The Impact of Ethics Code Familiarity on Manager Behavior

Thomas R. Wotruba
Lawrence B. Chonko
Terry W. Loe

ABSTRACT. Codes of ethics exist in many, if not the majority, of all large U.S. companies today. But how the impact of these written codes affect managerial attitudes and behavior is still not clearly documented or explained. This study takes a step in that direction by proposing that attention should shift from the codes themselves as the sources of ethical behavior to the persons whose behavior is the focus of these codes. In particular, this study investigates the role of code familiarity as a factor impacting the influence of an ethics code on manager behavior. Data collected from 286 executives from companies in the direct selling industry are used to test hypotheses (1) that the perceived usefulness of ethics codes is positively related to the degree of familiarity with the code, and (2) that ethical climate as assessed by managers is positively related to the code's perceived usefulness. Both hypotheses are supported, and their implications and further research directions are discussed.

KEY WORDS: code of ethics, ethical behavior of managers, ethical climate, ethics code familiarity, ethics in direct selling

Codes of ethics have become commonplace in today's business world. Studies show that the vast majority of large U.S. companies as well as industry and professional associations have written documents labeled as codes of ethics or codes of conduct (Benson 1989; Kohls, Chapman, and Mathieu 1989; Trevino et al. 1999; Weaver 1993). But the evidence on whether these codes have contributed to improved ethical behavior in business is sketchy and mixed, as noted in more detail below. What is required so that codes of ethics will have an impact on managers' attitudes and behavior? What is it beyond the codes themselves that contribute to a stronger ethical climate in an organization? This study offers some answers to those questions.

Purposes of codes of ethics

Codes of ethics can serve three major purposes in organizations. These include demonstrating a concern for ethics by the organization, transmitting ethical values of the organization to its members, and impacting the ethical behavior of those members. Figure 1 describes this process, growing out of the organization's concern about ethics and concluding with some intended impact on the organization's ethical climate.

Demonstrating a concern for ethics

Perhaps the most obvious and tangible way for an organization to signify that it is concerned about ethics is to create a document called a code of ethics or a code of conduct. As discussed by Weber (1981), an ethics code can serve to institutionalize ethics in the corporation. The code thus created and made known is a major method to reflect the corporation's desire to project a sense of responsibility, to signify a positive ethical climate to employees, to respond to and to anticipate external demands and pressures from stakeholders and various groups in the organization's environment (Raiborn and Payne, 1990). Thus, as noted in Figure 1, the demonstration of a concern for ethics is the fundamental purpose for creating a code of ethics in many organizations. Much of the early research on ethics codes concentrated on what topics or contents appeared in these codes and how those

Figure 1. An Ethical code process.

contents reflected the purpose(s) for which the codes were established (Benson, 1989; Weaver, 1993).

Transmitting ethical values to members

Of course, once a code of ethics is created in an organization, it then can serve the purpose of transmitting ethical values and standards to those working in that organization as shown in Figure 1. This is a further refinement of institutionalizing ethics, to provide the springboard for the discussion of ethics and ethical issues among employees (Cassell et al., 1997). One of the ways employees can become aware of ethical issues in their work environment is to read the company's ethics code. In fact, Benson (1989) noted that the main purpose of codes is to educate employees as to the proper values of the organization. Hunt et al. (1989) suggested that the ethical climate of an organization is a composite of formal and informal policies of that organization as well as the individual ethical values of its managers. In this context, an ethics code as a formal policy would be one building block of the organization's ethical climate, representing a statement of corporate ethical values. Cohen (1993) states that the ethical work climate can be influenced by institutional policies such as conduct codes if those codes are specific in terms

of expected procedures and practices. Further, the extent to which the code influenced the values of managers, it serves an additional and reinforcing role in shaping the ethical climate.

Other studies have positioned ethical climate (i.e., corporate ethical values) as antecedent to employee behavior (e.g., Singhapakdi et al., 1999), but such positioning begs the question of what initially determines ethical climate. It seems reasonable to consider that an ethics code coupled with the attitudes and behavior it influences can make a significant contribution to the organization's ethical climate. But the mere creation of a written ethics code does not guarantee that employees will be aware of its existence and familiar with its content (Stevens, 1994). Familiarity requires some effort on the part of those employees, such as reading and discussing the code content, attending training sessions on ethics, and critically reviewing company policies with an eye to their ethical implications.

Impacting ethical behavior

One further purpose of ethics codes, also shown in Figure 1, is to affect employee behavior by establishing behavioral expectations (Dean, 1992). This purpose goes beyond the mere transmission of, or education in, the ethical values of

the organization, and reaches into the realm of controlling or influencing the actions and decisions of employees (Cassell et al., 1997). Codes of ethics deal with rules and procedures – first to be established, then transmitted, and finally to be practiced. As noted by Stevens (1994), ethics codes are managerial tools for shaping change. To achieve this purpose, ethics codes must affect how people act by influencing them to behave in a prescribed manner in situations with ethical implications. Trevino (1990) suggested that such codes must not only be distributed and understood by employees, but must also be firmly enforced. As the content of such codes translates into institutionalized behavior, these codes become a significant factor influencing the organization's ethical climate.

Effectiveness of codes of ethics in achieving their purposes

How well do ethics codes accomplish the three purposes described? Some observers (e.g., Maitland, 1985) agree that self-regulatory actions such as devising ethics codes represent honest attempts to proclaim corporate social responsibility. In this sense, the corporate ethical values embodied in the code provide a foundation for the ethical climate in that organization. Others, however (e.g., Bowie, 1979; Starr, 1983) suggest that ethics codes can be little more than "window dressing" and thus self-serving as simply public relations efforts. In their highly critical study of corporate ethics codes, Cressy and Moore (1983) concluded that those codes have not done much to give assurance that the private sector is dedicated to promoting the public interest. Likewise, Mathews (1987) stated that organizations with codes of ethics do not exhibit a lower incidence of illegal behavior, and therefore such codes do not seem to signify greater social responsibility. Vitell et al. (1993) concluded that the presence of an ethics code in an organization, a state that they described as "a more ethical climate" compared with instances where no ethics code exists, did not affect the respondents' assessments of various marketing-related ethical norms. Apparently the mere existence of an ethics code

in an organization does not guarantee that employees know about it, understand it, or use it to guide their attitudes or actions. For a code of ethics truly to represent the institutionalization of ethics in the corporation, according to various writers such as Dean (1992) and Sims (1991), employees must know that a code exists and must be familiar with its contents so that it can impact their ethical awareness and behavior. For a code to be a positive contributor to an organization's ethical climate, the values in the code must be reinforced by clear understanding and corresponding behavior by organization members.

Thus we turn to the second purpose of ethics codes, that of transmitting ethical values and standards to employees. A well-crafted code has the potential for transmitting such values, but only if the members of the organization are aware of the code and knowledgeable about its contents. Studies involving awareness or knowledge of ethics codes have limited their focus to awareness or knowledge of the *existence* of such codes however, and not to the extent of familiarity with the *contents* of such codes. For instance, Stevens (1999) described a research study in which one objective was to determine how respondents' knowledge of ethics codes affected their learning of ethical values. But the measures of knowledge were simply frequency counts of which sources were used by respondents for learning about the code, not anything about the content of the codes. Ethics codes were ranked fourth out of ten sources of ethical learning. Another study purported to measure the impact of ethics code awareness on pirating of computer software, but in fact measured only whether respondents were aware that an ethics code existed and not the extent to which respondents were aware of the contents of those codes (Simpson et al., 1994). No relationship was found between code awareness and ethical attitudes or behavior in that study.

What is needed for codes of ethics to be effective for transmitting ethical values and standards to employees? Simply being aware of the existence of a code of ethics does not seem effective, based on the studies cited thus far. The contents of the code must be communicated to

employees, and employees must learn what issues the code addresses and what guidelines the code offers. It is conceivable that an employee can be aware that a code of ethics exists in his or her organization but know nothing about the particular issues or procedures it addresses. Stevens (1994) observed that there is little information available about how codes are communicated, whether they are accepted and used by employees, and whether they affect employee behavior. Cassell et al. (1997) echoed this conclusion, noting that there has been little research on how individuals interpret and evaluate the contents of ethics codes. A study by the Ethics Resource Center (1997) offered the conclusion that a code of conduct is not very effective by itself in providing guidelines for making business decisions. In that study, a code was much more effective if supplemented by ethics training to reinforce the issues addressed by the code. Other studies support the contribution of training to strengthen code familiarity among employees (e.g., Delaney and Sockell, 1992). Thus, it appears that research attention must shift from a focus on the awareness of the existence of a code document to an emphasis on the extent of familiarity with code content, in order to understand how ethics codes can provide sensitivity to and understanding of ethical issues by members of the organization.

The third purpose of ethics codes is to affect behavior. The evidence that exists on this relationship is mixed. An early study among lower level managers (Ford et al., 1982) concluded that the presence of an ethics code had little or no effect on behavior. No connection between existence of codes of conduct and ethical decision-making behavior was found in a number of later studies as well (e.g., White and Dooley, 1993; Kohut and Corriher, 1994; Simpson et al., 1994; Cleek and Leonard, 1998). On the other hand, some studies do claim that the existence of an ethics code does encourage ethical behavior (e.g., Bruce, 1994; McCabe, Trevino, and Butterfield, 1996). In the study by Bruce, however, the code of ethics was rated as only eighth in importance out of ten practices evaluated by municipal clerks for their perceived impact on ethical behavior, suggesting that its impact is not very strong. In

the study by McCabe, Trevino, and Butterfield, the key measures of unethical behavior and existence of a company ethics code were both self-reported by the participants, alumni of two private liberal arts colleges who listed business as their occupation. In this case, there is a possibility that reported awareness of a company ethics code might not correctly reflect the true existence of those codes in those companies, but rather reflect the respondents' selective recall based on the salience of their concern for ethics (i.e., those more concerned are more likely to recall an ethics code). From the seventeen studies assessing relationships between codes of ethics and ethical behavior as summarized by Loe, Ferrell, and Mansfield (2000), a wide range of mixed conclusions emerged. For instance, Weaver and Ferrell (1997) concluded that codes and enforcement improve ethical behavior, but Ferrell and Weaver (1998) reported that existence and enforcement of corporate ethics policies do not relate to more ethical conduct.

Focus of this study

Based on the above review of the purposes of codes of ethics, we believe it is time to shift attention from the codes themselves as the source of ethical behavior to the persons whose behavior is the focus of these codes. Using the three purposes of ethics codes as a sequential model, we propose that ethical behavior of organizational members will be influenced by a code of ethics in four steps as depicted in Figure 2: First, the organization must have a code of ethics that is intended to demonstrate the organization's desire to support ethical behavior. Second, the organizational members must become familiar with the code in order to recognize ethical issues and realize what ethical standards the code represents. This familiarity must go beyond a mere awareness of the existence of a code, and must involve the extent to which the code's contents are understood. To the extent that familiarity occurs, the code will begin to play a role in shaping the ethical climate of the organization. Third, familiarity with the code will then allow employees to recognize its usefulness
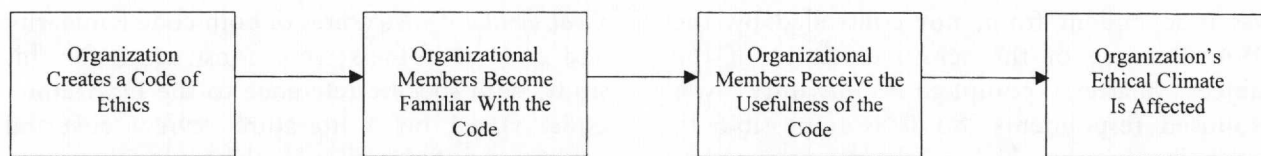
Figure 2. A framework depicting the focus of the current study.

as a guide to their behavior and to carry out their decision-making accordingly. Fourth, to the extent that these code-influenced behavior standards are adopted by employees, the ethical climate in the organization will be further enhanced.

This four-step process suggests that the mere existence of a code of ethics, even one with high ethical ideals, will not by itself implant ethical values and standards into organizational members. Nor will the mere existence of an ethics code, by itself, cause the behavior of organizational members to be more ethical. But as persons become more familiar with the ethics code, they will find it potentially more useful as a behavioral guide. And those who find the ethics code useful and applicable in their company are more likely to perceive a more positive ethical climate in their organizations. Based on this four-step process and the relationships it suggests, some hypotheses can be devised to guide a research effort:

H1. As viewed by organizational members, the usefulness of a code of ethics is positively related to the degree of familiarity with that code.

H2. As viewed by organizational members, the perceived ethical climate in an organization is positively related to the usefulness of the code of ethics in that organization.

Method

Sample

These hypotheses were tested in a mail questionnaire study among executives in member companies of the Direct Selling Association (DSA). This sample was chosen for two specific reasons. First, it represents a variety of companies selling a broad spectrum of products and services rather than just one organization's circumstances (Peterson and Wotruba, 1996). Second, the companies in this sample all operate under a common code of ethics developed by the DSA. Each member company of the DSA must agree to abide by the Association's mandatory Code of Ethics (the current version of this code can be found on the DSA website: *www.dsa.org*), which focuses on proper treatment of customers and salespeople. Previous writers (e.g., Benson, 1989; Robin et al., 1989; Weaver, 1993) have noted that ethics codes can vary substantially across organizations in terms of (a) what employees perceive to be ethics code statements or documents in their firms, and (b) the length and subject matter of the contents of those statements. As a result, considerable variance can be introduced into the analysis of data based on code variations within the sample, frustrating the interpretation of findings. The design of this study not only directs each respondent to consider a specific code of ethics statement but also relates each respondent's answers to a common ethics code document, thereby eliminating inter-code variance in the results.

The source of sample members was *The DSA Directory: An Insider's Guide to the Direct Selling Association*. This directory lists 144 member companies, and each company determines which officers and executives it wishes to include in its listing. A mail questionnaire was sent to each person listed for each company, which totaled 1700 persons. The number of usable responses received was 286 (16.8%), which averaged to be about 2 per member company. Questionnaires were mailed from and returned to a university address in order to signify that the research study

was independent from, not controlled by, the DSA. Because of the sensitive nature of the subject matter, complete anonymity was promised respondents. So it is impossible to determine exactly which companies were represented in the sample by how many respondents. Responses were returned in postage-paid return envelopes.

The average respondent was age 45 and was employed by his/her company 9.8 years. Males constituted 64% and females 28% of the respondents (8% did not indicate), and the average number of direct selling companies worked for by the typical respondent was 1.8. In response to a question about type of company, 68% checked multi-level, 13% checked single-level, and the remainder indicated some combination (11%) or failed to answer this question. These answer patterns conform closely to a statistical profile of direct selling company members as maintained by the DSA.

Measures

Ethical climate. Measures of ethical climate have evolved considerably since first being proposed to measure "the shared perceptions of what is ethically correct behavior and how ethical issues should be handled" by Victor and Cullen (1987). The measure used in this study, based on analysis by Qualls and Puto (1989), is a seven-item scale used by Schwepker et al. (1997). A reliability analysis showed that the coefficient alpha of this scale improved with the deletion of one scale item, so the final measure of ethical climate contained six items with a coefficient alpha of 0.88. The specific items for this and the other measures are reported in Table I. Responses ranged from 1 = strongly disagree to 7 = strongly agree for this and for all scale items used in the study. Some of the items comprising these three measures were stated negatively in the original questionnaire, so they are restated in Table I to be positive and their scoring was reversed as well. The measure of ethical climate used in the analysis was the sum of the responses on these six items.

Code familiarity. Measures of both code familiarity and code usefulness were constructed for this study, with specific reference to the DSA ethics code. Based on a literature review covering studies as noted earlier in this paper, literature relating to the objectives and intentions behind the development of the industry code (e.g., Wotruba, 1995) as well as discussions with direct selling firm executives and officers in the Direct Selling Association, a selection of items was created and incorporated in the questionnaire. Some items were chosen that tapped a general indication of familiarity with the DSA code, its intentions and contents, while others focused on specific provisions and code responsibilities. The final set of five items (out of six proposed) produced a coefficient alpha reliability measure of 0.72. The measure of code familiarity used in the analysis was the sum of the responses on these five items.

Code usefulness. The measure of code usefulness was devised in the same manner as noted above for code familiarity. Items selected focused on how well the use of the DSA code has aided the company, industry, salespeople, and also the respondent personally in being successful. All five items proposed were retained in the scale, which produced a coefficient alpha reliability of measure of 0.83. The items for this as well as for the other two measures were scattered throughout a questionnaire that contained more than 150 items in total measuring a number of other constructs not included in this study. Thus, the items comprising each measure were not presented adjacent to each other, thereby reducing the chance for a strong halo effect in the answers. The measure of code usefulness used in the analysis was the sum of the responses on these five items.

Validity. Discriminant validity for the three measures was supported as the within-construct item correlations were greater than the between-construct item correlations. The average within-construct item correlations were:

ethical climate: 0.556
code familiarity: 0.339
code usefulness: 0.499

TABLE I
Factor analysis of items in the three measures

Measures and items	Factor 1 loading	Factor 2 loading	Factor 3 loading
Ethical climate			
My company has policies with regard to ethical behavior.	0.639		
Top management in my company has let it be known in no uncertain terms that unethical behavior will not be tolerated.	0.821		
My company strictly enforces a code of ethics.	0.865		
My company has its own code of ethics that we follow closely.	0.776		
If an executive in my company is discovered to have engaged in unethical behavior that results primarily in personal gain (rather than company gain), he/she is promptly reprimanded.	0.667		
My company strictly enforces policies regarding ethical behavior.	0.856		
Code usefulness			
Publicizing the DSA code of ethics helps my company in the marketplace.		0.746	
Publicizing the DSA code of ethics helps the direct selling industry in the marketplace.		0.792	
The DSA code of ethics has helped my company be more successful.		0.571	
The DSA code of ethics has helped me be more successful.·		0.813	
Sales representatives in my company have found that the DSA code of ethics is very useful to them personally.		0.734	
Code familiarity			
The DSA Code of Ethics has received widespread publicity in my company.			0.439
I am aware of the intent of the DSA code of ethics.			0.700
I consider myself knowledgeable of the contents of the DSA code of ethics.			0.745
I know who is responsible for code enforcement in my company.			0.480
I am very familiar with the inventory repurchase provision in the DSA code of ethics.			0.748
Eigenvalue	5.744	2.324	1.465
% variance	35.9	14.5	9.2
Total variance explained			59.6%

The average between-construct item correlations were:

ethical climate and code familiarity: 0.219
ethical climate and code usefulness: 0.229
code familiarity and code usefulness: 0.268

In addition, a factor analysis including all sixteen items comprising the three measures was completed, and the results appear in Table I. Each measure's items loaded properly together, and all items had factor loadings of 0.4 or greater. Thus, the alphas, correlations, and factor analysis all suggest that these measures are sufficiently distinct and also sufficiently reliable for application in this study.

Results

The resulting data and the correlations produced in the analysis are presented on Table II. The mean ratings on each of the measures is on the positive side of the scale but with sufficient variation to allow for useful correlation analyses. With regard to **hypothesis 1**, the correlation

TABLE II

Descriptive statistics and correlations between measures

Measures	Number of scale items	Alpha	Mean	Standard deviation	Correlations with	
					Code usefulness	Ethical climate
Code familiarity	5	0.88	28.8	4.3	0.519 ($p < 0.001$)	0.414 ($p < 0.001$)
Code usefulness	5	0.83	24.7	5.7	–	0.381 ($p < 0.001$)
Ethical climate	6	0.72	34.7	6.6	–	–

between code familiarity and code usefulness was $R = 0.519$ ($p < 0.001$). Thus, this hypothesis is supported as it appears that the perceived usefulness of the code of ethics is strongly related to the degree of familiarity with that code. With regard to **hypothesis 2**, the correlation between code usefulness and perceived ethical climate was $R = 0.381$ ($p < 0.001$), also providing statistically strong support for this hypothesis that ethical climate is perceived more positively as the ethics code is rated more useful in achieving success.

Discussion

Based on these results, it can be argued that the usefulness of ethics codes by managers as a tool in guiding their behavior and decisions is strengthened as managers become more familiar with the specific contents and intentions of those codes. Codes are likely to be more useful when their contents are more clearly understood. Earlier studies that found no relationship between the mere existence of an ethics code and a greater concern for ethics among managers may have been demonstrating what Dean (1992) and Sims (1991) were espousing, namely that employees must be familiar with the code's contents before it will impact their ethical awareness and behavior.

The results also support the contention that an ethics code familiar to managers and judged by them as useful will also impact the overall ethical climate perceived by those managers. This study may be the first designed to test a specific

antecedent of ethical climate. The findings imply that at least one antecedent of a positive ethical climate is an ethics code familiar to organizational members and used by them to achieve success in their work. But it is the familiarity with the code that appears to be the key. In fact, the data in Table II suggest that code familiarity is more strongly related to ethical climate than is code usefulness.

To explore and possibly reinforce this point, some further analysis was undertaken with the sample by splitting the respondents into two groups of high familiarity and low familiarity. The median familiarity score was used to create the split, with those scoring 28 or less in the low familiarity group and those scoring 29 or greater in the high familiarity group. In the high familiarity group, the correlation between code familiarity and perceived ethical climate was 0.397 ($p < 0.001$), while in the low familiarity group the correlation between code familiarity and perceived ethical climate was 0.185 ($p = 0.054$). The relationship was not quite strong enough in the low familiarity group to reach statistical significance at the five percent level. While no hypothesis was stated on which to base this analysis, these results lead to some speculative conclusions that deserve future testing. First, code familiarity especially at higher levels seems to be a key factor in determining whether an ethics code does impact an organization's ethical climate. A second and related speculation is that the relationship between code familiarity and ethical climate may not be linear, but rather of increasing strength as familiarity increases. A

similar pattern occurs when examining the impact of code usefulness on the familiarity-ethical climate relationship. When the sample was split at the median of code usefulness, those in the high usefulness group demonstrated a stronger correlation between code familiarity and ethical climate ($R = 0.326$) than did those in the low usefulness group ($R = 0.263$). In this case, however, both correlations were statistically significant at the 0.001 level.

From a different perspective, it is possible that familiarity with an ethics code might also lead to the exploitation of any ambiguity or weakness it contains. Thus, code familiarity might influence employees to use it as a guide to their behavior in a negative sense, seeking ways to meet the "letter" of the code but not its positive intentions. This implication of code familiarity should be explored in future research as well.

Conclusion and limitations

This study has attempted to demonstrate empirically that ethics codes can impact managers in their judgments and decision making, but only if they are familiar with the code's contents and intentions. Further, this study has attempted to demonstrate that an ethics code, if sufficiently familiar to organization members, can also impact that organization's overall ethical climate. Since ethical climate is a construct used often in studies, it seems important that effort should be directed to identifying its determinants or antecedents. This study is a beginning.

Some limitations of this study must also be noted. First, it involves data from member firms of a single trade association. Even though these firms market a wide range of consumer products and services, the results are not necessarily generalizable to all organizations. This limitation is balanced somewhat, however, by the fact that all respondents made reference to a common code of ethics, thus eliminating a course of variance that occurs in other studies of multiple organizations. The response rate was low, but the respondent profile was typical of the population sampled. This study also created measures of code familiarity and code usefulness, and these

or other measures of the same constructs need further refining and application in other settings. The cross-sectional nature of the research design limits the degree to which causative conclusions can be drawn. In spite of these issues, however, the results implied by these findings suggest that future work in the area of ethics code familiarity may produce fruitful results.

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Thomas R. Wotruba
San Diego State University,
San Diego, CA 92182,
U.S.A.
E-mail: twotruba@mail.sdsu.edu

Lawrence B. Chonko and Terry W. Loe
Baylor Universiy,
Waco, Texas,
U.S.A.