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Journal of Business Ethics

ISSN 0167-4544

J Bus Ethics

DOI 10.1007/s10551-014-2436-9



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Organizational Ethics Research: A Systematic Review of Methods and Analytical Techniques

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Received: 9 January 2014 / Accepted: 16 October 2014
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Abstract Ethics are of interest to business scholars because they influence decisions, behaviors, and outcomes. While scholars have increasingly shown interest in business ethics as a research topic, there are a mounting number of studies that examine ethical issues at the organizational level of analysis. This manuscript reports the results of a systematic review of empirical research on organizational ethics published in a broad sample of business journals over a 33-year period (1980–2012). A total of 184 articles are analyzed to reveal gaps in the literature and, subsequently, lead to suggestions for future research; this is done in an effort to stimulate and perpetuate high quality research that more broadly impacts business scholars and practitioners.

Keywords Analytics · Methods · Statistics · Empirical · Ethics · Virtues · Organization · Firm

Introduction

Ethics play an important role in business because they influence decisions, behaviors, and outcomes at multiple levels of analysis (Majluf and Navarrete 2011; Mayer-Sommer and Roshwalb 1996; Payne et al. 2013; Shao et al. 2013; Somers 2001). Scholars have increasingly shown

interest in business ethics as a research topic, with related research nearly tripling from 2000 to 2006 as compared to the entire previous decade (Tenbrunsel and Smith-Crowe 2008). Recognizing this change, Tenbrunsel and Smith-Crowe (2008, p. 545) state that ethics research “has developed from a small niche area to a burgeoning stand-alone field.” Similarly, Wright and Goodstein (2007, p. 929) note that many scholars and practitioners have “rediscovered the importance of individual character strengths and organizational virtues.” Indeed, the large number of meta-analyses and literature reviews pertaining to business ethics is testament to continued interest in the topic (Trevino et al. 2014).

With increased attention given to business ethics in general, there are a mounting number of studies that examine ethical issues at levels of analysis beyond the individual. For instance, Nielsen and Massa (2013) recently discussed how scholars need to better understand how institutional systems can influence the ethical nature and behaviors of both individuals and organizations. At the organizational level, which is of particular interest to this review, there is growing interest in ethics because individuals rely on the structures, processes, and the people around them when facing ethical dilemmas (Trevino 1986). The contextual factors of organizations are generally referred to as the ethical infrastructure and include such aspects as codes, programs, climate, and culture (Tenbrunsel and Smith-Crowe 2008; Trevino et al. 2014). Of late, positive organizational ethics (POE) has emerged as a strong area of interest (Sekerka et al. 2014), where POE research seeks to understand the “factors that enable exceptional, strong ethical conditions in organizational life” (Bright et al. 2014, p. 445). In particular, the positive organizational scholarship (POS) area of research, which examines attributes, processes and outcomes of

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organizations (Cameron et al. 2003), has contributed to the increased study of organizational ethics through its focus on constructs such as resilience, positive deviance, and organizational virtuousness (e.g., Cameron 2003; Spreitzer and Sonenshein 2004; Sutcliffe and Vogus 2003).

While organizational ethics research is taking on a more prominent role in the overall business and ethics literatures, to date there has not been a systematic review of the literature to ascertain the status of the field in terms of empirics (i.e., methods and statistical techniques). Empirics, generally, are an important consideration because they influence the development of knowledge and, hence, practical implications as well as future research (Sackett and Larson 1990; Scandura and Williams 2000; Schriesheim et al. 1993). Empirical considerations are specifically important to organizational-level ethics research because it commonly borrows from individual-level concepts and theories. While borrowing from lower levels of analysis has long been a fruitful endeavor for organizational theory in general (e.g., organizational learning, organizational identity), doing so comes with unique difficulties, often because of misspecification (Klein and Kozlowski 2000). Basically, both theoretical and empirical concerns exist because organizations cannot be considered the equivalent of individuals nor can they be approached simply as the sum of the individuals working within them (McKenny et al. 2013a; Whetten et al. 2009). Hence, research at the organizational level is unique and should be considered independently in order for the field to progress.

The purpose of this review is to ascertain the progress and limitations of the current empirical research on business ethics conducted at the organizational level. Specifically, this review addresses the empirical challenges faced by organizational ethics researchers by systematically reviewing the methods and techniques published in the 45 academic journals listed by the *Financial Times*. The *Financial Times* list is commonly used in compiling the research ranks of business schools and, therefore, allows us to not only capture research published in the top journals, but also obtain a large multidisciplinary breadth of research across business fields. Overall, we wish to move beyond a basic conjecture of the empirical challenges in organizational ethics research (e.g., Chun 2005; Kaptein 2010; Payne et al. 2011a, b, 2013; Wright and Goodstein 2007) and toward a structured understanding of what these challenges are and where they occur within the extant literature. For example, some of these challenges include appropriately elevating individual-level constructs to the organizational level (e.g., Chun 2005), assessing the generalizability of organizational ethics and how ethics may differ across organizational types (e.g., Payne et al. 2011a, b), and developing and obtaining accurate measures of organizational ethics (e.g., Douglas et al. 2001; Houghton et al. 2009).

Armed with a greater understanding of the uncertainties associated with the empirical study of organizational-level ethics research, scholars can make more “*effective use of scientific evidence*” and improve the research in this growing and important field of study (Rousseau et al. 2008, p. 475, italics in original). Further, by highlighting the methodological challenges and opportunities found within organizational ethics research, our review responds to scholarly calls for the enhancement and enrichment of empirics in the field of business ethics (e.g., Robertson 2008; Tenbrunsel and Smith-Crowe 2008; Wright and Goodstein 2007).

Method and Results

Sample

In order to get a comprehensive and high quality sample of articles from the primary business fields such as accounting, finance, information technology, management, and marketing, we electronically searched the 45 journals listed in the *Financial Times*, with no restriction on year of publication, using the keywords *organization* or *firm* along with *ethic*, *moral*, *virtue*, or *virtuousness*. Virtue and virtuousness were included as key terms because virtue is the ethical character of individuals and organizations and integrates a set of values and beliefs in support of ethical character traits (Chun 2005; Payne et al. 2011a, b; Solomon 1992; Williams 1985). Simply put, virtues (e.g., justice, courage, truthfulness, etc.) play a significant role in how business practices are affected by the organizations in which the practices are embedded (MacIntyre 2013; Moore 2002). Further, there has been a notable increase in attention being given to virtue ethics, which places special emphasis on moral character, and its application to organizations (e.g., Chun 2005; Hartman 2008; Rego et al. 2010; Payne et al. 2013). Moral was also included as a key term because of its association with virtue, as well as because it is often used synonymously with ethics. Further, as argued by Moore (1999, 2002), organizations can be considered moral agents and a source for moral development in individuals.

Each of the 1,122 articles initially identified in the electronic search was screened to determine if it was empirical and addressed ethics at the organizational level of analysis. Articles that did not clearly examine ethics at the organizational level, or had only a tangentially related discussion regarding organizational ethics, were not included in our sample. For instance, some studies focused more on the difference between individuals, such as senior managers and lower level employees (Trevino et al. 2008) or tax partners and non-tax partners (Bobek et al. 2010),

Table 1 Frequency of methodological articles in the *financial times* 45 list

Journal Title	Frequency	%	Journal title	Frequency	%
(1) Academy of Management Journal	2	1	(24) Journal of Financial Economics	0	0
(2) Academy of Management Perspectives	1	1	(25) Journal of International Business Studies	0	0
(3) Academy of Management Review	0	0	(26) Journal of Management Studies	1	1
(4) Accounting, Organizations and Society	1	1	(27) Journal of Marketing	1	1
(5) Accounting Review	0	0	(28) Journal of Marketing Research	0	0
(6) Administrative Science Quarterly	1	1	(29) Journal of Operations Management	0	0
(7) American Economic Review	0	0	(30) Journal of Political Economy	0	0
(8) California Management Review	3	2	(31) Journal of the American Statistical Association	0	0
(9) Contemporary Accounting Research	0	0	(32) Management Science	0	0
(10) Econometrica	0	0	(33) Marketing Science	0	0
(11) Entrepreneurship Theory and Practice	0	0	(34) MIS Quarterly	0	0
(12) Harvard Business Review	0	0	(35) Operations Research	0	0
(13) Human Resource Management	0	0	(36) Organization Science	2	1
(14) Information Systems Research	0	0	(37) Organization Studies	3	2
(15) Journal of Accounting and Economics	0	0	(38) Organizational Behavior and Human Decision Processes	0	0
(16) Journal of Accounting Research	0	0	(39) Production and Operations Management	0	0
(17) Journal of Applied Psychology	0	0	(40) Quarterly Journal of Economics	0	0
(18) Journal of Business Ethics	168	91	(41) Rand Journal of Economics	0	0
(19) Journal of Business Venturing	0	0	(42) Review of Accounting Studies	0	0
(20) Journal of Consumer Psychology	0	0	(43) Review of Financial Studies	0	0
(21) Journal of Consumer Research	0	0	(44) Sloan Management Review	0	0
(22) Journal of Finance	0	0	(45) Strategic Management Journal	1	1
(23) Journal of Financial and Quantitative Analysis	0	0			

Percentages are based on total number of studies ($N = 184$)

instead of the organizational collective. As a result, these types of studies were not included in our sample. In other words, while individuals can be a part of the study, the organization had to be the main focus of the study to be included in the sample.

Overall, a total of 184 empirical articles were deemed appropriate for our review, consisting of articles published between 1980 and 2012. Of these, 77 (42 %) were published in the last five years of our sampling time frame (2008–2012)—a testament to the growing scholarly interest in this area of research. Also, 91 % of the total were published in the *Journal of Business Ethics* (JBE) making it the dominant outlet for organizational-level ethics research. Other journals publishing relevant articles outside of JBE included: *California Management Review* (Chatov 1980; Trevino et al. 1999; Tyler et al. 2008), *Organization Studies* (Gordon et al. 2009; Moore 2012), *Academy of Management Executive* (Veiga and Dechant 1993), *Academy of Management Journal* (Weaver et al. 1999), *Administrative Science Quarterly* (Victor and Cullen 1988), *Journal of Management Studies* (Muller and Kolk 2010), *Journal of Marketing* (Hunt et al. 1989),

Organization Science (McKendall and Wagner 1997), and *Strategic Management Journal* (Stevens et al. 2005). Table 1 contains a breakdown of the frequency of articles by academic journal.

Study Design

An organizing structure was required to systematically assess the sampled articles and accentuate the methodological issues in organizational ethics research (e.g., Casper et al. 2007; Short et al. 2008). Following Casper et al. (2007), we systematically assessed the 184 articles using the following parameters: (1) time horizon, (2) data collection method, (3) sources of data, (4) geographic scope, (5) content areas, (6) statistical techniques, and (7) business discipline focus. Mutually exclusive coding was performed in applicable situations. One author coded all articles, while another author coded a random sample representing 43 % of the total; inter-rater reliability was 93 %. As suggested by Rousseau et al. (2008), the items that were not initially agreed upon were discussed between the two authors until an agreement was reached. More details

Table 2 Data collection, research design, and sample characteristics

Study characteristics	Freq: quantitative	%	Freq: qualitative	%	Freq: mixed methods	%
<i>Time horizon</i>	132		35		16	
Cross-sectional	126	95	24	69	15	94
Longitudinal	6	5	11	31	1	6
<i>Data collection methods</i>	132		35		16	
Survey	104	79	0	0	16	100
Archival	38	29	23	66	2	13
Interview	0	0	23	66	15	94
Observation	0	0	12	34	2	13
<i>Sources of data</i>	132		35		16	
Primary	102	77	28	80	16	100
Secondary	38	29	19	54	2	13
<i>Geographic scope</i>	132		35		16	
North America	62	47	8	23	4	25
South America	3	2	0	0	1	6
Europe	10	8	9	26	5	31
Asia	9	7	3	9	2	13
Rest of the world (single region)	4	3	2	6	1	6
Multiple Continents	14	11	3	9	0	0
Not specified	31	23	10	29	3	19
<i>Business discipline focus</i>	132		35		16	
Management	110	83	32	91	15	94
Accounting or finance	14	11	1	3	1	6
Marketing	5	4	1	3	0	0
IT related	3	2	1	3	0	0

Percentages are based on total number of studies within the quantitative ($N = 132$), qualitative ($N = 35$), and mixed methods ($N = 16$) categories. Frequencies cumulate to more than 100 % due to occurring more than once per study

regarding the assessment of articles are discussed in the following paragraphs, along with results.

Overall Study Design

Articles were coded as quantitative, qualitative, or mixed methods (i.e., incorporating both quantitative and qualitative approaches). Of the 184 articles, 132 were quantitative, 35 were qualitative, 16 used mixed methods, and 1 article used a simulation. Time horizon was also coded as either cross-sectional or longitudinal (Scandura and Williams 2000). Studies were overwhelmingly cross-sectional (90 %) in their design. Also, we found that 59 % of the quantitative and mixed methods studies formally stated their hypotheses, while the remainder opted to propose a general research question or agenda. Table 2 summarizes the major design characteristics, delineating between quantitative, qualitative, and mixed-methods approaches.

Collection Method, Geographic Scope, and Business Discipline

We coded for the data collection method utilized by each study, labeling them as survey, archival, interview, or

observation. Since several studies used multiple collection methods within a single study, coding was exhaustive and included all data collection methods presented. Overall, the most frequently used data collection method was survey (65 %). Commonly used scales included Kaptein's (1998) Corporate Ethical Virtues Scale (e.g., Huhtala et al. 2011; Kaptein 2008), Ethical Commitment Index (e.g., Pae and Choi 2011), and the Ethical Climate Scale developed by Victor and Cullen (1988); the Ethical Climate scale was utilized in 32 % of all quantitative and mixed-methods studies reviewed.

Archival data were utilized in 34 % of all studies and in 66 % of those classified as qualitative. Content analysis was a noticeably commonly-employed method of archival data collection; it was utilized in 20 % of all studies and 51 % of all qualitative studies. But while content analysis was utilized frequently in the qualitative studies, it is worth noting that scholars also applied content analysis techniques in quantitative studies. For instance, content analysis was used in quantitative studies to evaluate business code of ethics (Donker et al. 2008) and 10k reports (Loughran et al. 2009). Interviews were also employed regularly in qualitative studies (66 %), while direct observations were used less frequently (34 %). Lastly,

experimental or quasi-experimental efforts were used infrequently at 1 % and 3 %, respectively

Geographic scope was coded as North America, South America, Europe, Asia, rest of the world (single region), multiple regions, and not specified; these frequencies and percentages are summarized in Table 2. Geographic scope is an important aspect of methods since region and culture are likely to affect organizational-level ethics (Cowton and Thompson 2000). Overall, the majority of research was performed in North America (40 %), particularly in the U.S. (31 %). Another telling statistic is that 24 % of the studies failed to specify the chosen geographic location for their study.

Finally, we determined how articles were aligned with a specific business discipline; results are summarized in Table 2. Specifically, each article was classified according to whether it primarily focused on management, accounting or finance, marketing, or information technology (IT). Of these groupings, which parallel the *Financial Times* list, the most studied business discipline perspective is management (86 %).

Statistical Techniques

Following related reviews (e.g., Dean et al. 2007), we coded for the statistical techniques performed in each of the 184 organizational ethics studies in our sample. We entered into this review without bias toward certain methodologies and a wide variety of statistical techniques were analyzed and coded, including regression, analysis of variance, factor analysis, correlation, cluster analysis, structural equation modeling, cross-tabulation, partial least squares, simple descriptive statistics (e.g., survey data aggregation), repeated measures, data over time analysis (e.g., time series analysis), and qualitative methods. Articles containing qualitative studies were primarily coded by the method utilized to gather data (i.e., interviews, observations, content analysis, archival) into the theme or content area of the study.

As Table 3 demonstrates, regression was the most commonly utilized technique in the sample of quantitative, mixed-methods, and simulation studies (52 %). Of the studies using regression techniques, ordinary least squares and hierarchical regression were most frequent, with 48 % and 32 %, respectively. Following regression, the most commonly used statistical techniques among the quantitative, mixed-methods, and simulation studies were analysis of variance (28 %), factor analysis (28 %), and descriptive statistics only (14 %).

Content Areas

Articles were coded according to the ethics-based themes that appeared regularly, such as code of ethics, corporate

Table 3 Statistical techniques used in articles on organizational ethics

Statistical Techniques	Freq	%
<i>Regression</i>	77	
Ordinary least squares	37	48
Hierarchical regression	25	32
Logistic regression	7	9
Tobit regression	4	5
Step-wise regression	3	4
Ordinal regression	2	3
Robust regression	1	1
Two-stage least squares	1	1
Three-stage least squares	1	1
<i>Analysis of variance</i>	41	
ANOVA	27	66
MANOVA	8	20
ANCOVA	11	27
MANCOVA	3	7
<i>Factor analysis</i>	41	
Confirmatory factor analysis	28	68
Exploratory factor analysis	11	27
Principal components analysis	11	27
<i>Descriptive statistics only</i>	21	
<i>Pearson correlation</i>	16	
<i>Cluster analysis</i>	6	
<i>Structural equation modeling</i>	10	
<i>Cross-tabulations</i>	6	
<i>Partial least squares</i>	2	
<i>Spearman correlation</i>	2	

Percentages are based on total conducted within each statistical methodology

social responsibility, and ethics programs. These categories were not chosen a priori, but allowed to develop in an iterative fashion. The most popular theme in organizational ethics research is code of ethics, which are most often studied with surveys (58 %), using cross-sectional (93 %) designs. Ethical climate was the second most common content area in our sample. Survey instruments were heavily employed for these studies (87 %). Similar to other content areas, the majority of ethical climate research has been based in the management discipline (91 %) and conducted in North America (46 %). Additionally, ethical climate research at the organizational level is almost exclusively cross-sectional (94 %).

Corporate social responsibility (CSR) was the third most common content area in our sample. Survey instruments (47 %), archival (47 %), and interviews (40 %) were the most popular sources of data. Unlike some other research content areas (e.g., code of ethics, ethical climate), CSR maintained a fairly balanced geographic scope; studies

Table 4 Study characteristics by article categories

Category	Code of ethics		Ethical climate		CSR		Ethics program		Ethics Hotline and WB		Org. values and virtues		Ethical culture		Ethical structures and commitment		Org. ethical decision making		Org. corruption		Org. ethical identity and reputation	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
<i>Methodological approach</i>	69		54		47		21		12		18		10		14		12		5		7	
Quantitative	51	74	42	78	23	49	18	86	12	100	12	67	6	60	7	50	11	92	3	60	6	86
Qualitative	14	20	4	7	19	40	3	14	0	0	3	17	0	0	4	29	1	8	2	40	1	14
Mixed methods	4	6	7	13	5	11	0	0	0	0	3	17	3	30	3	21	0	0	0	0	0	0
<i>Data collection methods</i>	69		54		47		21		12		18		10		14		12		5		7	
Survey	40	58	47	87	22	47	17	81	10	83	12	67	6	60	10	71	9	75	2	40	5	71
Archival	28	41	4	7	22	47	5	24	2	17	6	33	0	0	3	21	2	17	4	80	3	43
Interview	12	17	10	19	19	40	2	10	0	0	4	22	2	20	4	29	1	8	2	40	1	14
Observation	3	4	1	2	4	9	2	10	0	0	3	17	1	10	3	21	1	8	2	40	0	0
Quasi-experiment	4	6	7	13	5	11	0	0	0	0	3	17	3	30	3	21	0	0	0	0	0	0
Experiment	2	3	1	2	1	2	0	0	0	0	1	6	0	0	0	0	0	0	0	0	0	0
<i>Geographic scope</i>	69		54		47		21		12		18		10		14		12		5		7	
North America	28	41	25	46	14	30	12	57	8	67	3	17	4	40	4	29	3	25	1	20	1	14
South America	2	3	0	0	0	0	1	5	0	0	0	0	0	0	0	0	0	0	0	0	1	14
Europe	6	9	4	7	10	21	1	5	1	8	8	44	1	10	3	21	0	0	2	40	0	0
Asia	3	4	7	13	4	9	1	5	0	0	0	0	0	0	2	14	1	8	0	0	0	0
Rest of the world	4	6	1	2	4	9	0	0	0	0	0	0	1	10	0	0	0	0	0	0	0	0
Multiple continents	9	13	1	2	4	9	0	0	2	17	3	17	0	0	1	7	0	0	1	20	1	14
Not specified	18	26	15	28	11	23	6	29	1	8	4	22	3	30	4	29	8	67	1	20	4	57
<i>Business discipline focus</i>	69		54		47		21		12		18		10		14		12		5		7	
Management related	58	84	49	91	42	89	20	95	11	92	17	94	8	80	12	86	8	67	4	80	5	71
Accounting or finance	6	9	3	6	4	9	1	5	1	8	0	0	2	20	1	7	3	25	0	0	1	14
Marketing related	4	6	1	2	0	0	0	0	0	0	1	6	0	0	1	7	0	0	0	0	1	14
IT related	1	1	1	2	1	2	0	0	0	0	0	0	0	0	0	0	1	8	1	20	0	0

Because of rounding up or down to the nearest whole number, percentages do not always add to exactly 100 %. Frequencies within data collection methods and article categories (e.g., code of ethics, ethical climate, etc.) may add to greater than 100 % because coding was exhaustive

CSR corporate social responsibility, WB whistleblowing; Org. organizational, Freq frequency

were conducted using samples from North America (30 %), Europe (21 %), Asia (9 %), multiple continents (9 %), and the rest of the world (9 %). However, CSR lacked a study within the South American region, which was also the case for most of the organizational ethics research content areas. In fact, only four empirical studies were conducted using data from South America making it the least studied geographic region (see Tables 2, 4).

Ethics programs were researched in 11 % of the studies in our sample of articles. Ethics programs and training have been linked to a stronger ethical culture (Kaptein 2009), greater job satisfaction (Valentine and Fleischman 2008), and more representation of independent board members (Felo 2001). Most ethics program research was quantitatively conducted (86 %), using survey data (81 %) and management related (95 %). For studies on ethics hotlines and whistleblowing, which made up 7 % of the total, survey instruments (83 %) and archival (17 %) were the only data collection methods employed. Moreover, these studies were primarily conducted in the North American geographic region (67 %).

With the exception of research on ethics hotline and whistleblowing, all other content areas commonly employed qualitative approaches. In particular, CSR (40 %), organizational corruption (40 %), and ethical structures and commitment (29 %) were particularly high relative to the total number of studies. For mixed methods research, the content areas of ethical culture (30 %), ethical structures and commitment (21 %), and organizational values and virtues (17 %) were higher than others. Also, examining organizational values and virtues research revealed that, unlike most content areas, the U.S. was not the most researched geographic region. Finally, factor analysis (50 %), regression (39 %), analysis of variance (22 %), and structural equation modeling (22 %) were heavily utilized statistical techniques in this content area.

Discussion and Implications

Despite the inherent and practical importance of organizational ethics (Aadland 2010; Mahoney and Thorne 2005; Yeh et al. 2008), our review indicates that, outside of *JBE*, relatively few empirical articles on the subject have been published in the journals recognized by *Financial Times*. This is troublesome because the *Financial Times* list includes many of the most widely read and highly cited journals across all major business disciplines. While many of these are more general journals and, arguably, should not contain as many organizational ethics studies, this dearth of studies suggests that the issues surrounding organizational ethics are not reaching many mainstream readers. We would argue that publishing organizational

ethics research in these more general journals is important for greater dissemination of evidence; it may also legitimate the area of study by signaling higher research quality (Laband 1986; Laband and Piette 1994) and may be more likely to be read and cited (Judge et al. 2007). Further, since such a large percentage of relevant studies published in *JBE* was oriented toward the management discipline, more effort needs to be placed into other disciplines; topics limited to only one or a very few journals or disciplines can lead a research field to become stagnant—slowing empirical and theoretical advancement.

Given this chief concern regarding limited dissemination of empirical evidence on organizational ethics, we searched four additional journals not included on the *Financial Times* 45 list; two journals focus on business ethics (*Business Ethics Quarterly* and *Business & Society*) and two general management journals (*Journal of Organizational Behavior* and *Journal of Management*).¹ Essentially, the additional analyses are utilized to determine if organizational ethics research is indeed restricted to business ethics specific journals or just *JBE*. Using the same search words and criteria as before, we only found five articles from *Business Ethics Quarterly* (Johnson et al. 2011; Jovanovic and Wood 2007; McCabe et al. 1996; Payne et al. 2011a, b; Trevino et al. 1998) and two from the *Journal of Organizational Behavior* (Kaptein 2008; Weber, Unterrainer, and Schmid 2009) that met our criteria for inclusion in the sample; no appropriate articles were found from *Business & Society* or the *Journal of Management*. These results suggest that the research on organizational ethics is largely contained within *JBE* and efforts should be made to better disseminate research on organizational ethics to a more general audience. Therefore, we make a call for more rigorous research on organizational ethics that can reach more general business journals in all disciplines. A broader dissemination would allow the conversation on organizational ethics to be expanded and strengthened, having a greater impact on researchers and, ultimately, business practitioners and policy makers.

Calls for more rigorous research are commonly made and we acknowledge the inherent difficulty in publishing empirical research in many of the journals covered in this review, particularly if there is not an ongoing conversation on the topic. Indeed, for business ethics researchers, the challenge may be especially difficult due to the inherent limitations associated with ethics research, which often involves substantial biases that limit the scope, methods, and empirics (Crane 1999). For instance, biases exist due to cultural misinterpretations of researchers (McDonald 2000), social desirability (Randall and

¹ We wish to thank the anonymous reviewers for suggestions regarding these additional analyses.

Fernandes 1991), stereotypes (Fagenson 1990), theoretical perspectives employed (Stevenson 1990), and environmental factors (Vitell 2003), including researcher interactions (Miyazaki and Taylor 2008). Together, such limitations not only restrict the type, scope and quality of relevant research, but inhibit our ability to draw strong conclusions and make meaningful inferences about findings.

Challenges are also inherent in ethics research when drawing parallels or comparisons between seemingly similar individual-, group-, or organizational-level constructs. For example, virtuousness in an organization can be viewed as the collective actions, attributes and processes of organizational members (Cameron et al. 2004), but we should simultaneously recognize how higher levels of virtuousness can “facilitate, enable, and even engender” lower levels (Luthans and Youssef 2007, p. 337). This is an example of simultaneity—when two variables concurrently cause one another; simultaneity is one of several reasons for endogeneity (Antonakis et al. 2010). Indeed, there seems to be an inherent difficulty in ethics research associated with endogeneity (Garcia-Castro et al. 2010), which “includes omitted variables, omitted selection, simultaneity, common-method variance, and measurement error,” that can create difficulties in modeling and interpreting relationships, particularly regarding causality (Antonakis et al. 2010, p. 186).

With such intrinsic challenges in mind, the remainder of this section seeks primarily to offer suggestions for future research intended to advance the field forward; these opportunities, of course, build on the limitations and challenges of prior work. For although ethics research has made considerable progress since the turn of the millennium (Calabretta et al. 2011; Tenbrunsel and Smith-Crowe 2008), there are clearly still numerous opportunities within all functional business fields (e.g., accounting, finance, information technology, management, marketing) to examine ethics, particularly from an organizational perspective (Wright and Goodstein 2007) and through the use of more advanced methods (Etzioni 2007). Thus, following the primary objectives of this review, we now consider the future of organizational ethics research from an empirical perspective. Namely, we consider issues of cross-sectional data and causality, misuse and misspecification of data, replication and reproduction, and contextual factors, including effects at multiple levels of analysis. However, we are compelled to note the importance of theory when making methodological and analytic decisions. Indeed, deep thought and consideration must be given to the methods employed in organizational research since “methods can generate and shape theory, just as theory can generate and shape methods” (Van Maanen et al. 2007, p. 1146).

Cross-Sectional Data and Causality

One of the most identifiable characteristics of studies in our sample is the predominance of cross-sectional designs (90 %), with many of these studies indicating influence or causality between variables when the data and methods do not support such inferences. For example, Halter et al. (2009) claimed causality using only basic averages and standard deviations of cross-sectional data. Further, Alas (2009) and Lin (2011) drew several inferences to causality using regression techniques in a cross-sectional design. In such studies, biased estimates are likely because the correlation between measures that are collected at the same point in time is commonly different than when measures are collected at different time periods (Edwards 2008).

Causality requires a correlation between the cause and effect, a time difference between the two, and the ability to rule out alternative explanations (Cook and Campbell 1979). As such, causality can generally not be substantiated without the use of randomized experiments (Antonakis et al. 2010), which are infeasible for most research on organizational ethics. And while longitudinal designs can address the second condition for causality, assuming an otherwise correctly specified model, they do not completely rule out other causal orders that may influence findings (Edwards 2008). Thus, more studies should incorporate longitudinal data to overcome some of the inherent difficulties associated with cross-sectional designs (e.g., Mahoney and Thorne 2005; Payne et al. 2013), but also consider other options that might further ameliorate bias. For example, when common methods bias is unavoidable, the use of instruments in two-stage-least squares (2SLS) models may allow for more consistent estimates (Antonakis et al. 2010).

Particularly relevant to our review, Garcia-Castro et al. (2010) explicitly demonstrated how endogeneity largely accounts for the positive relationship found between KLD measures of social performance and firm performance in other studies (e.g., Hillman and Klein 2001). Specifically, they demonstrate how fixed effect and instrumental variable estimations might be utilized to ameliorate some endogeneity concerns. Further, Garcia-Castro et al. (2010) note the importance of accounting for firm-specific characteristics (e.g., management quality, culture) in understanding why some firms adopt certain ethical practices initially.

Appropriately Applied Methods

Another area of concern that emerged while reviewing the sample articles is the misuse and/or misspecification of methods and data relative to the initial research questions or hypotheses. Inappropriate application of methods may

lead to erroneous conclusions and, subsequently, improper implications and future research directions. For instance, Ki et al. (2012, p. 269) utilized step-wise regression in an effort to answer their stated research question: “Does an ethics statement of a Korean public relations firm have a significant impact on the ethical behaviors of its public relations professionals?” A method such as hierarchical regression would have been more appropriate. Step-wise regression, as compared to hierarchical regression, is a more exploratory technique typically used to define a posteriori order of significance of variables based solely on statistical considerations. Hierarchical regression, on the other hand, uses pre-specified (i.e., theory-driven) modeling to guide statistical analysis and is generally preferred over the automatic algorithm—and the many limitations—associated with stepwise regression (Judd and McClelland 1989). Overall, great care must be taken to properly match the conceptual arguments or goals of the paper to the statistical technique. In other words, future research should allow their theory and research questions to drive the methodologies used.

While most studies in our sample appeared to use suitable methodologies, the breadth of approaches is rather limited. For instance, 87 % of all studies on the ethical climate construct utilized survey methods whereas qualitative techniques, archival, and experimental designs only make up 7, 7, and 2 %, respectively. While surveys are typically an effective research tool, there appears to be a need to branch out from survey designs and find different ways to measure ethical climate (among other organizational ethics topics) so that new questions might be asked and answered. For example, Almer et al. (2008) used an experimental case to examine how post-restatement of financial statements could impact the ethical perceptions that investors have on the organization. Future research on ethical climate could do something similar, examining how each of the five parts of the ethical climate construct affect the perceptions of employees and the different employee reactions that might occur as a result (Table 5).

Generally, a greater variety of methodologies and techniques should be used to explore new research questions and phenomena. In a somewhat counterintuitive way, scholars may be able to use this review to first identify areas in need of methodological variation, and then use these gaps to recognize new phenomena and previously untested relationships or reexamine questions that are yet to be fully answered. For instance, Jo and Na (2012) recently utilized a three-stage-least squares (3SLS) approach to examine the relationship between firm risk and CSR engagement in controversial industries; this was done in an effort to test the two competing hypotheses of window dressing and risk reduction. Additionally, researchers should consider how multiple methodological approaches might be used in a complementary fashion to get more robust

and meaningful results. For instance, Yauch and Steudel (2003) discuss how both qualitative and quantitative methods were used to better understand culture in organizations; they specifically state, “Using mixed methods to acquire data can increase the validity of the results [and] from a paradigm perspective, using mixed methods can produce complementary results” (p. 477). Future research in organizational ethics could follow similar triangulation approaches, where triangulation is the use of multiple perspectives to verify and clarify meaning (Jick 1979).

While clear gaps and areas for future research exist, there are numerous examples of innovative approaches to address the difficult challenges associated with organizational ethics research; we highlight several of these as an additional way to encourage new approaches. For example, to overcome social desirability response bias, Houghton et al. (2009) had participants respond to hypothetical vignettes, as opposed to asking respondents directly about their perceptions, values, social norms or impressions of an event or organizational practice (e.g., corporate social responsibility). Another method that could similarly be utilized is a forced ranking system wherein respondents would be forced to rank their most likely action for a given scenario. Also, conjoint analysis, which has been previously utilized in the entrepreneurship literature to explore how venture capitalists make investment decisions (e.g., Drover et al. 2014), could be applied to ethics, virtue, and moral decisions and behaviors. More specifically, conjoint analysis requires research participants to make decisions based on various controlled trade-offs, which reveal the relative importance of the attributes under analysis. Thus, researchers could provide organizations with a hypothetical scenario wherein organizations chose certain actions based on trade-offs of each action. Past research has shown that organizations are constantly forced to make trade-offs when attempting to address multiple demands with a restricted set of options (Payne 2006). Thus, conjoint analysis would be a suitable method to use when examining ethical trade-offs.

Another avenue of high potential for future research is found in the configurations literature, which commonly utilizes typological and taxonomical groupings of organizations to explain a variety of outcomes (Short et al. 2008). According to configurations theory, different configurations of strategy, structure or other characteristic are predictive of performance, effectiveness or other outcomes. Hence, it seems reasonable to consider organizational ethics in a similar fashion, not as individual activities but as configurations of characteristics or approaches. For example, Tseng and Fan (2011) used hierarchical clustering to group organizations into two distinct ethical climate groups; these groupings were then used to test hypotheses regarding the impact of ethical climate on knowledge

Table 5 Statistical techniques and study types by article categories

Category	Code of ethics		Ethical climate		CSR		Ethics program		Ethics Hotline and WB		Org. values and virtues		Ethical culture		Ethical structures and commitment		Org. ethical decision making		Org. Corruption		Org. ethical identity and reputation	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
<i>Statistical techniques</i>	69		54		47		21		12		18		10		14		12		5		7	
Regression	21	30	35	65	17	36	11	52	4	33	7	39	5	4	29		10	83	2	40	4	57
Analysis of variance	14	20	16	30	5	11	3	14	2	17	4	22	5	2	14		5	42	0	0	3	43
CFA/EFA/PCA	7	10	19	35	9	19	6	29	2	17	9	50	2	2	14		4	33	0	0	1	14
Descriptive statistics only	15	22	1	2	6	13	3	14	2	17	1	6	2	2	14		0	0	1	20	0	0
Pearson correlation	4	6	6	11	3	6	2	10	3	25	2	11	2	0	0		1	8	0	0	0	0
SEM	1	1	2	4	2	4	2	10	2	17	4	22	1	1	7		0	0	1	20	0	0
Cluster analysis	2	3	3	6	2	4	1	5	1	8	0	0	0	0	0		0	0	1	20	0	0
Cross-tabulations	4	6	0	0	2	4	0	0	1	8	1	6	0	1	7		0	0	0	0	0	0
Partial least squares	0	0	2	4	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0
Spearman correlation	0	0	1	2	0	0	0	0	0	0	1	6	0	1	7		0	0	0	0	0	0
<i>Study type</i>	69		54		47		21		12		18		10		14		0		0		7	
Cross sectional	64	93	51	94	42	89	19	90	11	92	14	78	9	10	71		11	92	3	60	7	100
Longitudinal	5	7	2	4	5	11	2	10	1	8	4	22	0	0	4		1	8	2	40	0	0
Simulation	0	0	1	2	0	0	0	0	0	0	0	0	1	10	0		0	0	0	0	0	0
Case study	6	9	5	9	13	28	0	0	0	0	4	22	1	10	2		1	8	2	40	0	0

Because of rounding up or down to the nearest whole number, percentages do not always add to exactly 100 %. Frequencies may add to greater than 100 % because coding was exhaustive
CSR corporate social responsibility, *WB* whistleblowing; *Org.* organizational, *Freq* frequency

management attitudes and process involvement. Similarly, Morris et al. (2002) found four distinct clusters of firms using cross-sectional survey data. While mostly descriptive, this study confirms that small firms may take very different approaches to ethics at the organizational level. Future research should consider the antecedents to such groupings, as well as the outcomes associated with these types. Also, given some concerns regarding the use of cluster analysis and other agglomerative methods, Fiss (2007, p. 1183) suggests using a set-theoretic approach to configurations; a set-theoretic approach “uses Boolean algebra to determine which combination of organizational characteristics combine to result in the outcome.” As such, a more subjective and, perhaps, meaningful approach to organizational ethics groupings might be achieved.

Replication and Reproduction

Organizational-level ethics research is arguably still early in its development. Therefore, it is even more imperative that authors provide the details necessary regarding data and methods to ensure replication is possible, along with reproducibility, if given access to data. Reproducibility, in particular, has become an increasingly important discussion topic in the social sciences. Other fields outside of business, such as psychology, economics, and medical research, have also expressed concern with a lack of reproducible research (e.g., Amir and Sharon 1990; Ioannidis 2007). Case in point, we found that 24 % of the studies did not specify the chosen geographic location of their sample or study. Such omissions of information can be troublesome, particularly when considering how research builds upon itself to produce new knowledge. Further, such lackadaisical reporting may be seen by scholars, particularly those outside of the field, to be indicative of the quality or rigor of the research itself.

Missing information is also an ethical concern because studies that do not properly report information cannot be scrutinized fully. Considering the nature of the field, it seems even more prudent that scholars studying organizational ethics lead the way in taking responsibility for providing detailed and accurate information regarding our research. We ask that scholars think deeply about their ethical responsibilities when conducting and reporting research. More specifically, issues of appropriate sampling, properly specified methods, technical proficiency, and proper reporting should be at the forefront of concerns. Overall, we argue for the importance of performing high quality empirical research. Without properly conducting and reporting research, organizational ethics scholars could expend valuable time and resources chasing after the proverbial wild goose.

Context and Multi-level Considerations

Organizational behaviors are often dependent on the situational and environmental context (Donaldson 2001). Consequently, the context within which ethical actions are performed by organizations seems to be an important area of research that remains largely under-examined. Mirroring Zahra and Wright's (2011) arguments regarding the entrepreneurship field's next steps, we recognize the need to examine the heterogeneous facets of context and incorporate those aspects into future research and theory-building efforts in the ethics field. By analyzing organizational ethics within various contexts—including spatial, time, social and institutional contextual dimensions (e.g., Zahra and Wright 2011)—ethics scholars should be able to more precisely identify and clarify the empirical links found in our literature and how context may alter previously held views.

When considering context empirically, a major issue is the nested nature of most data and organizations. For example, Jin and Drozdenko (2010) take a multi-level perspective of how organizational-level ethics and individual-level ethics affect each other. We suggest that along with the individual and organizational levels, other levels (e.g., groups, industries, nation-states) should likewise be examined to ascertain the origination and differentiation of organizational ethics within these various contexts. Indeed, we did not identify in our sample any studies that compared organizational differences in ethics among industries. We did, however, note some studies that analyzed differences using alternative categorizations. In particular, our review shows that only 7 % of the studies analyzed ethics of family firms. For example, Deniz and Suarez (2005) use non-hierarchical k-means cluster analysis as an exploratory technique to extract the profile of family firms according to their perception of social responsibility. Non-hierarchical cluster analysis offers a method whereby the degree of clustering within the data can be optimized and appropriately assessed, allowing researchers to set the desired number of clusters according to their theoretical basis and find the best cluster solution (Hair et al. 2010). Such categorization techniques can aid researchers seeking to not only better understand differences among groupings, but also to help explain and predict how various characteristics of organizational groups influence various outcomes.

Multilevel modeling and analytical techniques, such as random coefficient modeling, have also shown to be important and useful in related phenomena (e.g., Payne et al. 2011a, b). In particular, multi-level perspectives can help illuminate the various contexts of organizations and how these contexts influence organizational ethics or phenomena occurring in and around organizations. Indeed, the very nature of ethics and values is inherently nested (i.e.,

individuals within teams within organizations within industries) and offers great potential for better understanding multi-level phenomena in general.

Although potentially useful, caution is advised when examining ethics at the organizational level. For example, Johnson et al. (2011) could have further enhanced their use of the anomie construct at the organizational level through more careful specification of the definition and a stronger approach to its validation. First, the definition provided by Johnson et al. (2011, p. 473), a “collective condition characterized by the absence of normative guidelines”, conflicts with Durkheim (1951)—an originator of the anomie construct—who defined it as a mismatch, not an absence, of normative guidelines (Star et al. 1997). Second, the validation of the construct was minimal, including only interviews of seven managers, and should be expanded, particularly given changes in the levels of analysis (McKenny et al. 2013b). As an exemplar study, Chun (2005) conducted a rigorous examination of virtue in which she empirically defined and measured organizational virtues by first examining individual virtues and delineating which individual virtues transferred to the organizational level through a methodical triangulation of content analysis, surveys, and interviews using a large and highly diverse sample. We encourage future ethics researchers to take similar prudence when transferring individual level constructs to the organizational level (McKenny et al. 2013a, b).

Conclusion

“Scholarly progress...requires us to assess what we know and how well we know it as well as what we don't know” (Zahra and Wright 2011, p. 67). This review of the organizational ethics literature is intended to assess what we do and do not know about empirical practices in an effort to increase the relevance and impact of this important area of research. This review also responds to the call by researchers to provide stronger methodological practices in organizational ethics research by taking the first step toward understanding the state of the field in terms of empirics (e.g., Robertson 2008; Tenbrunsel and Smith-Crowe 2008; Wright and Goodstein 2007). Overall, our review suggests that while advances have been made recently, more sophisticated methodologies and statistics need to be facilitated such that the field of organizational ethics can improve in rigor and become more broadly disseminated. Basically, with more advanced empirical research on organizational ethics, more studies can be published in the more general journals of each business discipline and, subsequently, have a greater impact on business research and practice.

While such general suggestions are simplistic, and may easily apply to many other fields of research, they are still meaningful. Therefore, in conclusion, we wish to emphasize three key characteristics of organizational-level ethics research that lend support for conducting this study. First, business ethics is difficult to define and measure because the perception of ethics varies extensively. Indeed, perceptions of ethics varies, both morally and legally, among cultures and nations (e.g., Calderón-Cuadrado et al. 2009; Robertson et al. 2008; Wines and Napier 1992), as well as business disciplines (Nicholson and DeMoss 2009). Hence, an assessment of how and where ethics research is being conducted can help us move the field forward. With greater awareness of the field's boundaries, we can expand said boundaries to impact a greater constituency. Second, there is a taboo generally associated with answering honestly to tough ethical questions (Houghton et al. 2009). As such, more innovative methods are needed to tap into the ethical nature of organizations. For instance, Payne et al. (2013) utilized content analysis techniques to examine how virtuous rhetoric influences the financial outcomes of foreign IPOs. Finally, ethics are generally considered at the individual level and have only relatively recently been elevated for use at the organizational level. As previously mentioned, an inherent challenge with ethics research is its embedded nature, which presents multi-level challenges, but also opportunities.

In summary, ethics are difficult to ascertain and understand since they are abstract, riddled with biases, constantly evolving, and inherently nested across levels of analysis. Each of these reasons individually and collectively demonstrates the uniqueness of the methodological challenges found in organizational ethics research. Taken together, such limitations inhibit organizational ethics research from realizing its full potential (e.g., Robertson 2008; Tenbrunsel and Smith-Crowe 2008; Wright and Goodstein 2007). Our desire is that researchers will build upon the guidance found within this review in such a way that organizational ethics scholars will be able to perpetuate the field's tremendous methodological and theoretical advancement for many years to come.

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