

ACHIEVING BUSINESS PERFORMANCE THROUGH ETHICAL BUSINESS PRACTICES

Valerie P. Denney, Embry-Riddle Aeronautical University Worldwide

ABSTRACT

Ethical leadership can be a key driver of corporate behavior but it is an individual's sense of ethics that has an impact on business success. Despite the plethora of academic, government, and industry studies, it remained unclear whether investing in ethics provided a competitive advantage for businesses. The purpose of this qualitative, ethnographic case study was to examine how the internal stakeholders in a single business defined and applied ethics and what elements of the business culture and competitive environment affected decision-making. This research was conducted as part of a doctoral dissertation on behavioral ethics using JWD Technologies (pseudonym) which is a for profit engineering and manufacturing company. Through this research, the business values and culture were demonstrated through a focus on pride in the quality of the delivered product through a disciplined, continuous improvement, cooperation, teamwork, and leadership excellence. Key leadership characteristics included being engaged, accessible, credible, trustworthy, stable, and able to relate to the people. The keys for optimizing the culture were moral fortitude including a strong ethical tone, voicing opinions, transparent communications, and individual accountability, consistent with prior literature. The informants demonstrated that effective ethical behavior includes going beyond the practices required by law. Finally, the informants identified ethical values used to achieve future business to deliver a differential value.

INTRODUCTION

Few in the United States would argue that business ethics are unimportant to business leaders and society. Business ethics reflect the company standards, code of values, and principles of what is right versus what is wrong (such as Carroll & Buchholtz, 2006). However, company standards are implemented through stakeholders in the organization and specifically through individual employee behavior, not simply by publishing documents. In a litigious society such as the United States, prevention of poor behavior often becomes laws that are used to enforce expected behavior. Business ethics is no exception; laws are used to regulate ethical standards.

Business ethics encompasses more than legal compliance (Berger, Cunningham, & Drumwright, 2007; Siegel & Vitaliano, 2007; Schuler & Cording, 2006; Stuebs & Sun, 2010). It includes comprehending the difference between right and wrong and acting in an ethical manner. The definition of what is *right* and *good behavior* is complex and subject to interpretation. Recently Chiu and Hackett (2017) described the term moral goodness, but failed to provide an instrument to measure it. While most U.S. corporations have codes of ethics or standards of

conduct, the written words are valuable only if their intent is reflected in the culture of the business and actions of the executive leaders (Beggs & Dean, 2007; Brown, Trevino, & Harrison, 2005; Hess & Broughton, 2014; Minoja, Zollo, & Coda, 2010). Ethical leadership can be a key driver of corporate ethical behavior (Basu & Palazzo, 2008; Zoghbi-Manrique-de-Lara & Suarez-Acosta, 2014; Zhu, He, Trevino, Chao & Wang, 2015) but it is an individual's sense of ethics that has an impact on behavior. This is the essence of the field of behavioral ethics such as shown in recent publications (Bazerman & Sezer, 2016; Chiu & Hackett, 2017; Duska, 2017; Ellertson, Ingerson & Williams, 2016; Jennings, Mitchell & Hannah, 2015).

Traditionally, the primary goal of business leaders had been to increase profits (Friedman, 1970; Levitt, 1958). Today, business leaders have the responsibility to increase profits while maintaining ethical and societal expectations (Calvey, 2008; Foote, Gaffney, & Evans, 2010; Turker, 2009). Stakeholder theory provides the framework for addressing societal expectations in that it is not sufficient for managers to focus exclusively on the stockholders, but must satisfy the broader stakeholder community, which includes the stockholders (Freeman, 1984). Normative ethics theory (prescriptive) is unequivocally linked to stakeholder theory (Carroll & Buchholtz, 2006; Freeman, 1984; Freeman, Harrison, Wicks, Parmar, & DeColle, 2010; Phillips, 2003).

Few authors used qualitative methods to address ethics and financial performance (Beggs & Dean, 2007), and the studies were often multi-industry, multi-sized, multi-site, and multi-national and lacked an understanding of the underlying culture. Those who did use qualitative approaches generally were not "truth seekers" (Campbell & Cowton, 2015). Using ethnography, researchers (Bergman, Lyytinen & Mark, 2007; Hair & Clark, 2007; Healy, Beverland, Oppewal & Sands, 2007; Johnston & Everett, 2012) examined the underlying business culture, but with little emphasis on decision-making.

One of the key determinants in ethical decision-making is the organizational or business culture (Bazerman & Sezer, 2016; Beggs, & Dean, 2007; Garcia-Castro, Arino, & Canela, 2010; Hess & Broughton, 2014). The terms organizational, business, and corporate culture are used somewhat interchangeably in the literature, but Schein's (1990) definition is one of the most widely accepted and includes understanding a group's basic assumptions about how they perceive, think, react and feel about problems. However, despite the plethora of academic, government, and industry studies, it remains unclear whether investing in ethics provides a competitive advantage for businesses, resulting in a positive financial return. The preponderance of empirical studies on ethics, and financial performance and the relative dearth of qualitative studies in this area, provides an opportunity for research in ethics, business culture, and decision making in a competitive environment. In this research, an ethnographic case study was to examine how the internal stakeholders at a single business site defined and applied ethics and what elements of the business culture and competitive environment affected decision-making.

THEORETICAL BACKGROUND

Ethical Culture

Schein (1990) description of an organizational or business culture is one of the most widely accepted. Culture includes “a pattern of basic assumptions, invented, discovered, or developed by a group, as it learns to address the problems of external adaptations and internal integration, that has worked well enough to be considered valid and, therefore is to be taught to new members as the correct way to perceive, think, and feel in relation to those problems” (Schein, p. 111). Given the general definition of culture, various researchers have proposed methods to define, characterize, and measure the ethical culture in organizations as described below.

For example, Hussein (2007) defined four business leadership types including managerial, charismatic, transformational, and ethical, which acknowledged the role of positive ethical values on the culture of an organization. Bazerman and Sezer (2016) supported with by emphasized that noticing (ethical and) unethical behavior should be considered a critical leadership skill. Brown, Trevino, and Harrison (2005) defined ethical leadership as a demonstration of appropriate conduct through personal actions and interpersonal relationships, and advocated that others follow that conduct through communication, reinforcement, and decision-making.

One of the key determinants in ethical decision-making is the business culture and the quality of the ethical leader (Beggs & Dean, 2007; Hess & Broughton, 2014; Minoja, Zollo, & Coda, 2010). Garcia-Castro, Arino, and Canela (2010) concluded that an organizational culture, the quality of its executive management, decision-making style, and ethical attitudes and values are the characteristics that drive businesses financial performance. Basu and Palazzo (2008) also described strong leadership as a key driver of corporate ethical behavior.

The Ethics Resource Center (ERC, 2011) defined ethical culture as consisting of three elements: ethical leadership, which sets the tone for the organization, supervisor reinforcement of ethical behavior; and peer commitment that supports one another in taking the proper action. While the concept of distributed leadership is not new (Gibb, 1954), Hess and Broughton (2014), enhanced our understanding of distributed ethical leadership where all employees share the commitment to ethics and organizational values.

Nikoi (2009) also defined an ethical culture as a function of three factors including moral characteristics of the leader, which is an element of ethical leadership, ethical values in the leadership vision, and morality of the surrounding environment, which is similar to the ERC concept of peer commitment. More recently, Zoghbi-Manrique-de-Lar and Suarze-Acosta (2014), the explored role of the ethical leader at injustice toward peers. This study concluded that unjust leaders lead employees to an increased amount of deviant workplace and inappropriate organizational citizenship behaviors. In all, there is little disagreement in the definition of an ethical culture or the role of ethical leadership.

While culture is important, a number of recent studies focus on bounded ethicality, which is the systematic and predictable ways that good people engage in unethical conduct, sometimes intuitively or unconsciously (Bazerman & Sazer, 2016; Dedeker, 2015; Keupers, 2015; Sezer,

Gino & Bazerman, 2015; Sturm, 2017; Weaver, Reynolds & Brown, 2014; Welsh & Ordenez, 2014; Zhang, Gino & Bazerman, 2014). This can be as a result of narrow focus on options, focalism framing of information, self-interest, or the so called slippery slope of unethical behavior (Pittarello, Leib, Gordon-Hecker & Shalvi, 2015; Sturm, 2017; Welsh, Ordenez, Snyder & Christian, 2015). This can result in the so-called bounded awareness, where others see, but fail to act to prevent unethical situations (Bazerman, 2014; Bazerman & Sazer, 2016; Bazerman & Tenbrunsel, 2011; Sturm, 2017).

Ethical Culture Measurement

Various attempts have been made over the recent decades to measure culture. Although each provides an interesting perspective, none has proven to be accepted by the academic community as evidenced by the lack of citations. Craig and Gustafson (1998) developed and validated an instrument called the *perceived leader integrity scale*, but it was not cited by others. Spiller (2000) proposed an ethical scorecard as a model to measure what an ethical business should strive to be. The scorecard used a stakeholder perspective identifying ethical characteristics for contributing to the community, environment, employees, customers, suppliers, and shareholders. Although called the ethical scorecard, the categories included the broader social interests defined in Corporate Social Responsibility (CSR), demonstrating a tightly woven relationship between ethics and CSR. Jamali (2008) used this same ethical scorecard as a framework for studying the relationship between stakeholder theory and CSR. The analysis was based on Lebanese and Syrian companies and likely would not have applicability in other cultures, particularly in the U.S. The Spiller scorecard lacks specific measurements and analysis that inhibits a researcher from reproducing the study.

Aquino and Reed (2002) developed a measurement scale for moral identity that considered the beliefs, attitudes, and behaviors of leaders in an organization. However, the research lacked the academic rigor and detail necessary for use in future research. Chiu & Hackett (2017), described the term “moral goodness” as the intersection of self-assessment, and ethical value, but failed to provide a measurement mechanism. Upon further reading, “moral goodness” was simply a synonym for behavioral ethics. Brown, Trevino, and Harrison (2005) developed a leadership measurement instrument call the ethical leadership scale that includes trustworthiness, fairness, and concern for employees, setting ethical standards, disciplining violators, and modeling ethical behavior for employees. As a testimony to the instrument, this Brown’s leadership measurement continues to be used by recent ethics researchers (Chikeleze & Baehrend, 2017; Zhu et al., 2015; Zoghbi-Manrique-de-Lar & Suarze-Acosta, 2014).

Nikoi (2009) proposed an ethical leadership decision model, which included leadership vision analysis, sensitivity analysis, decision analysis, and motivation analysis. However, the research was opinion-based and lacked the scientific rigor to be useful in future research. Foote, Gaffney, and Evans (2010) studied CSR, and specifically the ethics category identified in the Malcolm Baldrige National Quality Award criteria. Without empirical evidence, Foote and colleagues concluded that there was a positive relationship between CSR and financial performance because of a positive ethics culture. One of the distinct deficiencies in the study of

CSR is the lack of focus on the significance of the individual (Frynas & Yamahaki, 2016). Likely the same claim can be made with respect to studies on business ethics.

Financial Impact of Unethical Behavior

The financial impact of negative ethical behavior was well publicized in such cases as Enron, WorldCom, Bernie Madoff, Tyco International, and Arthur Andersen (Nikoi, 2009) and resulted in Securities and Exchange Commission (SEC), Department of Justice (DOJ), grand juries, and billions of dollars in fines and sanctions. Enron and Arthur Andersen failed due to a lack of management truthfulness, conflict of interest, fraud, and ethical accountability by individuals and management (Li, 2010; Linthicum, Reitenga, & Sanches, 2010). Nikoi concluded that laws alone are insufficient in deterring unscrupulous leaders from making unethical decisions.

The financial impact can be devastating to businesses even in less publicized cases (Murphy, Shrieves, & Tibbs, 2009). In one study (Karpoff & Lou, 2010) of 632 SEC enforcement actions for financial misrepresentation, the average one-day stock price declined 18.2% on the day after misconduct was publically revealed. Karpoff, Lee, and Martin (2008) concluded that after SEC or DOJ enforcement actions, 93% of identified individuals lost their jobs, 28% received criminal charges and penalties, along with an average jail sentence of 4.3 years. Only one study (Tibbs, Harrell, & Shrieves, 2011) concluded a positive financial impact from fraud on the shareholders of the offending business. However, the results of this study cannot be generalized to all business because of the narrow scope. In summary, research makes a compelling case that dishonesty still exists and that there is a significant negative financial impact to a corporation for improper ethical behavior. The question remains whether positive ethical behavior results in positive financial performance.

RESEARCH METHODS, DESIGN AND RESEARCH QUESTIONS

Both qualitative and quantitative methods are valid approaches to study ethics and competition (Bordens & Abbott, 2008; Zikmund, Babin, Carr, & Griffin, 2010). The majority of studies on ethics, and competition over the past 50 years have been quantitative in nature and achieved generally inconsistent results (Baron, Harjoto & Jo, 2009; Beurden & Gossling, 2008; Filbeck, Gorman & Zhao, 2009; Garcia-Castro, Arino, & Canela, 2010; Linthicum, Reitenga & Sanchez, 2010; Lopez, Garcia, & Rodriguez, 2007). Given the current state of research on the business case for ethics, a qualitative approach was used to understand the elements of a business culture and competitive environment that affected decision-making. Qualitative methods provide inner meaning, patterns, and insights in a natural setting (Cozby, 2009; Phelps & Horman, 2010; Trochim & Donnelly, 2008; Zikmund et al., 2010), which allowed the researcher to focus on the culture.

Creswell (2013) identified five primary qualitative inquiry approaches: narrative research, phenomenology, grounded theory, ethnography, and case study. This research used ethnography

and a case study because ethnography provides a richer understanding and deeper insights of the informants' experience than is possible through other quantitative methods (Wolcott, 2008).

There are three time dimensions that must be considered in ethnographic research: total length of time spent in the field, the breadth of time spent in the field, and the number of times spent in the field (Murchison, 2010). To address the breadth of time, the researcher used content analysis, participant-observation, focus groups, individual interviews, and informant review of the findings and conclusions to achieve triangulation (Berger, Cunningham, & Drumwright, 2007; Bergman, Lyytinen, & Mark, 2007; Denzin, 2006; Dixon & Clifford, 2007; Healy, Beverland, Oppewal & Sands, 2007; Johnston & Everett, 2012; Moore, 2011). The research was conducted in six overlapping phases (Jeffrey & Troman, 2004; LeCompte & Schensul, 1999) over five months total length in the field, as shown on Figure 1.

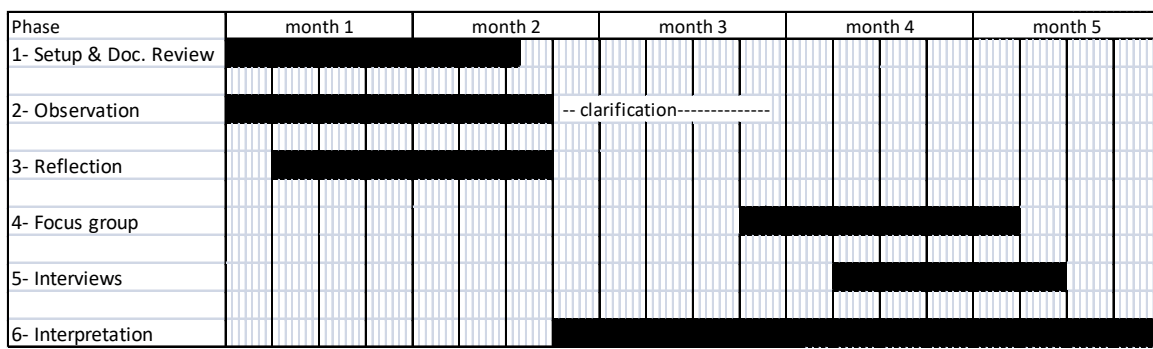


Figure 1

Phase one (setup and documentation review) began with a single one-on-one meeting with the site director. This phase occurred over the first two months of the study. Phase two (participant-observation) involved spending time in the informant's natural environment, observing and collecting data (Murchison, 2010; Wolcott, 2008). During this phase, the researcher documented situations as they occurred, learning through exposure or observing routine activities, identifying key stakeholders, and identifying key concerns consistent with ethnographic practice (LeCompte & Schensul, 1999; Schensul, et al., 1999; Schensul, Schensul, & LeCompte, 1999). Notes, which are referred to as jottings (Emerson, Friez & Shaw, 2011), are a brief record of the events and impressions, in the opinion of the researcher, which were written as they occurred to preserve accuracy and detail and were captured during this phase. Categories and subcategories began to emerge during this phase.

The primary purpose of phase four (focus groups) was to document the norms, behaviors, attitudes, and cultural factors of the informants (Bergman, Lyytinen & Mark, 2007; Goddard & Palmer, 2010; Khoo, Rozaklis, & Hall, 2012; LeCompte & Schensul, 1999; Khoo, Rozaklis & Hall, 2012; Moore, 2011; Phelps & Horman, 2010; Schensul et al., 1999, Schensul, Schensul, & LeCompte, 1999; Westney & Van Maanen, 2011). Additionally, the purpose was to build on the observations during the participant-observation phase and to refine the questions that were used in the individual interview phase.

Phase five (individual interviews) were used to enhance emerging themes through in-depth questions, building on the information obtained in prior phases (Beggs & Dean, 2007; Berger, Cunningham & Drumwright, 2007; Bergman, Lyytinen, & Mark, 2007; Bertels & Pelozo, 2008; Fassin, Van Rossem, & Buelens, 2011; Goddard & Palmer, 2010; Healy, Beverland, Oppewal & Sands, 2007; Heyl, 2010; Hine & Preuss, 2009; Khoo, Rozaklis & Hall, 2012; Moore, 2011; Morrison & Lumby, 2009; Murchison, 2010; Phelps & Horman, 2010; Wolcott, 2008). Additionally, this phase identified cultural knowledge and beliefs and described the practices at JWD Technologies (pseudonym) using an emic perspective relative to the research topic (LeCompte & Schensul, 1999; Schensul, et al., 1999, Schensul, Schensul, & LeCompte, 1999).

Phase six (interpretation and analysis) assimilated the data resulting in the first draft of the conclusions. The site director was briefed on the results and provided additional clarification (Murchison, 2010). Although no formal debriefing was planned for this research, each informant was given the opportunity to obtain an executive (brief) report of the findings. Additionally, at the end of phase six (interpretation and analysis) the site director was given the opportunity to review and provide feedback on the draft results.

The JWD Technologies population was approximately 700 skilled and professional staff. To effectively narrow the scope for an ethnographic study, a single product line, was examined to obtain a depth of understanding. The product line that was selected was because of accessibility of the informants, researcher familiarity with the customer base, and the degree to which it represented the type of product typically produced at the site. Approximately 275 skilled and professional staff worked on the selected product line.

The specific population of internal stakeholders included the onsite customer representatives, senior leadership, managers, professional, and factory and support staff at JWD Technologies. The selection criterion for informants and information varied from phase to phase in order to maximize the data collection opportunities and improve triangulation. A summary of the population and selected sample, for each phase, is found in table 1. For phase one (setup and company documentation review), sample selection was targeted to the site director of the company because without leadership support and access, the research would never proceed. Murchison (2010) identified accessibility as the most important ethnographic concern. For phase two (participant-observation), the informants were serendipitously (Murchison, 2010; Schensul, Schensul, & LeCompte, 1999) selected using a convenience. One of the goals of phase two was to identify key informants to narrow the ethnographic study for focus groups and interviews (Wolcott, 2008).

Phase	Population	Sample	Sample Detail
1	undefined	13 documents	8 parent company; 5 site-specific documents.
2	275	97 informants	By gender: 74 male (M); 23 female (F). By stakeholder type: 22 leader/manager (L); 27 professional staff (P); 47 factory/ support staff (S); 1 customer representative (C).
3	n/a	n/a	n/a
4	275	32 informants	By gender: 24 M; 4 F. By stakeholder type: 9 L ; 9 P; 14 S.
5	100	7 informants	By gender: 7 M. By stakeholder type: 2 L; 5 P.
6	n/a	1 informant	Site director for feedback.

Note. For phase one, the total population of all documents at the parent and site company remained undefined. Phase 3 is analysis only. M = Male and F = Female. Stakeholder types include L = leader/manager, P= professional staff, S= factory/ support staff, and C= customer representative. Population for phase 5 accounts for duplicate encounters.

Data Collection, Processing, and Analysis

In ethnography, the researcher is the primary data collection (Wolcott, 2008, 2010) using both the etic (outside) and emic (inside) perspectives (Murchison, 2010). In this study, the role of the researcher was to explain what the informant's behavior means to the individual participant rather than imposing the researcher's personal interpretations of those behaviors.

Multiple techniques were used to maximize the construct validity and reliability and improve researcher judgments and data truthfulness (Healy, Beverland, Oppewal & Sands, 2007). Following Denzin's (2006) multiple method triangulation, the researcher used content analysis, participant-observation, focus groups, in-depth interviews, and informant review of the findings and conclusions to gather data as a means of achieving triangulation.

The data collection methods are summarized in table 2. For each method, the target and sample column described the informant type, artifacts, and activities. In phase one (setup and documentation review) the researcher used content analysis (LeCompte & Schensul, 1999) as the primary data analysis technique. The researcher met with the site director of JWD Technologies and described the purpose of the research during this phase (Schensul, Schensul & LeCompte, 1999; Schensul et al., 1999). Informants were asked throughout the research process if additional documents should be reviewed. Phase one consisted of a review of company literature including ethics policies, code of ethics, and company vision statement, and occurred primarily over the first two months.

Method	Purpose	Target & Sample	Collection & Documentation
Content analysis (phase 1)	-Elicitation of categories in a body of written media	-Internal documents (informant recommendations)	-Document review form
Participant-observation (phase 2)	-Record situations as they happen -Learning through exposure or observing routine activities -ID key stakeholders -ID key concerns	-Activities -Events/ sequences -Settings -Participation -Behaviors of individuals and groups -Interactions -Convenience sample	-Written observation log /jottings -Exploratory, open-ended observation and questions
Reflection (phase 3)	-Preliminary coding and reflection on phase 2 collection	-N/A (analysis only)	- N/A (analysis only)
Focus groups (phase 4)	-Build on prior phase observations -Refine questions for next phase -Document norms, behaviors, and attitudes -Coding refinement and preliminary theme development	-Self-selected individuals familiar with study -Convenience sample	-Researcher-led facilitation -Group discussion & elicitation - Background information -Answers to open ended questions -Audio recorded -Flip charts
In-depth individual interviews (phase 5)	-Enhance emerging themes -ID Cultural knowledge & beliefs -Description of practices	- Key informants or topic experts -Selected by researcher -Targeted sample	-In-depth, semi-structured interview -Audio recorded -Answers to open ended questions

Note. Derived from *LeCompte and Schensul (1999), Schensul et al., (1999), Schensul, Schensul, and LeCompte (1999)*.

In phase two, the researcher used participant-observation as the data collection method (LeCompte & Schensul, 1999, Murchison, 2010, Schensul, et al., 1999, Schensul, Schensul, & LeCompte, 1999; Wolcott, 2008). While formal interviews with fixed questions are more repeatable, semi-structured interviews and exploratory questions allowed flexibility as the meetings progressed and maximized the available research time to the specific environment (Wolcott, 2008). Using this strategy for participant-observation, the informant responses were naturally occurring, or at least not biased because of a specific question framing.

The first part of this phase was used to gain acceptance into the organization, build trust, understand the roles, and understand the hierarchy of the organization under study (Murchison, 2010; Phelps & Horman, 2010). While participant-observation is a broad label (Wolcott, 2008) ranging from pure observation to full involvement in the business, for approximately the first two weeks the researcher planned to act as an independent observer and ask questions only for clarification. If questions were asked, they were exploratory, open-ended questions (Schensul, Schensul & LeCompte, 1999; Wolcott, 2008).

In phase four, focus groups, of approximately five to seven people participated in a researcher-led facilitation and discussion and provided feedback to open-ended questions (LeCompte & Schensul, 1999; Wolcott, 2008). Focus groups were open to all informants on a voluntary basis. In phase five, individual, 60 minute (maximum), in-depth interviews (consistent with Yin, 2009) were conducted during months four and five of the study. As with the focus groups, the number of interviews depended on the results from the prior phases and the types of themes that resulted. A prioritized list of questions (Wolcott, 2008) was pre-scripted, and used as a guide, but specific questions were followed by clarification questions not in the original script. Informants in the individual interviews were selected by the researcher in areas where further information was required and serve to extend the informant's ideas expressed during the participant-observation or focus group phases (Wolcott, 2008). Interviews flowed naturally with the conversation, consistent with Schensul, Schensul and LeCompte (1999) and asked about personal, not abstract, ideas (Murchison, 2010).

Data collection and analysis overlapped (Corbin & Strauss, 2008; Dixon & Clifford, 2007) with the more open-ended analysis in the early stages (Bertels & Pelozo, 2008). The writing process was iterative (Bertels & Pelozo, 2008; Corbin & Strauss, 2008; Phelps & Horman, 2010; Vilanova, Lozano, & Arenas, 2009) and the researcher built ideas and theory from the ethnographic data.

Table 3 summarizes the research data analysis. Data were subjected to coding, which is an analytical process in which data were categorized (Emerson, Fretz & Shaw, 2011; Saldana, 2011; Strauss & Corbin, 1990). More specifically, coding used a specific event, incident, or features and related it to other events, incidents, or features (Emerson, Fretz & Shaw, 2011) to enable analysis. Qualitative coding was an inductive process that created analytic categories that reflected the significant of events and experience and was derived from the data (Emerson, Fretz & Shaw, 2011; Schensul, LeCompte, Nastasi & Borgatti, 1999).

Phase	Inputs	Analysis Product(s)
Phase 1	-Completed Document Review Forms	- Pre- and first cycle coding
Phase 2	n/a- data collection only	n/a- data collection only
Phase 3	-Completed Observation Log Forms and notebook jottings	-Field notes -Pre-, and first cycle coding - MS Excel spreadsheets
Phase 4	-Completed Focus Group Collection Forms -Completed Informant Background Forms -Transcribed audio-recordings	-Field notes -First and second cycle coding -Updated MS Excel spreadsheets
Phase 5	-Completed Interview Collection Forms -Transcribed audio-recordings	-Field notes - Second cycle coding -Updated MS Excel spreadsheets
Phase 6	-Outputs of all prior phases	- Second cycle coding updates -Leadership characteristics analysis

Note. First cycle coding resulted in groups, words, concepts, issues, relationships, and preliminary subcategories. Second cycle coding resulted in updated subcategories, categories, and unifying themes (Corbin & Strauss, 2008; Emerson, Fretz & Shaw, 2011; Hodson, 2008; Phelps & Horman, 2010; Saldana, 2011; Stall-Meadows & Hyle, 2010). Coding moved from real to abstract, and from subcategory to category to themes (Saldana, 2011).

The analysis consisted of pre-coding, first cycle coding, and second cycle coding in sequence, and built upon each other (Corbin & Strauss, 2008; Phelps & Horman, 2010; Saldana, 2011). Pre-coding consisted of circling, bolding, underlining, or otherwise highlighting specific items of interest in the field notes consistent with Saldana. During first cycle coding, the field notes were decomposed and categorized to create groups, words, concepts, and preliminary subcategories (Corbin & Strauss; Saldana; Stall-Meadows & Hyle, 2010). The researcher read each field note, line by line to identify and formulate ideas, issues, and subcategories without regard to possible relevance (Emerson, Fretz & Shaw, 2011). A separate code list was maintained in a Microsoft® Excel® worksheet and evolved throughout the analysis process resulting in a researcher-defined definition for each category. After first cycle coding, the data were realigned using second cycle coding, which related the subcategories to one another (Corbin & Strauss; Stall-Meadows & Hyle) using a fine grained, line by line analysis further delineating subcategories and topics (Emerson, Fretz & Shaw). Additionally, second cycle coding was used to identify the unifying themes related to the observed phenomena (Corbin & Strauss; Murchison, 2010; Saldana; Stall-Meadows & Hyle). Pre-coding was hand-written on the data sheets and in the log book. First cycle and second cycle coding was maintained on Microsoft® Excel® spreadsheets to enable sorting.

Research Questions

The research questions included the following. First, how do stakeholders in the organization characterize business values and ethical behavior and to what extent are they important in decision-making (RQ1)? Next, how do stakeholders in the organization define success in this business and to what extent do they perceive that there is a relationship between ethical behavior and business success (RQ2)? Next, how do stakeholders in the organization

view the impact of competition on business values and ethical behavior within the studied organization (RQ3)? Finally, how do business values and behaving ethically contribute to a competitive advantage from the perspective of the stakeholders (RQ4)?

DATA ANALYSIS: CODING RESULTS

The first and second cycle coding process resulted in 8 categories and 34 subcategories as shown in table 4. Each of the categories is described in the paragraphs that follow.

Activeness. The noun activeness is defined as being engaged in action and characterized by energetic participation. The adjective active includes doing something, being involved, participating, or engaging in vigorous activity. The word effective is a closely related adjective. In this research, activeness is used to describe the conditions under which worksite documentation and informants at JWD Technologies exhibited action-oriented behavior, engaged in activities, and engaged in decisions of the worksite.

Community. This is a unified group of people who have common understanding, who work and live in a similar location, and have an interest within a larger society. Interests may include business success, hobbies, and service, social, economic, or political emphasis. Fellowship is a near synonym for community. In this research, community is used to describe the conditions under worksite documentation, and the informants at JWD Technologies considered themselves part of the worksite team and involved in local activities.

Diversity. This noun is a quality or state of having different ideas in a group or organization. This includes inclusion which accepts a variety of different perspectives into a group or organization. Heterogeneity is a near synonym while likeness, community, and homogeneity are antonyms. In this research, diversity is used to describe the degree to which the worksite documentation and the informants at JWD Technologies included and accepted individuals with different perspectives.

Table 4		
CATEGORY AND SUBCATEGORY HIERARCHY AND DEFINITIONS		
Category	Subcategory	Definition or Focus
Activeness		Describes the conditions under which expectations for workforce action-oriented behavior are defined
	Action	Individual obligation to act, commitment, and determination to succeed in reporting an alleged violation
	Guidance	Seeking advice, gathering information, and asking questions before acting
	Reporting	Focus on the repercussions of not reporting
	Voicing values	Speaking up and talking to others about conflict
Community		Expectations for employees to participate in local activities
	Citizenship	Good qualities that an individual is expected have locally and globally
	Cooperation & teamwork	A group working together for a common cause
	Family	A tightly knit group of related individuals working together for a common cause
Discipline		Describes the expectations for adhering to decision-making norms and procedures
	Anonymity	Addresses the discipline required to protect the person who reports an alleged ethical violation, and protects the accused
	Authority	Power to give orders or make decisions
	Compliance	Conformity to requirements
	Consistency	Agreement or harmony of features to one another
	Employee empowerment	Self-actualization in making changes
	Process	Relying on well-established policies and procedures to achieve a repeatable result
Diversity		Degree to which individuals with different perspectives are included and accepted
	Differences	Something that distinguishes contrasting points of view
	Inclusion	Act of taking in or compromising on parts of a group
Diversity		Degree to which individuals with different perspectives are included and accepted
	Accomplishment	Achievement or success orientation and performance
	Accountability & Responsibility	Often used without precision as synonyms; More generally, accountability means answerable to others; Responsibility means completion of individual assignments
	Customer-oriented behavior	Focus on understanding the requirements, desires and expectations of the funding organization and end user
	Leadership & skill	Focus on the ability to lead others and the roles of talent and expertise in achieving excellence
	Change & efficiency	Ability to improve something or reduce waste
	Data-driven decisions	Emphasis on assessing risks and alternatives before taking action
	Quality-oriented behavior	A way of acting that focuses on desirable feature that a product has

Category	Subcategory	Definition
Longevity		The expectations for future stability and permanence of the worksite
	Competitiveness	Focus on the ability of the business to win future work
	Future	Focus on the long-term sustainability of the business and making it viable beyond today
	Reputation	Emphasis on perception as reality in future business
Moral fortitude		Expectations for conforming to worksite standards of behavior, and for speaking up when violations are identified
	Dignity	Way of behaving with self-control and seriousness
	Ethics	Way of behaving consisting of norms, standards, and expectations (Fassin, Van Rossen & Buelens, 2011)
	Honesty	Way of being truthful
	Integrity	Firm adherence to values
	Respect	A feeling of admiring someone or something
	Right	Morally or socially acceptable behavior
	Transparent	Focus on fairness and openness, and avoiding bias when making decisions
Positivity		State of thinking about good quality and expectations in the workplace
	Positive character traits	Includes the concepts of enthusiasm, and incentives for good behavior
	Avoid the negative	Staying away from harmful or bad (negative) character traits
	Negative character traits	Includes the concepts of blame, intimidation, pressure, and a prohibition against retaliation

Note. Researcher developed definitions, except where noted

Excellence. This noun category includes improvement and the quality of being excellent. Improvement includes the act or process of making something better and more valuable to a stakeholder, or simply providing enhanced value. Near synonyms, include striving toward perfection, preeminence, superiority, evolution, and elaboration. Antonyms include degeneration, deterioration, and mediocrity. In this research, excellence is used to describe the degree to which worksite documentation and the informants at JWD Technologies demonstrated passion for the quality of the product and for continual improvement.

Longevity. This category includes the length of time that something lasts, continues, or is durable. In this research, longevity is used to describe the focus on the future stability and permanence of the worksite found in the worksite documentation.

Moral fortitude. The adjective moral concerns what best people think is right in human behavior and conforms with that codes and a standard of behavior. The noun fortitude concerns the mental strength that allows an individual to face adversity with courage. Near synonyms for fortitude, include determination, forbearance, and stamina. Combined, moral fortitude means the determination to do what an individual think is right, based on a standard of behavior. Similar phrases include moral judgment, moral obligation, and moral fiber. In this research, moral fortitude is used to describe the degree to which informants at JWD Technologies demonstrated the strength to conform to worksite standards of behavior, and to speak up when violations are

identified, and the expectations of individuals to do the same as found in the worksite documentation.

Positivity. This noun category is the quality or state of being positive. The adjective positive includes identifying the good qualities of something such as being hopeful, confident, or optimistic rather than begin negative or providing unflattering descriptions. In this research, positivity is used to describe a spectrum of descriptors ranging from optimism to pessimism found in the worksite documentation and discussed by the informants at JWD Technologies.

FINDINGS

The four findings resulted from the research questions are summarized in table 5. Each finding is discussed in the paragraphs that follow.

Finding	Brief Title	Description
1	Cultural transformation	How the branded cultural transformation project had a direct relationship to the improvements at the site
2	Business behaviors	Key business behaviors that influenced decision making included a focus on improvement, teamwork, quality, customer, accountability, leadership excellence, and respect for individuals
3	Workplace ethical values and culture	Values that most significantly contributed were moral fortitude, ability to voice opinions through transparent and open communications, and using data to know where boundaries are
4	Competitive pressures and ethical behavior	A focus on business success in a competitive market while exhibiting ethical behavior

Finding 1: Cultural Transformation

The cultural transformation, branded Project Millennium (pseudonym) evolved the culture from a dysfunctional one to one of accountability. The stakeholder participants felt that accountability training had a direct correlation to the cultural transformation improvements at the site, although the changes may be a result of external causes.

Almost three years prior to the start of the research, the worksite nearly closed due to quality problems and lack of new business. Almost three years prior to the start of the research, the site experienced what is referred to as the "near death experience" through at two primary events. The first trigger event included a series of quality escapes, which resulted in a formal letter from the customer indicating dissatisfaction. The second trigger was the loss of a major piece of follow-on work, which occurred one year after receipt of the quality escape letter. While not mentioned as often as the quality escape, informants identified the loss of follow-on work as a contributing factor to why a significant change was undertaken.

Many of the comments from the informants spontaneously described the past environment as a way of describing the current environment. This contrast served as a powerful way for informants to express the culture of the current organization. Without this contrast, the

informants generally struggled to find the right words to describe the current environment. The environment was being characterized as dysfunctional and lacking discipline.

The site director hired an outside a firm to teach a new culture of accountability. Training was given to all supervisors and managers and covered a variety of topics including discretion, decisiveness, justice, compassion, sensitivity, persuasiveness, enthusiasm, thoughtfulness, and truthfulness. The cultural transformation was also based on the research of Quinn (1996, 2004, and 2012). The material is based on Quinn's competing values model and framework, which fundamentally presents participants with a choice between "making a deep change, or accepting a slow death" (p. xiii, 1996).

Finding 2: Business Behaviors

The study determined that the internal stakeholders in the organization exhibited the key business behaviors summarized on table 6 and described in the paragraphs that follow. Also note that all in vivo phrases are designated by quotations and the citation (personal communication, date). This nomenclature is used consistently through this paper.

Category	Subcategory	D	C	T
Excellence	Change & efficiency	5	64	69
	IV: Innovation	4	0	4
	Quality-oriented behavior	1	21	22
	IV: Quality	1	22	23
	Customer-oriented behavior	5	33	38
	Leadership excellence	3	55	58
	Accountability & Responsibility	8	18	26
Community	IV: Accountable/ responsible	11	22	33
	Cooperation & teamwork	4	28	32
	IV: Team	7	10	17
Diversity	Respect for Differences	11	27	38

Note. Category and subcategory refers to the categories previously described in the Data Analysis section. IV refers to in vivo code, or direct quotations, consistent with Saldana (2011). D refers to the number of occurrences found in the documentation; C, refers to the occurrences in the Contact data from the informants and T is the total of the documentation and contact occurrences.

Effective change and efficiency. A disciplined mechanism for making changes was the use of root cause analysis, which reportedly had been used extensively in the past.

Quality-oriented behavior. Of particular note is the comment that the quality management system is "owned by [the site director], and not the quality department" (personal communication, September 2013), referring to the desire for a quality mindset to be a responsibility of all, and not just a specific department.

Customer-oriented behavior. Two informants commented that customer success means our success and vice versa. As observed during status meetings, such as "give the customer

love” (personal communication, October 2013), and don’t surprise the customer, express the concept of proactive customer involvement and notification.

Leadership excellence. The site leader was referred to as the champion of the organization, rather than a director. Another referred to the leaders of the organization as having credibility, apparently in contrast to before cultural transformation. Activities such as management by walking around, and “knowing people [as the] key to getting things done” (personal communication, October 2013). Accessibility of leaders and overall leadership stability were identified as the keys for success.

Accountability and Responsibility. These terms were generally used interchangeably. For example, “people like accountability” (personal communication, September 2013), and there is a culture of accountability.

Cooperation and teamwork. References to “family” described the relationship that some of the informants felt with co-workers. Empathy was expressed when talking about rumors and recognizing that they hard on almost everyone. This is consistent with virtue ethics which addresses how human emotions result in moral empathy and sympathy (Beauchamp, Bowie & Arnold, 2009).

Respect for individual differences. For this form of diversity, the researcher observed individuals who spoke of embracing differences by capitalizing on prior experience and ways of doing things that they learned at other work locations. Informants commented about their “roots” and how that background affected their decision-making.

Finding 3: Workplace Ethical Values and Culture

Ethical values and an ethical culture permeated the workplace. The study determined that the internal stakeholders in the organization exhibited the workplace ethical values summarized on table 7 and described in the paragraphs that follow.

Moral fortitude. This cultural statement was derived an informant (personal communication, September 2013) in which he declared, “we need the moral fortitude to do the right thing.” Fundamentally, it means conforming to worksite standards of behavior and includes concepts such as dignity, ethics, honesty, integrity, respect, and most simply, doing the right thing. “Ethics has been pounded into us”, according to another informant (personal communication, September 2013). While this phrase could be taken as a negative connotation, this researcher interpreted this to imply the consistency in which the ethical message is delivered and reinforced. Ethics was often simply described as a habit.

Category	Subcategory	D	C	T
Discipline	Moral fortitude	28	12	40
	IV: Ethics	35	22	57
	IV: Right	17	22	39
	IV: Respect	15	7	22
	IV: Law or legal	20	0	20
	IV: Integrity	15	3	18
	IV: Expectation	8	8	16
	IV: Compliance	12	4	16
	IV: Inclusion or inclusive	9	3	12
	IV: Honesty	4	5	9
	IV: Dignity	4	0	3
Activeness	Voicing values	22	68	90
	IV: Transparent/ open	4	19	23
	IV: Voicing	2	0	2
Excellence	Data-driven decisions	5	26	31

Note. Same note as Table 6.

While at the worksite, there was an alleged time charging violation, which resulted in an employee termination. In discussing this matter with one of the senior managers, he stated, “it had to be done. There was no choice. It was not a mistake [by the employee. The employee action] was intentional” (personal communication, October 2013). The site senior leader is described as “blunt honest [and] you always know where you stand [with him]” (personal communication, October 2013). Another (personal communication, September 2013) commented that the senior worksite leader “brought integrity to the position,” apparently referring to the leadership situation prior to the cultural transformation. The most striking phrase included “business success depends on a commitment to integrity” (D002 & D005) demonstrating a belief in a connection between ethical performance and financial performance.

While the word right was a broad term and difficult to define precisely, it was used extensively including “people want to do what is right” and “do the right thing” (personal communication, September 2013). In contrast, was noted that the concept of wrong, as opposed to the concept of right, is only mentioned one time, demonstrating the generally positive nature of the comments and culture.

Voicing values through transparent and open communications. This is best illustrated by the simple statement “if it doesn’t feel good in my stomach, then I say something” (personal communication, September 2013). Other key voicing phrases included “speak up” (personal communication, October 2013- January 2014), and welcoming “coming forward and criticiz[ing]” (personal communication, October 2013).

Transparency included the concepts of fairness, openness, avoiding bias, and an above board attitude. While the workforce expressed the ability to talk openly about concerns, several acknowledged that it is difficult to focus on the tasks when rumors fly. This open communication

is further demonstrated by a manager stating at two different group gatherings “I want to let you know where I stand on [this]” (personal communication, October 2013).

Through the policies and training documentation, employees were encouraged to listen to others, “reframe” (D011) what they have heard, “express concerns” (D011), and take initiative. The voicing value provided tools and techniques to speak up, even when it is difficult to do so. The same ethics training sets the expectation that the standards are communicated to all employees and that all employees are trained in techniques on an annual basis.

Using data for decision-making. The decision-making culture was data driven, as evidenced by the abundance of metrics posted on meeting room walls and factory boards and through informant statements. Several informants described how the metrics improved relative to what they were prior to the cultural transformation. This recurring method of contrasting history with current state served to quantify how much better the environment is today compared with last year, or the year before. These informants smiled and talked with pride when describing the improvements in cost per unit, scrap/rework rate, safety, rework rate, and first pass yield, to name a few.

Finding 4: Competitive Pressures and Ethical Behavior

The stakeholder participants described a focus on business success that included a focus on ethical behavior to achieve future business in a competitive market as summarized on table 8 and described in the paragraphs that follow.

Category	Subcategory	D	C	T
Longevity	Competitiveness	2	8	10
	Future	2	88	90
	Reputation	2	15	17
	IV: Future	1	10	11

Note. Same note as table 6.

Simply stated, the company must “compete fairly for all business opportunities [to achieve] long term success” (D002). During one conversation, this researcher prompted the informants by asking what ethics means and how it affects competition. This researcher made no further attempts to guide the discussion in this direction after the opening question. The informants focused on describing the dividing line for ethics, but not in the sense of describing right and wrong. Instead, the discussions centered on what should be labeled as ethical, and what is just poor behavior. Taken out of context the phrase “that is not an ethical violation” implies what is acceptable and what isn’t, but instead the informants agreed that the examples given were wrong, independent of the label that is placed on them. This perspective is consistent with voicing opinions previously described in Finding 3.

Reputation is closely related to the ability of a business to be competitive. Barrett commented, “do you want to see it in the newspaper” (personal communication, September

2013) when referring to the criteria for determining the right course of action, and the lingering effects of poor decisions on future business.

While the terms competition and reputation were sparsely used, they may have been veiled as a discussion on future business and what it means to be successful at this worksite. The informants defined worksite success as delivering a quality product, being adaptable, having leadership stability, delivering on-budget and on-time, and delivering a profit to the corporation.

DISCUSSION

This section discusses each of the research questions, provides a mapping to the findings previously discussed, and discusses support found in the literature for these conclusions. Table 9 summarizes the conclusions by research question as mapped to the findings.

RQ	Description	Finding				Literature Support
		1	2	3	4	
1	Characterizing business values	X	X	X		Basu & Palazzo (2008); Bazerman & Sezer (2016); Beggs & Dean (2007); Brown, Trevino & Harrison (2005); Garcia-Castro, Arino, & Canela (2010); Gentile (2010a, 2010b, 2010c, and 2011); Hussein (2007); Minoja, Zollo, & Coda (2010); Nikoi (2009); Quinn (1996); Wernerfelt (1984)
2	Ethical behavior & business success			X	X	Basu & Palazzo (2008); Beggs & Dean (2007); Berger, Cunningham, & Drumwright (2007); Brown, Trevino & Harrison (2005); Garcia-Castro, Arino & Canela (2010); Hussein (2007); Kant (2005); Minoja, Zollo, & Coda (2010); Nikoi (2009); Schein (1990); Schuler & Cording (2006); Siegel & Vitaliano (2007); Stuebs & Sun (2010); Zhu et al. (2015); Zoghbi-Manrique-de-Lara & Suarez-Acosta (2014)
3	Ethical values & culture				X	Hess & Broughton (2014); Porter, (1985); Vilanova, Lozano, & Arenas (2009)
4	Competitive pressures & ethical behavior		X	X	X	Comite, (2009); Johnson & Everett (2012); McWilliams, Siegel, & Wright, (2006); Pelozo, (2009); Stuebs & Sun, (2010)

RQ1- Characterizing Business Values

How do stakeholders in the organization characterize business values and ethical behavior and to what extent are they important in decision-making? The business behaviors are driven by the deeply held beliefs at the worksite, which impact ethical behavior and decision-making. As in finding 2, the internal stakeholders in the organization identified the key business values as effective change and efficiency, quality-orientation, customer-orientation, leadership excellence, cooperation and teamwork, accountability focus, and respect for individual differences. As in finding 3, stakeholders believed that the ability to voice opinions through transparent and open communications, and using metrics for measurement were the biggest

contributors to ethical decision-making. The culture of JWD Technologies was determined to be one that takes extensive pride in the quality of the delivered product through a focus on disciplined, continuous improvement, cooperation and teamwork with the customer and the worksite team, and through leadership excellence.

Continuous improvement. The decision to improve something was highly driven by the data metrics, consistent with finding 3. The decision making environment focused on execution and performance using these metrics as a benchmark, demonstrating the importance of a quality product delivery. The focus on improvement and quality delivery was particularly evident as evidenced by the number of informant observations about the business environment prior to the cultural transformation.

Cooperation and teamwork. The research demonstrated that cooperation with the customer and the worksite team, are assuredly linked to leadership excellence, consistent with findings 2 and 3. Two informants commented that customer success means our success and vice versa, demonstrating a partnership link between JWD Technologies and the customer. Informants commented that the site director meets face to face with the customer community and the leadership is consistent, engaged, accessible, and does not change every two years, which contrasted the environment prior to the cultural transformation.

Leadership excellence and style. Consistent with finding 2, key leadership excellence characteristics at JWD Technologies include being engaged, accessible, credible, trustworthy, stable, and able to relate to the people.

Keys to optimizing the culture. Leadership emphasized doing what is morally right above all else and informants identified a strong ethical tone from the top. The keys for optimizing the culture at JWD Technologies are moral fortitude, transparent communications, individual accountability, and respect for individual differences, consistent with findings 1, 2, and 3. This conclusion is consistent with the literature (Basu & Palazzo, 2008; Bazerman & Sezer, 2016; Beggs & Dean, 2007; Brown, Trevino & Harrison, 2005; ERC, 2011; Garcia-Castro, Arino, & Canela, 2010; Hess & Broughton, 2014; Hussein, 2007; Minoja, Zollo, & Coda, 2010; Nikoi, 2009; Pittarello et al., 2015; Zhu et al., 2015; Zoghbi-Manrique-de-Lara & Suarez-Acosta, 2014) which includes ethical character, values and leadership style, which sets the tone for the organization, supervisor reinforcement of ethical behavior, and peer commitment that supports one another in taking the proper action. As such, this literature reinforces the conclusion that cooperation with the customer and the worksite team, are unquestionably linked to leadership excellence. This is consistent with Quinn (1996, p. 19) that in “troubled times, people thirst for effective leadership. They crave a vision that has credibility.”

Moral fortitude. This term evokes images of mental strength, fortitude, forbearance, and stamina, and to transparently voice opinions when violations are identified. While the values associated with right, and more precisely, moral fortitude, closely mirror the Gentile (2010a, 2010c, and 2011) short list of values (which included honesty, respect, responsibility, fairness, and compassion), the values are not simply documented as platitudes, but demonstrated by word and action at the worksite as described by finding 3.

Transparent communications. Finding 3 described the importance of the ability to voice opinions through open and transparent communications consistent with Hess and

Broughton (2014) who advocate techniques to practice, script, and use analytical tools to determine how find a voice. The company-wide approach to voicing values and practicing ethical decision making and was based on Gentile (2010a, 2010b, 2010c, and 2011) which focused on skill development and tools needed to speak up and take action when an individual knows what is right. Similarly, deep change requires the “discipline, courage, and motivation” (Quinn, 1996, p. 24), while living with denial or settling for maintenance is the status quo. While it is unclear whether the Gentile training and Quinn framework directly affected the behavior at the worksite, it remains certain that voicing values is a dominant part of the culture at JWD Technologies.

Personal accountability. At several times, participants noted plainly that a culture of personal accountability is one of the keys to success at this worksite as described in finding 1. This is consistent with an acknowledgement of the intuitive or unconscious aspects of decision-making (Bazerman & Sazer, 2016; Dedeke, 2015; Keupers, 2015; Sezer et al., 2015; Sturm, 2017; Weaver et al., 2014; Welsh & Ordonez, 2014; Zhang, et al., 2014).

Respect for differences. Finding 3 described a respect for differences for heritage and flexibility. This is consistent with Wernerfelt (1984) resource-based view (RBV). At JWD Technologies, there is a healthy tolerance for individual opinions and backgrounds, but the worksite culture uses a disciplined approach to determine what changes to make. While a focus on quality is clear from finding 2, and the improvements since project millennium are noted from finding 1, the worksite could be becoming stagnant with respect to improvement and maintaining a competitive advantage. Consistent with Quinn (1996), informants commented that process improvement, such as that which has been experienced by JWD Technologies initially makes the organization more efficient or effective. As time progressed, “these routine patterns move the organization toward decay and stagnation” (Quinn, 1996, p. 5).

RQ2- Ethical Behavior and Business Success

How do stakeholders in the organization define success in this business and to what extent do they perceive that there is a relationship between ethical behavior and business success? Consistent with finding 4, the informants defined worksite values for success as delivering a quality product being adaptable, having leadership stability, delivering on-budget and on-time, and delivering a profit to the corporation. Jin and Drozdenko (2010) added collaboration, relationship orientation, creativity, encouragement, equity among employees, and trust as core values for an organization. An awareness of the intuitive or unconscious elements of decision-making are key as well (Bazerman & Sazer, 2016; Dedeke, 2015; Keupers, 2015; Sezer et al., 2015; Sturm, 2017; Weaver et al., 2014; Welsh & Ordonez, 2014; Zhang et al., 2014).

Beyond core values: ethical behavior and moral fortitude. Part of business success at JWD Technologies was the focus on ethical behavior and moral fortitude as described in finding 3. Leadership emphasized doing what is morally right above all else, which demonstrates an alliance with Kant (2005). Surprisingly, ethical relativism (such as McDonald, 2010) was not overtly evident at JWD Technologies. The researcher was particularly struck with the consistency by which the informants described the ability to voice opinions through awareness, transparent and open communications, and using data to know where boundaries are, as

described in finding 3. This is consistent recent works focusing on the value of voicing options (Bazerman & Sezer, 2016; Hess & Broughton, 2014; Pittarello et al., 2015; Welsh, et al., 2015; Zhu et al., 2015).

Ethics and ethical culture defined. JWD Technologies informants described ethics as “something we take for granted” (personal communication, December 2013) when we compare ourselves to other businesses and as “a habit”. These two simple words imply that performing ethically is part of the culture of the organization consistent with the literature (Beggs, & Dean, 2007; Garcia-Castro, Arino, & Canela, 2010; Schein, 1990). Schein also acknowledged the role of strong leadership as a key driver of corporate ethical behavior because it sets the tone for the organization (Basu & Palazzo, 2008; Beggs & Dean, 2007; Brown, Trevino & Harrison, 2005; Hess & Broughton, 2014; Hussein, 2007; Minoja, Zollo, & Coda, 2010). Others (Garcia-Castro, Arino & Canela, 2010); ERC, 2011; Nikoi; 2009) added peer commitment to one another and supervisor reinforcement, as key elements of an ethical organizational culture. Peer commitment was evident at RWD Technologies through the ability to voice opinions through transparent and open communications, consistent with finding 3.

Beyond the practices of law. One of the striking conclusions from this research is the support in finding 3, for effective ethical behavior ethics going beyond the practices required by law (Berger, Cunningham, & Drumwright, 2007; Nikoi, 2009; Siegel & Vitaliano, 2007; Schuler & Cording, 2006; Stuebs & Sun, 2010). Culture, as expressed by the informants was not simply based on compliance, but on “do[ing] the right thing” (personal communication, September 2013) for “the right reason” (D003 and D004).

RQ3- Competition impact on values and behavior

How do stakeholders in the organization view the impact of competition on business values and ethical behavior within the studied organization? The only time the term competition was discussed was when prompted by this researcher. With the lack of data, it is not possible to evaluate fully the findings relative to the literature. In this research, there was no evidence of applications of the five forces model of competition (Porter, 1979, 1985; Porter & Kramer, 2006), or how JWD Technologies used the forces of competition to identify strengths, weaknesses, opportunities, and threats and develop a plan of action to improve its competitive posture (Porter, 1985). The only relationship to the literature is the Vilanova, Lozano, and Arenas (2009) competitiveness model.

RQ4- Business values and competitive advantage

How do business values and behaving ethically contribute to a competitive advantage from the perspective of the stakeholders? In the literature, the terms value creation and competitive advantage are closely related such that something is of value only if a customer perceives it to be important (Comite, 2009; McWilliams, Siegel, & Wright, 2006; Pelozo, 2009; Stuebs & Sun, 2010). Consistent with the description of finding 4, the stakeholder participants described a focus on strong values to achieve future business in a competitive market.

Consistent with finding 4, reputation is closely related to the ability of a business to be competitive. Johnson and Everett (2012) concluded that while external stakeholders have a strong impact on corporate reputation, the most significant factor is the internal organizational culture. However, while JWD Technologies has a strong organizational culture, as described in findings 2 and 3, the impact of that culture on reputation remains unclear. Despite the pride, accomplishment, strong business culture expressed by the informants and overall consistency with the literature, the worksite is faced with a declining base. As such, it remains unclear from the research whether this focus on ethics results in a competitive advantage for JWD Technologies. A competitive advantage exists only when a company is able to motivate a customer to select their product over a competitor, and deliver greater financial return (Christensen, 2010). To date, the positive attributes of the worksite have not resulted in an increase in business base.

CONCLUSIONS AND RECOMMENDATIONS FOR FUTURE RESEARCH

The purpose of this qualitative, ethnographic case study was to examine how the internal stakeholders in a single business defined and applied ethics and what elements of the business culture and competitive environment affected decision-making. This research was a practical application of the stakeholder, normative ethics, and competitive analysis theory using an ethnographic case study. The role of strong, ethical leadership was clearly demonstrated (consistent with Basu & Palazzo, 2008; Beggs & Dean, 2007; Brown, Trevino & Harrison, 2005; Hess & Broughton, 2014; Hussein, 2007; Minoja, Zollo, & Coda, 2010; Schein, 1990) and affected the prevailing view that ethics is simply a habit.

The value of performing ethically in the United States is generally an accepted principle and minimum requirements are regulated by law. Quantitative results to date have been generally inconsistent (Baron, Harjoto and Jo, 2009; Beurden & Gosling, 2008; Filbeck, Gorman & Zhao, 2009; Garcia-Castro, Arino, & Canela, 2010; Linthicum, Reitenga & Sanchez, 2010; Lopez, Garcia, & Rodriguez, 2007) and provided little decision-making guidance for managers, with the possible exception of Hess and Broughton (2014) who advocate the distributed ethical leadership model and Bazerman and Sezer (2016) who focus on bounded awareness.

RQ1- Characterizing Business Values

The business values and culture of JWD Technologies demonstrated a focus on pride in the quality of the delivered product through (a) disciplined, continuous improvement, (b) cooperation and teamwork with the customer and the worksite team, and (c) leadership excellence. Key leadership excellence characteristics at JWD Technologies include being engaged, accessible, credible, trustworthy, stable, and able to relate to the people.

The keys for optimizing the culture at JWD Technologies are moral fortitude including a strong ethical tone from the top, transparent communications, individual accountability, and respect for individual differences, consistent with findings 1, 2, and 3. Moral fortitude was the determination to do what an individual thinks is right, based on a standard of behavior and beyond that, which is required by law.

RQ2- Ethical Behavior and Business Success

The informants at JWD Technologies defined worksite values for success as delivering a quality product, being adaptable, having leadership stability, delivering on budget and on time and delivering a profit to the corporation. Leadership emphasized doing what is morally right above all else, which demonstrates an alliance with Kant's (2005) perspective. The researcher was struck with the consistency by which the informants described the ability to voice opinions through transparent and open communications, and using data to know where boundaries are. To the informants at JWD Technologies, ethics is simply a habit. This research supported that for there to be effective ethical practice, behavior must go beyond the practices required by law (Berger, Cunningham, & Drumwright, 2007; Nikoi, 2009; Siegel & Vitaliano, 2007; Schuler & Cording, 2006; Stuebs & Sun, 2010). The culture, as expressed by the informants was not simply on compliance, but on doing the right thing for the right reason.

RQ3- Competition Impact on Values and Behavior

With few references to competition by the informants, it was not possible to evaluate fully the findings relative to the literature. This remains an opportunity for future studies.

RQ4- Business Values and Competitive Advantage

The stakeholder participants described a focus on strong values to achieve future business in a competitive market. In addition to the business success criteria described in RQ2, there was the focus on ethical behavior and moral fortitude consistent with a "differential advantage of delivering virtue" (Berger, Cunningham, & Drumwright, 2007, p. 140). Long-term sustainability of the business and making it viable beyond today was the most frequently reference category throughout the research period. The impact of that culture on reputation remains unclear at JWD Technologies. This remains an opportunity for future studies.

Additional Opportunities for Research

In addition to the research opportunities previously described, additional research may focus on broadening the research applicability including a broader stakeholder set, use of the forces of competition to examine competitive positive, and a focus on ethical leadership flow down. While there was near universal support that the leaders of the organization exhibited a strong ethical focus, the importance of ethical leadership flow down was not clear during this research period and remains an opportunity for future studies. Norman (1999) advocated the use of rapid ethnography and LeCompte and Schensul (1999) provided criteria under which it is possible to use these techniques. Future research should examine further ways of achieving the goals of rapid ethnography while maintaining data integrity and depth.

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