

Meta-review And Critique of Qualitative Ethical Decision Making Research: 2004-2014

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Abstract:

Qualitative studies are an important component in business ethics research. This large body of research covers a wide array of factors and influences on ethical decision making. Following the methodology of past critical reviews (Craft 2013; Lehnert et al 2014), this work investigates and synthesizes the diverse array of qualitative studies in business ethics. We highlight the diverse and investigative nature of qualitative research, synthesize findings and critique methods. A criteria for evaluation of reliability and validity of qualitative research is included that is valuable to further qualitative research in this area and others. We conclude with a recommendation for developing qualitative studies in business ethics and a call for an increased openness to considering this valuable and underrepresented strategy of inquiry.

Keywords: meta-review; qualitative studies; business ethics; methods

Introduction

Ethical business decision making is a fundamental and important research stream. It is so important that there have been five extensive meta-reviews of the literature in the *Journal of Business Ethics* (Ford and Richardson, 1994; Loe et al., 2000; O'Fallon and Butterfield, 2005; Craft, 2013; Lehnert et al., 2014), covering nearly 500 empirical studies, spanning nearly 40 years of research. Even so, none of these reviews specifically address the critical role of qualitative research in ethical decision making. In the most recent review, Lehnert et al (2014) called for more research and a focus on the role of qualitative research and its impact upon the discipline. In response to this call for research, we engage in a comprehensive meta-review and an analysis of the state of qualitative research in ethical decision making over the past decade (2004-2014).

A cursory examination of the qualitative field shows a wide breadth and depth of influences on ethical decision making. While this informs subsequent quantitative studies, there has been no review of the literature highlighting qualitative research. Unfortunately, qualitative studies have traditionally been viewed as rather anemic in their impact, influence and publication. This has been noted by the vast array and wide reaching number of quantitative

studies from 1978 to 2011 found in the past five reviews of empirical research. In contrast, we uncovered 121 qualitative studies published in the past decade (2004-2014). Are qualitative studies truly less impactful or important? Or, are they simply of less quality? The goal of this paper is twofold. First, we address relevant themes found within the qualitative research framework from 2004 to 2014. Second, we critically evaluate the methodological validity and rigor found within qualitative business ethics research.

The logical question from this extensive research is how qualitative ethical decision making research is moving forward and in what direction. While it is obvious that there is much to gain from continued study, how qualitative research is utilized in the realm of business ethics is less clear. This work takes a different approach from past reviews of ethical decision making, grounding itself in the role of a guide, rather than a reporter. As such, we focus on categorizing these studies based not upon dependent and independent variables as seen in prior empirical reviews (see: Craft, 2013; O'Fallon and Butterfield, 2005). Rather, we identify overarching thematic trends in the qualitative literature.

In the field of ethical decision making in a business context, we have seen a maturing of the field using empirical research. As mentioned earlier, the five meta-reviews of ethical decision making literature published in the *Journal of Business Ethics* (Ford and Richardson, 1994; Loe et al., 2000; O'Fallon and Butterfield, 2005; Craft, 2013; Lehnert et al., 2014) reviewed nearly 500 studies in a 40-year span. As such, there has been no review of qualitative studies and we answer the call for this gap in the literature.

Further, we highlight the methodological tools that are being utilized in qualitative literature and analyze demographic information about the studies themselves. We focus on the key methodological concerns associated with these studies and comment on how they can be

overcome in order to address potential challenges and biases against qualitative research throughout the discipline. It is our hope that this article provides direction for both qualitative and quantitative studies, highlighting the importance of sample selection, methodological rigor and inquisitive theoretical questions.

Qualitative Research

Without succumbing to the intense desire to write a primer on qualitative research itself, we feel it necessary to review, in brief, the benefits of qualitative research within ethical decision making. First, what is qualitative research and why is it important? Second, what can qualitative research uncover that is otherwise obscured within traditional empirical studies? Third, with regard to the field of business ethics in general, and ethical decision making in particular, how can this research both benefit and expand our field of study?

Qualitative research seeks to explore and understand the underlying meaning that individuals or groups attribute to a social or human problem (Creswell, 2009). Research in this realm often involves allowing problems and questions to emerge naturally rather than guiding the research based on a priori claims and hypothesis as dictated by a researcher using a quantitative research design. As such, qualitative research is an interactive and iterative process of participants and researchers jointly exploring the phenomenon to yield rich insights for theory building.

A qualitative research design is often preferred when studying human judgment and activities. However, humans are, by our very nature, unpredictable. Quantitative research designs that rely on predictability and transferability often discount or discard philosophical questions related to values (axiology), truth (epistemology) and being (ontology) (Somekh and Lewin, 2011). When researching ethical decision making, it is these very judgments, assumptions,

behaviors and intent that provide the deepest level of understanding. Two such examples from China illustrate the value of qualitative research in ethical decision making. In a study of ethical perception about superior-subordinate *guanxi*, a term used to describe the dynamic relationship between personal networks in Chinese culture, Han and Altman (2009) used an open-ended questionnaire to uncover three categories of superior-subordinate *guanxi*: meaningful and ethical; perceived unethical organizational injustice; and unethical supervisor-targeted impression management. In a separate but similar study, Brand and Slater (2003) specifically stated, “qualitative methods have a significant contribution to make to increasing understanding of the experience of managers in Western China” (p. 168) and suggest that qualitative work precedes quantitative work in this area.

Qualitative findings emerge often from three general methods of data collection: in-depth, open-ended interviews; direct observation; and written documents (Patton, 2002). All three methods are represented in this meta-review of qualitative research on ethical decision making. For example, Bjerregard and Lauring’s (2013) study on management practices and ethical direction utilized all three methods (interview, content analysis and observation) and was rated very high in research validity criteria of: credibility, transferability, dependability and confirmability. Similarly, Papoikonomou et al. (2012) used focus groups, interviews, observation and document analysis to explore the initial motives that drive consumers to join ethical consumer groups and understand the meanings consumers attach to their participation in ethical groups and their experience after.

Using an interview technique with ethics officers, Hoffman , Neill, and Stovall (2008) uncovered that the current system in which ethics officers report to management must be changed in order for ethics officers to effectively perform their jobs. Further, Koning and

Waistell, (2012) discovered by using a narrative method, that ethical leadership is constructed in identity talk as the business leaders actively narrate aspirational identities. Going deeper, business leaders conversationally critique their old identities and construct their new aspirational identities as ethical leaders. As illustrated by these examples of the 121 in our sample pool, qualitative research designs work within the framework of studying human experience which is, by its nature, complex.

As the methodological contestation diminishes for qualitative research in business (and other fields such as nursing, cultural studies, education, sociology, and anthropology), methodological sophistication will grow (Lincoln and Denzin, 2005). In support of this view, several of the recent literature analyses and reviews called for an effort to expand ethical decision making research in areas that would benefit from a qualitative research design. In Craft's (2013) review, several authors in the sample called for more study in cultural differences and collectivistic perspectives (Ma, 2009), organizational factors that create a "decision spiral" (Armstrong et al., p. 369) toward unethical decisions, the impact of ethical culture on perceived organizational consensus (Sweeny and Costello, 2009), and ethical perception (Ho, 2010). Lehnert et al, (2014) note that the use of qualitative research can facilitate, grow, and develop the theory behind research. They highlight that understanding the underlying theoretical components informing how we engage in ethical decision making is an important component.

Ethical decision making, at its very core, is personal. It may be enacted in an organizational setting, but is in essence, an individual struggle. Qualitative research methods are uniquely designed to uncover deep meaning and experience and, as such, are quickly becoming an integral part of research within this field. As we found in our pool of qualitative research, employing a qualitative research design to justify further investigation or as a standalone

research method can further enhance findings in this subject area. Because the very nature of ethical decision making is personal, qualitative methods that seek to uncover meaning, understand intent, explain behavior and increase awareness of decision making factors are a natural choice. It is our hope that this meta-review of past qualitative studies and the assessment of their quality helps future researchers find new contexts in which to further the study of ethical decision making, bridge the existing gaps in the literature, and more importantly, become more sensitive to higher demands for "trustworthiness" in qualitative studies. In addition to a review of the qualitative research, we further include the criteria for assessing the reliability and validity of qualitative research in ethical decision making.

Criteria for Demographics, Population, and Location

Methodology

Recognizing that qualitative studies are by nature more diverse and broad, we cast a wide net for journal inclusion and our search process. Following the methods of past reviews (Craft 2013; Lehnert et al., 2014) our article search utilized the ABI/Inform Global and search engines. Noting that such a search would result in a wide array of results, we focused the query to include "ethical decision making", "qualitative method or qualitative", and "business ethics or ethics or ethical". This resulted in 247 articles in the initial pool. However, it is important to note that often qualitative studies may not be coded simply as qualitative, but instead based upon their particular method. As such we ran additional queries adding specific methods to the search string. These methods included: ethnography, phenomenography, narrative, focus group, interview, observation, content analysis and thematic analysis, field study, mixed methods, grounded theory, and case study. While a large portion of articles stemmed from the *Journal of Business Ethics*, none were initially represented within *Business Ethics: A European Review*, nor

Business Ethics Quarterly. Recognizing the importance of the top three journals in business ethics, we did a focused search for studies in these two individual journals. This produced a total initial pool of 644 articles in the twelve qualitative method categories.

While our search scripts returned a large number of articles, a large majority of the articles did not fit the framework of qualitative research for this analysis (88%) and were disregarded. A large number of articles were eliminated because of three main factors: (1) they did not report findings on ethical decision making within a business context; (2) research was performed using a solely quantitative design; or (3) the article was purely theoretical. For example, many articles returned from the search script for “questionnaire” or “survey” calculated results with statistical analysis rather than a qualitative coding process. As such, they were jettisoned from the final coding tally. This resulted in a total of 133 coded articles, a net return of 22% of the original search script results. Sixteen articles were returned in multiple search scripts, which resulted in duplicate entries and coding. The data from these articles were then integrated and the duplicate entries were scrapped. This resulted in a final tally of 121 articles, 19.6% of the original search results. The list of journals included in the final tally can be found in Appendix A.

An initial coding process was then undertaken, where each of the authors coded three articles independently and then cross-checked the coding (Patton, 2002). All discrepancies were discussed and coding rules were created to ensure appropriate consistency across raters. Rules of coding and identification were also discussed, where each coder would code the article based on overall inclusion; research question; theory; methodology used and critique of that methodology; sample type and size; themes, findings, contribution and expansion. Approximately 10% of the

articles were coded by multiple individuals with no significant differences in coding, providing inter-rater reliability checks across the studies.

One of the primary concerns of this project was the quality of the research. Qualitative studies are often broad based projects where the researchers are searching for themes and engaging in theoretical creation, not empirically testing variables as in quantitative analysis. There is room for variation of method and inquiry. Our concern was that this inquiry must still maintain appropriate rigor and methodological discussion. As such, we included a specific criterion for assessing the overall reliability and validity of the qualitative research.

Demographics

Thirty-seven journals and one magazine published qualitative research within our parameters between 2004 and 2014. The majority of articles were published in *Journal of Business Ethics* (53%) with the second publishing outlet as *Business Ethics: European Review* (9%). Interestingly, a third business ethics journal did not return any articles in our search parameters, *Business Ethics Quarterly*. This may be because according to its description, it publishes empirical and theoretical research in business ethics from a wide range of subjects.

Many research institutions require scholars to publish in Social Sciences Citation Index (SSCI) journals. The SSCI database provides product information on the frequency of article citation, a statistic most commonly used to determine the worth of an article. Thirty-one percent of the journals in our dataset are included in the SSCI, an indication that the articles in our search pool are being published in mid-to low-level journals. A journal's inclusion into the SSCI is determined by Thomson Reuters when the journal has a proven publication record. As such, new journals or specialty journals may never have a large impact factor, even though articles within are making a significant impact in the literature.

In addition to inclusion in the SSCI, we gathered the impact factors for all journals in our pool. The journal impact factor is the average number of times articles from the journal published in the last two years have been cited in the journal citation report (Thomson Reuters, 1994). Impact equals effect. Importance is weighed by how many times an article is cited, thus, how many times it contributed to future research. The average impact factor for all of our journals is 0.80, with the average number of times an article in our pool was cited as 14.24. The average impact factor of SSCI journals was 1.40 as opposed to 0.50 for non-indexed journals. The average number of citations for SSCI journal articles was 16.6 compared to non-SSCI articles at 7.53. We conclude that while the journals themselves may be of little impact to the industry as a whole, the articles have been making a moderate impact on the literature, with inclusion into the SSCI database greatly influencing citation counts. Looking again at individual articles rather than journals, we found 89% of the articles in our final pool were published in SSCI journals.

Nineteen articles used a mixed methods approach of qualitative and quantitative data collection methods. Within these articles, the most frequent mixed methods approach involved combining a survey with a qualitative approach (63%). For example, most articles started with a large survey sample and then narrowed the next phase of research to a smaller pool using a purely qualitative approach (focus groups or interviews). A second set of articles combined a survey with thematic or content analysis (31%) while the remaining 6% used either simulations or a combination of more than two techniques.

Of the purely qualitative studies (84%), several methods were represented in the research methodology including interview (33%), case study (21%), content analysis (13%), narrative (8%), focus group (3%), open ended survey (3%), phenomenography (3%) and online

observation (<1%). Studies that used multiple qualitative techniques comprised 16% of the studies in this grouping. Of those in the multiple technique category, the most common combinations included focus groups/interviews and content analysis/interviews. Document analysis was also a common component within the mixed category.

Since a meta-analysis of qualitative research has never before been compiled in ethical decision making, it is impossible to compare the methods used here with that of earlier research. The use of narrative and phenomenographical research methods, which in each case was used singularly and not in conjunction with another method, and comprised 11% of the articles in the purely qualitative category, is interesting. Both narrative and phenomenographical methods center on the hermeneutical perspective of deriving meaning from interpretation and context (Patton, 2002). Traditionally, narrative has been used to study individual phenomena in the form of personal stories, family stories, rhetoric, teaching stories, student perspective, program participants, relationship research or illness. However, Patton (2002) stated that narrative analysis has further extended into the study of organizations, specifically in four forms. Organizational research written into story-like fashion or that which collects organizational stories is an approach that involves recording field research. Organizational research that conceptualizes the life within an organization or creates stories based on organizational theory utilizes an interpretive approach is the third form. The fourth form exists as literary critique of a disciplinary reflection. The interpretation of these stories and the texts in which they are reported are the heart of narrative analysis and, as such, important aspects of ethical decision making in qualitative research.

Because ethical decision making is highly personal and often experiential, it makes sense that researchers utilized methods to uncover meaning in personal stories. We uncovered studies

where the narrative technique was used to examine personal experiences in white collar crime and ethics (Craft, 2013); moral space and judgment (Hortacsu and Gunay, 2008); the role of manager discourse in the construction of organizational legitimacy (Beelitz and Merkl-Davis, 2012); links between social/symbolic capital and responsible behavior of SMEs (Fuller, 2006); the role of contingency in developing new values and entrepreneurship (Harmeling, Sarasyathy, and Freeman 2009); the effect of cross-cultural differences on the interpretation of corporate code of ethics (Helin and Sandström, 2008); and aspirational ethical leadership identity (Koning and Waistell, 2012).

Similarly, phenomenographical research seeks to uncover the lived experience of a person or group of people. Patton (2002) often lumped both narrative inquiry and phenomenography together because “narrative studies are also influenced by phenomenology’s emphasis on understanding lived experience and perceptions of experience” (p. 115). This makes it an ideal choice within the study of organizations. Often described as what it’s like to be something, this method focuses on exploring how humans make sense of their surroundings or environment. In the case of ethical decision making, studies using phenomenography investigated moral problems (Vartiainen, 2009, 2010) and the lived experience of human resource managers (Gama, 2012).

Population Type

Prior literature reviews (Craft, 2013; Lehnert et al, 2014) uncovered a penchant for researchers in the area of ethical decision making to use student-only samples in their empirical studies. This is a dangerous trend in that researchers have found ethical judgment, awareness, intent and behavior are impacted by one’s education, experience and employment type. O’Fallon and Butterfield (2005) called for the use of more appropriate sample types in future research as

40% of studies in that review used student samples. This number was consistent with earlier reviews. In the latest review, Craft (2013) echoed the call for more appropriate sample types as she calculated 53% of studies between 2004 and 2011 used student-only populations. Factors associated with age and cognitive moral development appeared to have mixed results in the previous two literature reviews (O'Fallon and Butterfield, 2005; Craft, 2013), even though several individual studies point out the importance of education, experience and employment on ethical decision making (Pflugrath et al., 2007; Valentine and Rittenburg, 2007; Zgheib, 2005; Wimalasiri et al, 1996).

Our intent in reporting population type is to highlight our belief, backed up by research, that traditionally young college students with limited business experience may not be a smart choice as sole participants in a future research study. In the articles we reviewed, 77% of the samples were non-students. Non-students consisted of managers, business owners, government workers, human resource professionals, tax professionals, etc. Twelve percent used students, 11% were solely document-based and 2% used a mix of student and non-student populations or document and people samples. This large percentage of non-student samples supports earlier calls for appropriate samples to be used in ethical decision making research.

Location

In addition to population type and methods approach, an analysis of the location in which populations are being sampled is necessary. Population samples from the United States (28) and the United Kingdom (18) dominated the research during this time period. Other well-developed countries such as Canada (7) and Australia (6) contributed to the qualitative research pool. Multi-country sample pools existed within and between European and United States locales (5), solely European locations (3) and among three very populace regions: Asia, America and Europe (1).

Appendix B breaks down the sample by location. It may be interesting to note that no countries on our list are considered a least developed country (LDC) according to the United Nations (2014). An area of expansion in the research may be toward the inclusion of LDC's and other underdeveloped social structures.

Criteria for Assessing Reliability and Validity of Qualitative Research

The criteria below are based on an extensive review of past research on evaluating the quality of qualitative research. Guba and Lincoln's (1989) seminal work on assessing quality of qualitative research served as a guiding framework for our study. Furthermore, we also looked at strategies proposed by past researchers from variety of fields to get a broad inter-disciplinary perspective to establish trustworthiness in qualitative research findings (Lincoln and Guba, 1985; Krefting, 1991; Morrow, 2005; Sinkovics et al., 2008; Thoma and Magilvy, 2011; Wallendorf and Belk, 1989).

Moreover, this criterion is meant for post-hoc evaluation or verification of the overall reliability and validity of the qualitative study. According to Morse et al. (2008), in qualitative research, verification refers to the mechanisms used during the process of research to incrementally contribute to ensuring reliability and validity and, thus, the rigor of a study. However, we should point out that this criterion is neither exhaustive nor mutually exclusive, and is adapted to specifically analyze qualitative research in business ethics field. Moreover, qualitative research encompasses a wide range of methods from case studies and interviews to ethnography, and thus certain criterion may or may not be applicable to assessing specific methods. It is important to emphasize that all aspects of the proposed criteria are not universally applicable to all studies, and due consideration should be given to the appropriate aspect of criteria that best fits the qualitative research method used.

This review of past research yielded four main criteria for establishing reliability and validity aspects of qualitative studies. These four criteria include:

- **Credibility** or truth value: assesses aspects of internal validity of the qualitative study. From a practical perspective, it subjects whose descriptions or interpretations are captured in the qualitative study should be able to easily recognize the descriptions or interpretations, and thus adding credibility to the research (Krefting, 1991). More specifically, we checked credibility by analyzing clarity and rationale for using specific research methods, involvement of subjects in synthesis of research findings, triangulation of methods and data confirmation approaches, and deviant case analysis (Lincoln and Guba, 1985; Krefting, 1991; Shenton, 2004; Sandelowski, 1993).
- **Transferability** or applicability: is an extension of external validity to assess qualitative research. It pertains to the applicability of the qualitative findings or methods to other similar contexts or settings (Lincoln and Guba, 1985). Transferability would be demonstrated if the working hypotheses in the study could be employed in similar contexts. More specifically, we checked transferability by analyzing if the studies used subjects from multiple contexts, sites or time, and procedures to ensure representativeness of the sample used in the study (Lincoln and Guba, 1985; Thoma and Magilvy, 2011; Wallendorf and Belk, 1989).
- **Dependability** or consistency: basically assesses aspects of internal consistency or reliability (Lincoln and Guba, 1985). This was assessed by checking if peers were used to authenticate the research process, decisions and analysis (Lincoln and Guba, 1985; Morrow, 2005).

- **Confirmability** or neutrality: criterion in qualitative research reflects the objectivity criterion used in quantitative studies. Thus, the data or account generated and the interpretation in qualitative research should be independent of the researchers' biases or imaginations and the presentation should be logical and coherent (Guba and Lincoln, 1989; Sinkovics et al., 2008). Thus, to assess confirmability, we looked for evidence of the researchers acknowledging in the study how they managed their biases.

After initial coding was completed, 10% of individual coded articles were then checked for cross-validity by the other trained coders in order to ensure validity. Based upon this coding, summary narratives were drafted to highlight the overarching results of the meta-review. After initial summaries were completed, any issues and concerns were discussed among all four coders to ensure consistency.

Discussion of major thematic findings

Qualitative research necessarily avoids categorization and theoretical testing. One of the main functions of qualitative research is to provide theoretical grounding and thematic creation which quantitative research builds upon. In order to parse out any overarching direction, we took a higher level approach. Following the general method of Bryman (2004) and Bernard and Ryan (2010), we attempted to look at how these 121 studies fell into various higher level thematic categories. Two coders independently reviewed the final coded sample set utilizing a meta-coding technique (Bernard and Ryan, 2010). This technique allows for the identification of new and overarching themes from the general themes. These meta-themes were then cross-identified, with similar themes being merged. Any discrepancies were discussed to achieve consensus. The other two coders reviewed the final thematic coding for validity. We identified five studies that were of poor quality and pulled them from our summation. The following looks at the overall themes of the qualitative research. Table 1 summarizes these themes.

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Attitude, Awareness and Perception

Qualitative studies on ethical attitudes, awareness or perceptions were focused on the identification of ethical issues and how an ethical orientation would influence business. Pedigo and Marshall (2009), Han and Altman (2009), and Ho (2010) all looked at how ethical perceptions and attitudes changed in cross-cultural settings, with a concern on how these attitudes need to be addressed in light of various cultural situations, noting that differences occur when moral cultures differ. In a study of auditors, Cohen et al. (2010) suggested that an evaluation of ethics should be performed using the Theory of Planned Behavior model that includes assessing attitude, subjective norms, perceived behavioral control and moral obligation. As such, Freestone and Mcgoldrick (2008) noted that these attitudes were linked to ethical awareness. Further, Reis (2010) linked moral attitudes to the developing theoretical framework of sensemaking, noting that sensemaking differs between managerial types.

Behavior

Qualitative studies that focused on the general forms of ethical behavior were broader based. These studies highlighted that ethical behavior can be influenced as a result of conflict (Collewaert and Fassin, 2013) which can trigger blaming or response mechanisms. Cognitive and ethical factors (Sotirakou and Zeppou, 2006) and the level of ethical/moral understanding (Ho, 2008) can also influence behavior with higher order understanding and increased cognitive factors positively affecting ethical behavior. Goals and outcomes (Mansbach, 2007; Arce et al, 2011) can also influence behavior when the individual sees distinct positive outcomes as a result of the ethical act. Numerous other ethical decision making situations related to behavior emerged including the illegal download of music (Levin, Dato, and Rhee, 2004), socially

responsible food purchasing (Memery, Megicks, and Williams, 2005); ethical consumption (Bray, 2011), and how consumers rationalize inconsistent behavior (Papaoikonomou Ryan, and Genieis, 2011).

Codes of Conduct

These series of studies look at how the codes of ethics and conduct influence and either inhibit unethical decision making (Saini and Krush, 2008), improve ethical behavior (Pelletier and Kottker, 2009; Sethi et al, 2011; Munter, 2013) or have little to no effect on ethical behavior (Lugli et al, 2009). Several studies focused on the creation (Lugli et al., 2009), development and evolution of codes of conduct (Stohl et al., 2009; Anghel-Ilcu, 2014), or the flaws in the design of codes (Munter, 2013). Preuss (2009) looked at how codes of conduct were one mechanism to enact change and address CSR challenges, while Helin and Sandström (2008) looked at cross-cultural responses to codes of conduct. Finally, Chepkemei et al (2012) argued for the necessity of codes of ethics in the organization.

Corporate Social Responsibility

The qualitative studies that were identified as CSR focused on the creation of corporate social responsibility frameworks (Morimoto, Ash, and Hope, 2005). These studies look at CSR challenges and definitions (Yakovleva and Vazquez-brust, 2012) and the integration of CSR into the business environment (Ligeti and Oravec, 2009; Hinson et al, 2010), independent of organizational and other strategic functions. Additionally, Cramer et al (2006) found that change agents initiated CSR processes within their organizations and sustainability initiatives within a CSR framework serve to increase an organization's triple-bottom-line (Morali and Searcy, 2013).

Education

Research in this category reported the role of ethical education on ethical decision making and overall behavior. These studies produced some of the more consistent findings noting that ethical education does influence moral judgment (Dellaportas, 2006; Langlois and Lapointe, 2010), and decision making (Gill, 2012). Laditcka and Houck (2006) noted five broad areas of ethics conflicts for students. This is important as Dellaportas (2006) argued that the manner in how ethics is taught is important. Both ethical theories (Dellaportas, 2006) and experiential pedagogy (Gill, 2012) have a strong impact on ethical education. Everett (2007) contended that there is a need for deeper concern amongst students in ethics education, while Langlois and Lapointe (2010) recognized that there is a readjustment process after ethics training. Most importantly, Phatshwane, Mapharing, and Basusi (2014) contended that ethical education and behavior is able to be learned.

Fraud/Corruption

Four studies focused on the unethical behavior of fraud and corruption. They looked at how white collar crime and corporate fraud can occur and the surrounding environment and conditions that can lead to unethical behavior. Ferrell and Ferrell (2011) provided a different perspective on the Enron case, noting systemic leadership issues and other institutional factors that influence decisions. Dela Rama (2012) looked at the role of corruption on Asian business groups, while Craft (2013) highlighted the experiences of white collar offenders and how the themes of ethical values and training ultimately failed in these instances. Campbell and Göritz (2014) proposed that how an organization perceives itself can create a “war” leading to ethical rationalizations in order to win.

Entrepreneurship and Leadership

Three studies specifically focused on the role of ethical decision making in an entrepreneurial setting. The impact of small business on the United States' economy and, by extension, the world, is significant. Small businesses comprise 99.7% of United States firms, 64% of net new private sector jobs, and 98% of firms that export goods (Small Business Administration, 2012). As such, ethical business practices are crucial to building a strong business overall. In this area, Lahdesmaki (2005) found that values and stakeholders impact the ethics of small businesses. Payne and Joyner (2006) identified four categories of decisions with ethical or social responsibility components, of which individual entrepreneur values impacted ethical decision making. Harmeling Sarasyathy, and Freeman (2009) investigated the role of contingency and intent in developing new values and new business models.

Since several studies investigated both entrepreneurship and, by extension, leadership, we felt it was necessary to combine these themes. Several studies focusing on leadership stressed the role of managerial practices (Fray, 2007; Hine, 2004), cross-cultural ethical leadership (Resick, 2011), ethics officers (Hoffman, 2008), and a team's decision making (Kure, 2010). These studies predominantly focused on how managers are able to identify, judge (Holian, 2006; Hortacsu and Gunay, 2008) and address ethical actions (Wated and Sanchez, 2005). They further look at how executives set the conditions and cultivate ethical environments.

In particular, Lahdesmaki (2005) and Marsh (2013) identified how values influence ethics. Building upon this, Payne and Joyner's (2006) four categories of entrepreneurial values (individual, organizational, customer, and external) show that these values are not unique to the entrepreneurial mindset. Similarly, Bagozzi et al. (2009) investigated 16 moral motives of managerial leaders and their relationships and Resick (2011) did the same in a cross-cultural setting, noting that there was some convergence in ethical leadership between cultures.

Hine (2004) looked at how emotion plays an important role in managerial decision making. Holian (2006) highlighted judgment, integrity, courage and humanity as skills that help managers approach ethical decisions. Hortacsu and Gunay (2008) looked at the role of sensitivity on moral space and judgment, noting that experience and consequences impact managers' judgments. Koning and Waistell (2012) noted that ethical leadership is a process that requires discussion and aspiration amongst leaders. Bjerregard and Luring (2013) spoke to the role of managerial practice in engaging in CSR activities, noting that ethical logics are balanced between economic considerations and social responsibility.

Managerial discourse was also a popular focus within the ethical leadership literature. Beelitz and Merkl-Davis (2012) highlighted how discourse helps guide corporate culture and the legacy of the manager. Kure (2010) looked at how equality discourse may have a negative impact on teambuilding, implying that some power focus is important to have efficient decision making. Mallin and Ow-Yong (2010) seem to support this as well, arguing that nominated advisors can have a positive influence on directors, especially in light of ethical issues. Looking at unethical behavior, Wated and Sanchez (2005) investigated how managers respond to corruption and bribery and Ünal et al. (2012) presented a typology of unethical supervision.

Moral Responsibility

In a departure from the more practical-based research, three studies focused on a more philosophical approach to ethical decision making using a qualitative research design. Gowri (2004) put forth four techniques to use when analyzing ethical business decisions involving harm: identification, evaluation of use, evaluation of effect of proliferation and evaluation of consequences. Additionally, approaches to moral problems (Vartiainen, 2009) and moral agency, the ethical responsibility of firms (Wagner-tsukamoto, 2009), were studied.

Organizational/Strategic Focus

These studies provided a wider range of outcomes. While they generally focused on organizational structure and business strategies, the specific context varied greatly. Subjects under study ranged from social networking (Light and McGrath, 2010), to human resource management (Ryan, 2006; Gama, Mckenna, and Peticca-Harris, 2012), supply chain management (Svensson et al., 2008), executive pay (Bender and Moir, 2006), risk management (Doyle et al., 2009; Karjalainen, 2009), and many others. Independent of the context, many of these studies looked at how we rationalize our [un]ethical choices using sensemaking to understand our ethical concerns (Sonenshein, 2009), utilizing different forms of arguments in corporate talk (Spitzeck, 2009), and the role of technology in transforming meaning (Light and McGrath, 2010).

From an organizational perspective, themes emerged using ethical learning to help address strategic goals through best practices (Bender and Moir, 2006), pre-conventional, conventional and post-conventional arguments (Spitzeck, 2009). Conflict minimization is seen as another way of addressing ethical behavior (Gunz, 2008), as is understanding the role of exchange between parties, especially when those parties are separated via technology (Alexander and Nicholls, 2006; Somogyvári, 2013; Light and McGrath, 2010; Svensson et al., 2008).

Religion

Three studies were identified as having a religious focus. All three focused on religious anchors or themes that addressed ethical values or structures. Karakas (2010) noted how nine spiritual anchors served as the basis for leadership values and organizational team roles. Issa and Pick (2011) highlighted how religious and aesthetic values were linked to ethical action and

social interconnectedness. Spiller et al. (2011) presented a case study of how Māori religious values ground and inform the business environment and social well-being.

Stakeholders

These studies looked at how the firm, or agents of the firm, focused their ethical decision making as part of a community or in light of stakeholder groups. Hogan (2005) and Power and Lundsten (2005) both took an organizational view, highlighting the firm's duty to stakeholders as a result of external forces rather than philanthropy (Hogan, 2005). Lange (2008) noted that morality was a result of relationship building, while Saini (2010) investigated the role of purchasing ethics and interpersonal issues. Both studies reported that inter-organizational and interpersonal issues were important in understanding [un]ethical practices. Strider et al. (2014) noted that firm values influence how stakeholder interests were taken into account. From the consumer side, Adib and El-Bassiouny (2012) looked at parental influence on material values, noting that parents can and did influence youth materialism through indirect mediation, but not through active mediation. Mujtaba and Jue (2005) implied that subliminal advertising may impact consumer attitudes. Deng (2012) looked at how Chinese consumers responded to corporate ethical behavior.

Values Based

Values-based studies focused on identification of ethical values within various business frameworks. Many of these studies focused on the identification of a particular value structure such as Franciscan Values (Buff and Yonkers, 2005), Eschatological beliefs (Graafland and Schouten 2007), Levansian ethics and the relationship to the Other (Muhr, 2008), cultural values, such as *guanxi* (Li and Madsen 2011) or organizational transcendent values (Del Baldo, 2014).

Some studies investigated the creation (Castiglia and Nunez 2010; Harmeling, Sarasyathy, and Freeman 2009), development and change (Cramer et al., 2006; Cady et al, 2011) of both personal (Cramer et al., 2006; Powell et al 2009) and corporate values (Payne et al., 2011). Noting that those who are able to initiate change, either strategically (Castiglia and Nunez 2010) or within the firm culture (Bull and Adam, 2011) are also those whose values systems are in line and able to be transferred within the firm.

Other values based studies looked at how values impacted ethical awareness (Cranston et al 2006; West, 2008) and judgment (Bonner, 2007; Bowen 2004). Throughout these studies it was found that the values systems held by firms and leaders were strong indicators of how ethical dilemmas were responded to and identified.

State of Reliability and Validity in Qualitative Ethical Decision Making Research

Reliability and validity in qualitative studies needs to be addressed in terms of credibility, transferability, dependability and confirmability (Guba and Lincoln, 1989). In this study, we made a concerted attempt to assess the sample of studies on these four dimensions. Overall, the results showed that majority of qualitative studies in ethical decision making literature are not adequately addressing the issue of reliability and validity. On a 1 to 7 ranking, the average rank for our sample of studies on the four dimensions of reliability and validity was 3.6. The mean ranking on credibility dimension was 4.01, transferability dimension was 3.88, dependability dimension was 3.56, and confirmability ranking stood at mere 3.03. In the following paragraphs, we discuss each dimension, showcasing what these studies lacked and accompanying recommendations.

Credibility Dimension

We found sixty percent of the studies ranked four or below on 1 to 7 ranking. Only eight studies ranked the highest on this criterion. Based on our reading of these eight studies, we found some evidence of the use of credibility criteria such as prolonged engagement with the subjects, cross-checking of results with subjects, peer feedback of the research process, and triangulation of methods. The most prominent way this dimension seems to have been implemented is by description of the rationale behind the choice of the selected qualitative method. None of the studies, to our knowledge, included deviant case analysis for identifying unusual cases and data points that seem to contradict the emergent explanations/themes or analysis (Krefting, 1991). Deviant case analysis is widely used in case studies and other qualitative methods and can help identify new theoretical relationships. Thus, such negative case or deviant case analysis may help future qualitative ethical decision making investigations shed light into subtle dimensions of ethical decision making or perhaps identify new factors of influence making.

Transferability

Only 17 percent of the studies ranked six or seven on the seven-item ranking scale. Based on further reading of these studies, we found some evidence of triangulation of sites or context in terms of data collection from multiple venues, or using different contexts to broaden the applicability of the findings. We found that triangulation was most commonly implemented by collecting data from different countries. Furthermore, our reading of these studies showed very limited use of nominated sampling to guide sample selection, and enhance the representativeness of the phenomenon under study. Thus, qualitative ethical decision making research needs to consider transferability dimension to enhance the representativeness, richness and applicability of its findings (Seale, 1999).

Dependability

The study found that about 68 percent of the studies ranked four or below on the 7-item ranking scale. Only 18 percent of the studies showed a high ranking of six or seven. Thus, the trend of poor implementation of reliability and validity criteria is consistent in our review. Dependability emerged in studies that reported inter-coder or inter-rater reliability. However, a rigorous attempt to document the audit trail was limited. Audit trails in terms of peers authenticating research decisions, methods and analysis is critical to reducing bias and enhancing the reliability of the study. If future qualitative studies in ethical decision making research keep a strong audit trail, it will help enhance replication of the results and add to the overall idea of enhancing trustworthiness in such studies (Guba and Lincoln, 1989).

Confirmability

Confirmability deals with qualitative researchers acknowledging their own biases and influences on the research process (Krefting, 1991). However, our study results show a mere 13 percent of studies actually scored six or seven on the seven-item ranking scale. Seventy seven percent of studies showed a rank of four or below depicting lack of consideration by studies to account for researcher biases. Acknowledging researcher biases is critical in many qualitative studies as researchers' subjective opinions guide the research process and analysis. We found sparse evidence of this, and only a few studies showed the evidence of researchers acknowledging their personal or intellectual bias. Thus, qualitative ethical decision making research would benefit if readers knew how the researchers handled their own bias related to their experience, training, and assumptions guiding the research.

Future Research

Rich histories, diverse perspectives, and varied contexts are difficult to capture by purely quantitative methods. Qualitative research is crucial for exploratory and in-depth understanding

of the interrelated set of processes that are involved in ethical decision making, or any other subject of inquiry. However, our review revealed that majority of high impact journals had a distinct deficit of exploratory research emphasizing ethical decision making. *Journal of Business Ethics* was one exception to this case, and included more than half of our sample of studies in this review. In other business fields, besides business ethics, there is also a lack of emphasis in utilizing qualitative approaches. For example, Birkinshaw et al (2011) complained of a similar lack of qualitative emphasis in international business research. According to Onwuegbuzie and Leech (2005) one way of reducing the barriers to qualitative research is to re-conceptualize quantitative and qualitative research into exploratory and confirmatory methods respectively. Moving away from dichotomy based on qualitative and quantitative research, and integrating them as exploratory and confirmatory process in research design may perhaps encourage more researchers to utilize exploratory research designs. However, onus also falls on the journal editors and reviewers to encourage submissions that explicate rich exploratory findings.

Another interesting observation, based on our review, was the predominance of data collections methods such as case studies and interviews or focus groups. Including other methods such as historical methods and ethnography can help provide interesting longitudinal and even unexpected insights to help with theory building. Future ethics research should also broaden the scope of qualitative research to include variety of contexts to enhance representativeness of the research. Cross-cultural contexts were particularly under-represented in our sample of studies. Besides it is also important that future researchers expand the sample context and include more non-student samples in their studies. Our review found reliability and validity was poorly addressed in sample of studies. But moving forward our recommendation to future researchers in

qualitative ethics is to address the key issues of ‘trustworthiness’ in terms of clearly outlining how credibility, transferability, dependability and confirmability are addressed in the paper.

We also urge the editorial community to encourage authors to include evidence of reliability and validity in their qualitative studies. Such evidence should not only outline whether the study addressed reliability and validity, but provide justification for the appropriateness of the method, sample, and the research process employed. Studies not justifying a convenience sample, or using one or two interview subjects, or not reporting inter-coder reliability, where applicable, lead to a lack of trustworthiness and dilute the contribution of qualitative studies. We found ample evidence wherein researchers used small sample sizes without justifying the reason or rationale for the limited sample size or unit of observation. Furthermore, studies provided limited justification for the methods used and how inter-coder reliability was calculated. Even reporting researcher bias at various stages of the research process was lacking in several studies. Another important deficit we found was the lack of dense or thick description to adequately explain the context and population under investigation. While thick description may not be applicable in all cases, it is useful when insights are deeply buried in the context. According to Geertz (1973), thick description is useful in terms of extracting the hidden codes, conceptual structures, and subtle insights embedded in the context of under observation. Future qualitative research in ethical decision making should make use of thick description to better understand both individual and organizational level factors that influence our ethical decisions.

Replication of qualitative research findings in other contexts is an important way to expand the knowledge base (Sinkovics et al., 2008), but this can only be effectively done when the past researchers diligently and systematically document how reliability and validity in their study were addressed. It is critical that the business ethics research community adheres to the

highest standards of 'trustworthiness' in qualitative research, so as to counteract the prevalent criticism of quality and generalizability of qualitative research.

Conclusion

Looking back at the rich history of ethical decision making literature, we see that both qualitative and quantitative studies have provided a strong foundation for enhancing our knowledge and informing not just managerial and business behavior, but personal behavior. This research highlights the importance of extending theory to forge new paths in the ethical decision making literature. As shown, qualitative studies can serve as forerunners to critically address theory in ethical decision making. Because they are not concerned with significance levels, qualitative studies can address underlying assumptions in a way that quantitative research is unable. . As such, we call for more qualitative research that is based upon theory, but designed to expand it. Further, we call on editors to look anew at strong qualitative research, with an understanding of how it can serve as a driver of new and valuable insights. However, we caution that this research much be subject to the same methodological and rigorous scrutiny in its execution as quantitative research. This scrutiny should come not just from editors and reviewers, but also from researchers. Ultimately, it is the open minded questioning and research that will continue to inform this very important base in the business ethics literature.

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Table 1: Summary of Qualitative Themes and Findings

Journal	Year	Author	Qualitative method	Themes	Key Findings
Attitude/Awareness/Perception					
Journal of Business Ethics	2008	Freestone and Mcgoldrick	Focus group	Awareness and Concern form decision making	Respondents' motivational attitudes are a function of their stage of ethical awareness, concern and action. Creation of the Decisional Balance Scale may be useful for designing interventions and communications to facilitate ethical decision-making.
Journal of Business Ethics	2009	Han, Altman	Open-ended survey	Ethical perception about superior-subordinate <i>guanxi</i>	Identified three categories of superior-subordinate <i>guanxi</i> : meaningful and ethical <i>guanxi</i> ; perceived unethical organizational injustice; and unethical supervisor-targeted impression management. Though <i>guanxi</i> tends to be non-job specific and informal relationship driven, the job related support, protection, care and recognition for each other was also demonstrated.
Journal of Business Ethics	2009	Pedigo and Marshall	Interview	Identification of Issues	Critical ethical dilemmas are encountered by Australian managers seeking to respect local norms in cross-cultural settings.
Journal of Business Ethics	2010	Cohen et al.	Content Analysis	Attitudes/rationalization components	Auditors should evaluate the ethics of management through the components of the Theory of Planned Behavior: the assessment of attitude, subjective norms, perceived behavioral control and moral obligation.
Business Ethics: A European Review	2010	Ho	Interview/Survey	Ethical Perception; Cultural values	Differences in ethical perception exist when one culture attributes moral significance to something that another culture does not; (b) similarities in ethical perception can occur when the situation is viewed as an accepted and institutionalized part of doing business; and (c) the mediating influence of the scenarios.
Social Responsibility Journal	2010	Reis	Interview	Ethical sensemaking orientations	Three categories of ethical sense-making orientations were identified: the proactive managers; the institutional managers; the technical managers.
Behavior					
Journal of Marketing Theory and Practice	2004	Levin, Dato, Rhee	Not clear	Music downloads and ethics	People who download music from the Internet have lesser ethical concern, indicating a greater willingness to endorse ethically questionable acts. Downloaders are more likely to believe that downloading files does not harm the company or the artists.
Qualitative Market Research: An International Journal	2005	Memery, Megicks, Williams	Focus group	Food quality and safety; Human rights and ethical trading; Environmental	Identifies key ethical and social responsibility factors affecting grocery shopping behavior: food quality and safety, human rights and ethical trading, and environmental issues. Shoppers trade off these factors against standard purchasing factors: convenience, price and merchandise range when making purchase decisions.

Management Decision	2006	Sotirakou, Zeppou	Focus Group	Cognitive factors; Behavioral factors; Ethical factors - based upon areas of concern: leadership; knowledge; identification; communications; transparency and motivation	Three groups of factors are important in turning measurement systems from a symbolic exercise to an effective tool for reform: the cognitive, the behavioral and the ethical elements.
Business Ethics: A European Review	2007	Mansbach	Case study	Whistleblowing; political act	The whistleblower generates political surplus value beyond simply revealing.
Journal of Business Ethics	2008	Bhal	Interview	Moral Justification for Ethical Behavior	Individuals use two different sets of principles/logic. One for themselves and another other for others. Behavior is rationalized to be presented in best light.
Journal of Financial Crime	2008	Ho	Case Study	Committed behavior of understating or omission of income. Education and Income Level	Ethical beliefs could be an effective means to improve tax compliance. Income level is not directly related to compliance, higher level of education may be linked to a lower compliance. Compliance rate is higher when taxpayer has a stronger moral belief. Enforcement effort might have a positive overall effect on compliance.
Journal of Business Ethics	2011	Arce, Li	Content Analysis	Behavioral economics, Experimental economics, Profit-Maximization	Those who make non-profit-maximizing recommendations consider, but ultimately reject the profit-maximizing approach to layoffs.
Journal of Business Ethics	2011	Bray, Johns, Kilburn	Focus group	Price sensitivity; Experience; Ethical obligation; Information; Quality; Inertia; Cynicism; Guilt	Inertia in purchasing behavior can eliminate ethical considerations. Ethical views can manifest through post-purchase dissonance and feelings of guilt. Reluctance to consume ethically may be due to personal constraints, a perceived negative impact on image or quality, or an outright negation of responsibility. Desire to consume ethically can be deterred by cynicism and the impact consumers could achieve.
International Advances in Economic Research	2011	Papaoikonomou, Ryan, Genieis	Focus Group/Interview/Observation/ Content Analysis	Behavioral model based upon stimulus - knowledge- attitude - behavior	Investigates the attitude-behavior gap, showing how ethically minded consumers rationalize their inconsistent behavior.
Journal of Business Ethics	2012	Elm, Radin	Interview	Connection between ethical decision making and other types of decision making	Ethical decision making cannot be separated from other types of decision making.
Journal of Business Ethics	2012	Papaoikonomou, Valverde, Ryan	Focus Group/Interview/Observation/ Content Analysis	Motives for the participating in the project: utility, social interaction and political	Initial motives of participants for joining can be classified under three main constructs; utility, social interaction and political ideology. Members reevaluate participation and confirm, reject or find new meanings for continuing with the project.

				ideology. The multiplicity of meanings that participation in the collective project has for the members.	
Small Business Economics	2013	Collewaert, Fassin	Case Study	Role of perceived unethical behavior in conflict emergence, conflict management, conflict escalation and conflict's effects	Perceived unethical behavior among venture partners triggers conflicts between them through increased fault attribution or blaming.
Codes of Conduct					
Corporate Governance	2007	Svensson, Wood	Content Analysis	Content of Corporate Codes of Ethics: Standardized, Replicated, Individualized and Customized	Corporate codes of ethics in Australia are of standardized strategic approaches that do not sufficiently address corporate codes of ethics content. Identification of four strategic approaches of corporate codes of ethics content: standardized, replicated, individualized and customized.
Journal of Business Ethics	2008	Helin and Sandström	Narrative	The effect of cross-cultural differences on the interpretation of corporate code of ethics	Cross-cultural differences (ranging from legal aspects to values and norms) between the U.S. and Sweden influenced the interpretation of corporate code of ethics.
Baltic Journal of Management	2008	Kooskora	Interview	Corporate governance considering stakeholder interests in Estonia	Shows how business purposes, interests, corporate relations with the society and environment as well as with different stakeholders are perceived in Estonia. Stakeholder interests and corporate relations with the society and environment in business have not yet been considered important issues in business organizations.
Journal of Business Ethics	2008	Saini, Krush	Interview	Managerial control mechanisms--anomie--ethical marketing practice	The two managerial control mechanisms (output and process control) are proposed to have distinctive influence on anomie in the marketing function with three contingency variables (resource scarcity, power, and ethics codification) moderating this relationship. Anomic environments are proposed to influence unethical marketing practices.
Journal of Business Ethics	2009	Lugli, Kocollari, Nigrisoli	Content Analysis	Codes of Ethics	The codes of ethics do not seem to show relevant differences traceable to sector of activity, and their adoption is affected by several reasons other than intentionally ethical considerations.
Journal of Leadership, Accountability and Ethics	2009	Pelletier, Kottke	Case Study	Foundational ethical structure and habits lead to employee behavior	Key factors that must be addressed to effect meaningful change in an organization's ethical fabric to enact ethical leadership and organizational change are authentic leadership, culture and action on ethical and unethical behavior.
Journal of Business Ethics	2009	Preuss	Content Analysis	Codes of conduct; Corporate social	Adopting an ethical sourcing code is not the only approach to addressing CSR challenges in purchasing and supply. Firms have a range

				responsibility; Isomorphic pressures; Supply chain management; Sustainability	of other tools to address CSR in this aspect of corporate activity. General codes of conduct that guide the behavior of the entire company or functional codes for the purchasing function that address CSR in addition to more technical issues.
Journal of Business Ethics	2009	Stohl, Stohl, Popova	Content Analysis	Third generation code of ethics.	“Third generation” of corporate social responsibility. First generation focus on the legal context; second generation ethics locates responsibility to groups directly associated with the corporation, third generation ethics transcend both the profit motive and the immediate corporate environment. Third generation ethics are grounded in responsibilities to the larger interconnected environment. Across countries and industries, the greatest numbers of ethical statements reflect only first and second generational viewpoints.
Journal of Business Ethics	2011	Sethi, Veral, Shapiro, Emelianova	Case Study	Voluntary codes of conduct and Managerial Roles; Supply Chain Roles; Strategic Roles	Value-based and ethics oriented considerations, i.e., doing the right thing for the right reason, are becoming less of a driving force for management. Economic benefit from proactive stance is diminished when competitors did not suffer adverse consequences for not following suit.
Journal of Emerging Trends in Economics and Management Sciences	2012	Chepkemei, Biwott, C., Mwaura, J., Risper	Interview	Communication ethics in corporate governance	Lying is prevalent throughout organizations. Individuals in the corporations lack courtesy. Spyware, monitoring of employees e-mails and websites is also common, with managers carelessly disclosing confidential information of employees and a lack of personal freedoms.
Business Ethics: A European Review	2013	Munter	Content Analysis	Codes of ethics; employee rights	The codes of ethics of the Swedish financial firms say a great deal about employee conduct and misconduct but little about employee rights or their value to the firm. Thus, the codes are in conflict with fairness and risks harming the employees.
Accounting and Management Information Systems	2014	Anghel-Ilcu	Content Analysis	General model of code of ethics	Conceptualized a theoretical model of code of ethics which is focused on specific categories of stakeholders: capital owners (shareholders and investors), management, employees, customers, suppliers and subcontractors, governments, communities and the environment.
Corporate Social Responsibility					
Journal of Business Ethics	2005	Morimoto, Ash, hope	Interview	CSR auditing	Developed a framework for social responsibility auditing compatible with an existing commercially successful environmental audit system.
Business Ethics: A European Review	2006	Cramer, Van Der Heijen, Jonker	Case Study/Interview	Personal and organizational views; pragmatic, external, procedural, policy-oriented and value-driven sensemaking processes	Change agents initiate the CSR process within their own organizations. Sensemaking procedure can be divided into pragmatic, external, procedural, policy-oriented and value-driven processes.

Journal of Business Ethics	2009	Ligeti, Oravec	Interview	CSR as an ethical core business process	The reason for difficulties in finding the best CSR solutions for enterprises and creating the commitment of their employees for the undertaken cause is that they do not think of CSR as a consequence of ethical core business process, but rather as a separate task they try to complete aiming at short-term results and maximum benefits.
The International Journal of Bank Marketing	2010	Hinson, Boateng, Madichie	Case Study	Corporate Social Responsibility; Communication	Challenges exist in transferring brick-and-mortar organizational capabilities to online environments.
Journal of Business Ethics	2012	Yakovleva, Vazquez-brust	Content Analysis/Interview	Corporate social responsibility; Corporate social responsibility orientation; Stakeholders	CSR can be defined as consisting of distinct types of responsibilities and stakeholders give different relative importance.
Journal of Business Ethics	2013	Morali, Searcy	Content Analysis/Interview	Corporate social responsibility; Integration; Performance indicators; Standards; Monitoring and management; Sustainability	Sustainability initiatives in the supply chain are a strategic and/or operational response from corporations to address stakeholder concerns and increase their triple-bottom-line results.
Education					
Journal of Business Ethics	2005	Swenson-Lepper	Interview	Education--Ethical sensitivity	The level of education in an organization affects the level of ethical sensitivity.
Journal of Business Ethics	2006	Dellaportas	Interview	Ethics education	Learning theories of ethics, peer learning, and moral discourse significantly influence moral judgment. Moral reasoning is responsive to particular types of ethics intervention.
Journal of Business Ethics	2006	Laditka, Houck	Case Study/Content Analysis	Assignment for teaching ethics; case studies; experiential learning; evaluation of student learning	Five broad areas of ethical conflicts by students: (1) honesty in the workplace and professional integrity; (2) patient/client advocacy and health care information reporting; (3) sexual harassment in the workplace; (4) respect for managerial or legal authority; and (5) maintaining confidences.
Journal of Business Ethics	2007	Everett	Interview	Ethics education	Ethics are important to business school faculty, but the field's general adherence to the neoclassical economic model creates pressures that militate against a deeper concern for and more adequate treatment of the topic.
Journal of Education Administration	2010	Langlois, Lapointe	Open-ended survey	The effect of ethics training program / Readjustment process	Participants experienced a significant readjustment process after the ethics training program. The training program influenced ethical awareness, judgment structuring, a sense of responsibility, and overall professional conduct.
Systemic Practice	2012	Gill	Open-ended survey	Ethics education (action	There is merit in using an experiential learning approach because it

and Action Research				research, experiential learning)	offers students opportunity to set their ethical compass in advance, in preparation of potential ethical decision-making challenges in their corporate careers.
International Journal of Business and Management	2014	Phatshwane, Mapharing, Basuhi	Focus group	Environment; Consequences	Qualitative measures are valuable to provide insight into the role of business ethics education. Ethical education and behavior is able to be learned.
Fraud/Corruption					
Journal of Business Ethics	2011	Ferrell, Ferrell	Interview	Corporate fraud	Provides a different perspective about Ken Lay and the Enron disaster and creates questions about systemic defects in ethical leadership, corporate culture, and public policy that could create a future Enron.
Journal of Business Ethics	2012	Dela Rama	Interview/content analysis/observation	Corporate governance and corruption	Corruption has impact on Asian business groups and there are links between strong institutions and the efficacy of corporate governance.
Journal of Business Ethics	2013	Craft	Narrative	White collar crime / Ethics training / Ethical culture	Describes experiences of white collar offenders and identified four major themes involving business ethics: core values, ethical responsibility, ethics training, and ethical culture.
Journal of Business Ethics	2014	Campbell, Göritz	Interview	Corruption: Corrupt organization; Employee and manager values, norms, underlying assumptions; Organizational culture	Corrupt organizations perceive themselves to fight in a war, which leads to the assumption that "the end justifies the means". This inspires values and norms of the organizational culture.
Entrepreneurship and Leadership					
Business Ethics: A European Review	2004	Hine	Interview	Emotion; Decision Making; leadership	The role of emotion may play an important part in ethical decision making of leaders
Journal of Business Ethics	2005	Lahdesmaki	Interview	Ethical decision making of small-business entrepreneurs	Identification of values and stakeholders influence ethics of small nature-based enterprises.
Journal of Business Ethics	2005	Wated, Sanchez	Content Analysis/Interview	The effect of attitudes and attributions In managers' response to bribery	Attitudes and external attributions significantly predicted managers' intentions to discipline employees who accepted a bribe. External attributions mediated the relationship between individualism-collectivism and intent to discipline corrupt employees.
Management Decision	2006	Holian	Case Study/Interview	Underlying skills and attributes associated with different styles of ethical decision: Judgment, Integrity, Courage and Humanity.	Managers and consultants have different repertoires of skills associated with Judgment, Integrity, Courage, and Humanity. These skills contribute to the "flexibility" of their approaches to ethical decision making with their own strengths and weaknesses.
Journal of Business Ethics	2006	Payne, Joyner	Interview	Entrepreneurs' ethical decision making	Identified four categories of decisions where ethical or social responsibility components exist: individual entrepreneurial values-related decisions; organizational culture/employee well-being decisions; customer satisfaction and quality decisions; external

					accountability decisions. The ethics and/or values that the entrepreneurs acknowledged were similar to those of society in general.
Management Decision	2007	Fray	interview	Long-term ethical behavior and managerial responsibility	Proposes three guiding questions to palliate the difficulties faced in maintaining ethical behaviors. Explores processes that help establish points of reference and evaluate the different stages, focusing on the values ensuring a performance link and strengthening the managerial axis as a vector of ethics.
Journal of Business Ethics	2008	Hoffman, Neill and Stovall	Interview	The role of ethics officers	The current system in which ethics officers report to management must be changed in order for ethics officers to effectively perform their jobs.
Business Ethics: A European Review	2008	Hortacsu, Gunay	Narrative	Moral Space; Moral Judgment	High level of sensitivity on the part of banks' top managers. The feedback on undesirable consequences of similar cases in real life may have accelerated the deterrence-based learning process.
Journal of Business Ethics	2009	Bagozzi et al	Not clear	Managers' moral motives	Identified 16 moral motives managerial leaders hold, the way they are organized and relate to each other, and the effects they have on decisions.
Accounting, Auditing and Accountability Journal	2009	Collison	Interview	The impact of FTSE4Good listing on corporate conduct	The influence of FTSE4Good on corporate conduct is limited and mainly confined to reporting activity. It had some impact on policy and management systems.
Journal of Business Ethics	2009	Fassin	Case Study	Unfair communication, distorted information, arbitrary selections and hidden agendas.	Pressure groups formulate their strategy from a political resources perspective, sometimes with little consideration given to the ethical side of stakeholder theory.
Journal of Business Ethics	2009	Harmeling, Sarasyathy, and Freeman	Narrative	The role of contingency in developing new values and entrepreneurship	Intentions and contingency interplay in how entrepreneurs become entrepreneurs. Contingency can be leveraged to embody new values and new business models that solve problems in human hope while reconciling the individual's private interests and personal beliefs.
Society and Business Review	2010	Kure	Case Study	Ethical decision making; Teamwork; Power	A discourse of equality can dominate a team's decision practices rendering expert assessments as unwelcome. Members word observations as reflections instead of active assessments. As such, equality discourse causes interdisciplinary teams to struggle to develop efficient decision processes.
Journal of Business Ethics	2010	Mallin, Ow-Yong	Interview	The role of nominated advisors	Nominated advisors have a positive influence on the directors. However, there are potential corporate governance and ethical issues if nominated advisors do not perform their role as a trusted advisor.
International Journal of Business and Management	2011	Fu, Lo	case study	Ethical operational model divided into four categories: innovationand	Organization characteristics will influence the ethical leadership and catalytic mechanism further influence the adoptive of different types of the ethical operation model.

				mechanism, trend of mechanism, trend of leadership and perfection	
International Journal of Business	2011	Manita	Not clear	The impact of qualitative factors on ethical judgments of materiality	Qualitative factors influences materiality's ethical judgments. The magnitude of consequences and the social consensus are two main criteria on which ethical materiality judgments are focused. The proximity of auditor to his client weakly influenced the ethical materiality judgments.
Journal of Business Ethics	2011	Resick et al	Open-ended survey	Cross-cultural ethical leadership	Identified dominant themes for ethical and unethical leadership for six different countries. Some cross-cultural convergence also existed.
Journal of Business Ethics	2012	Beelitz, Merkl-Davis	Narrative	The role of managerial discourse in the construction of organizational legitimacy	CEOs aimed to negotiate a resolution between their initial account and stakeholders' incongruent interpretations of the legitimacy-threatening event by adopting an ad hoc normative attitude to stakeholders.
Journal of Business Ethics	2012	Koning and Waistell	Narrative	Aspirational ethical leadership identity	Ethical leadership is constructed in identity talk as the business leaders actively narrate aspirational identities. Ethical leadership is a process situated in time and place. Business leaders discursively deconstruct their old identities and construct their new aspirational identities as ethical leaders.
Business Ethics: A European Review	2012	Nordberg	Case study	Ethical decision making of board of directors; shareholder vs. stakeholder rights	The board chose what it felt was the right thing to do once the duty and utility became aligned in purpose, which is at variance with notions of shareholder value.
Journal of Business Ethics	2012	Ünal, Warren, Chen	Content Analysis	Typology of unethical supervision; Rights violations	Identify dimensions of unethical supervision grounded in normative theories
Business Ethics: A European Review	2013	Bjerregaard, Lauring	Interview/content analysis/observation	Management practice; Ethical Direction	When ethical logics are formally formulated as being economically viable, then some social responsibilities may have a tendency to be disregarded. CSR involves ethical, social and business logics, which can be both reinforcing and conflicting. Certain forms of diversity are still conceived of as a burden.
Journal of Business Ethics	2013	Marsh	Interview	Business executives' ethical leadership	Developed two models: a framework for ethical leadership illuminating valued aspects of ethical leaderships and the value perspectives called upon when making ethical decisions; a model explaining how the executives' ethical frameworks developed.
Moral Responsibility					
Journal of Business Ethics	2004	Gowri	Case Study	Harm	Unintended harms are moral externalities of business activities. We cannot accept that these harms are outweighed by the benefits. Four techniques for a qualitative, ethical analysis to supplement the study of

					moral responsibility are offered: identification, evaluation of use, evaluation of effect of proliferation, evaluation of consequences.
Journal of Information Systems Education	2009	Vartiainen	Phenomenography	Moral problems in industry-university partnerships	The moral problems in industry-university partnerships relate to business-directed (gaining benefit) and relations-directed (upholding relations and taking care) intentions, and also relate to interpersonal issues, the project task, and external parties. The relationship between the clients and the students resembles the dirty-hands dilemma of the corporation, and client representatives experience role confusion.
Journal of Business Ethics	2009	Wagner-tasukamoto	Interview	Moral agency (ethical responsibility) of firms	Distinguishes unintentional moral agency, passive intentional moral agency and active intentional moral agency. Moral agency of Japanese firms mostly extended up to unintentional and intentional passive moral agency. Certain myopic managerial views were found to affect active moral agency.
Organizational Behavior/Strategic Management					
European Journal of Marketing	2006	Alexander, Nicholls	Interview	Processes of exchange; Role of human and non-human actants	The processes of exchange and the role of human and non-human actants in enabling interactions within the network is important. Fair trade marketing occurs within an unfolding network of information exchange.
Journal of Business Ethics	2006	Bender, Moir	Interview/Focus group	Best practice governing executive pay	While best practice governing executive pay (use of market benchmarks, performance-related pay, executives holding equity in their companies, the disclosure of total shareholder return compared to an index, and a perceived need for conformity) may lead to good practice, each has the potential to cause dysfunctional behavior in executives.
Journal of Business Ethics	2006	Fuller	Narrative	Links between social/symbolic capital and responsible behavior of SMEs	The power inherent in the social relations of SMEs is important as a force for ethical behavior, and normative theories of the development of social capital may provide competitive advantage through responsible behavior for small business.
Journal of Business Ethics	2006	Ryan	Interview	Ethics and HRM	Identifies two broad categories of ethical HRM issues (history and cultural attitudes; exploitation of the current unemployment situation) and five ethical HRM areas (ethical issues in recruitment; ethical issues in hiring; ethical issues in performance appraisals and promotions; abuse of authority; mobbing).
Journal of Business	2008	Gunz, Gunz	Interview	Ethical decision making	Employed lawyers find ways of adapting in order to minimize perceived

Ethics				of employed lawyers / Identity conflicts (professional vs. organizational obligations)	or actual conflict between their professional and organizational obligations and this, in turn, may affect the way in which they exercise professional judgment. Employed lawyers may adopt modified identities and that these identities may be expressed, in part, in the way in which they resolve ethical dilemmas.
Supply Chain Management	2008	Svensson, Bååth	Interview	Supply chain management (SCM)-ethics	The corporate focus of supply chain management (SCM)-ethics is restricted to relationship and environment orientations and there is limited corporate focus in the channel and competition orientations.
Journal of Business Ethics	2008	Syrjälä, Takala	Interview	Merger--Moral attitude	The merger process decreased responsibility among the organizational members and shifted the moral attitudes of the managers who fell from power in the process. The ethical meanings of the good life and a happy work community were replaced by a longing for the communality in the old organization.
Journal of Business Ethics	2009	Doyle et al	Content Analysis/Interview	Link between ethics and risk management	Risk management has replaced the role of ethics in tax practice. The central tenet of risk management was avoidance of expensive litigation and the preservation of reputation. Risk management procedures are an attempt by firms to operationalize broad ethical principles.
Journal of Business Ethics	2009	Karjalainen, et al	Interview	Maverick buying	Different forms of maverick buying and underlying reasons are identified.
Organization Science	2009	Sonenshein	Case Study/Open Ended Survey/Interview	Starting Issues; Trigger Points; Ambiguity; Employee Welfare Frame; Alternative Frames	Sensemaking is utilized to reframe issues and understand address ethical concerns.
Journal of Business Ethics	2009	Spitzeck	Case Study	Pre-conventional, conventional, and post-conventional arguments can be found in corporate communication.	Current organizational moral learning theories do not fit the moral learning paths observed. Pre-conventional, conventional as well as post- conventional arguments can be found in corporate talk.
Information Technology and People	2010	Light, McGrath	Observation	Ethics and social networking sites	Disagrees to the tool view of information technology and a human-centric focus on ethics to argue that technology mediates (or transforms) the meaning of what it carries, and hence that technologies as well as humans have a moral character that can be opened up to scrutiny.
Journal of Business Ethics	2010	Saini	Interview	Purchasing ethics / Inter-organizational and interpersonal relational issues	Three categories of unethical purchasing practices are conceptualized: Explicitly Prohibited by company policy, Implicitly/Normatively Prohibited in the company, and No Explicit or Implicit policy or precedence. Three themes emerged toward explaining purchasing ethics from a buyer–seller perspective: Inter-organizational power issues, Inter-organizational relational issues, and Interpersonal

					relational issues.
Information Technology and People	2010	Vartiainen	Phenomenography	Moral conflicts in information systems development / Project-based learning	Reveals six types of moral conflicts. Students face conflicts related to their work tasks and to human and outside parties, and inherent in them is an inclination to moral failure in terms of doing something they perceive to be morally wrong, and also the desire for moral success in resolving the conflicts as well as possible. Students practicing the project manager's job confronted the most difficult moral conflicts.
Journal of Business Ethics	2012	Gama, McKenna, and Peticca-Harris	Not clear	Ethics and HRM	HRM as it is practiced is concerned with distancing, depersonalizing, and dissembling, and acts in support of the moral requirements of business, not of people. However, HR practitioners are often conflicted by actions and decisions that they are required to take.
Journal of Business Ethics	2013	Sebastiani et al	Interview/content analysis/observation	Ethical consumption, social movement (Slow Food), and new business models	Runs counter to the traditional assumption of the juxtaposition of demand side ethical stances and supply side corporate initiatives. A case is shown that describes a different approach to market transformation: Companies and social movements could interact to co-design new business models, as well as outlining consumers' attitudes and behaviors towards such new offerings.
Journal of Business Ethics	2013	Somogyvári	Content Analysis/Interview	Interactional and Procedural Injustice	Legislation allowing informal payment enforces organizational injustice, creates mistrust, decreases performance and increases the total costs paid. Informal payments distort the allocation of resources, enforce discrimination, violate the concept of solidarity and limit Human Rights in terms of health.
Journal of Business Ethics	2014	Schrempf-stirling,	Case Study	Economic, Legal, and Ethical considerations	This case study discusses the economic, legal, and ethical considerations for conducting clinical trials in a controversial context.
Journal of Business Ethics	2014	Soltani	Case Study	Firm-specific characteristics (ownership structure); environmental context (coverage in media and academic literature, regulatory and corporate governance frameworks)	Ethical dilemmas are coupled with ineffective boards, governance and lack of control such as a poor ethical climate and lack of willingness of CEOs in defining the core values. Despite differences between the U.S. and the European environments there are significant similarities between six high profile corporate failures.
Religion					
Journal of Business Ethics	2010	Karakas	Interview	Spiritual anchors / Value compasses /	Introduces nine spiritual anchors as the underlying basis of leadership values and team roles in organizations.
Business Ethics: A	2011	Issa, Pick	Mixed	aesthetic and religious	Evidence of the presence of aesthetic spirituality and religious

European Review				spirituality, optimism, contentment, making a difference and interconnectedness	spirituality coupled with optimism, contentment, making a difference and interconnectedness in promoting and encouraging business ethical practice in the workplace.
Journal of Business Ethics	2011	Spiller et al	Case Study	Spiritual, Cultural, Social, Environmental and Economic well-being	Values, developed by Māori over the aeons in relation to the world around them, inform business and facilitate well-being.
Stakeholders					
Qualitative Market Research: An International Journal	2005	Hogan	Interview	Companies' duty of beneficence and fidelity to stakeholders	Ethical responsible practice of companies was primarily driven by external forces rather than company philanthropy. Identifies a paradox that it is parents who fund most toy purchases but are often overlooked in the marketing process who are vulnerable as well as their children.
Journal of Applied Management and Entrepreneurship	2005	Mujtaba, Jue	Open-ended survey	Subliminal advertising and ethical evaluation	Subliminal advertising can influence consumer attitudes, perceptions, judgments, and even behaviors. Consumers perceive subliminal advertising as a value destroyer.
Social Responsibility Journal	2008	Lange	Focus Group	Morality as community relationship and well-being; Ambivalence as community change agents; Perceptions between position and social responsibility	Morality underpinning social responsibility practices by small business owners tends to be embedded in a sense of relationship with and commitment to the well-being of the local community. The nature of this commitment and its enactment varies by business and owner.
Journal of Islamic Marketing	2012	Adib, El-Bassiouny	Interview	Parental influence on youth materialism / Effect of parental communication on youth materialism	There was a positive correlation between parental materialism and child materialism. Indirect parental mediation was the strongest predictor for child materialism followed by restrictive parental mediation, and active parental mediation was not a significant predictor for child materialism.
Journal of Business Ethics	2012	Deng	Content Analysis/Interview	Chinese consumers' response to corporate ethical behavior and the factors influencing/forming the response	Identified five types of Chinese consumers' response to corporate ethical behavior: Resistance, questioning, indifference, praise, and support. Chinese consumers' responses were mainly influenced by the specific consumer's ethical consciousness, ethical cognitive effort, perception of ethical justice, motivation judgment, institutional rationality, and corporate social responsibility–corporate ability belief.
International Journal of Marketing and	2014	Strider	Interview	Consideration of stakeholder interest	Identified the values, beliefs, and experiences in the background of business leaders and developed a process for decision making in which stakeholder interest is considered.

Technology					
Values and Beliefs					
Journal of Business Ethics	2004	Bowen	Case Study	Factors that encouraged ethical analysis: a strong organizational culture; management style; a symmetrical worldview that values innovation and dialogue; a counseling role for issues management; rewarding ethical behavior; commitment to ethical analysis	Factors enhancing ethical decision making play a role in the exemplary status of the company with regard to ethics and credibility.
Journal of Business Ethics	2005	Buff, Yonkers	Content Analysis	Franciscan Values	Codes of conduct can provide different responses and understanding of values.
Journal of Business Ethics	2005	Power, Lundsten	Content Analysis	Companies' fairness to employees; Companies' or employees honesty to customers; Companies' treatment of society with respect to complex business issues; Employees' honesty to employers; Employer treatment of employees	Most people are assured about what they describe as ethical transgressions although experts might disagree. Respondents conceptualized the challenges in terms of balancing organizational concerns or in terms of acting congruently with ethical values.
The TQM Magazine	2005	Svensson, Wood	Case Study	Time and Context	Time and context become crucial parameters to manage core values in the marketplace. Quality management of business operations has to be performed without delay, minimizing the damage. In the long run, TQM will not succeed in business operations unless business ethics is considered in the core values to support the techniques and tools applied.
Journal of Educational Administration	2006	Cranston et al	Interview	The widespread nature of ethical dilemmas; The nature and type of dilemmas facing administration; The role and importance of personally held values	Ethical dilemmas, usually concerning issues with staff or students, are becoming commonplace. Typically, the dilemmas are not about "right" versus "wrong", but "right" versus "right" options.

Journal of Business Ethics	2007	Bonner	Case Study	This narrowing of the conception of problems; Accountability; Responsibility	Using Actor-Network Theory (ANT), questions of ethics in decision-making fall through gaps between domains of expertise. As a consequence, unethical outcomes are unattached to actions taken with no one accountable or responsible for these outcomes.
De Economist	2007	Graafland, Schouten	Interview	Eschatological beliefs	The belief that good works influence the heavenly utility shows a significant positive relationship with socially responsible business conduct. Religious motivated actions decrease with age, because of steep wage profiles.
Management Decision	2008	Muhr	Interview	Levansian ethics; responsibility to the Other	Using the philosophy of Emmanuel Levinas, this paper questioned the use of a bureaucratic ethics in teams operating at the global market. Immoral behavior often stems from the fact that people can hide behind bureaucratic structures and justify their actions following the rule of law. Law defined by politics is therefore not enough to secure ethical decision-making.
Journal of Business Ethics	2008	West	Case Study	Awareness of individual freedom; Acceptance of individual responsibility; Consideration of chosen projects and goals; Ability to reject the prescriptions of others	Reframes ethical dilemmas in terms of individual freedom and responsibility, and in its acceptance and analysis of subjective experiences and personal situations.
Corporate Communications: An International Journal	2009	Powell et al	Content Analysis/Interview/Case study	Real identity; Actual identity; Ethical values of employees	Employees perceive managements' ideal identity is different from the operational reality that "is" the company, especially in relation to ethical values. Gaps vary between major divisions within the organization, as well as between staffing levels. Corporate identity and corporate brand management will need to take into account many sub-cultures within any large organization, as well as the individual values of its employees.
Journal of Legal, Ethical and Regulatory Issues	2010	Castiglia, Nunez	Case Study	Defining ethics; Willingness to change value systems; Lack of confidence in personal own value systems and/or qualifications; Fear of discussing value systems in a classroom	Barriers that often inhibit the creation of a values based educational program can be overcome, if the program emerges from a value-laden culture. Faculty and students recognize the emphases placed on ethics longitudinally.
Business Ethics: A European Review	2011	Bull, Adam	Case Study	Evaluation of norms; Recognize value of	Need to develop holistic, internal over external goals to achieve real-world CRM.

				goods and contribution; transferability between processes	
Organization Development Journal	2011	Cady, Wheeler, DeWolf, Brodke	Content Analysis	Values: Shareholder return; Quality; Customers; Financial performance; Integrity, Innovation/Creativity; Community	Conduct a detailed content analysis to raise awareness of the issues facing practitioners and executives as they consider the creating of formal organizational statements. Traditional titles and values are used to describe vision statements, but a wide variety of terms were used to describe the meanings therein.
Journal of Chinese Human Resources Management	2011	Li, Madsen	Interview/ Observation/ Field notes	The effect of <i>guanxi</i> and cultural values on ethical decision making	<i>Guanxi</i> and cultural values affect SOE employees' ethical decision making. Addressing the (un)ethical dimensions in the workplace jeopardized employees' <i>guanxi</i> ties, causing them to lose face and be reprimanded.
Business Ethics: A European Review	2011	Payne, et al.	Content Analysis	Organizational virtue dimensions: Integrity, Empathy, Warmth, Courage, Conscientiousness, and Zeal.	Family firms were significantly higher on the dimensions of empathy, warmth, and zeal, but lower on courage.
International Journal of Business and Social Science	2014	Del Baldo	Case Study	Prudence; Justice/Friendship; Courage/Fortitude; Moderation/ Temperance	Values and (transcendental) virtues: practical wisdom (Prudence); justice (Friendship); courage (Fortitude); moderation (Temperance) are at the foundation of an anthropological-based business culture which fosters and reinforces CSR-strategies and actions rendering them authentic and connected to virtues.

Appendix A: Journals represented in the final coding tally

Journal Name	# of articles	SSCI	Impact Factor
<i>Journal of Business Ethics</i>	64	yes	1.552
<i>Business Ethics: A European Review</i>	11	yes	0.467
<i>Management Decision</i>	4	yes	0.622
<i>Qualitative Market Research: An International Journal</i>	3	no	0.000
<i>Information Technology and People</i>	2	yes	0.938
<i>International Journal of Business and Management</i>	2	no	2.673
<i>Journal of Educational Administration</i>	2	no	0.000
<i>Social Responsibility Journal</i>	2	no	0.000
<i>Society and Business Review</i>	2	no	1.220
<i>Accounting and Management Information Systems</i>	1	no	0.146
<i>Accounting, Auditing and Accountability Journal</i>	1	yes	1.101
<i>Baltic Journal of Management</i>	1	yes	0.190
<i>Corporate Communications: An International Journal</i>	1	no	0.000
<i>Corporate Governance</i>	1	yes	1.766
<i>De Economist</i>	1	no	1.024
<i>European Journal of Marketing</i>	1	yes	1.000
<i>International Advances in Economic Research</i>	1	no	0.000
<i>International Journal of Business</i>	1	no	0.000
<i>International Journal of Business and Social Science</i>	1	no	3.423
<i>International Journal of Marketing and Technology</i>	1	no	0.593
<i>Journal of Applied Management and Entrepreneurship</i>	1	no	0.000
<i>Journal of Chinese Human Resources Management</i>	1	no	0.000
<i>Journal of Computer Information Systems</i>	1	no	0.740
<i>Journal of Emerging Trends in Economics and Management Sciences</i>	1	no	0.000
<i>Journal of Fashion Marketing and Management</i>	1	no	0.000
<i>Journal of Financial Crime</i>	1	no	0.000
<i>Journal of Information Systems Education</i>	1	no	0.000
<i>Journal of Islamic Marketing</i>	1	no	0.000
<i>Journal of Leadership, Accountability and Ethics</i>	1	no	0.000
<i>Journal of Legal, Ethical and Regulatory Issues</i>	1	no	0.000
<i>Journal of Marketing Theory and Practice</i>	1	no	n/a
<i>Organization Development Journal</i>	1	no	0.625
<i>Organization Science</i>	1	yes	4.338
<i>Small Business Economics</i>	1	yes	1.641
<i>Supply Chain Management</i>	1	yes	2.916
<i>Systemic Practice and Action Research</i>	1	yes	0.300
<i>The International Journal of Bank Marketing</i>	1	no	0.000
<i>The TQM Magazine</i>	1	no	n/a

Appendix B - Sample populations by location

Single country locations	
US	28
UK	18
Canada	7
Australia	6
Finland	6
China	3
Italy	3
Sweden	3
These 7 countries were each represented twice in the sample: Denmark, Hungary, Netherlands, New Zealand, South Africa, Spain, Turkey	14
These 19 countries were each represented once in the sample: Argentina, Botswana, Egypt, Estonia, France, Germany, Ghana, Greece, Hong Kong, India, Indonesia, Israel, Japan, Kenya, Malaysia, Philippines, Poland, Switzerland, Taiwan	19
Multiple country or region study locations	
Europe/US	5
Europe	3
Asia/America/Europe	1
Studies that did not specify location	
n/a	5
Total	121