, 2008).

Despite the growing importance of ethics in business, organisations are designed to make profit without interest in the good of society (Bartlett and Preston, 2000). A challenge exists to convince the organisations that long-term benefits exist for them from pursuing ethical behaviour. The literature strongly indicates the value ethics can provide in an organisation, capable of adding both intrinsic and extrinsic value to the stakeholder. The evidence suggests that the impact of corporate strategies (for example Profit Maximisation strategy) can put a moral burden on an organisation where the individuals working within them may be faced with their own resultant moral dilemmas (Clyde et al., 2018).

When decisions are not established in law it falls on ethics to determine the appropriate action. When a goal to maximise profits or produce the most shareholder value, at all costs, does not run contrary to the established law, only ethics can evaluate the human and societal costs of pursuing such a course (Badaracco, 2016).

Therefore the first proponent of any ethical or unethical decision is the individual themselves. The onus then, if ethical practices are not being clearly communicated at an organisational level, resides with the individual and their peer group to establish and reinforce the standard of ethics adopted. The author examines and critically analyses the role individual, situational and organisational

moderators have on the person within the organisational who is put in the position of making an ethical judgement in chapter 2 and later within the findings and discussions in chapter 4.

1.2 Gaps in the Research.

1.2.1 The Individual Actor in the Ethical Dilemma

A good deal of literature looks to discuss the impacts of different corporate strategies on the ethical decision making within organisations. Ghosh et al. (2011) explore why moral codes etc. are not a barrier to pursuing profit maximisation in an organisation for example. Others focus on the relationship between ethics and management in organisations (Saremi, and Moein, 2014). To a lesser extent, the existing literature has discussed the values the individual brings to the decision making process within the organisation (Black et al., 2019). The nature of the decision, its context within an organisational structure, and significance it has for the organisation are topics broadly touched upon.

The author has noted that there has been less focus on the examination of the influences, or the individual, situational, and organisational moderators placed upon the individual decision maker in the role they occupy in an organisation. These moderators as outlined in Treviño's Interactionist Theory of Ethical Decision-making (1986) play a key role in determining the courage of conviction the individual decision maker brings to bear on determining their course of action when facing an ethical dilemma.

1.2.2 The Bare-Minimum Approach to Ethical Decision Making

The area of corporate-social responsibility (CSR) has generated extensive literature over the years. However the literature focuses primarily on the benefits of CSR, for the organisation, for the stakeholders, and the larger societal benefits that the application of CSR strategies can deliver (Friedman, 1970)(Ackerman, 1976). The tendencies in the literature are to highlight the monetary benefits of CSR to the organisation. Later studies provide further analysis, explaining how and why organisations should meet their corporate-social responsibilities (Carroll, 1991), but nonetheless establish profit for the organisation as the foundational building block of the CSR model.

The literature presents an overall view of what is necessary or needs to be done to meet the expected requirements for corporate social responsibility. This reinforces a, "do the bare minimum" approach to ethical decision making, to tick the proverbial boxes of what an organisation needs to

do to be seen publicly as operating ethically. This area is becoming known as "ethics washing". Scenarios now exist where organisations engage in extended ethical debates, and stall for time in an effort "to distract the public and to prevent or at least delay effective regulation and policy-making" (Metzinger, 2019). The author has noted that there is a distinct gap in the literature on the topic of ethics washing currently and would anticipate further exploration of the matter in the study.

1.3 Research Justification and Rationale

With the proliferation of digital technological advancement, the importance that business ethics plays within organisations has needed to evolve from Friedman's 1970's treatise that the "Social Responsibility of Business Is to Increase Its Profits". The focus has continued to be on the financial benefits that observing Corporate Social Responsibilities and signalling your ethical adherences can bring to your organisation (Garriga and Melé, 2004) (Saeidi et al., 2015). The perceived adherence to CSR affects several aspects to the organisation which individually and collectively drive profitability. Ethical behaviour on behalf of the organisation can improve your organisation's Public Reputation, assist in attracting and retaining talented employees, and in practice can lower the organisations risk (Alton 2017).

The organisations, unless strongly communicating ethical cultures and values, and monitoring, enforcing and maintaining those standards, need only pay a passing acknowledgement to the standards expected, to reap financial benefits. The ethics actually enforced within organisations and the burden of prioritising ethical decision making rest upon the shoulders of the individual in organisations (Kapur, 2020).

Kohlberg (1958) outlined a number of developmental stages of moral reasoning necessary for an individual's development of ethical behaviour. In addition, Treviño (1986) formulated the Interactionist Theory of Ethical Decision-making (Appendix 1: Fig 1), contending that there are a significant set of influences that can shape that decision making beyond the individual's level of moral reasoning. This study looks to find empirically if some or all of the Treviño moderators actively affect the ethical decision making process for individuals in different strata of organisations.

1.4 Overall Research Aims

In consideration of the gaps in literature in relation to the significant moderators upon individual actors as decision makers, in scenarios which they are faced with ethical/unethical dilemmas, this

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study primarily aims to begin to fill these gaps with empirical research. Any corporate strategy can potentially have ethical ramifications for an organisation and it is the individual decision maker in the organisation who must contend with different potential influences on their judgement. The pressures upon the individual actor in navigating organisational ethical dilemmas they are faced with have not been adequately addressed in literature to date. This research aim will be addressed by answering relevant research questions.

1.5 Research Questions

On the basis of the identified gaps in literature outlined in section 1.2, several research questions present themselves, to further explore the areas that are not adequately addressed.

1. What is the impact of possibly contentious corporate strategies (for example profit maximisation strategy) on ethical decision making, for the stakeholders in organisations?
2. Is there a tipping point where the drivers of an organisational culture, overpower the individual decision makers level of moral development in ethical decision making dilemmas?
3. Do unethical practices become engrained in the culture and values of an organisation and therefore manifest themselves as barriers to sustainable and ethical decision making and business practices?
4. Is there a true commitment to ethical practices in an organisation or, do they do anything other than the minimum required to meet expectations and engage in "ethics washing"?

To explore these, and underpin the objectives in this study, the author has structured their research around the five moderators outlined in Treviño's Interactionist Theory of Ethical Decision-making. The following research objectives are based on these questions and are discussed in the methodology section.

Objective 1: To investigate the effect of Cognitions on decision making.

Objective 2: To investigate the effect of Individual Moderators on decision making.

Objective 3: To investigate the effect of Situational Moderators on decision making.

Objective 4: To investigate the effect of Organisational Culture on decision making.

Objective 5: To investigate the effect of Characteristics of Work on decision making.

1.6 Research Methods and Scope for the Present Study

On analysis of the existing literature and identification of the gaps, the author determined it most appropriate to pursue a mono rather than mixed methodology for this study. As available literature and research in the area is limited, the study undertaken will be a qualitative research approach. This approach utilises inductive reasoning, but more so the qualitative research will gather the empirical data from individual accounts, which the author considers the best way to evaluate the objectives in 1.5 that are underpinned by the Treviño ethical framework.

1.6.1 Primary research sample

This study followed a qualitative, semi-structured interview process. Due to limitations placed by time, access issues, availability of interviewees, and geographical and technical limitations, the sample size was kept to six individuals. The individuals were chosen for their current and/or previous experiences working within organisations where they would have likely encountered ethical dilemmas during the course of their work.

1.6.2 Scope of the study

To broadly cover a range of experiences to give additional merit to the empirical sample, the study included an equal balance of male and female participants. The interviewees selected had experiences gathered over different durations of employment (10 to 30 years); in different disciplines (hedge-funds to NATO to Government to Silicon Valley); at different levels in their hierarchical structure (junior level to Vice President of Organisation); and experiences from all over the world (Ireland, UK, USA, Africa, China). The small but diverse sample of interviewees facilitated a robust set of data for the author to work from for the study. A sample of interviewees without any cognition of experience of ethical dilemmas was not covered in the scope of this study. Critically, the author considered after the study that such a cadre would have been useful to provide a baseline response.

1.7 Overview and Structure of the Research Project

Chapter 1: Introduction to the Topic of Research and the Thesis

This chapter introduces the chosen research topic, the influences on ethical decision making within organisations. It also discusses the identified gaps in the literature, the objectives of the research, and the methodology and scope of the study.

Chapter 2: Literature Review

This chapter comprises of a detailed review of academic literature relevant to the topic of the research. The literature review looks at and critically analyses different ethical models, and establishes the framework under which the study is being conducted.

Chapter 3: Methodology

This chapter discusses the research objectives for the study, and the decisions behind the chosen research methodology for the primary data collection. It also discusses the philosophy, approach, and strategy decisions made behind the research study.

Chapter 4: Research Findings and Discussion

This chapter details and analyses the findings of the primary research conducted. Treviño's Interactionist Theory of Ethical Decision-making model is used as the framework around which objectives and sub-objectives relevant to this research are explored.

Chapter 5: Conclusions and Recommendations

The final chapter provides a critical reflection on the study, drawing conclusions from the primary research. It also assess if the research aims and objectives have been adequately addressed, and offers recommendations for further research and learnings from the study.

Chapter 2: Literature Review

2.0 Introduction

This chapter looks at the existing literature and theories concerning ethical decision within an organisation and influences that inform those decisions. Initially it sets out the theory behind ethical decision making, looking at the consequential, deontological and virtue frameworks generally accepted for ethics based decision making. This part also sets out the frameworks that will inform the further analysis.

Next it discusses the foundational theory of Kholberg's Six Stages of Moral Development in relation to the ethical frameworks. This is used to contextualise the overarching ethical framework being looked at, Treviño's Interactionist Theory of Ethical Decision-making. Lastly, this chapter looks at the ethical and unethical decision making and how it is understood in relation to an organisations obligations under Corporate Social Responsibility, and what this means for stakeholders in the organisation.

2.1 Ethical Decision Making

The first step in this part is to look at ethical decision making and the (often conflicting) forces that influence those decisions. The Encyclopaedia Britannica (Singer, 2018) defines ethics as follows: "Ethics**,** also called moral philosophy**,** the discipline concerned with what is morally good and bad and morally right and wrong. The term is also applied to any system or theory of moral values or principles."

There is a perceived distinction between ethics and morals which can affect the weight of their influence on decision making within an organisation. Weinstein (2018) states that there is no meaningful difference between the concepts of ethics and morality, and although 76% of respondents to his paper said that there was a difference, there was no consensus on what the difference was. Spall (2019) on the other hand classifies ethics as being a societal or organisational guideline whereas morals are a more personal framework, "ethics are usually associated with a practical set of rules that are to be followed in a professional setting, such as a code of ethics in medicine, law, and business, whereas morals refer to an individual's personal principles".

Critically, based on this distinction, business ethics within an organisation would be expectations established at a corporate, cultural level, while the morality of the decisions being made is driven by

the values of the individual. Based upon traditional normative ethical theories, the following frameworks for ethical thinking which can be applied to decision making were defined at Brown University in 2011. The Consequential Framework, Duty Framework and Virtue Framework for ethical decision making outlined below set the context in which the Treviño model will be assessed, although from the perspective of impact of corporate strategies on ethical decision making, it is the Consequential Framework which would be more directly applicable.

2.1.1 Consequential Framework

The Brown University paper presents the Consequential Framework as one that looks at the future effects of potential choices or courses of action. This framework takes into account the participants, those who are directly involved in the actions or affected by them. The focus is on achieving the most desirable outcome. Therefore by this measure the most ethical conduct is that which produces the best results.

However, any conduct that produces favourable results in the whole may have negative impact for some of those participants. Additionally, the results achieved may not align with those the actions intended to arrive at. In fact, a point of criticism is that achieving a favourable result through unethical behaviours can be argued to be ultimately ethical when the consequences are deemed to be so. The old adage, popularly attributed to Machiavelli, but with recorded examples going back as far as Sophocles in 4th Century BC, that the "end justifies the means" is one that theoretically belongs within this Consequential Framework. The end itself cannot be taken as a thing in isolation. "There may be several ends in one given situation" (Lamprecht 1920) so it's wrong to justify the means by selecting one particular end as more significant than another. Unless a means is intrinsically good, the desired end does not justify the means chosen.

The benefits of applying the Consequential Framework in ethical decision making can be evidenced from Porter and Kramer (2006) in their use of consequential reasoning in creating shared value. Their consequential reasoning puts the focus on the means to justify the ends which itself has limitations (Lee 2016).

2.1.2 Duty Framework

The Duty Framework of ethical decision making (deontology ethics) is based on the individual performing the duties and/or obligations they have in any given situation, and from this derive the ethical actions from what the participant should and shouldn't do.

In theory, this framework creates a set of guidelines by which, if an action is ethical it applies to every participant in a given situation, ensuring everyone receives equal treatment. According to Brown University (2011) "This even-handedness encourages treating everyone with equal dignity and respect." On the other hand, the framework expects the participant to adhere to the guidelines dictated them regardless of outcome. In this situation, the means may be ethical but the ultimate outcome even if unfavourable is divorced from it. The duty framework can be seen to cause harm in certain circumstances, as in when used by military or law enforcement actors to provide justification for participants "just following orders". The Milgram experiments of the 1960's and the subsequent 1971 Stanford Prison Experiment explored the moral disconnect of the actors from their actions when they perceived themselves to be adhering to an authoritative framework. That the adherence to duty is of itself ethical is the basis of Immanuel Kant's philosophy, as McCarty (1989) explains "In Kantian ethics, then, actions are morally good only if performed from duty".

The juxtaposition of obligations from duty and the moral imperatives of the self, are opposing factors which are explored later in Treviño's Interactionist Theory and relevant in terms of the impacts of the organisational culture on ethical decision making.

2.1.3 Virtue Framework

The Virtue Framework of ethical decision making is based upon attempts to define the positive (and negative) character traits which act as motivating factors of the participant in a scenario. The Virtue Framework looks at what the participant defines as virtuous/ethical behaviour and whether their actions would be virtuous in a given scenario. Virtue ethics, said to be originally propounded by Aristotle, derives from a person's self-assessment of what sort of person they should be and how they should behave to be ethical. This ethical framework "believes that all of one's experiences, emotions, and thoughts can influence the development of one's character" (Brown University,2011). One of the major criticisms of Virtue ethics is that it depends upon a laudable role-model or a virtuous being to whom the participant aspires. This focus is on the ideal and not on the actions of the individual. What constitutes a virtue is also situational as it is dictated by the culture and circumstance. For example being quiet and servile were once considered as virtues for women; such

thinking having no place in a progressive modern culture/society. Nussbaum (1999) argues that Virtue ethics has been subsumed into consequentialism and duty ethics, as the Aristotelian virtues are present in both philosophies. Brady (2018) counters however that Nussbaum's theories are not just a realignment of Aristotle's "virtues" being given as "an alternative, or addition, to "utility" or "duty"" but represent a whole new paradigm of virtue ethics.

2.2 Kohlberg's Six Stages of Cognitive Moral Development

The author has determined that consequentialism is the most applicable ethical framework upon which, the impact of corporate strategies on ethical decision making, for the stakeholders in organizations will be assessed. One other ethical framework needs to be looked at first to properly contextualise Treviño's Interactionist Theory of Ethical Decision-making in this paper.

The fundamentals of Treviño's model are established against the backdrop of Lawrence Kohlberg's 1958 model outlining the Six stages of Cognitive Moral Development. Kohlberg's model, initially centred on the cognitive development of children, postulates that a moral reasoning is necessary for the development of ethical behaviour. The theory also states that this development takes place over six stages and suggests that the moral logic that develops is primarily focused on seeking and maintaining justice. Kohlberg uses "theories of political justice to support his claims of the moral adequacy of higher stages" (Puka 1991) so while his theory of moral development leads to a structured sense of justice, Kohlberg does not focus on morality as a driver. Instead he associates the principles of justice with each stage of development as they present themselves, making the linkages between moral development and perceptions of justice in the individual less clearly defined. Flanagan and Jackson (1987) observed that "For Kohlberg the morally good person is simply one who reasons with, and acts on the basis of, principles of justice and fairness." This is borne out by Kohlberg's other writings, approaching moral development as a deontology based ethics. Kohlberg (1981) himself rejected the tenets of virtue ethics, deriding the view that personality is comprised of "cognitive abilities, passions or motives, and traits of character."

According to Kohlberg, his six stages are divided into 3 levels of 2 stages each of development as follows:
Level 1: Pre-conventional level
This level lasts in theory until around age 9 and is shaped by a perception of the consequences for ones actions.

Stage 1: Punishment/obedience orientation

Behaviour is determined by consequences. The individual will obey in order to avoid punishment.

Stage 2: Instrumental purpose orientation

Behaviour is determined again by consequences. The individual focuses on receiving rewards or satisfying personal needs.

Level 2: Conventional level

At this level which would be commonly seen in adolescents, and is shaped by the acceptance of socially accepted norms of right and wrong. Individuals learn behaviour from their peers and role models.

Stage 3: Good Boy/Girl orientation

Behaviour is determined by social approval. The individual wants to maintain or win the affection and approval of others by being a "good person."

Stage 4: Law and order orientation

Behaviour is determined by Social rules and laws. This involves a more in-depth rationalisation by the individual, with ethical decision making being shaped by a belief that the rules and laws maintain a social order which should be preserved.

Level 3: Post-conventional or principled level

Individuals at level 3 develop an understanding of more abstract moral principles but determine to live by their own reasoned set of ethical principles, while adhering to societal norms. General opinion is that many individuals never reach this level of abstract moral reasoning.

Stage 5: Social contract orientation

Behaviour is determined by the individual's rights. Rules and Law are taken as open to be interpreted morally and not considered as absolutes. Depending on the scenario, there are exceptions to rules.

Stage 6: Universal ethical principle orientation

Behaviour at this level is determined by the individual's own self-determined set of ethical principles, in line with the theories of Immanuel Kant. The principles at this level are abstract and universal in their application.

There are a number of problematic aspects to Kholberg's model based on the assumptions he made in its formulation. Critically, moral reasoning does not guarantee moral behaviour (Ellemers et al. 2019). Additionally, Kohlberg placed an overemphasis on the adherence to principles of justice in his model. The model itself, as observed by critics is also flawed, due to the gender, age and cultural bias towards the demographic he selected for his research subjects.

With this in mind, advancing to Treviño's Interactionist Theory of Ethical Decision-making, it is valid to note that Treviño appears to have accounted for the weaknesses inherent in Kholberg's model before expanding upon it. She notes that his model only tests moral judgements which are limited to cognitions rather than behaviours. As such, it only measures what individuals think about particular moral dilemmas but does not measure how the individual would decide to behave in given scenarios.

2.3 Treviño's Interactionist Theory of Ethical Decision-making

Linda Treviño first published her Interactionist Theory of Ethical Decision making in organisations in 1986. The theory was heavily informed by Kohlberg's model of cognitive moral development, upon which foundations, her further research in business ethics would be developed. Trevino (1986) said of her model that it "combines individual variables (moral development, etc.) with situational variables to explain and predict the ethical decision-making behaviour of individuals in organizations".

She also outlined why an underlying need for the model existed. She had observed that prior to that point there had been a misalignment between ethical thinking and business practices, citing a tendency to "regard ethics as a branch of philosophy rather than as social science" and subsequently had the potential for business managers and academics to conclude that business ethics was a trivial or as she put it "a "Sunday school" subject" and therefore was not considered a subject meriting deeper investigation. The tendency to dismiss business ethics also, would lead others to conclude that "it is a matter of subjective preference about which no objective statements can be made".

While Treviño focuses on finding the driving forces behind good and bad ethical decision making, one of the flaws in the application of Kohlberg's theory that arises is referred to as the "moral judgment-action gap" (De Tienne, et al. 2019). This gap is the difference in the individual's behaviour between knowing what the right thing to do is, but their simultaneous wilful doing what they know is the morally wrong thing to do. Treviño attempts to find an explanation for the "moral judgement-action gap" which Kohlberg's model of moral development doesn't explain.

2.3.1 The Person-Situation Ethical Dilemma

Treviño's (1986) model proposes that "ethical decision making in organizations is explained by the interaction of individual and situational components". The cognitive moral development stages, as proposed by Kohlberg are what fundamentally determine how a given person acts (reacts) when

encountering a given ethical dilemma. It's proposed that a person's awareness/understanding of what is morally right or wrong, are insufficient to explain or even predict any ethics based behaviour or decisions by that person. At the real core of the ethical dilemma for Treviño, are the combination of external forces and "situational variables" that influence the persons own level of cognitive moral development, and this dictates a person's behaviour when faced with an ethical dilemma.

Treviño presents a number of factors that influence a person acting upon their cognitions of what is morally right or wrong. Separated between individual and situational factors, the three individual influences she presents; ego strength, field dependence, and locus of control, are explored further below. Thereafter is an examination of the situational influences upon the decision maker from their role; job context, reinforcement, relationships with colleagues, their hierarchy of authority and responsibility, and other pressures. The final situational influences explored are the organizational culture, and the characteristics of the work itself.

2.3.2 Cognitions – Moral Development after Kohlberg

As cited by Treviño, past studies have shown increasing cynicism amongst respondents in relation to their peers' actual commitment towards business ethics. Brenner and Molander (1977) discovered that 80% surveyed were of the opinion that managers should behave according to high ethical standards but nearly 50% felt that managers did not do so. It was felt in the study, that the failure of managers to measure up to expected standards were due to, the pursuit of financial gain compounded by the "lack of reinforcement of ethical behaviour, competition, and a sense that only "results" are important to superiors". Consequential ethics was the area that respondents evaluated their peers under, this could partially be informed by this area being the one in which they felt those same peers had failed in.

Treviño (1986) also cites a number of qualitative studies (Lincoln et al., 1982),(Carroll 1978), (Ferrell and Weaver et al. 1978), that paint a picture in which, managers felt both that they were more ethical than their peers in their respective organisations, and that they were under consistent pressure from those same peers to compromise their ethical standing to achieve the goals of their organisation. Although Treviño's consequentialism seeks to provide depth to Kohlberg's otherwise deontological framework, Torres (1998) argues that neither Kohlberg nor Treviño give weight in their models to individuals who may pursue ethical decisions "in order to lay the groundwork for some greater treachery ahead". Critically, such cognitions would not fit within the Treviño model because, it cannot be said that a decision whose consequence is personal advancement at the detriment of

others, can ever be considered as ethical in nature, if the deliberate decision is made, in full knowledge of the probable repercussions of the final outcome.

2.3.3 Individual Moderators

Of the two deterministic factors that Treviño's model proposes have influence on the ethical decision making of a person, the first, Individual Moderators, she divides into 3 areas; Ego Strength, Field Dependence, and Locus of Control. It could be expected that the level of influence that each of these Individual Moderators would have on a person are likely to vary, depending on the ethical dilemma faced. However, these moderators individual strength of influence, or their weighting of influence compared to the Situational Moderators on a person's ethical decision making, cannot be fully gauged. This is because, even if all Moderators are taken as a constant, the level of moral development of the subject, and the ethical dilemma being faced, would still be variables in the equation.

2.3.3.1 Ego Strength

Treviño's model explains Ego Strength as "a construct related to strength of conviction or self-regulating skills". An individual with a high level of ego strength are expected to be more rational, following their principles rather than being prone to act impulsively. By that determination, someone with high ego strength would be expected to more consistently cross the "moral judgement-action gap". Essentially, individuals with high ego strength know more often, not only the right thing to do, but would have the courage of their convictions to actually do the right thing also. Studies cited, such as Rest (1984) show people with higher ego strength are less inclined to cheat. However these studies are based on a very small sampling and couldn't be reliably considered to provide empirical evidence in support of Treviño's contention.

2.3.3.2 Field Dependence

The Individual Moderator of Field Dependence is linked by Treviño to the level of cognitive moral development which the decision maker has attained. The point of reference for an individual's field dependence is what helps the individual determine the appropriate course of action in potentially morally ambiguous or otherwise challenging ethical dilemmas. Treviño offers that "in ambiguous situations, the actions of field dependent individuals will be more consistent with the information provided by the external social referent than will the actions of field independent individuals." Theoretically, the higher the level a person's cognitive moral development, for example as a Stage 5 or Stage 6 according to Kohlberg's model, the more likely they are to be field independent decision

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makers and require less use of external social references to inform their behaviour. The previously mentioned Milgram experiments can provide a stark example of this, wherein an individual's decision making is affected by their understanding that they won't be held accountable for the consequences of their actions.

2.3.3.3 Locus of Control

The Locus of Control referenced as an Individual Moderator by Treviño are based upon Rotter's (1966) scale of both internal and external factors, measuring an individual's perception of the extent of control they have over the events in their own lives. A person who believes in the internal control factors is more inclined to think their actions have a direct impact upon the eventual results. A person who believes more in the impact of external control factors, on the other hand, is inclined to think that the consequences are beyond their control. Treviño proposes this second category of individuals are less likely to take responsibility for the consequences of their ethical/unethical behaviour, than the former.

2.3.4 Situational Moderators

The second of the two deterministic factors that Treviño's model proposes to have influence on the ethical decision making of a person, are the Situational Moderators. Rather than being focused on the level of cognitive moral development of the individual themselves, the Situational Moderators as described by Treviño are what could be broadly interpreted as environmental factors.

Although she notes that an "individual's susceptibility to situational influences varies with cognitive moral development stage", these factors are arguably addressed as Individual Moderators and are separate to the Situational Moderators outlined here which have an influence in their own right on the ethical decision making of the individual. The first of these Situational Moderators explained is that of Job Context and Reinforcement Theory. The next Situational Moderator is Other pressures. These factors are ones which can be considered to contribute to the individual's cognitive moral development, which distinguishes them from the direct influence of the Organisational Culture and the Characteristics of the Work.

2.3.4.1 Job Context and Reinforcement Theory

The job context is seen by Treviño as a moderator for the "moral judgement-action gap" of the individual, impacting as it does the relationship between knowing what is right and doing what is right. What is referred to as "Reinforcement theory" relies on consequentialism and offers the

argument that an organisation can dictate or reinforce the ethical and/or unethical behaviour of the individual in their organisation through a system of punishment and reward for the actions taken by said individual.

Hegarty and Sims (1978) observed that the extrinsic rewards offered in return for higher profits due to unethical behaviour, in turn resulted in a significant increase in unethical behaviour on the part of the individuals in the study. This and other studies support the reinforcement theory that an organization can influence the ethical decision-making of individuals by identifying what actions will merit punishment or reward.

2.3.4.2 Other pressures

Rest (1984) determined that the personal costs of ethical behaviour would impact upon ethical decision making. Pressures such as these make the person "more likely to defensively reappraise the situation". Influences like time pressure can diminish the individual's awareness of the needs of others. Competition for a scarcity of resources could also negatively influence an individual's ethical decision making (Staw and Szwajkowski 1975). Treviño is of the view that because the organisation is responsible for the social context where the behaviour happens, it is their responsibility to "provide a context that supports ethical behaviour and discourages unethical behaviour". Empirical evidence would indicate this is not practicable.

2.3.5 Organisational Culture

Treviño defines Organisational Culture as "the common set of assumptions, values, and beliefs shared by organizational members". The organisational culture is something which influences the behaviours, thoughts and feelings of those working in an organisation. The organisational culture is also evident in habits, norms, and identity conveyed in the organisation. As a contrast between opposed organisational cultures, the thinking is that in a democratic organisational culture individuals can be encouraged to take ownership of their decisions, consider opposing views and overall promote a culture which can grow the individual's cognitive moral development. On the other hand, in a more authoritarian organisation with more rigid and hierarchical structures, it is considered that the individual's cognitive moral development is restricted.

2.3.5.1 Normative Structure

The Normative Structure of an organisation represents the collective norms that guide its behaviour. As such, organisational members "share values and the goals, purposes and the beliefs of the

organisation". However Treviño states that in an organisation which espouses a weak culture, these values, goals, beliefs and purposes are not shared, as they are not clearly defined. Treviño therefore proposes that in a weak organisational culture, the individual is more likely to rely upon subculture norms for their guidance on ethical and unethical behaviours.

2.3.5.2 Referent Others and Obedience to Authority

In addressing an individual's referents to others, Treviño's model cites a Zey-Ferrell, Weaver, and Ferrell (1979) study in which they suggest the primary influence among marketing practitioners on ethical/unethical behaviour, was the practitioners perceptions of the behaviour of their peers. To address this Treviño suggests organisations identify desirable referent others, who can positively influence the organisations ethical behaviour. In respect of obedience to authority, she also states that an organisations culture can influence ethical behaviour through firstly the way in which it defines "authority relationships" and secondly through the way in which it apportions who has responsibility for any consequences of actions. Once again, Milgram style experiments in this area are examples of where referent behaviours serve to absolve the individual of the morality of their decision.

2.3.5.3 Responsibility for Consequences

The last influencing factor of the organisational culture described is responsibility for consequences. Treviño suggests that the individual in an organisations awareness of the consequences of their actions on others, and their acceptance of the responsibility for said consequences are both necessary conditions for influencing the individual's behaviour (Schwartz 1998). It is observed that an organisation may attempt to diffuse this responsibility for consequences by the promotion of external definitions of this responsibility based on hierarchal structures, jurisdictional authority, and formal role definitions. Essentially the consequentiality is mitigated by separating the decision maker from the consequences of their decision.

The structure of this model puts the responsibility of ethical decision making by the individual as a decision, divorced from the responsibility of their organisation. However, as the individual is empowered to make decisions on behalf of the organisation, the line between Individual and collective responsibility in this model is not clearly separated.

2.3.6 Characteristics of Work

The final Situational Moderator which Treviño identifies is the "characteristic of work. In her model, she proposes that work plays a significant role in the continued cognitive moral development of an individual. Specifically the two characteristics of work identified which she speculates may contribute to moral cognitive development are, role taking and the responsibility for the resolution of moral dilemmas.

2.3.6.1 Role-taking and the resolution of moral conflict

Treviño defines Role taking as "taking account of the perspective of others". She suggests that an individual taking a central role in the communications and decision making of a given group within an organisation generates further such opportunities. She also speculates that individuals in these role taking positions are more likely to increase their cognitive moral development. A theory is not advanced on how the role-takers opportunities for cognitive moral development may differ, based on their position within a democratic or authoritarian organisational culture as discussed previously.

In terms of the resolution of moral conflict, Treviño speculates that "individuals whose work holds them responsible for the frequent resolution of moral conflicts are more likely to continue to advance in cognitive moral development stage". While giving a broad example of ethical dilemmas faced by physicians she only gives select incidences where an individual, as a manager in an organisation would have the same persistent level of responsibility, one which could advance their cognitive moral development. In reality, most individuals in organisation can be held to account by their respective organisations adopted code of ethics. However, Treviño (1986) expressed the opinion that "research is inconclusive regarding effectiveness of the formal codes in changing attitudes or behaviour".

2.4 Ethical/Unethical Behaviour and Corporate Social Responsibility

Following consideration of Treviño's Interactionist Theory of Ethical Decision-making, specifically the Individual Moderators and Situational Moderators that influence the decision making behaviour of the individual in an organisation; the next consideration is how the resultant ethical and unethical behaviours interact with the organisations Corporate Social responsibility.

2.4.1 Profitability Vs Profit Maximisation

Beyond the influences on an individual's ethical decision making, there is the broader determination for the organisation as to whether ethical decision making must be encouraged or merely tolerated; whether for reputational considerations, or until such time as they can successfully ignore or discard ethical behaviours without negatively impacting their profitability. Ethical decision making is not in conflict with corporate strategies.

Ghosh et al. (2011) explored why moral codes, public interests and social values needn't pose a threat to profit maximization of any organisation. Enderle (2009) conceptualised wealth creation beyond just profit maximisation. The strengths of this approach are explored by Kolstadt (2007) discussion on why organisations shouldn't always seek profit maximization. Northrop's (2013) paper exploring the assumptions underlying the distinctions between "profit maximization" and "making profit" arguably support the assumption that profit maximisation is less inclined towards ethical business practice within the organisation. It therefore allows less latitude for ethical decision making on an individual level, thus restricting the effective adoption of ethical practices.

2.4.2 Shareholder Vs Stakeholder theory

In terms of the normative claims of moral relativism between Shareholder and Stakeholder, a single, morally superior model of corporate governance should theoretically suffice for all organisations (West 2016). The burden of ethical decision making is apparently held to a higher standard for stakeholders in an organisation compared to the shareholders. The question exists, whether or not it is wrong to impose the same moral standards on different types of organisations when the standard of ethical decision making can vary greatly depending on their respective organisational cultures. Ingerson et al.'s (2015) discussion paper on whether stakeholder capitalism or shareholder capitalism is superior in advancing society and economy, adds theoretical evidence to both sides of this argument.

2.4.2.1 Friedman Vs Schaefer Vs Ackerman

Friedman's (2004) argument supports his 1962 statements that the Corporate Social Responsibility of an organisation is simply about increasing profits. Schaefer (2008), in his critical analysis explains that Friedman implies that shareholders of an organisation have no obligation to direct the organisations management to exercise social responsibility. Although this is a position which Friedman still maintains it is one against which Schaefer argues a convergent strategy, that being the stakeholder theory. Schaefer puts forward that the "existence of a duty for corporations to exhibit

social responsibility generally favours a stakeholder model of the corporation over a shareholder one."

While Friedman holds the view that an individual in an organisation has no other social responsibility other than to serve the shareholders, Ackerman's (1976) model of Corporate Social Responsibility in contrast, emphasises the organisations internal policy goals and how they can be met in relation to the organisations Corporate Social Responsibility. In Ackerman's model, the manager of the company familiarises themselves with the most common social problems and then displays a willingness to take on projects aimed at addressing those problems. This position of doing the right thing for right reason is indicative of what Treviño (1986) describes in her Interactionist Theory of Ethical Decision-making.

Dobos (2011) in response to Schaefer, evaluates whether ethical decisions informed by Corporate Social Responsibility can be equally beneficial to both shareholder and stakeholder. It is inconclusive whether the shareholders goal of profits, and the stakeholders goal of a morally superior model of corporate governance, must exist mutually exclusive to one another.

2.4.3 Carroll's Corporate Social Responsibility Pyramid

Corporate Social Responsibility in an organisation is driven by their values. Organisations now not only feel responsible for the creation of wealth but also for social and environmental benefits (Zadek 1998). The public pressure for an organisation to become more socially responsible, in terms of the environment, labour standards and human rights, now heavily influence the strategic development of an organisation.

This is a natural evolution of the Carroll (1991) model of the Corporate Social Responsibility Pyramid. In Carroll's model the foundation strata was towards economic responsibility to be profitable. Built upon this are the legal responsibilities of the organisation, and above that the ethical responsibilities, to do the right thing. Finally, it is upon these ethical obligations for the organisation, where Carroll builds their philanthropic responsibilities.

2.5 How Literature has influenced Instrumentation and Methodology

During the literature review, the author has considered the ethical philosophies, before selecting consequentialism and critically evaluating the Kohlberg and Treviño models which inform the

research. The author has also considered criticism of some dominant corporate strategies whose adoption can create ethical dilemmas for individual decision makers within the organisation, although they do not necessarily need to. Through reading, the author has identified limited criticisms of the Treviño model and the moderators she proposes. This has guided the author's focus towards testing the moderators on the individual decision makers, more than towards the weight being brought upon them by the nature of the decision itself.

Chapter 3: Methodology

3.0 Introduction

Research, according to Leedy and Ormrod (2010) is "a systematic process of gathering, evaluating, and interpreting data to increase understanding of a phenomenon". At the centre of the research process is the question or problem that the researcher or author is seeking to explore. Leedy and Ormrod also describe research as a process which can develop new ways of thinking and/or possibly inspire further research in the area.

Creswell (2002) noted the differences between quantitative and qualitative research, in that quantitative research "is the process of collecting, analysing, interpreting, and writing the results of a study", whereas qualitative research is the process of "data collection, analysis, and report writing, differing from the traditional, quantitative approaches." For the purposes of this study, a qualitative research approach is taken as the optimal one as it builds upon inductive, rather than deductive reasoning. With qualitative research, the empirical data is gathered from previous studies and individual accounts and then used to explore the social and personal behaviours that are postulated in the relevant theories.

3.1 Research Aims and Objectives

The primary aim of this study is to examine through empirical evidence and individual accounts the conflicting influences (or moderators) on the individual decision maker in an organisation, which can specifically impact on the ethical standing of such decisions. The key drivers which are being considered as a catalyst imposing ethical dilemmas for decision makers within a given organisation are corporate strategies. The following research objectives have been set to see the influences on decision makers when faced with potential ethical dilemmas:

Objective 1: To investigate the effect of Cognitions on decision making.
Objective 2: To investigate the effect of Individual Moderators on decision making.
Objective 3: To investigate the effect of Situational Moderators on decision making.
Objective 4: To investigate the effect of Organisational Culture on decision making.
Objective 5: To investigate the effect of Characteristics of Work on decision making.

Although, there are arguments and counter arguments in journals and other peer-reviewed works such as the Journal of Business Ethics which have provided a range of theoretical explorations and some case studies from which this research can draw, the first-hand experiences of individuals faced

with ethical dilemmas in their organisations will provide evidence of these moderators on ethical decision making.

Studies on the interlinkages between profits and ethics offer little evidence that the two must be mutually exclusive. Evidence indicates that corporate social responsibility, ethical business practices, and organisations that continue to operate in the public interest, can do so successfully without needing to threaten corporate strategies such as profit maximisation or growing shareholder wealth.

3.2 Proposed Research Methodology

The Saunders Research Onion (Appendix 1: Fig 2) has been chosen as the guiding framework for the research methodology. The research onion conceptualised by Saunders, Lewis, Thornhill (2009) provides a layered approach which should essentially be peeled away to reach the core of the various research methods. The 5 layers of the onions that are considered are the philosophies, approaches, strategies, choices, and time horizons, which are stripped back to arrive at the techniques and procedures at the core of the Saunders model. The benefit of this approach is that while the tendency for researchers is to conceive of the techniques and procedures first (be it conducting in-depth interviews or blind questionnaires), the Saunders model considers the other important layers first as a guide to aid the researcher in arriving at the core(15 Writers 2019).

To apply the Saunders Research onion methodology one must make decisions at each layer which guides the research to then effectively peel that layer away, presenting the next set of key decisions to be made, thus ultimately informing and guiding the techniques and procedures that will form the data collection and analysis stage.

This chapter discusses the decisions behind the philosophy, approach, strategy and choices, and the subsequent data collection and data analysis techniques, employed in the research methodology.

3.2.1 Research Philosophy

The Research Philosophy, the first layer of Saunders Research Onion addresses the ontological or epistemological philosophies which should be considered for adoption in the research methodology. The ontological refers to what is the nature of reality and what an individual is truly capable of understanding; it is as Crossley (2001) describes as the ""what" and "how" of what we know". On the other hand epistemology refers to how knowledge is gathered and from which sources it's gathered; or as Crossley describes it, ""how" we can obtain knowledge and come to understand things". Beyond this, the research philosophies are separated between Positivism, Realism, Interpretivism, and Pragmatism.

Positivism fundamentally is based on the theory that what is being studied can only be studied objectively and that a researcher cannot make interpretations of what they study, but merely observe. As such, knowledge can only be gained through empirical research and the researcher determines things as absolutely true, false, or otherwise inconsequential. Park (2020) states that although Positivism relies upon quantitatively established hypotheses, Positivist research, does not always need to rely on quantitative methods.

Realism is defined by Phillips (1987, p. 205) as "the view that entities exist independently of being perceived, or independently of our theories about them." Realism then as a theory can be compatible with qualitative research methodologies, given that an individual's cognition and behaviours can be measured, observed and subsequently identified and verified by means of qualitative study.

Interpretivism essentially focuses upon the influence that social and cultural moderators can have on an individual. With this research philosophy, the researcher's role is one of interpreter to determine an overarching view of the individual's thoughts and actions. Bryman and Bell (2007 pg18) express the view that the study of the social world requires a logic of research procedure that reflects the distinctiveness of humans as against the natural order. Interpretivism is therefore concerned with the understanding of an individual's actions; and consequently the changes in those actions based upon the forces that influence them.

Pragmatism primarily focuses on the application of a practical stance towards research where the perceived knowledge is not an absolute but is instead being continually challenged and reinterpreted. Pragmatism therefore relies on the researcher determining the best fit to the

situation, essentially choosing the value of philosophical concepts to adopt in circumstances where they prove to be of relevance. Or as Crossley (2021) describes "Pragmatism is not committed to (or limited by) one specific philosophy."

On consideration of these factors, especially the nature of the ethical dilemmas which influence an individual's decision making, how their moral development drives their internal understandings and rationalisations, the epistemological method was chosen over the ontological. The ontological philosophy deals in absolutes which would not be a practical basis to examine the moderators and nuances of individual ethics based decision making. Furthermore, for this study the decision to follow the interpretivistic approach above the others is based upon interpretivism reflecting the human actions as deterministic values for examination and therefore lending itself more appropriately to qualitative research and theory.

The alternate approaches which were rejected, Positivism and Realism are too bound by scientific, observable, and measurable empirical study as to allow for the nuanced conflicts occurring in an individual's moral development framework guiding their ethical decision making processes. For this reason also, pragmatism was rejected as a "whatever fits" approach would stray too far from the interpretivism approach which is required here, being reliant on ethics and values which are major concerns of this study.

3.2.2 Research Approach

The second layer of the Saunders Research onion is arrived at following the methodology being selected. In this layer, the Research Approach, there are two distinct standpoints from which the appropriate Research Approach is chosen; these being the Deductive and the Inductive approaches. The determination between these approaches influences the later decisions that will be taken concerning data collection and data analysis.

Firstly, the Deductive Research approach is often associated with scientific reasoning. It starts from an "as is" position, wherein the researcher examines the work and/or the relevant hypotheses of those who have worked before them in the area of study. Based on findings presented in the literature review, the researcher subsequently builds upon those studies and theories by further testing those hypotheses. Deductive Research essentially tests existing theory and is usually used within quantitative research.

The Inductive Research approach on the other hand involves the analysis and extrapolation of an existing hypothesis or theory, or a perceived "gap" in one, to develop a new or evolved theory from the available research, or perhaps formulates and tests a new hypotheses suggested by the interpretation of earlier findings. Inductive Research is less constrained and more exploratory than Deductive Research however it's limited in that its findings are not easily proven conclusively but can be easily counter-argued. Inductive research is most commonly used in qualitative research.

For the purpose of this study, the Inductive Research approach has been chosen as the most appropriate. To examine Treviño's (1986) model which proposes that "ethical decision making in organizations is explained by the interaction of individual and situational components", the inductive approach will inform if the ethical moderators said to be present in a decision making process, are realistically significant determinants on the ethical or unethical decisions subsequently made by the individual.

The supposed level of moral development of the decision maker informs their ethical decision making process. To determine the individual's perceptions of self and the moderators that they felt were or were not real influences on their decision making process, an Inductive Research approach is applied to a number of qualitative interviews. Inductive Research provides for the interviewees own experiences to be evaluated against the model, whereas deductive research would require commonly measurable outcomes upon which to form proofs. Although only a small sample of individuals are selected, each has had a different background and position within an organisational structure. This theoretically gives them a broader range and varying intensity of individual and situational moderators they would encounter in their decision making processes.

3.2.3 Research Strategy

The third layer of the Saunders Research onion is concerned with the Research Strategy. The onion provides for a number of different strategies; Experiment, Survey, Case Study, Action Research, Grounded Theory, Ethnography, and Archival Research. The strategies are broad to meet both quantitative and qualitative research requirements; the optimal strategy to pursue is dictated by both the type of data required for the research and by the aims of the study.

As this research is a qualitative, epistemological approach to interpretivistic Inductive research, certain research strategies are discounted as being generally unsuitable to use. By that reasoning,

the decision to conduct in-depth interviews with a select cohort of individuals to determine the level in which the Treviño model has/hasn't been applicable to them follows more closely along the Case Study research strategy than other strategies. As Bryman and Bell (2007 pg 60) observe, "for some case study researchers, cases are selected in order to represent a population, and, in such cases, more formal sampling is required". They further observe, after that there are 3 types of case study, "Intrinsic cases are undertaken primarily to gain insight into the particularities of a situation, rather than to gain insight into other cases or generic issues. Instrumental case studies are those that focus on using the case as a means of understanding a broader issue or allowing generalizations to be challenged. Finally, there is the category of multiple or collective cases that are undertaken jointly to explore a general phenomenon." This research by selecting interviewees with a variety of experience and perspectives falls into this third category of case study.

While the interviewees will reference their real-life experience, the objective is to develop an understanding of how the model applies or dis-applies within the study, and not to make generalisations on the findings. The Case Study research strategy also enables the researcher to take into account the social, organisational and cultural contexts, which are important moderators to be examined in the study.

The other research strategies, for example, experimental research would have proved unsuitable as it is deductive in nature and aligned to a positivist research philosophy. Similarly, Action research is unsuitable because while qualitative in its findings, it requires that it is conducted in practical settings which would not be conducive to examining the individual's decisions under the Treviño model as required with the interpretivistic approach.

The research choice here, as is explained in Saunders's Research Onion's 4th layer is the choice between Mono-method, Mixed-method, and Multi-method approach. This research is following a specific qualitative method solely and therefore is pursuing the mono-method research approach. While some consideration was given initially to other methodologies, quantitative research would not have been suitable for this study so subsequently the mixed-method and multi-method are not applicable research choices.

The Time Horizons as set out in Saunders's Research Onion's 5th layer are either cross-sectional or longitudinal. The latter refers to research taking place at multiple points over a period of time. The former refers to a study or studies taking place at a certain point in time. As this research relies on

studies and interviews which take place at a fixed point, the collective research is on a cross-sectional Time Horizon.

3.3 Qualitative Data Primary Collection

At the core of the Saunders Research onion are the techniques and procedures which have been shaped by the preceding layers of the model. At this point the actual data collection and data analysis take place.

As determined by the tenets of Treviño's Interactionist Theory of Ethical Decision-making, this research explores the deterministic factors, that is, the situational and individual moderators as proposed by Treviño, on the individual and the effective strength and prevalence of these moderators inside any given organisation, according to the personal experiences of the select interviewees. The factor of the individual perception of self, being their level of moral development as espoused by Kohlberg may or may not also have an impact upon the decisions individuals make when faced with ethical decision making and their ability to navigate possible ethical dilemmas. This research is following the views and experiences perceived by the interviewees, which makes the data gathered from them subjective in nature. This research has chosen to follow qualitative data collection as its primary source as the processing of data received requires an interpretivistic approach which quantitative research could not facilitate.

The decision to choose in-depth interviews is to provide the individuals with a broad scope of questions and ethical decision making moderators which they may or may not have experienced in their respective organisational structures. From the questions asked, the interviewee will relate if the influence of individual and/or situational moderators were experienced or recognised as such. They will also assess the degree to which the moderators impacted upon the ethical decisions the interviewees were required to make in their respective experiences.

3.3.1 Population

The cadre of 6 interviewees selected for the qualitative research were chosen for the unique perspectives they would have in the context of how the Treviño model may legitimately apply to them. Amongst them exist a range between 10 and 30 years in their organisations; varying disciplines from hedge-fund management to NATO to Silicon Valley. The interviewees have also

occupied different levels in their hierarchical structure from junior level to Vice President of their Organisation; and diverse geographical experiences across 4 continents.

3.3.2 Analysing Qualitative Data

The qualitative data was gathered via interview conducted via MS Teams to facilitate both the remote interview requirements and the ability to schedule and record the interviews. Copies of the recorded interviews were returned to the interviewees for the purposes of ensuring verification of accuracy.

Based upon the Research objectives in 3.1 above, and applying the Saunders Research Onion the following research questions were explored during the interviews by the 3 sub-questions related to each of the 5 objectives identified, to get a holistic view of the effects the moderators had on each interviewee.

1. What is the impact of possibly contentious corporate strategies (for example profit maximisation strategy) on ethical decision making, for the stakeholders in organisations?
2. Is there a tipping point where the drivers of an organisational culture, overpower the individual decision makers level of moral development in ethical decision making dilemmas?
3. Do unethical practices become engrained in the culture and values of an organisation and therefore manifest themselves as barriers to sustainable and ethical decision making and business practices?
4. Is there a true commitment to ethical practices in an organisation or, do they do anything other than the minimum required to meet expectations and engage in "ethics washing"?

The empirical data relating to each of 15 sub-questions covering the objectives informed by Treviño's Interactionist Theory of Ethical Decision-making model was then analysed, and aggregate results and discussions to the questions are presented in chapter 4.

3.4 Ethical considerations

A research paper exploring the impact of corporate strategies espoused by the expectations, cultures and values of any given organisation, upon the ethical decision making of the individuals in said organisations; will have ethical considerations in respect of the interviewees chosen to engage in the study.

First and foremost the question in relation to the interviewees is their own right to anonymity. Although they express a willingness to engage in the research, their position or future position must be a consideration and therefore that right should they chose to exercise it, must be respected. Due to the nature of the interviews being recorded for verification, a number of potential interviewees approached were unwilling to participate.

The other overriding principals are the legislative requirements under the General Data Protection Regulation. Similar to the right to anonymity, participants are afforded unalienable fundamental human rights which can and must be respected at all times.

3.5 Limitations to Research

The research undertaken has inherent limitations which must be recognised. Firstly, as discussed previously, the choice to pursue Inductive Research, although less constrained than Deductive Research, is limited in that its findings are not easily proven conclusively. It also presents the problem wherein the counter argument can easily be supported.

The next limitation is that while attempting to isolate a sample of interviewees with broad individual and situational experiences to address the many moderators in the Treviño model, the small sample size may only provide indicative but not compelling results.

The third limitation considered in the research is that the responses provided by the interviewees will perforce be subjective rather than objective. The variable that is the level of moral development of the interviewee is a significant contributor, consequently the decisions and actions of interviewee "A" in organisation "A" for example cannot generally be assumed to equal that interviewees actions if they were facing the dilemmas encountered in organisation "B" or "C" by those respective interviewees.

Chapter 4: Research Findings and Discussion

4.0 Introduction

The literature has looked at the consequential, deontological and virtue frameworks applied in ethics based decision making. The author, for the purposes of this study determined that consequentialism would be the most suitable ethical framework to explore. Initially the question as to whether, the impact of profit maximisation strategy, or any other corporate, not necessarily profit-focused strategy, would impact ethical decision making. However, as the research has found that organisational climate is just one moderator to be considered, the application of an inductive method of research gave a more holistic view of the decision maker themselves; as the subject responsible for making ethical or unethical decisions, rather than focusing on the ethical standing of the decision the individuals have to navigate. The objectives here therefore focused on the decision maker rather than the merits of the decision, addressing the two research gaps. These objectives investigate the ethical framework presented in Treviño's Interactionist Theory of Ethical Decision-making and whether the sub-objectives support or rebut the extent to which the moderators play on the decision maker, and ergo the decision. In addition the interviewee responses highlight the emerging gap, the concept referred to as "ethics washing". This research has been able to explore those gaps in the course of the study's research interviews.

This section also shows that analysis of the responses from the participant interviewees reveals parallels between their responses and the current literature in some but crucially not all areas. In the findings that follow, the six interviewees are identified as (IV1), (IV2), etc.

4.1 Qualitative Research Findings

The questions (Appendix 2) the author put to the interviewees broke down five areas in Treviño's Interactionist Theory into objectives, shaping the sub-questions to explore the participants own cognitions, experiences and understanding of the moderators on ethical decision making. The responses to the interviews contribute to the determination of the relevance of Treviño's model on individuals at different hierarchical levels within their given organisations and whether they, their role in their organisation, or the culture of the organisation itself, had a significant influence on their ethical decision making.

The findings of this research showed that the participant's individual experiences and understandings of the influences upon their decision making processes, were mostly in agreement with each other. This was regardless of the roles they each occupied inside their organisations hierarchy, or the nature of work the organisation was engaged in. Additionally, while some of their experiences would support the thinking and literature being put forward in the Treviño model, the study found all the participants to be in agreement in terms of the areas of the model their experiences refuted.

4.2 Objective 1: To investigate the effect of Cognitions on an individual's decision making

The author in this objective looked at the respondents own cognitions in relation to ethical decision making. The cognitions are an extrapolation of Kohlberg's Six stages of Cognitive Moral Development model, which states that an advancing level of moral reasoning is necessary for the development of ethical behaviour, and by inference ethical decision making. The disconnect between Treviño and the earlier Kohlberg model is that Treviño's focus is on the actioned behaviours in a practical sense compared to Kohlberg, who outlined how individuals believed they would behave, unsupported by evidence of how they acted when placed in the position requiring action.

4.2.1 The active role of ethics in work place decision making

The first question on cognitions sought to determine the interviewee's own perceptions on how prevalent ethics is in the work place. All interviewees responded in the affirmative, but the responses were nuanced as half the participants clarified whether ethics "do" or "should" play a role. This indicated their perceptions that ethics should have a role to play but don't always necessarily do. The scale and type of the organisation are contributing factors here. (IV4) observed that "(ethics) should but it very much depends on the maturity of the organisation", feeling it should be easier for start-ups to take the ethical path which supports (Fassin et al., 2011). The general sense of (IV3) was that ethics is not explicit but implicit in organisations and something employees are becoming increasingly more likely to raise. (IV6) advised that without ethical behaviour a core component of good decision making is lost. As Treviño had alluded to there being a "moral-judgement-action" gap in organisations, it was borne out by the participants perceiving that ethical decision making in the workplace is important but not necessarily practiced all the time.

4.2.2 The ethical standards of superiors

In this area, the interviewees looked at the expectations of ethical standards being set within an organisational management structure. The participants' experiences agreed that while there is an expectation of a higher ethical standard to be espoused by superiors within an organisational structure, it is not appropriate to hold them to a higher standard than others. (IV2) observed that it "realistically doesn't happen, but culture within the organisation would play a large part". The participant experiences are that this expectation is higher where an organisation makes promises of trust.

In contrast to the Brenner and Molander (1977) study, the expectations from the interviewees however primarily found that everyone should be held to the same ethical standard compared to that study's 80% of who expected managers should behave to a higher ethical standard, while the accompanying perception (50%) that they failed to do so from the study has shifted to 100% of the interviewees. The shift in perceptions could be apportioned to not just the relatively small sample size, but also the technological and cultural advancements since the original study was conducted.

4.2.3 Perception of the manager's ethical drives

Informed by the qualitative studies conducted by (Lincoln et al. 1982) and Carroll (1978), this question looked at the interviewees perceptions of whether managers feel that they are more ethical than their peers, but also feel pressurised by peers/organisation to compromise their ethical standing to achieve the goals of their organisation. 100% of the interviews agreed the desire to behave ethically/make ethical decisions were present but that managers were restricted from acting ethically due to a combination of moderators.

It was generally felt that people felt restricted from acting ethically, as they may be "easily influenced by what they think their superiors might think" (IV2) or as (IV4) observed, would not speak out ethically because of the climate of the organisation they're in and not wanting to be the "odd-one-out". It was felt people behave the ways they think is expected in large organisations rather than following their own ethical compass. In fact, 50% of those interviewed had experienced repercussions for taking an ethical stance, including losing their jobs as a consequence. In this area, the belief was conveyed to the author that it takes a very strong person to behave ethically when under pressure.

4.3 Objective 2: To investigate the effects of Individual Moderators on decision making

The author in this objective explored the level of influence that each of these Individual Moderators had on the interviewees. Initially it was considered the influence would vary depending on the ethical dilemma faced, and the level of responsibility the participant had in an organisation. The experiences related by the interviewees however were still quite similar despite these variables.

4.3.1 Ego Strength

To investigate Ego Strength, which indicates where a person may be within Kohlberg's Six stages of Cognitive Moral Development, this question is to explore if individuals with higher ego strength, more often identify the right thing to do, and have the courage of their convictions to do it when faced with ethical dilemmas.

Commitment to doing the right thing can have potential financial implications for businesses dealing with customers who themselves may be less than ethical. For example (IV1) expressed concerns that they have handled some potential customers more aggressively than others based upon their own biases. Whereas (IV6) has current experience in which their firm has turned down business due to the ethical concerns about the potential customer. (IV2) experienced a scenario where their organisation expected employees to attend for work during a Red Weather Warning (a national state of emergency) to benefit a number of wealthy clients whose needs were neither urgent nor time dependent. All participants had similar experiences which acted as catalysts for them departing their organisation.

Rest (1984) showed people with higher ego strength are less inclined to cheat. All of the interviewees would, to the author, have displayed a highly developed level of ego strength placing them in this category, but each has experienced consequences for exercising that strength, some quite negatively. Interestingly all of the interviewees have chosen to leave or been forced out of previous roles in organisations due to their own concerns for doing the right thing and having the Ego Strength to stand by their ethical decisions.

4.3.2 Field Dependence

This question assessed if the actions of field dependent individuals in ambiguous situations are more consistent with the information provided by external social referents, rather than the actions of field independent individuals. While most of the participants strongly base their decisions on their own

values system first and foremost, it was in some cases a position that the interviewees had evolved into informed by their previous experiences.

(IV4) has determined that when seeking to influence decisions based on ethics rather than law, presenting reasoned arguments is effective; tying ethics to the positive impacts on the customers, and the lack of ethics to the negative consequences for individuals and for the business. (IV5) expressed the view that especially in dealing with "de novo issues, it is very collaborative" but remains a firm "believer that the fundamental humanity metrics haven't changed that much"

The approach of, analysing similar instances and ask for advice from people before weighing up their own pros and cons and basing the decision on that, was the preferred strategy. Essentially, they have an informed or knowledge based version of field independent thinking. From the experiences of the interviewees, the author determined that there was no conclusive examples that field dependent individuals were more likely to rely on external social referents than others.

4.3.3 Locus of Control

In the Treviño model, the stronger or more internal the locus of control is, the more likely the person is to take responsibility for their actions. This question tried to establish the interviewees sense of their locus of control. Rotter's (1966) scale of internal and external factors, asks how strong is the Locus of Control the individual perceives they have over the events in their own lives. The internal locus is where the person believes they control the consequences of their behaviour, whereas the external locus individual believes the consequence of their behaviour is outside their control. The author saw that the level of experience of the interviewees may be a factor which tends to push the locus of control further externally over time. It was generally accepted by interviewees that control can be very dependent on the situation and the role the individual holds within an organisation. (IV1) holds a personal philosophy asking "are you trying to bend the world to your will?" and (IV3) similarly states "nothing is ever completely outside your control".

The participants all largely take responsibility for their actions and demonstrate efforts to internalise the locus of control insomuch as possible. Like (IV5) who always feels they have some impact through their collaboration with others, had experienced work in a morally challenging organisation where from the outside as Vice President they would be assumed to be in a position of power but found themselves having limited power, as the position was one created for tokenism, to convey the

appearance of diversity and inclusionary hiring. However, even in this scenario the positivity of being able to influence control was evident from the interviewee. They stated that "depressingly you are 1 microbe in a larger organism, but sometimes you can be the sand that turns the pearl".

4.4 Objective 3: To investigate the effects of Situational Moderators on decision making

This objective rather than being focused on the level of cognitive moral development of the individual themselves, broadly examine environmental factors. Treviño notes that an "individual's susceptibility to situational influences varies with cognitive moral development stage", however the author observed the interviewees to all appear to be of a high level of cognitive moral development so would have expected the experiences of the participants to all be somewhat similar with that reasoning.

4.4.1 Job context

The interviewees were asked if an organisation can dictate or reinforce the ethical and/or unethical behaviour of the individuals in their organisation, through a system of punishment and reward for the actions taken by those individuals. 100% of the interviewees have experienced this to different extents. As mentioned in 4.3.2 relating to Ego Strength, half of the participants have been punished / forced out of their roles because of taking ethical stances. Generally participants recounted people being commended for making personal sacrifices, following the status quo, or making unethical decisions to be seen as a team player. (IV3) noted that in a large scale organisation, they were encouraged not to think about whether their actions were ethical or not, and encouraged "group-think in a way you don't realise until after you've left, that what you were doing was not ethical".

The interviewees' experiences also showed that ethical behaviour within organisations could lead to internal pressures for the individual, being "labelled as being difficult" (IV4), or being told that they should comply with unethical practices to help career progress and be rewarded for it. The author determined from the interviewees that it's rare for ethical treatment to be rewarded within an organisation.

4.4.2 Reinforcement Theory

Following on from Job context, this question tests whether extrinsic rewards offered in return for higher profits due to unethical behaviour is likely to encourage an increase in that behaviour

(Hegarty and Sims 1978). In the experience of the interviewees, 100% had seen unethical behaviours being rewarded. (IV3) experienced situations where people were offered bonuses to deliver results through unethical practices. This included rewards for treating their staff in ways that are unethical, "to work them to death or to the verge of nervous breakdown". (IV1) related where managers had been undermined by their competitors in an organisation for the purpose of diminishing their bonuses; these competitors subsequently having reaped significant financial rewards for this unethical behaviour.

Critically while the interviewees would consider such behaviour as outlined above unacceptable, half of the interviewees did not consider the morality of these behaviours when they were actually working in situ. Although noticing an escalation of unethical behaviours and resultant conflicts (Collewaert and Fassin, 2013), as in 4.4.1, the interviewees did not make reference to seeing rewards given for ethical behaviour.

4.4.3 Other Situational pressures

The interviewees were asked if, in their experience, with factors such as time pressures or aggressive competition, the personal costs of ethical behaviour has impacted upon their ethical decision making and/or has it diminished their consideration of the needs of other stakeholders (Rest 1984). Once again 100% of the interviewees have witnessed or experienced it personally. While it can be argued that in certain industries, people would be aware that a pressurised and/or unethical culture exists before they enter those environments, the pressures placed on the individuals diminishes their capacity to ethically evaluate their actions.

In most cases the focus of the organisation is "always on the positive implications for the clients and not the adverse implications for anyone else" (IV3). The impact of this environment on the employee's moral development is generally not considered. The author has understood from the interviewees that time pressures are used as a constraint to expedite unethical decisions, as conversely with time to consider all aspects, the individual decision maker is more likely able to see the implications of the decisions for other stakeholders. The competition for scarcity of resources (time for example) has had an impact on the interviewees ethical decision making (Staw and Szwajkowski 1975).

4.5 Objective 4: To investigate the effects of Organisational Culture on decision making

This objective further explores the experiences of the interviewees in terms of the influence the organisational culture has on their decision making. The organisational culture influences the behaviours, thoughts and feelings of individuals working in the organisation. The interviewees have also seen its influence as indoctrination into certain organisational behaviours.

4.5.1 Normative Structure

The interviewees were asked about the influence an organisational culture has in espousing and reinforcing ethical and unethical behaviours. Consequently, would the individual in a strongly communicated organisational culture, be less likely to rely upon other cultural norms for their guidance on ethical and unethical behaviours.

The author found that 2/3 of the interviewees had past experience of working in organisations with strongly communicated ethical cultures and values. For one interviewee, (IV1) working for a multinational organisation, promotion was based on their buy-in to the organisational culture, rather than performance or competence in the role. For others, the strongest guiding principle in their experience was to "maximise shareholder value at all cost". The participants have experienced both ethical and unethical standards being communicated within the organisations structure (Roszkowska and Melé, 2020).

(IV6) has present experience where their organisation is keen on corporate responsibility and strongly communicates good behaviour. Their organisation is likely to reject certain profits if unable to trace their providence. The culture openly does a lot of due diligence and focuses on proactively protecting their reputation.

The author recognises the requirement for organisations who profess to having a set of ethics/framework/policy they adhere to, for there to be a way in which they can independently attest to this. Failure to introduce such independent verification can facilitate the previously raised "ethics washing".

4.5.2 Referent Others and Obedience to Authority

Looking at whether in organisations without a strongly communicated organisational culture towards ethical/unethical behaviour, the interviewees were asked if peers become the primary influence of those values in an organisation (Zey-Ferrell, Weaver, and Ferrell (1979). The interviewees' responses support Treviño's contention that an organisations culture can influence ethical behaviour through how it defines "authority relationships" and the way in which it apportions who has responsibility for any consequences of actions.

The interviewees have all experienced working in situations where the ethical/unethical culture has been set by peer groups. This is a symptom of poor top-down communication. For larger multinational organisations this may also relate to cultural differences as (IV1) noted experience in NATO, where there was no overarching culture being communicated, ethical decisions were hampered by incompatible political ideologies. (IV3) has current experience where their team have all moved from private to public sector with the view of doing some good. In this situation the peer group is setting standards for each other, establishing Treviño's "authority relationships". (IV4) suggested that these can be fostered by finding the peers with an ethical moral compass and then utilising those peers to challenge unethical behaviours by leveraging strength in numbers.

4.5.3 Responsibility for consequences

The question put to the interviewees explored if, in they had experience working where they were not held responsible for actions, and how decision making would be affected if they were not held responsible for the consequences of their actions. The theory offers that the individual in an organisations awareness of the consequences of their actions on others, and that individual's acceptance of the responsibility for those consequences, are both necessary conditions to encourage ethical decision making (Schwartz 1998). The author found that 100% of interviewees have worked in areas where they've been held responsible. However, contrary to the (Schwartz 1998) study, the individual's acceptance of the consequences of their actions did not appear to be a moderator on their ethical decision making. The author found from the study that it is the persons own level of moral development that influences these decisions.

In scenarios where there is a lack of accountability, all interviewees expressed the opinion people would be more likely to take more risks, and not care of the consequences. It was pointed out that the same would be believed true in any organisation with self-regulation. This regulation aspect was alluded to by (IV2) and (IV4) who noted that in financial industries, the pressure of responsibility is always present but poor decision making would not be cost them their jobs. It was also felt that certain areas of the public sector, nobody is held accountable for their actions. Another example of the impact of this organisational moderator was (IV5)'s experience working with a very weak leader. For them, they discovered the real consequences of not being held accountable, was they were allowed to "go off the rails" and actually became emotionally crippled as a leader, where they could not see past their ethical focus and get down to actual business.

4.6 Objective 5: To investigate the effects of Characteristics of Work on decision making

The purpose of this final objective is to examine the area in Treviño's model which she proposes plays a significant role in the continued cognitive moral development of an individual. The author discovered that critically to Treviño's theory the experiences of the interviewees refined, reinforced or re-contextualised the interviewee's moral reasoning but did not significantly contribute to their moral cognitive development.

4.6.1 Role Taking

The author while exploring the characteristics of work on the interviewees decision making wanted to determine if the individual taking a central role in the communications and decision making of a given group within an organisation actually has had the opportunity to develop their ethical perspectives (Cressy et al.; 2010). All the interviewees in leadership roles were for better or worse in the position to promote moral standards to their reports. (IV6) for example, experienced the scenario where they had to fire a friend for unethical behaviour. (IV4) has run teams, embedding in them how ethics affects people personally (mothers, fathers, brothers, sisters) to convey the importance of ethics to their teams.

In coming to understand the perspectives of others or influencing their direct reports through their approaches, the interviewees have fine-tuned their ethical decision making rather than develop it further. (IV5) learned to moderate themselves as a leader, realising they can both oversell and undersell the ethical position to their direct reports, which can hamper adoption.

4.6.2 Resolution of Moral Conflict

Building upon the previous question, the interviewee's were asked, where they are responsible for the frequent resolution of moral conflicts, would they become more likely to continue to advance in cognitive moral development. Although their responses to the preceding questions would logically support that the interviewees faced with moral dilemmas have learned from their experiences, the decision making opportunities they experienced did not automatically result in further ethical decision making opportunities.

The author found that if the impact of their decisions was considered unfavourably or sub-optimal by management, their roles within the organisations of "referent other" have in some instances been taken from them. Critically, the greater the experience of the interviewees, the more it has allowed them to evaluate others judgements, providing opportunity for reflection on what they can improve on in their own decision making process. (IV5) learned to moderate themselves as a leader, realising they can both oversell and undersell the ethical position to their reports. This is once again a refinement of their ethical decision making rather than the continued development of it that Treviño postulated. As summarised by (IV1), as you get older you "see much more grey and much less black and white".

4.6.3 Other Moderators

Finally, the participants were asked if they had experienced other moderators upon their ethical decision making, e.g. (Carroll 1991) or other models of corporate social responsibility. The purpose of this final question to see if other factors outside the Treviño model have been experienced by the interviewees when making decisions on ethical dilemmas in an organisation.

The interviewees offered a number of external factors for consideration. In one, being faced by massive inequality while working in a 3rd word country, they have become more aware of the consequences of their actions on other stakeholders. Others found that having access to a strong ethical peer group outside their organisation has helped moderate their ethical judgement. Others again have found that seeing what is happening external to their organisation in the sector, or what their competitors are doing in ethics can be hugely influential.

The last individual moderator expressed by an interviewee was their self-perception. Considering whether they are a good person and wanting the people they care about to be proud of them, and

to leave behind a good legacy was their driving force. Ultimately being seen to do the right thing; thereby reintroducing a strong component of Virtue ethics as a moderator back into the framework.

4.7 Study Limitations

The wealth of data and experience provided by the interviewees that participated in the study mostly either consistently supported or refuted the positions held in the existing literature and the Treviño model. The author recognises that time constraints resulting in a necessarily small (albeit cross-hierarchical and cross disciplined) sample is not a conclusive sample due to the qualitative nature of the inductive methodology research. Additionally, it became evident to the author during the research that the interviewees being possessing of high ego strength could not fully test the hypotheses in the Treviño model. Additional testing of participants possessing of lower stages of moral development as per Kohlberg's Six stages of Moral Development model, would benefit here.

The author also found that further, more directed exploration of the identified emerging gap concerning "Ethics washing" could prove valuable but felt it would require a larger and more focused study to explore its implications and prevalence within organisational structures more thoroughly. The author believes nonetheless to have provided a suitable sample group to explore the objectives in this study and from which to extrapolate a valid data set of the moderators experienced by the study group in affecting their ethical decision making processes.

Chapter 5: Conclusions and Recommendations

5.1 Conclusions

The author reviewed the current literature and its limitations in relation to their exploration of the significant moderators on individual decision makers within organisations. The focus when addressing Corporate Social Responsibility (Zadek, 1998), profitability (Enderle, 2009) or otherwise ethical decision making in an organisation (DeTienne et al. 2019), is almost entirely on what these challenges mean for the organisation. Any decisions, ethical or unethical in organisations are made by individuals levelled with that responsibility (Kapur, 2020) even in dictating the direction of corporate strategies.

To understand the impact being faced with ethical dilemmas have on the individual decision maker rather than the consequences experienced by the organisation, the primary objective of this study was to analyse the influences on the individual making the decision. The cognitions of the decision maker, the forces exerted by the individual moderators, situational moderators, and organisational culture as were defined in Linda Treviño's Interactionist Theory of Ethical Decision-making (1986) and have been analysed through empirical data gathering by the author. The research questions underpinning the objectives in this study were explored through this data gathering which facilitated beginning to address the gaps in the literature identified.

5.1.1 Corporate strategies impact on ethical decision making

Although any corporate strategy can potentially have ethical ramifications for an organisation, the research showed that unless the organisation has a strongly communicated ethical culture and values that will support them, the individual decision maker must possess the ego strength and judgement to make the difficult ethical decisions, and take responsibility for their consequences.
The moderators of the organisational culture can overpower decision makers, either restricting their judgement or potentially punishing them for taking an ethical stance that is contrary to the organisations desired goal. The ego strength of the decision maker is the tipping point where they either stand against the contentious corporate strategy, or become indoctrinated to a group-think that compromises their moral development.

5.1.2 Unethical practices tend to be self-perpetuating

The research conducted showed all the interviews experienced not only unethical behaviour being rewarded, but that the offer of extrinsic rewards reinforced and incentivised an intensification of the behaviour in the organisation. As an organisation expands and matures their cultures and values become engrained in their corporate identity and the established cultures of organisations can be resistant to change. The author found from the research that the interviewees felt that ethics is not considered central in most organisational cultures and their internal rewards systems will recognise individuals meeting Key Performance Indicators (KPI) regardless of those KPIs being unethical or having negative consequences for stakeholders. A cultural shift needs to be led from top down within organisations to stop the intensification of engrained unethical behaviours.

5.1.3 Ethics washing is more convenient than behaving ethically

The research found that there's a potential conflict between the ethical stance of the organisation and the ego strength of the individual decision maker responsible for making the decision. This supports Treviño's contentions that while the pressures are real, they can be overcome. However the research shows that Ethics Washing is a phenomenon that exists, allowing organisations to approach the standard set for public expectations of ethical behaviour. Organisations can navigate their ethical obligations in the same way they navigate taxation responsibilities or employee rights. As the experience from the interviewees work in Silicon valley demonstrated in the research, the way in which people treat each other socially, how they mete out resources, provide promotion opportunities, career support, and make decisions no more than 3 months at a time within an organisation; were all issues not discussed openly, except when raised publicly as an issue which needed to be addressed as the subject for further Ethics Washing.

5.2 Recommendations

This research should go towards filling the gaps in the literature to date concerning the pressures upon individual decision makers, in navigating the organisational ethical dilemmas they encounter in organisations. While the author has drawn conclusions from the primary research, they identify there is greater scope to address the areas of this research further and make the following recommendations.

5.2.1 Recommendations for Future Research

In a modern evolving information-age workplace, the importance of ethics by design has been highlighted by the World Economic Forum. Simultaneously the importance given towards ethics and ethical decision making in organisations appears to be becoming ever more perfunctory. The author has found a growing perception of, and evidence of, the phenomenon of Ethics Washing in the empirical data collected. The true prevalence of, intensification of, Impact of, and ultimately strategies to mitigate or counteract Ethics Washing, would be a serious recommendation of the author, as a subject for future research.

5.2.2 Recommendations for Professionals

The author through their research has identified there's a need for ethics based protections for employees. The experiences of the interviewees show that organisations should put a legal framework in place giving ethical decision making equivalence to the whistleblowing protections within them.

The author also recognises that organisations who profess to have an ethics/framework/policy that they adhere to, should also have a mechanism in which they can independently attest to its application. Failure to introduce such independent verification may lead to increased incidents of "ethics washing".

Lastly for decision makers themselves, setting ethics based Key Performance Indicators to be measured on, and becoming a "referent other" in the organisation can help shape an ethical culture and start the process of embedding a strong sense of ethics within the organisational structure.
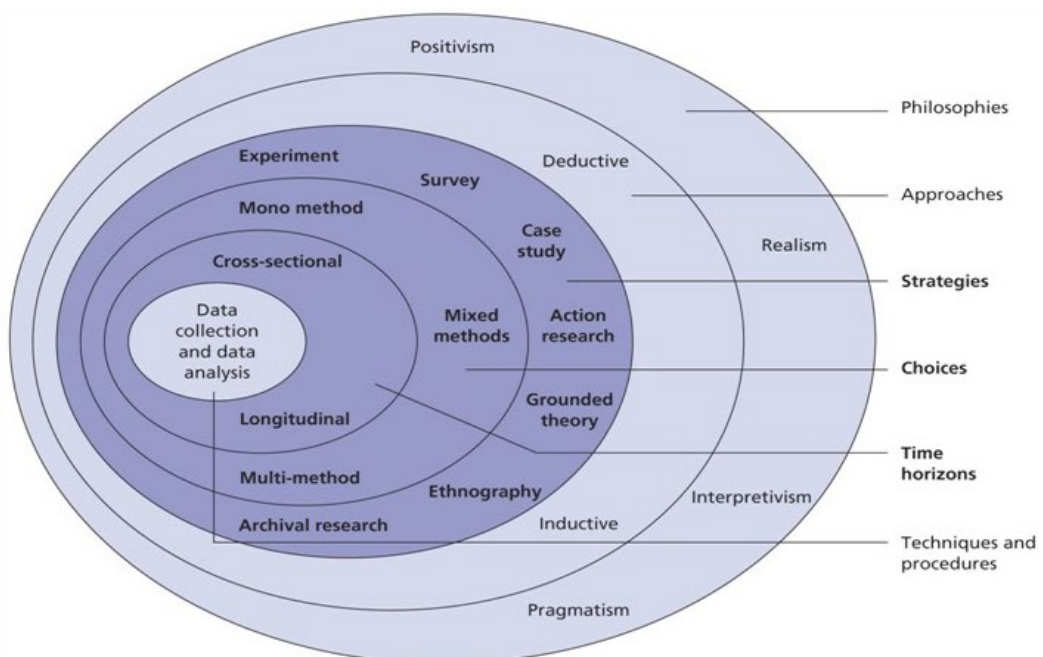
Appendix 1

Fig1: Linda K. Treviño's (1986) Interactionist Theory of Ethical Decision-making.
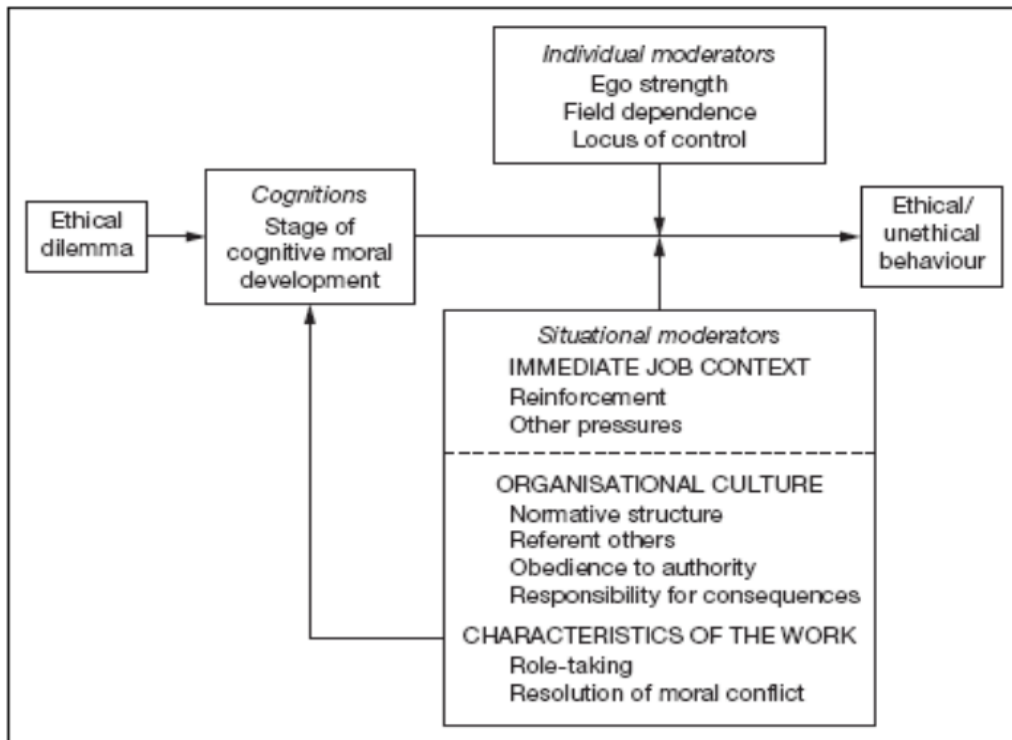
Treviño's Interactionist Theory of Ethical Decision-making Reprinted from Treviño, L. K. (1986). Ethical decision making in organizations: A person-situation interactionist model. Academy of Management Review, 11, 601-617. Copyright 1986 Linda Treviño.

Fig 2: Saunders, Lewis, Thornhill (2009) taken from 'Research Onion from Research Methods for Business Students.'

Appendix 2

Questionnaire for interview.

The purpose of this questionnaire is to determine the relevance of Treviño's model on individuals at different hierarchical levels within their given organisation and whether their role in their organisation or the culture of the organisation itself has played a part upon their ethical decision making.

- Objective 1 – to Investigate the effect of **Cognitions** on decision making. (**5 Minutes**)
  - ➢ 1.1 Do you believe ethics play an active role in work place decision making?
  - ➢ 1.2 In your opinion should your direct superiors/line managers/board in the organisation be expected to behave to a higher ethical standard than you; and do they?
  - ➢ 1.3 Do you think some managers in organisations may want to behave more ethically than their peers but are restricted from doing so?

- Objective 2 – to investigate the effect of **Individual Moderators** on decision making. (**5 Minutes**)
  - ➢ 2.1 Have you personally found yourself in ethical dilemmas, where you are expected to behave one way, but you believe an alternate action is the right thing to do; how difficult did you find it to do what you believe is right?
  - ➢ 2.2 When facing a uncertain decision, do you look to how others have responded in similar positions for guidance, or do you reason out your own best course of action?
  - ➢ 2.3 When making a decision, how much weight do you believe your actions have to influence the outcome, or is the outcome largely at the mercy of forces outside of your control?

- Objective 3 – to investigate the effect of **Situational Moderators** on decision making. (**5 Minutes**)
  - ➢ 3.1 Have you experienced working in a situation where behaviour you believe to be unethical is specifically encouraged or rewarded, or where behaviour you believe to be ethical is punished or dissuaded for any reason?
  - ➢ 3.2 Have you experienced working in a situation where you witnessed rewards or punishments for these behaviours, (such as rewards for higher profits) influenced an increase in these behaviours?

- 3.3 <u>Have you experienced working in as situation where factors such as time pressures or aggressive competition meant you've focused on meeting the target without accounting for its impact on others</u>?

- Objective 4 – to investigate the effect of **Organisational Culture** on decision making. (**5 Minutes**)

  - 4.1 <u>Has your work within a given organisation been driven by a strongly communicated set of cultures and values of the organisation which promoted ethical/unethical behaviour there</u>?
  - 4.2 <u>In organisations without a strongly communicated sense of cultures and values, would you have experienced those limits being set by peers in the organisation?</u>
  - 4.3 <u>Have you worked in a situation where you were not held responsible for your actions, and how do you feel would that scenario affect your decision making?</u>

- Objective 5 – to investigate the effect of **Characteristics of Work** on decision making. (**5 Minutes**)

  - 5.1 <u>Have you, in occupying a leadership role in work, found yourself promoting moral standards to your direct reports and in so doing would you say it has helped develop your own understanding of their ethical perspectives</u>?
  - 5.2 <u>Have you in occupying a leadership role, held the responsibility for resolving moral conflicts, and would you consider the repeated dealing with these issues something that has helped develop your own moral judgement</u>?
  - 5.3 <u>Other than the areas we have covered, could you suggest anything else which you would consider to be a significant moderator on your own ethical decision making process within an organisation</u>?

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