

# A Theoretical Analysis of Measures to Enhance Organisational Ethical Behaviour

The problem addressed in this paper is the measures that can be used to enhance employees' ethical behaviour in organisations. The objective of the research is to examine the measures employed to enhance ethical behaviour in organisations. In response to this, the research aim is to analyse which measures can be used to enhance ethical behaviour in organisations and to provide recommendations. The present research article provides a summarised theoretical analysis of the measures for enhancing organisational ethical behaviour that have been provided in academic literature. It also shortly explains the reasoning behind it and provides summarised recommendations based on the theoretical literature analysis conducted for this research article for organisations that seek to promote ethical practices in their work environment.

**Keywords:** ethical organisational behaviour, ethical employee, measures for enhancing organisational ethical behaviour, business ethics education.

Šiame straipsnyje nagrinėjamos priemonės, kuriomis galima skatinti etišką organizacijų darbuotojų elgesį. Taigi tyrimo objektas – priemonės, naudojamos skatinti etišką elgesį organizacijose, o tyrimo tikslas – išanalizuoti, kokiomis priemonėmis galima skatinti etišką elgesį organizacijose, ir pateikti rekomendacijų. Šiame moksliniame straipsnyje pateikiama apibendrinta teorinė akademinėje literatūroje pateikiamų etiškos elgsenos organizacijose skatinimo priemonių analizė. Jame taip pat trumpai argumentuojamas tokių priemonių veiksmingumas ir organizacijoms, siekiančioms tobulinti etinę praktiką savo darbo aplinkoje, pateikiamos apibendrintos rekomendacijos, pagrįstos teorinės literatūros analize, atlikta šiame straipsnyje.

**Raktiniai žodžiai:** etiška organizacinė elgsena, etiškas darbuotojas, priemonės etiškai elgsenai organizacijose skatinti, verslo etikos ugdymas.

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## Introduction

There have been numerous issues and scandals related to unethical practices in the history of economics, some of which have been catastrophic enough to impact the entire world. These incidents are often driven by employees' limited understanding of morality and their lack of motivation to act ethically. Scandals arising from these unethical practices,

often intended to achieve rapid goals and boost profits, can lead to substantial financial and workforce losses, as well as damage the brand's reputation—examples include notorious cases like Enron and Volkswagen. Additionally, the sub-prime mortgage crisis in 2008, caused by dubious loan practices in the US, not only devastated the American economy but also had a profound impact worldwide, as mentioned before.

Furthermore, the lack of focus on business ethics undermines public trust in the capital market and erodes confidence in institutions; on top of that, it weakens relationships and lessens work efficiency inside organisations themselves. For these reasons, it is crucial for organisations to prioritise ethical standards to maintain a positive image and ensure sustained success in the marketplace, as by fostering a culture of integrity and transparency, businesses can safeguard their reputation and contribute positively to the broader economy (Jalil, Azam, Rahman, 2010).

Despite the above-mentioned benefits of fostering ethical practices in organisations, the attitude of companies towards business is still problematic, as ethics in organisations is evidently often limited to only having a formal code of ethics and its public announcement. Taking the aforementioned issue into account, it is appropriate to find out what additional measures can be used to enhance the ethical behaviour of organisational members and organisations in general so that they can create an environment that enhances moral development and thus become ethical in practice and not only in theory, thereby ensuring benefits for both organisational members and society. In the modern business environment, people are starting to realise that intangible criteria, such as relationships with colleagues, meaningfulness, job and life satisfaction, are as important as tangible ones (Fidan and Koç, 2022). In reaction to this realisation, organisations must want to be ethical, and this should be based on altruism instead of the prospect of monetary gain, focusing

exclusively on the pursuit of profit (Morris & Woods, 2011).

Ethics and morality are important to organisational wellbeing and in minimising the risks of facing scandals resulting in financial and reputation losses, because they deal with “right” and “wrong” behaviour. Although sometimes terms morals and ethics are used as synonyms, they are not the same – ethics are a set of rules provided by an external source (it can be codes of conduct by which a group of people act in order to remain honest with themselves and the group to which they belong), while morality refers to an individual’s personal understanding and beliefs of what is right and wrong (Roma, Morante, Roma, 2021). To conclude, ethics are guidelines acceptable to both the individual and society, and they are based on morality (Sharma & Solan, 2014). Without guidelines regarding how to behave, especially towards others, society would not be able to function properly (Kenley-Moreno & Dreyer, 2012). It is also an important economic resource. To behave morally, in simple terms, means to act in accordance with some norm or rule that is accepted by the entire social group (Raith, 2016).

The number of observed unethical practices in business organisations suggests that a deeper understanding of business ethics education would be beneficial for many organisations. There are many factors influencing ethical behaviour in organisations, and these factors should be looked at as a system and not as separate aspects of ethical behaviour. Therefore, business ethics education should consist of different methods that complement each other (Williams

and Dewett, 2005). As a response to this statement, it is appropriate to find out by what additional measures it is possible to enhance ethical values and practices in organisations so that they can create an environment that enhances the development of morality and thus become ethical in practice, not in theory, in that way ensuring benefits for both members of organisations and society as a whole (Fidan and Koç, 2022). For these reasons, additional efforts are needed to teach methods for integrating ethics into the organisation, considering its complexity (Chivukula, Hasib, Li, Chen, Gray, 2021). In addition, it is crucial to highlight that effective employee morale training tools produce relatively permanent changes in moral thinking and behaviour (Kraiger, Ford, Salas, 1993). The desired result of ethics training is that employees learn to detect a professional or personal situation that poses a moral dilemma, be able to analyse it from multiple perspectives, and make an informed decision, recognizing the principles that guide their ethical decisions (Huyck et al., 2008), which, as a consequence, will lead to possibly permanent changes in an organisation as a whole.

Thus, **the research problem** is formulated as follows: What measures can be used to enhance the ethical behaviour of employees in organisations?

**The object of the research** is the measures used to enhance ethical behaviour in organisations.

**The research aim** is to analyse and recommend measures that can be used to enhance employees' ethical behaviour in organisations and to provide recommendations.

To achieve the research objective, these **research tasks** were set out:

1. After conducting an analysis of scientific literature, determine what measures can be applied to enhance ethical behaviour in organisations and provide their summarised descriptions.
2. Based on the findings of the theoretical analysis, provide recommendations for organisations seeking to enhance ethical behaviour at work.

### **Ethics enhancement measures: a summarised literature overview**

Business ethics education is a field of research that looks at how various ethics enhancement measures used in business affect different ethical outcomes, as well as how they should be designed and implemented to reach the best results in teaching employees of organisations to behave ethically. Furthermore, researchers tend to agree that business ethics can really be taught using appropriate methods and that the significance of such training is of utmost importance to both employees and managers (Kreismann & Talaulicar, 2021; Calabretta et al., 2011; Liu et al., 2019; Parks-Leduc et al., 2021) and the market in general. Consequently, evaluating how well and in what manner business ethics courses support the growth of employees' ethical knowledge, abilities, and behaviours calls for a more comprehensive approach (Martini, Cavenago & Carminati, 2025). Numerous studies on business ethics education have already demonstrated that various measures, strategies and resources can be

utilised for imparting ethics in business organisations (Jaganjac et al., 2023), but the empirical data is still relatively scarce and ambiguous, which gives meaning to further exploring this topic.

According to M. Kaptein (2008), measures that enhance ethical behaviour in organisations refer to formal and informal mechanisms, policies, and cultural initiatives designed to encourage employees to make ethical decisions and behave ethically. These include codes of ethics, ethics training, leadership models, reporting systems, and performance incentives that are aligned with ethical standards. These measures are essential to creating a work environment that integrates ethical values into daily work and decision-making processes. Many other studies in the field of business ethics education also highlight that different training methods and tools can be used to teach business ethics (Jaganjac et al., 2023).

Researchers have highlighted the significance of incorporating both active and social learning strategies when teaching complex topics (Loyens & Gijbels, 2008). One such strategy, cooperative learning, integrates these elements by engaging students in group-based tasks that focus on ethical behaviour, fostering peer interaction and shared responsibility (Davidson & Howell, 2014). Rooted in the educational philosophy of J. Dewey (1938), cooperative learning emphasises that work is inherently a social activity, where each member contributes and shares responsibility for the collective outcome. In the context of business ethics education, collaborative learning has been widely supported by scholars (Blatt & Kohlberg, 1975; Ballantine et al.,

2018; McDonald, 2015; Mintz, 1996; Peek et al., 1994; Weber, 2007) for its ability to promote student engagement through group-based discussions that revolve around ethical dilemmas and case studies (Davidson & Howell, 2014; Medeiros et al., 2017; Reficco et al., 2019; Waples et al., 2009).

Results of other studies conducted on the topic have supported the existence of eight unidimensional subscales: clarity, supervisor agreement, management agreement, feasibility, supportability, transparency, discussability, and sanctionability, which are vital elements for developing organisational ethics (Kaptein, 2008). As D. L. McCabe, L. K. Trevino and K. D. Butterfield (1996) have added, ethical culture is arguably the main construct directly related to employees' ethical development success because it includes many tools and principles that, in a certain way, motivate employees to adopt the principles of ethical behaviour. These aspects are sanctions for ethical or unethical behaviour, role modelling from management, implementation of a code of ethics, and making ethical practices a norm in an organisation. All these elements have been put in M. Kaptein's (1998, 1999) Corporate Ethical Virtues Model. Furthermore, these tools and principles should be backed up by the 7 virtues.

The first organisational virtue lies in clarity of expectation about how employees should behave. These expectations should be very specific and easily understood. M. Kaptein (1998) states that the more people are given their own discretion and left to rely on instinct for guidance, the greater the risk of immoral behaviour. These conclusions are

supported by F. B. Bird and J. A. Waters (1989), K. T. Jackson (2000), and Tyler and Blader (2005), all of whom view vagueness or uncertainty in ethical expectations as a major cause for unethical behaviour within organisations. If expectations are unclear, employees may deliberately keep themselves uninformed and, in case of confrontation, use various excuses to justify themselves (Bovens, 1998). Therefore, the virtuous organisation is clear about the ethical standards employees should uphold.

The second key virtue is congruency. While organisations may formally articulate ethical standards, these efforts can be undermined if managerial actions contradict those stated values. In such cases, employees receive conflicting messages, which may lead them to engage in unethical conduct. Therefore, ethical principles must be consistently demonstrated by leadership, as this can serve as a powerful influence on employee behaviour (Ciulla, 1998; Schein, 1985; Treviño, Hartman, & Brown, 2000). M. Kaptein (1998) identified numerous instances where unethical employee actions stemmed directly from inconsistent behaviour exhibited by management. This conclusion is supported by other studies (Hegarty & Sims, 1978; Brown, Treviño, & Harrison, 2005; Schminke, Ambrose, & Neubaum, 2005), which have shown that employees often model their behaviour on that of their leaders.

Feasibility is the third virtue, and it means creating the environment in which the members of an organisation would have the most encouraging atmosphere, with all the means to motivate them to behave ethically. Nonetheless, various studies (Kaptein, 1998; Trevino,

1986; Schweitzer, Ordóñez, & Douma, 2004) have found that employees often are presented with unreachable goals by their managers while also giving them limited resources needed to fulfil the task as well as limited time to finish it, which usually leads to unethical behaviour. For this reason, scholars are emphasising the fact that employees' responsibilities should always be feasible to minimise the occurrences of unethical behaviour.

Supportability – the degree to which a company fosters employee support for conforming to normative expectations – is the fourth organisational antecedent of (un)ethical behaviour within organisations. According to M. Kaptein (1998), demotivated and unsatisfied employees are more prone to act unethically, which is consistent with the opinions of K. Blanchard and N. V. Peale (1988), M. W. Boye and J. W. Jones (1997), J. Greenberg (1997), R. C. Hollinger and J. P. Clark (1983), and Skarlicki, Folger, and Tesluk (1999). It is difficult, if not impossible, to adhere to the organisation's ethical standards when there is mistrust and a hostile work environment. According to an empirical study by Tyler and Blader (2005), employees are inherently driven to uphold the organisation's ethical standards when they are encouraged to identify with its ideals through codes of conduct, rituals, social interactions, managers' example and other means.

Transparency or visibility within the organisation is the fifth virtue in the CEV Model. It refers to the degree to which employee behaviour and its effects are visible to those who have the power to act – coworkers, superiors, subordinates, and the employee or employees in question. Furthermore, according to

numerous studies, openness is important since it can reveal unethical behaviour and serves as a deterrent because of the perceived likelihood of being detected (Cressey, 1953; Hollinger & Clark, 1982, 1983; McCabe, Treviño, & Butterfield, 1996). To summarise, this virtue supports the belief that only when workers are aware of or might have foreseen the repercussions of their acts, can they be held accountable and that workers are denied the chance to take responsibility for, change, or adjust their behaviour when they are barely aware of the severity or nature of the repercussions of their actions (Bovens, 1998). On the contrary, employees will be successful in changing or correcting their own conduct as well as that of their coworkers, superiors, or subordinates in organisations with a high degree of visibility or transparency (Kaptein, 1998).

Discussability is the sixth virtue. It is the ability of employees to voice and debate ethical concerns. Criticism is not welcomed nor promoted in such a closed environment. People just become blind and deaf to something they don't want to see or hear. Furthermore, employees who are not given the opportunity to share, evaluate, and discuss their experiences lose the chance to learn from the mistakes, transgressions, and problems of others and an amoral workplace culture is reinforced when moral discourse is consistently avoided. Lack of clarity on specific normative norms, moral quandaries, and unethical behaviour (through peer reporting or whistleblowing) can all be debated in an organisation with a high degree of discussability (Bird & Waters, 1989; Kaptein, 1998).

The final virtue is sanctionability. M. Kaptein (1998) observed that unethical behaviour is sometimes the result of earlier similar actions being tolerated or even encouraged. When employees see that such behaviour goes unpunished – or is rewarded – they may assume that it is acceptable to act unethically. This lack of consequences weakens the power of ethical rules. As noted by L. Falkenberg and I. Herremans (1995), D. R. Cressey (1953), and Sutherland (1940; 1983), sanctions play an important role in shaping behaviour. When employees expect to be punished for wrongdoing, especially if the penalty is serious enough to outweigh any possible gain, they are more likely to follow the rules. On the other hand, when managers ignore or reward unethical actions, they send a clear signal that such behaviour is allowed or even appreciated (Ball, Treviño, Sims, 1994).

To conclude, various means can be used to enhance employee ethical behaviour, and most of them can be based on the model presented in this chapter. For example, organisations which seek to prevent unethical practices from spreading further can implement reporting systems and sanction systems to work on transparency and visibility, whereas to strengthen the dissemination of ethical values amongst employees, a social influence theory, a code of ethics, discussion groups and ethical leadership can come in handy. All the means will be discussed in depth further in this article. This research is based on a purely theoretical approach, drawing from an in-depth analysis of existing scholarly literature. Information from various academic sources is gathered, thematically

organised into subtopics, and synthesised to generate original insights and interpretations and provide practical recommendations for organisations.

### Codes of ethics

Codes of ethics are the main document that describes the ethical views of an organisation (Stead et al., 1990). The development and implementation of a code of business ethics is vital in both the short and long term, so it is evidently very important to have a code of ethics in every organisation, but it must be implemented objectively and effectively. Organisations must adhere to universal principles of business ethics to ensure the most effective practice and best management. The practical application of a code of ethics helps employees to better understand the role of ethics and social responsibility in achieving long-term organisational effectiveness; therefore, a code of ethics must not only be formally introduced, but also practically transmitted and its implementation monitored in the organisation (Jalil et al., 2012).

Human resource managers believe that unclear expectations and standards are associated with unethical employee behaviour. Therefore, part of the content of any organisation's ethics training should be an explanation of its code of ethical conduct, rules related to ethical practice, and any other ethically related behavioural or attitude expectations that the organisation has. However, it is not enough to simply know the rules or possible courses of action if the person is unwilling to act on this perception (Sekerka, Godwin, & Charnigo, 2012), so

ethics training must go beyond teaching rules, as they do not cover the ethical dilemmas that all members of the organisation face (Wells & Schminke, 2001). Thus, for ethics training to be successful, employees and organisations must not only introduce a formal code of ethics, but also collectively understand and accept their role in society – organisations must be prepared to cooperate ethically not only internally but also with the market, so the code of ethics must reflect the values of the organisation that influence society and are themselves influenced by society. To achieve this goal, organisations must develop their code of ethics with the same care and enthusiasm as they develop their strategic plan. Employees are the representatives of the organisation and should be given as clear a statement as possible about the company's ethical philosophy and what is expected of them. The code of ethics should emphasise the importance of ethical behaviour for all levels of the company's personnel, since the code of ethics, which should more accurately be called a "values-based decision-making model," should be used by all members of the organisation when making business decisions. Organisations must understand that they are working not only for their own benefit, but also for the benefit of society as a whole (Morris & Woods, 2011; Craft, 2010).

As mentioned above, for a code of ethics to be effective, its principles should be focused on the ethical dilemmas that employees may actually face at work; it must be communicated to all employees; and it must be enforced. This means that not only is the content of the code is

important, but also the process by which that content was determined. The code should be developed and disseminated in an open, participatory environment, involving as many employees as possible, encouraging them to ask questions and make suggestions. In some companies, even separate departments develop their codes of ethics to address the specific ethical challenges they face. Researchers believe that a code of ethics developed with the participation of all employees will play a key role in promoting ethical behaviour in the organisation (Stead, Worrell, Stead, 1990).

When it is stated that all members of the organisation must be involved in the development and implementation of a code of ethics, it should be remembered that it is very important that the management itself shows commitment to the implementation of the code of ethics. When organisations voluntarily seek to implement a code, it is the responsibility of the organisation's leader to implement the code of ethics and monitor its proper implementation. Organisations can also appoint trained ethics officers to organise ethics training programs to help implement the code of ethics. Leaders and ethics officers should regularly monitor the implementation and adherence to the code of ethics by every employee, from the highest level to the lowest (Jalil et al., 2012).

In summary, a code of ethics is a fundamental formal tool for promoting ethics in an organisation. It should set out the fundamental norms and values of the organisation, and their practical implementation and monitoring can be carried out either by the organisation's head himself or by specially appointed ethics officers.

## **Ethics committees**

When ethics committees effectively manage conflicts of interest, they can improve a company's ethical standards, strengthen relationships with stakeholders, and support sustainable long-term growth (Gennari, 2019; Fisscher & Nijhof, 2005). However, both researchers and regulators have paid relatively little attention to the role of these committees (Gennari, 2019). Across the globe, businesses are investing in ethics committees, which are often composed of independent members. Common types include audit, risk management, and remuneration committees (Fisscher & Nijhof, 2005).

The ethics committee is tasked with advising management on goals, policies, and practices that help ensure high ethical standards, legal compliance, and social responsibility (Gennari, 2019). Such committees stress that ethical considerations are a key responsibility of leadership. They can also play a vital role in promoting a culture of social responsibility and fairness throughout the organisation. In addition, ethics committees should regularly oversee the implementation and evolution of ethics-related policies. Codes of ethics must be supported by real practices and documents that are reviewed and updated as needed (Fisscher & Nijhof, 2005). Generally speaking, typical activities of ethics committees include planning an ethics program, which usually includes developing and updating a code of ethics, reviewing performance, evaluating resource allocation, monitoring the social and economic development of the

company's activities, citizenship, environmental, health and safety of employees, and stakeholder relations. In addition to these tasks, the presence of ethics committees helps to resolve conflicts of interest. Properly formed ethics committees not only perform an important coordination function but can also guide the social responsibility strategy so that it becomes a competitive advantage. In addition, committees can play a useful role in identifying problems and behavioural patterns that may be risky (Gennari, 2019).

Thus, ethics committees can not only ensure the prevention of unethical behaviour and the management of conflicts of interest but also help organisations develop plans and strategies related to the introduction of ethics into the organisation.

### **Rewards and sanctions**

Many HR managers believe that the lack of punishment or reward for unethical behaviour in their organisations contributes to unethical employee behaviour. To address this shortcoming, feedback can be used to provide sanctions and rewards for ethical behaviour. Properly designed compensation systems can also be used to influence desired attitudes and behaviours (Wells and Schminke, 2001). A company's reward system should encourage ethical behaviour. Employees should be rewarded for ethical behaviour and punished for unethical behaviour. However, this is not easy. It requires that employees clearly understand how the organisation defines ethical behaviour, and it also involves developing a system

for measuring and reporting ethical behaviour as well as developing a feedback system focused on ethical behaviour (Stead et al., 1990).

To help employees understand and follow managerial expectations, it is important to consistently reinforce ethical values and guidelines. One of the most effective ways to do this is through reward systems, which encourage and sustain desired behaviour. Rewards do not always need to be financial – recognition, praise, and other non-monetary incentives can also have a strong impact. At the same time, employees must be clearly informed about the consequences of unethical behaviour. When sanctions are known and enforced, it signals that ethical standards are taken seriously by top management. Formal performance evaluations also play a key role in this process by linking rewards to ethical behaviour and regularly reinforcing the values expected in the workplace (Logsdon & Yuthas, 1997).

When done correctly, this approach helps employees believe that ethical conduct will be recognised and rewarded in ways that matter to them. According to R. S. Fudge and J. L. Schlacter (1999), this aligns with Lawler's expectancy theory, which states that people are motivated when they believe their efforts will lead to outcomes, they personally value. Therefore, using both rewards and consequences effectively is essential to encouraging ethical behaviour in organisations.

As previously noted, an organisational reward system includes both material and non-material benefits given to employees who demonstrate ethical behaviour. Material (tangible) rewards

may involve salary increases, cash bonuses, prizes, benefits, stock options, or profit-sharing plans. Non-material (intangible) rewards can include promotions, public recognition (like “Employee of the Week”), event tickets, or gym memberships. In addition, hosting award ceremonies or giving special recognition to employees who show outstanding ethical conduct can help strengthen and promote ethical values across the organisation. These efforts contribute to building a workplace culture where ethical behaviour is valued and encouraged. It’s also important that organisations carefully design their ethics programs to avoid unintentionally rewarding unethical behaviour. At the core, ethical conduct should be supported and acknowledged, while unethical actions should have consequences (James, 2000; Wells & Schminke, 2001).

Thus, employee performance appraisals should reinforce expectations that ethical behaviour is desirable, and that unethical behaviour will cause negative consequences, because employees generally respond best to external directions that orient their behaviour along a clear path of moral conduct. This occurs when management gives clear instructions on how employees should behave to achieve the organisation’s goals, when managers control and lead them through timely constructive feedback and other appropriate control processes, and when they remove barriers to employees’ ethical behaviour. Companies can overcome these ethical barriers by ensuring that performance and appraisal processes are ethically balanced. Company goals should reflect not only ethical goals but also the types of behaviour that are permitted

and prohibited in achieving the goals and should be clearly communicated and ethically consistent throughout the organisation (James, 2000).

### **Social influence phenomenon**

As already mentioned, morality arose from the fact that people inevitably interact with each other, creating communities, and for those communities to function properly, moral norms emerged that are followed to maintain peace and order. Thus, one of the mechanisms that explains how moral development can be enhanced is social interaction. Social interaction is important because of different perspectives on a situation and reflection. Kohlberg himself considered the interaction of social roles to be important (Boom, 2011). The recognition that one’s behaviour affects both oneself and others is a fundamental foundation for moral maturity, along with the cognitive abilities required for moral reasoning. For example, resolving a moral dilemma requires identifying not only one’s own interests but also assessing the interests of other relevant individuals in the situation and often making compromises (Mathieson, 2003), as individuals’ moral judgments are influenced by the experiences and attitudes of the group to which the individual belongs. Even Kohlberg (1981) recognised that individual moral action usually occurs within a group context, and that context greatly influences individuals’ moral judgments (Lind, 1989).

Social influence theory explores how individuals’ thoughts, decisions, attitudes, beliefs, and behaviours are shaped by the

presence or actions of others. The effectiveness of influence often depends on the influencer's intentions and how well their approach aligns with the values of the person they are trying to influence. In essence, the theory examines why people behave in particular ways and how those behaviours, in turn, impact the actions of others. According to social influence theory, it is very important for managers to create an ethical work atmosphere by fairly applying ethical norms established in official regulations to all stakeholders, since, according to social influence theory, people tend to adjust their behaviour and attitudes in accordance with the behaviour and attitudes demonstrated by those in authority. Therefore, it is obvious that managers should also demonstrate ethical behaviour and, most importantly, practice ethical rules themselves to be a leading example for others. In this way, the acquisition of ethical values can be facilitated (Fidan & Koç, 2022).

Since social influence theory states that an individual's behaviour is influenced by the behaviour of others around them, employees need to learn that their organisation, management, and coworkers will expect them to behave ethically (Hillard & Dent, 2017), especially since research shows that most adults are at Kohlberg's (1981) conventional level of moral development, in which social environment plays an important role in determining what actions and thinking should be considered as ethical behaviour (Wells & Schminke, 2001). They also need to understand that each person comes to the organisation with different identities, values and worldviews, and what they may perceive as acceptable and unacceptable behaviour. By

understanding each employee's individual stance on ethical development, it is possible to enhance the dissemination of ethical behaviour among employees in their daily work, rather than in a theoretical training environment. For example, a new employee – a “student” – accepts the training and support of an old employee – a “teacher”, and the “teacher” can facilitate the acquisition of ethics for someone trying to understand its meaning; an active practitioner of ethics can involve a passive observer in more active moral development, etc. (Svensson & Wood, 2003).

Such internalisation of ethics includes knowledge of the ethical practices of the business organisation and the perception of those ethical principles that need to be transmitted and internalised, experience in internalising ethics, and knowledge of relevant laws (Jalil et al., 2010). Thus, internalisation and social interaction go hand in hand, so it is necessary to emphasise the importance of self-reflection of the person participating in the process (Chivukula et al., 2020) and pay sufficient attention to improving communication, creating cross-functional teams and a learning community. Companies need to understand that people act and learn through communication, which includes social processes of collaboration, sharing knowledge, and developing each other's ideas. And leaders must recognise that knowledge resides within the individual, and that knowledge acquisition occurs through social interaction and learning (Jalil et al., 2010). Finally, ethics education through social interaction must meet two distinct cognitive needs: first, it must allow the individual to disagree with others and engage in an open-ended

process – there should be no right or wrong answers (Svensson & Wood, 2003).

This is where the importance of emotional intelligence comes into play, as emotions determine much of our behaviour, especially in interactions with other people. Scientists argue that increasing emotional intelligence is one of the key components in promoting moral development: research results show that there is a meaningful relationship between emotional intelligence and ethics in the workplace. The management of emotions, impulses and other internal resources is considered a key element of emotional intelligence (Asim & Azmat, 2016). Daniel Goleman published the book “Emotional Intelligence” in the 1990s and described 4 characteristics associated with emotionally intelligent people: they recognise their feelings and perceive themselves as individuals, i.e. they have self-awareness; they manage their emotions and themselves (self-regulation and reflection), and their attitude towards themselves, others and business ethics is benevolent, based on morality; they feel and can respond appropriately to the emotions of others (emotional awareness), i.e., are socially conscious, rejuvenating, optimistic, resilient and courageously adhere to their principles. Thus, higher levels of emotional intelligence among employees may be associated with higher overall organisational ethics (Slaski & Cartwright, 2002; Higgs & Dulewicz, 1999; Mayer & Salovey, 1993; Saarni, 1990; Crisp & Turner, 2010).

Thus, since social interaction is an inevitable and self-occurring process through which moral development can

be enhanced, moral behaviour must be incorporated into the company’s culture and the daily mindset and behaviour of employees (Brickley et al., 2002).

## Case studies

Individuals learn in many ways. For ethics education to be successful, employees must be able to choose from a variety of complementary methods of studying ethics that involve moral or ethical dilemmas (Morris & Woods, 2011). Scholars suggest case studies to develop the moral reasoning skills needed to identify and resolve moral dilemmas. Some scholars believe that case studies are the most effective training method because they improve employees’ ability to relate ethical dilemmas to real-world business situations (Argyris, 2004; Shawver, 2006), as moral development depends on employees’ ability to identify an ethical dilemma, identify the stakeholders who will be affected, analyse alternatives and the consequences of each alternative, and choose an ethically sound course of action (Al-Thani, Al-Madhoun, Saadullah, Anam, 2017).

Case studies are a valuable tool in ethics education because they place employees in a variety of realistic scenarios that encourage reflection, the consideration of different viewpoints, and the development of empathy – key components for fostering moral growth. They also promote more comprehensive thinking by confronting individuals not only with abstract principles or standard business issues but also with complex moral situations and ethical “grey areas” (Brokerhof et al., 2022).

Discussing moral dilemmas – particularly those that create internal cognitive conflict – has been shown to effectively promote moral development by allowing individuals to actively practice resolving ethical issues (Wells & Schminke, 2001). Research has consistently found that the use of ethical dilemmas in training enhances moral reasoning, ethical awareness, and even ethical conduct (Loe & Weeks, 2000; Lowry, 2003; Weber & Glyptis, 2000; Wines, 2008). Therefore, a foundational step in ethics training is helping employees build a framework for recognising and adjusting their own ethical perspectives.

Rather than relying on rigid, formulaic approaches to ethical decisions, organisations should focus on developing employees' moral reasoning skills through ongoing, structured efforts. This involves raising ethical awareness and teaching the relevant theories, tools, and skills needed to make informed decisions. Ethics training becomes even more effective when it relates directly to the kinds of challenges employees face in their daily work. To be truly impactful, dilemmas used in training must mirror real-life situations; otherwise, participants may not engage meaningfully, and the learning process will be limited.

Additionally, organising dilemmas in a sequence from simple to more complex can support moral development by aligning with Kohlberg's stages of moral reasoning. Continuous self-reflection is also a critical part of this learning process (Morris & Woods, 2011). Thus, the analysis of various cases related to ethical dilemmas in the work environment can help employees become more sensitive and observant to situations that may

provoke unethical behaviour and develop skills and knowledge based on which an employee, faced with a real moral dilemma, will be able to make the right decision and avoid unethical behaviour at work.

### **Ethical leadership**

A leader is someone who is able to achieve noticeable changes through their ability to understand the aspirations of subordinates and encourage them to achieve a common goal, raising the level of motivation. Leadership is often mentioned as one of the most important aspects of an organisation's ethical culture. Leaders who are perceived as being able to create and maintain an ethical culture in their organisations are those who represent and disseminate ethical standards, emphasise attention to non-economic goals, and maintain a long-term view of relationships between employees and stakeholders. Top-level managers can create an ethical culture by consistently behaving ethically and encouraging others to do so (Ardichvili, Mitchell, Jondle, 2009).

The philosophy of top managers and line managers is a key organisational factor that influences ethical employee behaviour. Extensive research spanning more than twenty-five years has proven that management philosophy has a significant impact on ethical employee behaviour. Another organisational factor is the behaviour of managers. Managers who behave unethically are a serious obstacle to the ethics of the entire organisation (Stead et al., 1990). Ethical leadership by managers clarifies the

ethical dimension that exists in every management decision and articulates and justifies the ethical principles that guide decision-making in organisations. Ethical leadership sets the moral standards of the organisation, focusing on the integrity of the overall goal (Jose & Thibodeaux, 1999).

Ethical behaviour is disseminated from the top management to all the other members of the organisation. Ethical leadership encourages an ethical organisational culture. Management is the entity that helps effectively listen to and resolve ethical issues that affect the organisation (Romious, Thompson, Thompson, 2016). Organisational leadership plays a key role in the effectiveness of ethics training programs. The active support of top management is essential for creating and promoting a consistent ethical culture and for encouraging the adoption of specific training measures. Research has shown that one of the most influential factors behind unethical behaviour in the workplace is the conduct of supervisors. Leaders who fail to act ethically set a negative precedent, whereas ethical leadership tends to produce several positive outcomes. For instance, studies have demonstrated that when employees perceive their leaders as honest and fair, they are more likely to engage in behaviours that benefit the organisation, such as organisational citizenship (Wells & Schminke, 2001).

Given the influence of leaders on employee behaviour, ethics training should prioritise organisational managers. Theories such as social learning, social role theory, and differential association all emphasise the powerful effect that leadership role models have on shaping

ethical behaviour among employees. While some individuals may possess a strong personal sense of ethics, most tend to model their behaviour on those around them – especially their leaders. The importance of ethical leadership by a manager has received much attention in part because an employee's choice of role models is likely to be influenced by factors such as the frequency of interaction and the position and power of the person being followed. In addition, manager behaviour is often seen as conveying organisational expectations and norms, which facilitates the promotion of ethical behaviour by lower-level employees (Ruiz-Palomino & Martinez-Cañas, 2011).

*Transformational leadership* could also be useful in achieving ethical behaviour of employees at work. A transformational leader can create a vision, mobilise the organisation and help employees to fully realise their potential, implement it and institutionalise long-term sustainable changes. A transformational leader can look at old things in a new way, demonstrating a high level of ethics, which increases the trust and commitment of subordinates, and also improves performance. Transformational leadership is especially useful in formulating a vision, providing individualised support and becoming a role model for employees. Transformational leaders can enhance commitment, loyalty and involvement of employees and motivate them to perform better and achieve higher goals while linking individual and collective needs. They encourage subordinates to believe in themselves and their mission and to achieve goals that they would not normally pursue. With the participation

of transformational leaders, team members gain power and develop the ability to think and act independently. They also clearly understand the connection between team members' tasks and values with the organisation's vision and values, which helps to strengthen the motivation of individual members.

An inspiring, enthusiastic, and active transformational leader increases team cohesion. Transformational leadership is associated with a sense of meaning in work, which leads to a positive emotional state. Transformational leaders make sure that work activities are consistent with employees' personal values, which should lead to high performance among employees. Transformational leaders expect more from employees and try to change their values, so they encourage them to have higher needs and goals. Transformational leaders promote a vision that motivates employees and encourages them to perform beyond expectations while applying innovative methods in their work. In pursuit of change, transformational leaders cultivate moral values of honesty, loyalty, as well as values of justice, equality, and human rights. Under the leadership of a transformational leader, members of the organisation raise each other to higher levels of motivation and morality. By using morally appropriate influence strategies and tactics that are motivated by moral intentions, leaders can enhance the moral development of their followers. Transformational leaders influence their employees through psychological contract, organisational commitment, and ethical culture to institutionalise organisational ethics. Thus, a transformational leader communicates a vision,

provides support, empowers employees, is innovative, leads by example, and is charismatic. Furthermore, a transformational leader can be found at any level of the organisation.

The four dimensions of transformational leadership complement organisational ethics: individual support from the manager and a clearly communicated vision are most associated with ethics in the workplace, and the example of ethical behaviour demonstrated by the leader is also important. Leaders transform and motivate subordinates by helping them better understand the importance of task results, encouraging them to go beyond their own interests for the good of the organisation or team, and promoting their broader needs. Transformational leaders help align employees' attitudes, values, and beliefs with the organisation's policies and direct them towards the expected results (Singh, 2011).

In addition, both managers and employees need to seek opportunities to broaden their moral horizons by engaging with people and listening to ideas that contradict the individual's current beliefs. A manager who wants to broaden his or her moral perspective needs to break free from the "beaten path" of like-minded fellow managers and seek out and listen to those people who offer a more critical view of current management practices and ways of doing business, and accept that other perspectives can also be valuable and correct. A morally conscious manager needs to create an atmosphere in which people know that they will not be harmed even by revealing uncomfortable truths and opinions about the behaviour of their manager or other employees. People need to

be encouraged to speak up, and when someone dares to do so, the manager needs to respond positively to such behaviour, even if it hurts, and encourage others to do the same. For this purpose, anonymous reporting channels can be created that would ensure that the manager hears what subordinates really think about each other's behaviour (Martela, 2019).

In short, the ethical behaviour of employees in organisations is mostly encouraged by ethical leaders.

### **Organisational culture**

Organisational culture plays a significant role in shaping employee morale (Ardichvili et al., 2009). There is a clear link between an organisation's ethical conduct and its corporate culture, as the culture establishes the ethical climate within the organisation (Jose & Thibodeaux, 1999). Culture refers to the shared purpose and core values that are communicated throughout the organisation, aiming to create a common mindset and attitude among employees. It influences how the organisation interacts with its external environment, guides decision-making, and directs how tasks are carried out. Because of this, culture has a strong impact on how deeply ethics are integrated into organisational practices. Consequently, managing culture deliberately is a practical approach to fostering ethical behaviour (Trevino, Nieuwenboer & Kish-Gephart, 2014). The dominant strategy in managing culture focuses on ensuring that employee values align with those of the organisation.

The first step in fostering ethics within a company is to assess its existing culture. This approach involves regularly evaluating the cultural factors and conditions that may support the development, adoption, and reinforcement of ethical practices. Through these assessments, organisations can pinpoint specific cultural aspects that can be leveraged to promote ethical behaviour (Ruiz-Palomino & Martinez-Cañas, 2011). An ethical organisational culture consists of both formal and informal components. Formal elements typically include mission statements, vision statements, and codes of conduct, while informal elements encompass the unwritten norms, values, and behaviours that contribute to a shared identity. An ethical organisation emerges from the combination of these elements. In other words, when individuals' personal moral values align with the organisation's ethical codes, the entire organisation is more likely to act ethically. This process is comparable to training employees to embrace and live by the organisation's common values, beliefs, and principles (Craft, 2010).

An ethics and moral-oriented culture must begin with the organisation's employees, who are the ones who must follow the direction set by the organisation's top management. The board and CEO may want to introduce ethics into the organisation, but first, employees at all levels of the organisation must accept this new responsibility and implement it before the idea of an ethical culture can become a reality (Morris & Woods, 2011). Ethical standards should not only be put in a code of conduct but also disseminated throughout the organisation, and managers should make sure that

everyone in the organisation fully understands them (Sekerka, 2009).

The process of creating and managing organisational culture can be described in three main stages. The first stage involves defining or redefining the shared values that the company declares and communicates to its employees. Next, these values must be actively integrated into decision-making and embedded into the organisation's everyday practices. Finally, aligning policies and procedures with these values helps solidify the culture through visible symbols and behaviours within the company. As organisations grow and mature, their cultural elements tend to become more varied and complex. However, the ethical dimension of culture management is often overlooked. Many companies fail to recognise that ethical values should serve as the foundation when building an ethical culture. An organisation's culture can truly be considered ethical only when a common set of values is clearly visible and acknowledged both internally and externally. Employees need to make decisions aligned with their personal ethics, while the organisation as a whole must commit to operating within a defined ethical framework that evolves with new challenges. Moreover, for an ethical culture to be sustainable, external stakeholders – including political and social actors – must also perceive the culture in the same ethical light (Ruiz-Palomino & Martínez-Cañas, 2011).

According to C. Martínez, A. G. Skeet and P. M. Sasia (2021), the model developed by G. Diez (1996) effectively connects different cultural elements to the conditions and opportunities that help create a shared ethical culture within

organisations. It highlights how various types of cultural elements relate to a company's internal environment and its ability to foster ethics. Companies can use this model to design strategies that build both individual and organisational ethical capabilities. Gutierrez Diez (1996) identified four categories of cultural elements, building on E. H. Schein's (1990) framework of basic assumptions, espoused values, and cultural artefacts. These elements, ranked from least to most visible, include normative, symbolic, declarative, and structural components (Martinez, Skeet & Sasia, 2021).

Normative elements form the foundation for how reality is understood and interpreted, including beliefs, implicit values, standards, and sanctions. Symbolic elements include rituals, ceremonies, the physical appearance of facilities, dress codes, logos, role models or heroes, organisational codes, stories and myths, and group language – all of which help foster a sense of unity among employees. Declarative elements consist of formal statements such as mission, vision, and value declarations, codes of conduct, commitments, and internal or public communications. Structural elements involve organisational frameworks and formal procedures that use the other elements, such as organisational charts, hierarchies, communication channels, employee participation mechanisms, and human resource management practices.

Declarative elements should be introduced early and used frequently as tools to help transmit culture throughout the company. Structural elements like formal training programs, communication systems, and ethics initiatives act as practical means for promoting shared values

and transmitting culture. Together, these elements are linked to higher employee awareness, morale, and the development of ethical behaviour and practices.

Symbolic and structural elements also help maintain consistency. Some organisations use structural tools such as measurement, evaluation, reporting, and reward systems to enforce declarative elements, boosting ethical awareness and encouraging adherence to ethical standards while discouraging misconduct. When ethics fail to take root, it is often because of a lack of genuine leadership – where managers say the right things but fail to act accordingly. This usually goes hand in hand with weak or missing formal declarative elements (such as mission statements, policies, and ethical decision-making guidelines), underdeveloped symbolic elements (including poor ethical sensitivity or insufficient penalties for unethical actions), and absent structural supports (like effective participation channels beyond informal meetings) (Ruiz-Palomino & Martínez-Cañas, 2011).

Thus, to strengthen the incentives for organisational members to behave ethically, ethical values must permeate the organisational culture and its normative, symbolic, declarative and structural elements.

## Conclusion

Organisations seeking to develop employee morale are recommended to use the following measures to enhance ethical behaviour (the list is not exhaustive, and the specific measures to be applied

depend on the current ethical situation of the specific organisation):

When conducting codes of ethics, emphasise its importance to the inner processes of an organisation instead of creating it just for display to society because it is implied by law. Furthermore, in efforts to make the code of conduct applicable and internalised by the members of the organisation, it is vital to include every employee in the creation process.

Establish ethics committees/working groups, including an organisational psychologist and/or supervisor, lawyer, HR and/or communications manager, etc., could help monitor if the code of conduct is applied in practice because employees could contact the committees if they have ethics-related issues and could also report unethical behaviour of a colleague, observing the principle of confidentiality. When deciding on cases of unethical behaviour, the ethics committee could impose monetary or other penalties on the employee who has acted unethically and monetary or non-monetary benefits on the employee who has reported a case of unethical behaviour.

It is recommended to encourage employees to participate in ethics training where they would learn to solve theoretical ethical dilemmas, leading to solving real-world situations later. It is advised that the training sessions would be organised by the organisation's psychologist and/or personnel manager together with an externally hired impartial specialist, providing monetary or non-monetary benefits for participation, e.g. at the end of the year. It is crucial to communicate the meaning of the code of ethics and ethical behaviour in meetings/trainings,

not only by explaining the rules themselves, but also by asking and discussing the meaning of each point, encouraging employees to express their opinions and how they understand each point. In this way, the code of ethics itself as a document is regularly reviewed, encouraging employees to discuss its relevance to the current situation and to submit proposals for changes. Discussions or various written or oral tests can be used to assess the results of training.

When promoting ethical behaviour in organisations, the role of the leader is very important — the leader must not only behave ethically by setting an example, i.e. implementing and spreading ethical values such as transparency, justice, fairness, equality and others, but also notice employees who behave ethically and, when appropriate, praise the employee who behaves ethically in public, in front of others. Employees themselves should also notice each other's ethical behaviour and should be praised for each case of ethical behaviour observed. In this way, employees indirectly encourage each other to behave ethically, and it also creates conditions for noticing employees who are least inclined to behave ethically in accordance with the organisation's ethical standards and taking appropriate action. Meanwhile, in very large organisations, board members should first behave in accordance with the code of ethics and standards of ethical behaviour, thus setting an example for the organisation's leader, and the leader must

be encouraged materially or non-materially for ethical behaviour, for example, by inviting them to closed board clubs or awarding monetary bonuses.

Team building activities, which should be more focused on implementing ethical standards, moral values and promoting open communication, could be used as a means of promoting social influence and disseminating ethical values. Team building activities can include meetings, joint training, various social campaigns and creative workshops.

It is recommended to involve as many employees as possible at all levels in making ethical decisions. Meanwhile, managers could conduct an ethics audit by submitting written surveys or interviews to employees, assessing the situation based on the results, and then implementing an intervention in cooperation with the committee and other members of the organisation. The evaluation criteria and reward system must be clearly justified, unified, and communicated to all members of the organisation.

In organisations where the overall employee morale and ethical behaviour standards are at a high level, it is recommended to periodically allocate paid time for written self-reflections answering given questions or describing ethical problems that arose at work, explaining chosen solutions, their suitability for a particular situation, or how else they could have acted more in line with the ethical standards of the organisation.

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### ETIŠKOS ELGSENOS ORGANIZACIJOSE SKATINIMO PRIEMONĖS: TEORINĖ ANALIZĖ

#### S a n t r a u k a

Pasaulio istorijoje įvyko ne vienas incidentas verslo aplinkoje, kurį sukėlė neetiški veiksmai. Ryškiausi jų – 2008 m. pasaulinė ekonominė krizė ir 1929–1933 m. Didžioji depresija. Tokių krizių atsiradimą dažnai lemia tai, kad organizacijų darbuotojai neturi pakankamai žinių apie moralę, stokoja motyvacijos elgtis etiškai, be to, neetiška praktika dažnai sąmoningai pasitelkiama kaip priemonė didinti pelną bei greičiau pasiekti kitus verslo tikslus. Tuo tarpu etika ir moralė yra svarbios organizacijos gerovės ir siekiant iki minimumo sumažinti skandalų riziką, nes susijusios su „teisingu“ ir „neteisingu“ elgesiu. Dėl šių priežasčių labai svarbu, kad organizacijos gerai suprastų etikos versle svarbą, taip siekdamos išlaikyti teigiamą įvaizdį ir užsitikrinti nepriekaištingą reputaciją bei ilgalaikę sėkmę rinkoje.

Straipsnyje keliama problema: kokiomis priemonėmis galima skatinti etišką organizacijų darbuotojų elgseną? Tyrimo objektas – etiškos elgsenos organizacijose skatinimo priemonės. Tyrimo tikslas – atlikus mokslinės literatūros analizę nustatyti, kokiomis priemonėmis galima skatinti etišką elgseną organizacijose, ir pateikti rekomendacijų. Tyrimo tikslui pasiekti iškelti šie uždaviniai:

1. Atlikus mokslinės literatūros analizę, nustatyti, kokios priemonės gali būti taikomos skatinant etišką elgseną organizacijose, ir pateikti jų apibendrintus aprašymus.

2. Remiantis teorinės analizės išvadomis, pateikti organizacijoms, siekiančioms skatinti etišką elgseną darbe, rekomendacijų.

Atlikus mokslinės literatūros analizę padarytos išvados, jog etikos kodeksai yra bene labiausiai matomas įmonės etinės filosofijos ženklas, tačiau etika organizacijose dažnai apsiriboja tik formaliu etikos kodeksu ir jo viešu skelbimu. Etikos kodeksas turi būti ne tik formaliai įvestas, bet ir praktiškai taikomas bei stebimas jo įgyvendinimas organizacijoje. Darbuotojams turi būti kuo aiškiau išdėstyta įmonės etinė filosofija ir tai, ko iš jų tikimasi, o kodeksas turėtų būti kuriamas ir taikomas dalyvaujant visiems darbuotojams. Etikos politikos įgyvendinimui skatinti bei stebėti gali būti steigiamas etikos komitetas, kuris atsako už etikos politikos kūrimą, įmonės ar darbuotojo veiksmų vertinimą, interesų konfliktų sprendimą ir etikos pažeidimų tyrimą. Kaip papildoma etikos sklaidos ir stebėsenos priemonė turėtų būti pasitelkta atlygio ir nuobaudų sistema. Įmonės atlygio sistema turėtų būti palaikomas etiškas elgesys – darbuotojai turėtų būti apdovanojami už etišką elgesį ir baudžiami už neetišką. Tai gali būti ne vien piniginė išraiška.

Sunku įvesti taisykles, jei žmogus nenori veikti pagal jas, todėl etikos mokymas turi apimti atvejų – etinių dilemų, su kuriomis susiduria visi organizacijos nariai, – analizę, skatinant juos pamatyti situaciją

iš kelių perspektyvų, apgalvoti poveikį visoms susijusioms šalims bei užduoti klausimų ir teikti siūlymų, taip internalizuojant suvokimą apie etiką.

Visuomenėje moralė ir etika atsirado kaip normos, kuriomis vadovaujamosi siekiant palaikyti taiką ir tvarką. Taigi, skleidžiant etiką organizacijoje gali padėti vadovavimasis socialinės įtakos teorija, kuri teigia, kad žmonės mokosi sąveikaudami vieni su kitais. Tad suvokimas, kad vieno individo elgesys daro įtaką kitam, yra kertinis skleidžiant etikos normas.

Savaime suprantama, vadovai taip pat turėtų demonstruoti etišką elgesį ir laikytis etikos normų. Lyderystė literatūroje dažnai minima kaip svarbiausias etiškos elgsenos organizacijoje skatinimo veiksnys, nes etiški vadovai taiko etikos standartus, rodydami asmeninį pavyzdį ir taip užduodami etinį toną, skiria dėmesio neekonominiams tikslams ir stengiasi palaikyti gerus santykius organizacijoje, nustatydami bendrą tikslą. Transformacinė

lyderystė ypač naudinga formuojant viziją, skatinant įsipareigojimą, lojalumą, įsitraukimą bei susiejant individualius ir kolektyvinius poreikius.

Organizacijos kultūra numato jos moralinį toną. Kultūra susijusi su unikaliu bendru tikslu ir vertybių rinkiniu, išreikštu organizacijoje, kurios tikslas – sukurti panašų požiūrį ir mąstymą tarp savo darbuotojų. Tad kultūra turi įtakos tam, kiek organizacijoje įtvirtinta etika. Literatūroje ir praktikoje išskiriami trys pagrindiniai organizacijos kultūros kūrimo etapai. Pirmasis žingsnis yra bendrų vertybių apibrėžimas arba performulavimas. Antrasis – šių vertybių panaudojimas priimant sprendimus, įtraukiant jas į organizacijos gyvenimą ir praktiką. Trečiasis – jų įtvirtinimas pastebimuose simboliuose, ritualuose ir elgesyje. Etinės vertybės turi persmelkti organizacijos kultūrą ir jos normatyvinius, simbolinius, deklaratyviuosius bei struktūrinius elementus.