

Perspectives on ethics: Profit and non-profit business leaders in Ireland.

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Date: August 2013

Acknowledgements:

I would like to thank the following: David Begg, Brid Horan, Conor Gouldson and Tom Arnold for partaking in the study and allowing me to interview them. The team at Dublin Business school for all their help over the academic duration, particularly Amber Rockwell and Nicole Gross. My dissertation supervisor Clive Gargan for answering many a panicked email swiftly and calmly as well as all my family for acting as proof readers.

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Abstract

As ethical concern has reached a 30 year high among future business leaders (Drover, et al., 2012), a focus on those who lead current businesses could prove to be imperative to furthering our understanding of business ethics. The researcher studied a small sample of business leaders in Ireland, focusing on both the profit and non-profit sector in order to understand their perspectives on the subject of ethics and their own role on influencing ethical conduct within their organization. Alongside this was a comparative study between both the profit and non-profit leaders and their perspectives. Through a thematic analysis, themes were discovered based around to these topics including themes relating to reputation and transparency, the financial crisis, teaching ethics, profit versus ethics and the importance of leadership, culture and values. Regarding the profit and non-profit comparison of business leaders a key theme was discovered in relation to exposure and how it shapes ethical focus. The researcher recommended further advancement into the study of ethics, particularly focusing on leadership and profit and non-profit sector comparisons utilizing both qualitative and quantitative research.

1. Introduction

The role of ethics in business is of increasing relevance when one considers the many scandals that have been documented in the media over the past decade. Ethical concern among future business leaders is now at an all time high, according to a study performed by Drover et al. (2012). Concern for ethical conduct and its practice has also been brought to the attention of the public, especially with the insights into the financial crisis and the scandals therein. In her address to the Annual report of the courts service for 2012, Chief Justice Susan Denham drew attention to the role of ethics in business and discussed the positive influence it would have on Irish business and the economic sector, particularly in building trust and increasing the reputational standards of Ireland as a safe environment to conduct business. She also discussed the importance of the business sector, and the boards of directors who guide them, in rebuilding the country after the crisis as well as noting that “the financial crisis has uncovered malpractices, and it is important that we put a greater emphasis on business ethics” (Denham, 2013, p. 5). As concern rises, the need for ethical leadership becomes a primary focus, since leaders play an important role in shaping the ethical climate of an organization (Gökmen & Öztürk, 2012). Given this influence leader’s hold, it is imperative that leaders have an understanding of ethical issues and the role ethics plays in business practice. How these leaders view ethics is therefore important to the well-being of the organizations as it shapes how the organization perceives and defines ethical conduct. Stemming from this, how leaders perceive their own position in shaping the ethical tone of the organization is also important as it is through this understanding of their position and its influence on the rest of the organization that businesses can create a sustainable and robust ethical structure.

With the different perspectives on ethics held by business leaders comes the need to compare and contrast their viewpoints. Lukes’ and Stephan’s (2012) study into leaders of profit and

non-profit organizations in the Czech Republic highlighted the difference in motivation between the two sectors. This gives rise to the consideration of how leaders' perspectives on ethics differ from both profit and non-profit organizations. Since there is a different drive in terms of overall goals between the two sectors, the opinions and perspectives of the leaders in these sectors may prove different. At the same time, this context can be narrowed further in order to give a more precise study by situating the focus of the study on Ireland. Knights and O'Leary (2005) delved into the Irish banking sector and the scandals that were prevalent at the time, ultimately concluding that individual material and symbolic success was the cause of the failure of business ethics. While the banking sector in Ireland has received a large amount of focus due to the scandals and lack of ethical standards that have arisen in specific banks, the need for a focus on ethical conduct should be considered by business leaders in other sectors as well. It is important to ascertain the views of business leaders who work in businesses and organizations not directly affected by scandals and unethical practice, since it is through these leaders that we can glean important insights in the role of business ethics in Ireland and the best practices for businesses to adopt.

As a result, the aim of this study is to understand the perspectives leaders hold around the subject of ethics through the analysis of different individuals in both the profit and non-profit sector of Ireland. The overall intentions of the research were to ascertain the leaders' perspectives on ethics, compare and contrast their viewpoints and convey the results through a thematic analysis. The actual sample chosen for the study was four business leaders in Ireland; these were chosen through convenience and snowball sampling methods. The researcher's aims during and post interview stage were to understand the perspectives each leader viewed on business ethics and form themes which convey aspects each of the interviewees displayed in their discussions. These themes were then outlined, separated according to relevance to each research question and discussed with references to interview

transcripts. Through this dissertation the researcher has discovered important themes which could contribute to new studies in the areas of business ethics, leadership and profit and non-profit comparisons. These contributions come in the form of recommendations for areas of further studies as well as a deeper insight into the perspectives leaders hold on the subject of business ethics.

2. Literature Review

2.1. Business Ethics and its importance

Business ethics is a facet of ethical philosophy that has grown vastly in terms of research and interpretation since its conception. Viewpoints on the subject differ greatly due to the differing philosophical approaches as well as the aspects of study the researchers choose. Vogel (1991) focused on the exploration of the politics of business ethics, such as why the public views certain business practices as ethical or unethical, by tracing the roots of business ethics historically. He concluded that the contemporary issues addressed in business ethics are rooted in human nature and can be understood as “an ongoing moral dialogue with deep secular and religious roots” (Vogel, 1991, p. 116). The idea of tracing the roots of business ethics historically has been an integral to the study of ethics. Abend (2013) studied the origins of business ethics with a primary focus on universities in the United States. To understand their roots he researched both published and unpublished academic works and through this he argued that the origin of business ethics in academia occurred in the early twentieth century. Prior to this Cuilla (2011) had suggested that history can be used as a means to contribute to business ethics in academia and progress the perspectives of future business leaders. Drover et al. (2012) followed the advice of Cuilla (2011) and utilised a historical research examination into business related ethical perspectives. Their research was based on the expansion of two existing studies into capturing “the attitudes and ethical concerns of future business leaders” (Drover, et al., 2012, p. 436). Its findings showed that ethical concern had increased to a 30 year high and the focus of that concern has shifted over the years, in line with the theory of ethical shifts put forth by Boyd (2010) which outlined that ethical attitudes tend to differ between generations. Stemming from this is the idea of taking the historical aspect and utilizing it within companies to create a record of their ethical activity. Brenkert (2010) argued that the main issue for modern ethics is “the lack of accounts on business

organizations as they ethically develop and change both individually and systemically within social and political conditions” (Brenkert, 2010, p. 703). On the subject of accountability Jameson (2011) argued that only through a consistent ethical stance can a company earn the confidence of its employees and the public in terms of its business conduct and ethics.

Therefore the subject of a company’s ethical stance is one which cannot be overlooked since it instils both confidence in stakeholders and also society as a whole.

Regarding the actual practicality of academic business ethics and courses on the subject, Ryan & Bisson, (2011) discussed whether or not ethics can actually be taught. They noted failings in ethical teachings may be due to the fact that it is not taken as seriously as other topics. They consider whether the implementation of ethics courses should be through standalone courses or whether they should be wholly integrated into other subjects. They come to respect both forms of implementation as long as they are enacted correctly. While they do not fully answer their initial question they do offer their certainty that it is important to discuss ethics in academic situations (Ryan & Bisson, 2011, p. 50).

An important issue in the study of business ethics is the notion of a global code of ethics. Rakas (2011) discusses the nature of business ethics and the importance of culture in establishing a global business ethical standard. He notes that culture is a major influence over behaviour and the values we hold dear and that due to the vastly different cultures that currently exist the establishment of global business ethics is made very difficult. He notes the application of global civil culture and its importance in setting standards for human rights and muses on global business ethics being the reality or whether it is an ideal that can never actually be attained. He noted that successful businesses are those who combine ethics with profit rather than attempting to separate and differentiate them. The idea of a global ethical standard was also analysed by Blodgett, et al. (2009) who reviewed corporate websites under the perception that they are an expanded source of business ethics. Utilising a sample of 30

organisational websites they attempted to ascertain common ethical values across all the businesses in order to further the study of the globalization of business ethics and ethical values as a whole. The results showed that the global organizations involved all presented similar ethical values which lead the authors to the conclusion that there is evidence, at least aesthetically, of a global convergence towards unified business ethics and values.

2.2. Leadership and ethics.

As mentioned earlier Drover et al. (2012) studied future business leaders but an issue that was overlooked was the contribution current leaders make to the ethical stance of the company. Gökmen and Öztürk (2012) noted that leaders play an important role in shaping the ethical climate of an organization. They also discovered that ethical corporations prove more successful than unethical corporations due to more motivated workforce and lack of legal issues concerning their strategy and intentions, which ties in with Jameson (2011) previously mentioned arguments. Strobel et al (2010) argued that ethical leadership increases the attractiveness of the company to prospective employees. Coinciding with this Ivanis (2012) points out that “modern ethical business requires the manager to be an ethical leader who will serve as an example to others, who will make morally correct decisions and implement ethical business policies that will affect the lives of the people in the company, the company's success and society as a whole” (Ivanis, 2012, p. 507).

Thomas, et al. (2004) stressed the importance of leadership, particularly at an executive level, in shaping the morality and ethical awareness of an organization for better or worse. They noted that business leaders need to create structures that help shape the ethical climate within the organization to the point where it is an innate part of the company's culture and perceived norms. To help create awareness for this the authors produce a systematic three step approach to help outline its importance, effectively breaking it down into: It can be done, it will be done and it is sustainable. The rationale for each of the three step approach creates a logical

argument for the establishment and maintenance of ethical protocol by leaders. The resulting conclusion of this is that leadership plays an important role in the ethics of a company improving both the relationships with stakeholders as well as the overall work environment. Mullane (2009) discusses the concept that effective leadership and ethics are separate entities, using historical examples of leaders who shared the common trait of effective leadership yet governed through incredibly different sets of values. She muses over the reasoning behind certain leaders behaving in unethical fashions and discusses the importance of ethical leadership and the need for ethical policies to reflect behavioural approaches rather than merely outlining rules to be followed. She also outlines the importance of engaging employees in the creation of these policies and effectively training employees by exposing them to theoretical ethical dilemmas in an open discussion environment, allowing them to formulate effective solutions prior to the real manifestation of these dilemmas in the work place.

On the subject of ethical codes and training, Michael (2006) noted that in terms of controlling behaviour, rules provide an easier, more direct form of decision making however they can lead to immoral actions due to their innate inapplicability to every conceivable situation, therefore ethics and others forms of moral guidance come to prominence. He notes that rules have, in a sense, diluted moral decision making by providing a segue to a decision without providing the decision maker with the depth of moral reasoning they would receive when coming to the conclusion without the rule. Therefore he states that we must utilise our knowledge base to expand employees reasoning in regards to ethical dilemmas in order to move them past the rules (Legal) and towards a deeper ethical understanding. Von der Embse, et al., (2010) discussed the notion of ethical safeguards for companies in order to assist them in recognizing when they are deviating from ethical considerations. They note that the establishment of ethical guidelines in an organization does not ensure that they will

be adhered to by the employees and managers. As a result of these studies it is clear that ethical guidelines on their own may prove ineffective without the correct leadership to both execute the effective integration and maintenance of these policies as well as constructing the correct internal environment for ensuring the policies are adhered to. Therefore, the perspectives leaders and future leaders hold on the subject of ethics could prove very important to research.

2.3. Perspectives on Ethics and Comparisons

Analysing the different perspectives of individuals on the subject of ethics and their reactions to ethical situations has been an important part of its advancement. Lane (1995) studied the reactions of 412 business students to a variety of ethical dilemmas. The results suggested that most students were willing to behave unethically should there be some form of personal or competitive advantage. It also concluded that females and older students reacted more ethically to situations. A counterpoint to this study is Rodriguez-Dominguez et al. (2009) who focused on corporate governance in terms of the difference between male and female board members due to studies in the past finding female directors more sensitive to ethics. The results showed that having more female directors than male on the board does not lead to a more ethical company.

To ascertain varying perspectives from an academic institutional standpoint, Elliott et al. (2013) analysed literature on business ethics and academic impropriety in order to understand the different perspectives on faculty plagiarism and fraud. From their research they developed actions to assist the environment of higher education in an effort to remove the prevalence of academic misconduct. They also proposed areas that require future academic attention.

For a European perspective, Bevan & Hartman (2007) discussed a wide variety of articles on the subject of ethics in Europe. Tenbrusnel (2009) combined the perspectives of scholars

from accounting, finance, management and marketing fields. Their views on ethics were shared from the aspect of their distinctive fields. While all the perspectives differed, there was a similarity in that they all provided useful insight into where ethics could next research. Belak & Rozman (2012) studied business ethics with a focus on the key stakeholders of companies, namely owners and managers, in order to ascertain their perspectives on ethics. To accomplish this they utilised qualitative research for a deep gathering of information. They discovered that while the key stakeholders understood the implications of adhering to ethical management and governance they often failed to capture this understanding in a formal context, thus allowing them to behave ethically informally but potentially causing a lack of ethical consideration when it came to formal actions.

From the standpoint of comparing cultures and ethics Stedham et al. (2008) compared the perspectives on ethics of business students in Taiwan and Japan. They focused on the different perspectives between the two countries through the use of different business scenarios and the ethical content they perceived as most important in these scenarios. Through this study they discovered a different interpretation of what was deemed unethical between the two countries. Ultimately Japanese students found a larger amount of scenarios unethical when compared with Taiwan. This, according to the authors, is likely due to their cultural background and beliefs. Okleshen and Hoyt (1996) performed a cross cultural survey of ethical perspectives and decision approaches between undergraduate business students in the U.S. and New Zealand, the results of which showed that those with education in ethics proved to have similar ethical values in both cultures. Pitta et al. (1999) noted the difference in ethical perspectives due to the cultural variance. With a focus on the differing perspectives of China and the USA they sought to outline these differences in order to shine light on the discrepancies between the two cultures on an ethical level. The study provided interesting insights into the two cultures, such as common misunderstandings that can occur, which

individuals and organizations can utilise in order to conduct business effectively in China. In a similar cultural focus, Gift, et al. (2013) surveyed students studying business at master's level in both the US and China in order to ascertain cross cultural perceptions on business ethics. One of their main discoveries was that both cultures seemed to view differences between the opposing cultures ethical perceptions possibly leading to misunderstandings when businesses operate and trade internationally.

Tabish (2009) compared the standards of business ethics in USA, China, Jamaica and Pakistan in an attempt to ascertain the similarities and differences in their ethical standards. Amongst the findings was the interesting discovery that although all populations sampled were not predisposed to using technology that caused excess pollution, it was discovered that China and the USA a lot less predisposed than the others sampled (Tabish, 2009, p. 63).

Hurst (2004) compared the business practices of Europe with those of the United States. He noted the growing interdependence of the two economies could result in future issues, especially due to the scandals present in the European economy at the time. These scandals, he explained, were the result of the system outgrowing the rules in place, leading to certain gaps in ethical governance and regulation. He also noted that in order for an organization to be ethical its levels of accountability must be high and there must be accountability across all levels of the organization, including leaders and employees. His study also allowed him to pose recommendations to U.S., European and multinational businesses as he ascertained best practices from both regions. Ardichvili et al. (2012) compared perceptions of ethical business cultures using Brazil, Russia, India and China as well as the US as their samples. They discovered that the most positive views of their ethical business cultures arose in India, Brazil and US with the latter two proving to be very similar in their assessments. Shakeel et al. (2011) performed a study into the affects of culture on business ethics using a population sample of 300 employees operating in the service sector in Islamabad. They conclude that

through the creation of strong ethical code along with the training and enforcement of said code employees who are faced with ethical dilemmas will have the experiential know how to react in the most informed manner. They note that organizations with ethical codes and practices are fundamentally focusing on the human aspects of their operations.

Phau & Kea (2007) compared the attitudes of business students towards ethics in Australia, Singapore and Hong Kong. They discovered that while there were large differences in the attitudes towards business ethics there were also similarities. One of the main similarities was that males were viewed as more ethical across all three countries. Another interesting discovery was that those who considered themselves to be religious also viewed themselves as more ethical than those who did not partake in religious practices. Rashid & Ibrahim (2008) advanced this research into culture and religions influence over the perception of business ethics in students in Malaysia. Through their study they noted that the different cultures present in the school, including Malaysian, Chinese and Indian students, all showed significantly different results in their questionnaire. They also noted the connection between religion and an influence over business ethics as well as the inter relationship of religion and culture. Following on from this religious focus, Quddusa et al. (2009) viewed business ethics from the perspective of religious scriptures. Their goal was to glean knowledge from Judaic, Christian and Islamic scriptures through a comparative study in order to further enlighten the subject of business ethics from this historical and religious perspective. They discovered that there were many common traits inherent in all the scriptures which can be seen as the foundation on which modern business ethics has formed. They suggest the reintroduction of religious teaching, on a fundamental level, to business ethics would be beneficial given that both religious and non religious students all hold morals which are inherent in the teachings of these scriptures. They envision that through the understanding of the common fundamental

teachings in each of these religions, the teaching of common business ethics on a global scale will prove easier (Quddusa, et al., 2009, p. 332).

Following the historical trend discussed earlier Al Ansari et al (2012) investigated business ethics throughout history and took into account the different perspectives, including those outside business ethics proper. One of the governing conclusions of the paper was that although ethics codes are the most visible sign of a company's ethical philosophy it must focus on realistic situations for employees and be enforced. The paper also noted, in a similar observation previously mentioned by Mullane (2009), that actual construction of the ethical code should take place in an open form environment including as many employees as possible, whilst also stating that employees should go through "ethical screening" (Al Ansari, et al., 2012, p. 2958) before hire and should receive ethics training.

2.4. Profit and non-profit comparisons

Through this literary review thus far, a gap that can be noted in these studies is the idea of organizational comparisons, especially in the realm of profit and non-profit organizations. Hernandez et al. (2012) examined the behavioural intentions of employers in profit and non-profit organizations to hire workers with disabilities. It revealed several themes among its conclusions, one of which being that employers attitudes had an impact on the job opportunities of those with disabilities. Lukes and Stephan (2012) studied a "sample of 72 leaders of non-profit organizations with 117 entrepreneurs on their personality traits and explicit motives using standard personality tests and interviews" (Lukes & Stephan, 2012, p. 41) within the Czech Republic. They discovered that they did not differ greatly in their personality however their motivations differed with non-profit leaders perceiving more meaning in their work and for-profit leaders motivated by their independence as well as income and profit.

Aaker et al. (2010) compared customer perceptions of profit and non-profit organizations after formulating the hypothesis that customer perception was likely to distinguish between both sectors through the main factors of warmth and competence. Utilizing university students as their sample they discovered that the non-profit sector was viewed as warm and well meaning and at the same time not overly competent. The profit sector by comparison was viewed as less warm but was also viewed as much higher in terms of overall competency. An interesting conclusion of this study was the fact that people seem to judge companies in a similar way to how they judge people. Since a high level of perceived confidence creates more willingness in the customers to purchase products it is up to the non-profit sector to increase its perceived level of competency through suggestions of credibility (Aaker, et al., 2010, p. 235). Birdi et al. (2007) compared employee learning practices in both the profit and non-profit sector due to a perceived deficit in research on these activities in the non-profit sector. Through the perspective of understanding these learning practices in relation to organizational performance they conducted interviews with a sample of 368 UK organizations from the profit and non-profit sector. They discovered that the non-profit sector puts more emphasis on engagement in the employee learning practices than those of the profit sector and they found a larger level of variance in the learning practices of non-profits in terms of their contribution to organizational performance.

Witzig et al. (2012) performed studies on the social media website LinkedIn to ascertain which group of organizations are most active on it; non-profits, small businesses or large corporations. They utilised a large sample of organizations and discovered that the largest adoption and use of the site actually came from small business. This proved contrary to previous studies in the area which showed non-profits, especially high learning institutions, to be the highest users of social media sites like Twitter and Facebook (Barnes & Mattson, 2010). Continuing on from this educational perspective, Sav (2012) compared profit and non-

profit educational systems in the United States. The main comparisons related to their efficiency and productivity. Through a longitudinal study, spanning several years, he discovered that profit institutions had higher operational efficiency. From a longitudinal standpoint they noted that both profit and non-profit institutions improved their operational efficiency in certain areas over time while both also seemed to neglect other operational efficiencies to the detriment of overall productivity. Fox and Bonnie (2012) performed a longitudinal study of profit and non-profit schools by comparing their relative market shares over twelve years. The results indicated an increase in the market shares of profit institutions while non-profit institutions displayed a decrease in market share.

2.5. Ireland and business ethics

So far the studies mentioned have focused on business ethics, comparing cultural differences on ethics and comparing profit and non-profit organizations, however none have focused the context of Ireland and Irish organizations in the realm of business ethics. Knights and O'Leary (2005) delved into the Irish banking sector and the scandals that were prevalent at the time. They pursued the topic with a focus on business ethics and came to the conclusion that a focus on individual material and symbolic success was the cause of the failure of business ethics. Arslan (2001) utilised the comparison context mentioned earlier by comparing attitudes to achievements and power orientation between Irish managers and those in Turkey and Britain under the perspective of business ethics. It showed that Irish and Turkish managers had a higher achievement orientation than those in Britain, which could “lead to some difficulties in ethical business practices. Therefore, corporate social responsibility (CSR) becomes a more important issue to be pursued in Turkey and Ireland” (Arslan, 2001, p. 340). Stemming from this Sweeney (2007) noticed gaps in the study of corporate social responsibility in Ireland with particular focus on small and medium enterprises and performed a study in the area. The study showed not only how different

companies in Ireland manage CSR but also details what obstacles companies face when implementing CSR. The paper also discovers how companies in Ireland define the concept of CSR.

To understand the viewpoint of leadership in Ireland, The Engineers Journal (2009) put forward the views of John Power, the director general of Engineers Ireland, in relation to ethics from an engineers perspective which affirm that Irish engineers tend to avoid ethical problems through compliance with high standards, achieved through their education. This code of ethics was introduced in March 2000 along with the introduction of a disciplinary board for ensuring its implementation and adherence (Finlay, 2007). Following on from a study put for by Finn, et al. (1988) which detailed the most prevalent ethical dilemmas outlined by the American Institute of Certified Public Accountants were in relation to taxation, Doyle et al. (2009) went on to research the correlation between ethics and risk management in taxation using the sample countries of the UK and Ireland. They discovered that risk management had effectively replaced the role of ethics with regard to the tax practice. They also debated whether the role of ethics was perceived as important from a reputational standpoint, mainly through public relations, rather than as an effective effort by the tax practitioners to increase ethical standards solely for the sake of increasing those standards (Doyle, et al., 2009, pp. 194, 195).

2.6. Conclusion

From this literary review a gap can be construed in the study of the perspectives on ethics of business leaders in the context of Ireland through qualitative research. The gap can be focused further through the comparison of business leaders in profit and non-profit organizations in the same context. Considering the insights scholars gain from the different perspectives of ethics, there is no doubt that the opinions that leaders in Ireland hold on the subject can prove very useful in the future study of business ethics. It would also be insightful

to ascertain where these viewpoints differ considering the different focus of the company's objectives in the profit and non-profit sectors. Since a large focus of ethics research involves comparing cultural perspectives, it would be interesting to focus on an individual culture and the differing perspectives that exist within it, rather than comparing it with another culture. This researcher therefore intended to follow the trend of Tenbrunsel (2009) in terms of discovering individuals' views on ethics in order to provide useful insight into future ethical research. Alongside this was a comparison of the perspectives of business leaders in profit and non-profit organizations to see where viewpoints overlap and differ through their views on ethics in general, from an academic and business perspective, as well as their views on their own organization and the broader ethical climate domestically and internationally. All of this was achieved through qualitative research.

3. Methodology

3.1. Introduction

The methodology will begin with an outline of different stages of the research onion created by Saunders et al. (2008, p. 108) and a discussion of the applicability of each of its components. The researcher aims to justify his choices by outlining all the possible alternatives and discussing their applicability to the study.

3.2. Research Questions

3.2.1. How do the leaders of organizations in Ireland view business ethics and its importance?

Rationale: Ethics is an important part of business considering the impact of global companies on society. It is argued that since businesses nowadays have such global reach, their ethics therefore have global consequences (Kah Ong & Chan, 2012). With this in mind, it is important to consider the perspective of leaders within Irish businesses since their ethical views and opinions have consequences on Irish society. The perspectives that they offer on the subject could help future academics and business people glean knowledge that will help shape their own ethical viewpoints and perhaps offer them solutions to certain ethical problems they may face.

3.2.2. How do they view their role in shaping the ethics of their organization?

Rationale: As Gökmen & Öztürk (2012) noted, leaders are integral to the shaping of the internal ethical climate of the organization. Since their role in this aspect is so important, it is therefore justifiable that their views on how they perceive their role are also important.

Following on this trend, the researcher aimed to understand their perception of their role in the context of their organization and discover how they feel about their position as leaders in

terms of its influences on the overall health, both ethically and otherwise, of their organization.

3.2.3. Given the different governing goals of profit and non-profit organizations how do the leaders' perspectives on ethics compare and contrast?

Rationale: As discussed earlier, Lukes' and Stephan's (2012) research in the Czech Republic indicated that the motivations between profit and non-profit differed. Expanding on this, the question arises as to how their perspectives on ethics differ. Since a more open ended approach is required to ascertain a deep understanding of their perspectives, qualitative research was required.

3.3. Research Philosophy

The research philosophy sets the framework for how each of the research approaches that follow will be designed and interpreted therefore it was imperative that the correct philosophy was applied, thus allowing for the most suitable interpretation of the study. In order to determine the correct philosophy the researcher will discuss the available options and thus convey how he rationalized selecting the most suited for the research questions posed. Through this section, the researcher will outline the philosophies present in research onion created by Saunders et al. (2008, p. 108) and debate the overall usefulness of each philosophy in relation to the study.

To take the pragmatic approach towards the subject matter could have proven suitable given it allows an open ended strategy based on the practicality of the research without clouding it too much in a philosophical framework. The philosophy allows the researcher to employ different aspects of other governing philosophies at different stages of the research thus allowing the focus to remain on the end result and its practicality without marring it by holding to a particular philosophical stance. Saunders et al (2008, p 109) noted that it allows

the researcher to mix the philosophies into the most suitable option for their research question, which holds true to their theme of utilising mixed methods further down the research onion, should the research deem it apt to do so. Cameron (2011) explained how this approach can prove very useful in the adoption of mixed methods in research and outlined its importance in relation to the 5 P's of mixed method research namely paradigms, pragmatism, praxis, proficiency, and publishing. As a result this method would have been functional to the research at hand; especially by allowing the researcher to adopt a mixed method approach should it have been deemed the most appropriate. However this philosophy may also have caused issues when it came to focusing the actual research and considering this was the researchers first time performing this level of academic research, planning to use a more structured philosophy from the outset proved to be much more desirable.

The positivist approach seemed rather unsuited to the study, given the studies need for individual interpretations of data and the room for large discrepancies between individuals researching the same topic. Ryan (2006, p. 13) described the positivist approach by stating “using scientific method and language to investigate and write about human experience is supposed to keep the research free of the values, passions, politics and ideology of the researcher ... Positivist researchers believe that they can reach a full understanding based on experiment and observation”. However, the nature of the research in question was very subjective, it did not allow for any fundamental laws or rules to be the possible outcome and it did not provide any real grounded substance to create any systems that could be applied in a general sense, nor could it have truly adopted a scientific method of reasoning. The research required a much more exploratory and open ended philosophical structure, whereas positivism seemed more functional and process based. The aim of the study was to understand perspectives and create results that offer the researchers own interpretations, interpretations unlikely to be perceived by another looking at the same content. However

through these interpretations concepts were brought to light that could potentially allow for a more positivist approach in future research.

The realist approach also seemed unsuited to the task as it concerns itself with the structured, scientific approach to all parts of the research process (Saunders, et al., 2008, p. 114). While this system may have proved useful in the early stages of constructing the research as it provides a grounded perspective to look at the methodology with, it would not be suitable in the later stages of the methodology as its interpretations do not allow for individual perspectives and interpretations of events. While the critical realist may have allowed some form of this in the form of its two step interpretation of the world (Saunders, et al., 2008, p. 115) it did not go far enough in terms of its understanding of the nature of humanity.

As a result Interpretivism was chosen to be the most suited philosophical perspective with which to approach the research. 'Interpretive methods of research start from the position that our knowledge of reality, including the domain of human action, is a social construction by human actors and that this applies equally to researchers. Thus there is no objective reality which can be discovered by researchers and replicated by others, in contrast to the assumptions of positivist science' (Walsham, 1993, p. 10). This method of research philosophy aptly described the overall nature of the study involved. The views of the individuals involved in the research are based on personal experiences in the world of humanity and thus take into account a great deal of individual influences. Also the researcher's opinions are determined by his own influences which hence created a unique viewpoint on the study that cannot be created by other researchers viewing the same data.

According to WJ & Baroudi (1991), the researcher who is using interpretive studies is attempting to ascertain the meaning that individuals (or groups) assign to phenomena since each participant has created their own subjective (or intersubjective) views through

interaction with the world. In the case of this study, the meaning that these individuals assign to the phenomena can be broken down into the respective views these individuals hold on the subject of ethics (the phenomena). Their perspectives are therefore based on their own interactions with the world and the goal of the researcher is to understand the meaning they assign to ethics.

With the interpretivism philosophical framework set in place; the ontology, epistemology, axiology and the subsequent other decisions became much clearer. The objectivist within the ontology approach takes into account assumptions about structured social bodies (Saunders, et al., 2008, p. 110) that were not really fitting to this type of research. Given the nature of the study involved exploring the views individuals hold on a particular topic it did not allow itself to be structured in the fashion of objectivism. Subjectivism, on the other hand, proved to be quite appropriate for the study as its focus on the individual and the meanings they assign to things (Saunders, et al., 2008, p. 111) were consistent with the research topic and allowed the study to be performed in the manner the researcher deemed appropriate. This subjectivist approach cascaded down through the each of the approaches and helped guide the nature of the research in the manner interpretivism outlines.

3.4. Research Approach

The deductive approach to the research design would have involved formulating a hypothesis and stress testing it in order to discover whether or not it held. As a result of the deductive research design the hypothesis could then be confirmed to be true or false and in the case of the latter the hypothesis could be altered and adjusted for future research (Saunders, et al., 2008, pp. 124, 125). In this instance the approach was inappropriate as the study involved an exploration into perspectives on a particular subject with no particular hypothesis or overarching goal outlined. While there were goals in the sense that there was a focus, there

was no deliberately specified outcome which could be described, apart from discovering the views of individuals involved in the study.

The research therefore chose the approach to be qualitative, utilising the inductive approach. This approach involved collecting data and interpreting it in a much less rigid structure than that of the deductive method, allowing findings of the research to be produced organically in an exploratory fashion. Dr. David R Thomas (2003) outlined that the primary reason for using the inductive approach is to allow the findings to be discovered through pinpointing frequent and recurring themes that the researcher has noted in the raw material. The idea is to move from a specific area to a much broader theory. The researcher intended to utilise this approach since his aims included focusing on a very specific collection of raw data based in a narrow context. His goal was to discover similarities and differences in the raw data and produce general theories as a result. The nature of this study prescribed exactly to this style of approach, with the researcher seeking to attain the perspectives of participants and identify themes in the data produced with the end result being much more liberal and unplanned.

3.5. Research Strategy

Now that the researcher has outlined his chosen philosophical stance and detailed his approach to the research, formulation of the research design was required. In order to select the best option the researcher will discuss each individual type of design process as outlined by Saunders et al. (2008).

The experimental design, while not in every case, appeared to be geared towards the deductive approach. Although they could be utilised to great effect in exploratory research (Saunders, et al., 2008, p. 142), there was no specified concept to be tested prior to the study, only a few exploratory goals. Since this method involved testing variables and their relationship (Saunders, et al., 2008, p. 142) it could have been considered functional when

you take the variables of profit and non-profit business leaders and how they view ethics.

Lam & Bauer (2008, p. 1) described the application of experimental design as thus:

“Experimental research designs can be quite advantageous in any field of study for several reasons. However, there are contexts in which experimental designs can be best applied. The first, and most important, feature of experimental design is the conclusions that can be drawn from such an approach. That is, experimental designs can provide results that reflect a cause and effect relationship. Secondly, another major feature of experimental designs is the ability to isolate and control variables in a scientific manner.”

Therefore the experiment protocol would have required a much narrower focus than the concepts present in this study, as the variables were too general for a scientific based study to be performed at such an early stage in the research. However, the findings of this study could help pinpoint aspects of the data collected that can then be tested in later research.

As outlined by Sanders et al. (2008, p. 144) the survey method can be associated with the deductive method and as a result would not have been the right selection in this regard. However, one of the main questions of this study was how the views of the individuals compare and contrast and as a result, surveys could have been very useful in providing direct and easily comparable information. The issue was that the surveys would not provide a holistic understanding of each candidate's views as it would have created a structured answer system where the candidates are forced to make a rather linear decision. This method would have assisted in the comparison question but it would not have provided any “below the surface” understanding of each individual's views and as a result it did not seem like a viable option. It could, however, have been argued that the use of this method could in fact be used in conjunction with or as part of another method, such as a case study, in order to create a rich data collection. However since this would involve the combination of quantitative and

qualitative results, as well as introducing both inductive and deductive concepts, the researcher believed this process might scatter the focus of the study with a negative effect on the in-depth nature of the discoveries.

Action research is focused on direct involvement and engagement with the research on the ground level, with researcher actually being an active participant in the change and development of the study in such a way that it can be of benefit to both the organization or individuals involved as well as the research (Saunders, et al., 2008, p. 147). This method was not particularly applicable since the study was focused on individuals and their perspectives on a particular subject. The study did not require an immersive approach rather it required an observational viewpoint with a focus on the individuals involved. In fact the direct involvement of the researcher in this case could actually have impeded the study and skewed the findings.

Grounded theory seemed quite applicable to the study since it allowed for the organic development of a theory through the research; however Saunders et al. 2008 (p. 149) point out that grounded theory involves beginning with data collection and developing a theory as a result. However in the case of this study the nature of the study and its goals were already outlined, meaning that the concepts that arose from the study would not be wholly created from the data itself, they would also be created by the framing of the study initially, meaning that while themes would be discovered from the raw material, they would be themes related to the overall focus of the study and not themes discovered from raw material alone.

However, since Grounded theory can operate with a general focus, just without a predetermined hypothesis, it still proved quite applicable to the study.

Ethnography involves the total immersion of the researcher in the aspect of research they are studying, by observing and understanding behaviours and social interactions (Saunders, et al.,

2008, p. 149). While being useful in terms of deeply understanding individual's perspectives, it did not suit this study for two reasons; the short time-frame involved and the level of immersion and total access required. The time-frame issue would have stunted any effective study using this design as the goal is total immersion over a long period of time (Saunders, et al., 2008, p. 149), therefore moving the study from cross sectional into longitudinal which is not applicable with the period of time involved. As well as this, the need for total immersion and full access would have been a difficult task to achieve since the individuals involved may not have been able to offer that level of disclosure, due to both the confidentiality requirements of their organizations as well as the high profile nature of their positions in their organizations and the intrusion on privacy involved.

Archival research, the exploration of documentation and records in order to further research (Saunders, et al., 2008, p. 150), would have proven useful in gaining the perspective of the company through analysing their ethical policies, however, since the focus was on the individuals involved and their perspectives it would only have proved useful in framing some of the questions involved. Another issue with this approach was obtaining the relevant documents from each organization for confidentiality reasons. This method may have proved useful in determining the organizational perspective, yet it would have also deterred from the focus of the study which was on the leader's perspectives and not their organizations.

While grounded theory had its merits, the aim of the study was to analyse individuals and their viewpoints in order to generate focused conclusions, as a result the research strategy was chosen to be accomplished through a case study. The reason this method was chosen was that it allows for a flexible approach to the topic. Yin (1984) noted that case studies are used to investigate a phenomenon through the actual situations (real-life context) whilst utilising multiple sources of evidence. Considering the overall objective of this study was focused on individual perspectives on ethics, the use of real-life context was necessary to ascertain the

actual perspectives on individuals in a certain environment. In this case the context was Ireland, with a focus on business leaders in profit and non-profit organisations which allowed for multiple sources of evidence. The focus was on attaining their perspectives on business ethics, with a focus on their own organizations, the ethical climate within as well as the external ethical climate, domestically and internationally, and their views on the business ethics in academia. This would allow for a deep understanding on business ethics by applying focus on certain aspects of the topic and thus narrowing the research focus.

3.6. Choices

The choice utilised in this study was mono-method qualitative research. The method used was a case study of business leaders in Ireland. The study intended to be exploratory, allowing for the change of direction based on the discovery of new data (Saunders, et al., 2008, p. 140). Therefore data was collected through secondary research prior to the commencement of the case studies primary data collection thus allowing the secondary research to influence the primary data collection. In terms of its influence, it was mainly on the questions discussed in the interview guide since the secondary research helped shape the focus of the study and aspects which needed to be advanced upon.

3.7. Time horizons

Given the rather short timeframe involved as well as the nature of the research topic, cross sectional was utilised as opposed to longitudinal. This tied in with the overall focus of the topic as it required a cross sectional comparison between the current perspectives leaders of profit and non-profit organizations without delving into how these perspectives may change in the future.

3.8. Data collection

The data collection was achieved through in-depth interviews. This option was selected over other possible research strategies due to the focus of the study. As discussed previously a structured survey, while providing the opportunity to compare the data with little need for interpretation, would not allow the deep understanding of the participants involved. The use of focus groups could have been an option as it would have provided different perspectives in a single environment allowing people to discuss and debate each other's opinion, making the understanding of different perspectives possible. However this method would also have required all participants to gather in one location at a specific time and given the sample it would have been very difficult to coordinate such an event. Therefore the option that most suited the case was in-depth interviews.

In-depth interviews were performed with each business leader in which they were asked to discuss their viewpoints on business ethics. This allowed the researcher to ascertain their different perspectives on the subject through their own insights. Qualitative interviews are undertaken when a researcher wishes to understand the reasons for decisions or the reasons for attitudes and opinions (Saunders, et al., 2008, p. 324). The more organic nature of the interview provided a less structured, more free form conversation helping to understand the interviewee's perspectives and rationale. The interview also allowed the interviewee to voice their opinions in a casual manner and gave them leave to discuss aspects of the questions that interested them, rather than providing them with a series of standardised survey type questions that would have effectively eliminated the ability to understand their reasoning and gain their perspective.

Due to the research questions involved the interview guide aimed to focus on particular questions relating to different aspects of business ethics in order to gain their perspectives. It was semi-structured to an extent, as in that there was a list of standard questions to ask each

interviewee but these questions were often altered to shape the flow of the conversation and the relevance of each question given the interviewees previous answers. Primarily the interview guide was to be broken into four distinct aspects based around the topic of ethics, these were; ethics in own organization and role of leader in this aspect, ethics in domestic business and their views on the ethical climate in Irish business, ethics in international business and their views on the ethical climate worldwide and finally the academic teaching of ethics and their views on its importance. There was also a section on specific ethical scenarios in order to expand the level of comparison and detail their methods for approaching unethical situations to establish whether they all approached the situations in a similar manner or whether they each had their own distinct approach. As the interviews progressed the researcher began to bring up interesting points made by previous interviewees on the subject of ethics in order to ascertain the later participant's perspectives on these topics. The purpose of this type of cascading interview was to increase the level of comparable data when it came to analysing the findings particularly in relation to the research question on comparing and contrasting the views from the profit and non-profit side. This method of offering other perspectives and allowing them to discuss them was utilised in moderation since its overuse could have upset the organic nature of the interview process and caused the interviewee to begin producing themes around those suggested due to the introduction of the opinions of other participants.

3.9. Sample

The sampling utilised in the research was a non-probability sample as outlined by Saunders et al (2008, p. 233). It was a cross section of Irish business leaders, from profit and non-profit backgrounds. The actual sample was four business leaders. The researcher had four interviews, interviewing two leaders from the non-profit sector and two leaders from the profit sector. The method of sampling used originally aimed to be purposive, guided mainly

by the specific nature of the study. However convenience sampling was utilised to some extent as the researcher had utilised his personal relationships in order to attain several interviewees. The interviewees were, however, fitting to the study, thus eliminating some of the issues related to convenience sampling. The researcher then utilised snowball sampling when the purposive sampling proved too difficult. In this case both original leaders who were selected for the study were more than willing to contact other leaders in their respective sectors and arrange for the researcher to interview them. All these methods of sampling are outlined by Saunders et al. (2008, pp 233-241).

The leaders who were interviewed in the study were Brid Horan, Conor Gouldson, David Begg and Tom Arnold. Brid Horan is deputy chief executive officer (CEO) of the Electricity Supply Board (ESB), which is a state owned electricity supplier located in Ireland. Prior to this position she worked as executive director of ESB Business Service Centre and Electric Ireland; both companies exist within the ESB. Conor Gouldson is Company Secretary of FBD Holdings plc, an Irish insurance company which is separated into four distinct divisions. He is also company secretary of FBD Insurance plc, one of the company's divisions, prior to this he worked as Company Secretary of Diageo Ireland. David Begg is General Secretary of the Irish Congress of Trade Unions, a peak association for the majority of the trade unions in Ireland. He is also a director on the board of Aer Lingus and has been a director of Central Bank of Ireland. Prior to his current position he was CEO of Concern Worldwide, Ireland's largest humanitarian agency. Tom Arnold is Chair of the Convention of the Irish Constitution, an organization tasked with reviewing the constitution and making recommendations to the Oireachtas. As well as this he is chairman of the Irish Times Trust, prior to this he was CEO of Concern Worldwide.

3.10. Data Analysis

The data from the interviews was recorded on an audio recording device and transcribed by the researcher following the completion of all the interviews. Once the data had been transcribed the researcher then summarised key themes that were noted through the transcribing process as well as through the initial interview process. The approach to the research then took on the form of a thematic analysis. This method of analysis was completed through the inductive process. As described by Saunders et al (2008, p. 491) the inductive approach allows for a less structured analysis based heavily on individual interpretation rather than the structured uniformity of the deductive approach. The main goal in the analysis of the data was to summarise the data, formulate themes the researcher noted in the data and discover those themes which remained most common throughout the data in order to best interpret their perspectives while at the same time not focusing too much on one particular interview. As Clarke and Braun (2006) noted; “thematic analysis involves the searching across a data set – be that a number of interviews or focus groups, or a range of texts – to find repeated patterns of meaning” (Clarke & Braun, 2006, p. 15). The summarising of data also assisted with the concept of cascading interviews discussed earlier as after each interview the researcher immediately transcribed the data, drew out key themes and points through the process of transcribing and discussed the themes with future interviewees in order to more deeply explore the themes and also understand different perspectives on the points made. Saunders et al (2008, p. 491-492) explain this by stating that “Through summarising you will become more conversant with the principle themes that have emerged from the interview or observation and how you would like to explore these further in forthcoming data collection sessions”.

This method of summarising and pinpointing themes was used during the primary data collection portion mainly due to its less structured approach than the other processes and its

application to the cascading interviews strategy. It allowed the researcher to gather themes from the data and utilise them before the primary data collection was completed, thus enabling a more rounded study of the areas that proved to be most relevant and enlightening to the study. The process of further thematic analysis and categorisation was employed after the primary data had been collected and utilised the themes gleaned from the transcribing process. The researcher then employed coding to sort through the data in order to access the themes already noted and other themes that helped answer the research questions. The coding occurred within the text itself, using chunks of text and a common thematic heading (or code) in order to cluster the data once the codes had been outlined. These codes were then categorised into groups where an overall theme has been noted.

The groups or themes selected were initially categorized through headings like similarities, differences and observations to keep in line with the focus of the study. After this the themes that proved most prevalent throughout each transcript were explored and advanced until a clear pattern was recognized that linked the codes of text within the theme. Once all the codes have been sorted into these themes, the researcher then began to narrow, merge and remove themes until a more focused structure became apparent. It was through this process that the focus of the themes outlined began to be changed and adapted, moving from their very raw form in the primary data collection stage to their more refined end product. The categories were continually revised and rearranged until there was meaning found in the data (Saunders, et al., 2008, p. 495) and the overall themes were combined and rearranged in order to test their applicability. The researcher also gathered the themes and sorted them to each specific question in order to identify relevancy and further establish common themes.

3.11. Researcher Biases:

The researcher knew both leaders who initially agreed to be interviewed on a personal level. Therefore there was an obvious bias as the researcher did not wish to portray them

negatively. Given the nature of the research was ethics based this bias could have proven to be an important issue. However this bias was counteracted by the nature of the study's focus. Since it was a comparison of perspectives, the researcher utilised the comparison to remain objective, focusing only on how they compare to each other rather than how it may portray the individuals. The other research questions rely mainly on their own opinions, which could potentially have shown some negative ethical inclination. However through the primary data collection stage there were no signs of unethical inclinations, which removed the need for the researcher to focus on avoiding this bias.

There was, also, the issue of bias when it came to the development of themes. During the data collection stage the researcher began to form themes he had noted for use in the analysis stage. While these themes were later developed and advanced, the overall concept behind the themes remained unchanged. For this reason any concept or theme that was put forth in the study was tested to see how it fared against any negative data found in the transcripts or previous studies as well as by seeking alternative explanations, as outlined by Saunders et al. (2008, pp. 495-496). Another issue was the generalisability of the research and how it was perceived as translating to a rounded concept applicable to larger samples. In order to remove researcher bias in this respect it was important to ensure that there was an appropriate sample selected and that the themes and concepts outlined by the researcher could be backed up by research already performed, thus allowing the concepts to be more effectively corroborated (Daly & Lumley, 2002, p. 299). Since the nature of this research involved in-depth interviews and a single individual perspective the dependability of the research would be difficult to emulate. This means that should another researcher attempt to follow this methodology and discover the same findings are unlikely to discover the exact same themes or traits. However this is considered part of the qualitative approach according to Marshall and Rossman (1999

cited by Shenton, 2004, p. 71) since the phenomenon being studied tends to change and adapt making any re-enactment of the study in the hope of yielding similar results difficult.

In order to further achieve results which are not marred by researcher bias a level of scrutiny must come from outside sources. Shenton (2004) insists on peer scrutiny when developing qualitative research by stating that “the fresh perspective that such individuals may be able to bring may allow them to challenge assumptions made by the investigator, whose closeness to the project frequently inhibits his or her ability to view it with real detachment” (Shenton, 2004, p. 67). As a result the study underwent a high level of scrutiny from peers prior to submission in order to ensure that the researcher had not fallen prey to bias or misinterpretation.

3.12. Research ethics

From an ethical standpoint, the researcher fell between the stances of universalism and situation ethics (Bryman & Bell, 2007, p. 129). Since achieving the stance of universalism would have proven to be very difficult as the research was qualitative interviews, the researcher moved from universalism towards situation ethics. This movement allowed for a less ethically constricted process without adhering fully to situation ethics. The researcher kept the interviewees informed of all aspects of the study during the process, thus keeping in line with universalism. One of the main ethical considerations concerning this research was maintaining objectivity. As outlined earlier, the structure of the research helped the researcher remain objective, since certain aspects promoted an objective stance, namely the comparison and discussion of viewpoints through thematic analysis, while the parts that may have proved compromising, such as the formulation of themes prior to the data analysis stage, were monitored through testing the themes. Other ethical concerns were obtaining informed consent, ensuring participants were not deceived and giving participants the right to withdraw

at any stage during the research. The approach to addressing and solving these concerns are outlined in the following ethical plan.

3.12.1. Outline of ethical plan

During the crafting of the proposal the interviewees who had already agreed to be a part of the study were informed about the subject and given a rough idea of the interview questions. After the secondary research had been performed the interviewees received the full interview guide in advance. Prior to the interviews, the researcher arranged suitable times with each of the interviewees at a location of their choosing to allow for maximum comfort possible. Each interviewee was asked to sign a form that outlined the purpose of the study and details their willingness to take part in the study. Once the interview had been conducted the researcher will begin compiling and coding the data remaining constantly vigilant of his biases and checking results accordingly. When a draft of the dissertation was completed the researcher notified each interviewee and sent them a copy for their review. Any information within the script which made them uncomfortable, such as private data or personal portrayal, was removed where requested. If the edit in some way affected any of the themes presented then the researcher retested said themes. Once the script was approved by all the interviewees involved and the researcher's supervisor, the final draft was then submitted.

3.13. Limitations

Since the study was taken through a non-probability sample the level of generalisability was very limited. The focus of the study was on four business leaders in Ireland, thus excluding the majority of Irish leaders from the study. The findings from the study identify themes that are similar between those in the study which cannot be viewed as applicable to any other study or sample from the perspective of generalisability. However, since the study was not based on any hypothesis the themes outlined in the study could prove applicable in terms of guiding future studies in this area. Therefore the goal of the findings was to gain insight into

this particular case study and examining the common themes resultant therein, with an emphasis on extrapolating those themes and comparing them with the literary review.

4. Findings

This section will outline and discuss the key findings of the study through the use of themes that were discovered and refined in the data analysis process. The focus will be to describe various themes that were discovered and to categorise them in relation to the research questions asked. Some of the themes outlined overlap in terms of their applicability to the question being considered, however the researcher has attempted to separate the themes as much as possible in favour of their relevancy to the questions asked.

4.1. How do business leaders in Ireland view business ethics and its importance?

4.1.1. Reputation and Transparency

As mentioned earlier, Jameson (2011) argued that only through a consistent ethical stance can a company earn the confidence of its employees and the public in terms of its business conduct and ethics. In this sense reputation and ethics are very important considerations and they can have adverse affects on each other which can ultimately affect public perceptions of the organization. Tom Arnold describes the reputational risks involved in large organizations:

“It becomes more explicitly important because there is a lot more focus on accountability, if large-scale business is not behaving to certain ethical standards and that becomes known, that’s very damaging for the business, and that become more evident. A lot of international big corporations are moving into the position now where they have explicit statements of their policies, ethical policies, and they have self examination arrangements to be able to report on them”

Gökmen and Öztürk (2012) noted that ethical corporations prove more successful than unethical corporations due to a more motivated workforce and lack of legal issues concerning their strategy and intentions. Therefore the importance of reputational considerations

becomes less of an issue when an organization behaves ethically since it is an inherent part of its structure. This point is highlighted by Conor Gouldson:

“Damage to a company’s reputation is the consequence which comes into play if an organisation is found to have committed some misdemeanour. Having ethical behavioural standards in place and embedded in an organisation is fundamental and will ensure that people in the organisation will do the right thing, without thinking about it and without having to be asked”

As a result, the focus on reputation can be considered by leaders as a by-product as long as the core structure and policies of an organization are effectively managed and maintained, since the organization can then operate without the reputational concerns involved in less ethical organizations. This idea of organizational reputation also has ties to the concept of transparency which the leaders in this study viewed as highly important to ethical considerations in governance. As Brid Horan describes:

“The other factor that has really increased is access to information. Social media is the most recent aspect of that but if you look over my working lifetime, people now have much more immediate access to what companies are doing and if companies do something wrong now with social media it’s known everywhere ... if a company behaves unethically and somebody becomes aware of it, it can now spread all over the world very quickly, so this brings a new form of transparency. We would like to think we are open and transparent in what we do but this is a new form of transparency because your customers and your staff can share what you are doing very very quickly so I think that has heightened awareness as well”

Therefore on a reputational level, the role of ethics is very important to the overall health of a company as it can ultimately affect both internal and external perceptions and confidence.

Transparency and reputation go together since the interviewee’s discussions on the

importance of reputation management and the negative risks associated with behaving unethically are tied into this increased level of transparency described by Brid Horan. The overall perspective on this aspect is that ethics are a requirement for building a strong reputation and instilling confidence in both the direct stakeholders of the organization as well as the general public.

4.1.2. The Financial Crisis highlights ethical considerations

As Drover, et al. (2012) discovered through their research that ethical concern was at a 30 year high. Given the financial crisis highlighted the overall negligence in terms of governance worldwide, leaders in this study have noticed an increased awareness of risk and how risks have increased since the collapse. However they also note that the crisis did not change the ethical climate to any degree, rather it put focus on certain aspects of it. Tom Arnold described the financial crisis and the ethical climate:

“I don’t think there has been any fundamental change but its more that there has been a greater emphasis as part of corporate governance on having more explicit policies in this regard, ethics, fraud etc, and in tandem with the focus on corporate governance, Concern was developing [these], some of which Concern was developing before the crisis but the crisis has highlighted these issues. The crisis didn’t stimulate it as we were already on the track of dealing with it but the crisis highlighted it”.

This conclusion was reached by others in the study as well, and the concept of the financial crisis shaping future ethical considerations was outlined by Conor Gouldson:

“I think that the financial crisis has demonstrated that the decisions you are taking today may well be viewed again in seven years time, in a different climate, so you must make sure that you are happy with them. I certainly think ethics are currently front of mind for most people.

We are conducting this interview in the week after the publication of the Anglo tapes so without doubt it is at the forefront of most peoples' minds.”

The financial crisis has therefore acted as an alarm, drawing attention from the public to the shortcomings of certain sectors, such as that of the banking sector in Ireland. This helped create awareness for the potential risks posed by both unethical leadership and the cascading affect of culture and values internally being tainted by the tone that was set. Leaders in this study, as a result, are more conscious of the issues that can arise from this and have also taken a keener awareness for the affects of the financial crisis on public perception. As David Begg describes when discussing whether ethics has seen a decline in importance or not:

“I think it’s probably what has happened in the banking sector, generally, internationally, has meant that it has been elevated in importance, I would say starting with the United States and the fact that people were assessing risk in a very off hand way, and the rating of derivatives had been [viewed as] much more secure than they actually were, as you know that precipitated the almost complete implosion of the global financial system.”

The financial crisis has been viewed by the leaders participating as a highlighting factor which allowed for the increased awareness for the ethical climate both domestically and internationally. It has also been viewed as not having a role in actual improvement of ethical standards. However not only has it highlighted the risks associated with the organizations overall behaviour but it has also increased risk awareness for incidents of fraud and theft due to financial pressure. As Brid Horan points out:

“In each business we have experienced the effects of the financial downturn, and that brings particular risks, for example there is an increased risk of theft of electricity and there is increased risk of theft of copper simply because people are under financial pressure. We also have increased risk of people not being able to pay their energy bills, and we have the ethical

dilemma of how you deal with that. I don't think there has been an internal increase in risk other than we need to be aware that employees who may be under financial pressure may be more inclined to commit fraud. We have no evidence of that by the way, but there is a heightened risk and we are aware of new sources of risk or level of risk.”

Another consideration that is highlighted by the financial crisis is one that was outlined by Hurst (2004) which is that ethical scandals in business are a result of the system outgrowing the rules in place, which results in gaps in regulation that leads to unethical practice. This topic of the system outgrowing the restraints of society is interesting as it will continually influence ethical consideration. David Begg broaches this topic when he discusses the nature of capitalism:

“you are dealing in capitalism you are dealing with a ravenous beast, that's the reality of it, this concept of creative destruction, it can produce enormous wealth for people but what it doesn't ever produce is any degree of social justice, that's the problem with it, and efforts to regulate it and control it are always going to be catching up”

As a result the overall perspective put forth by leaders on the subject of the financial crisis was that it increased the focus on ethical considerations and created awareness for business ethics in both the general public as well as business leaders worldwide. However as David points out, perhaps it is the system itself that is the issue rather than individual organizations and their ethics.

4.1.3. Teaching ethics; an area of debate

The concept of teaching ethics at an academic level is an area of debate amongst researchers, Ryan and Bisson (2011) discussed whether or not it could actually be taught, to which they did not manage to conclude on a definitive answer. They did however recognise the importance of ethics remaining topical in discussions. Rakas (2011) noted that culture plays

an important role in ethical considerations and as a result the establishing of a global ethical standard could prove difficult. This begs the question, can ethics be taught academically and if so will this be thought to a universal ethical standard or will it be defined by region and culture? The business leaders in the study differed in their viewpoints in the importance of academic business ethics with opinions varying and overlapping on different academic issues. Conor Gouldson described ethics as an inherent part of one's upbringing, making culture and values the most important aspect of one's ethical fundamentals and noting that academia cannot force ethical conduct on an individual at a grown up level:

“I don't believe that there is any difference between business and non-business ethics. I believe that the home is primarily where you pick up your core values, from your parents, from your family, from the society in which you develop. Ethics is fundamentally about doing what is right. I am not convinced that the lecture theatre is the appropriate place for such instruction.”

This is an interesting viewpoint as it ties in with the concept of culture being an important influence in the shaping of ethics and also brings up the discussion of whether ethics can actually be taught at an adult level or whether the culture and individuals we grow up with is in fact the deciding factor on our actions and ethical considerations as adults. Literature and research notes that the introduction of individuals to ethical dilemmas prior to entering a work environment can be beneficial, such as Mullane (2009) who also mentioned actually joining employees in the shaping of the ethics policy in order to engage them. In this sense perhaps the introduction of employees to ethical dilemmas as well as allowing them to participate in the production of a robust ethical climate. Brid Horan discussed this:

“In terms of training for people who are coming into the business world I think it's important that they understand the ethical dilemmas that can and do arise and develop an understanding

of their importance before they are faced with them. And then when they get involved in business life or in any organisation they will be equipped to play their part in ethical decision-making, If you go into a company like ESB or many other organisations that have hopefully well thought out policies, that's one thing, but very often people start their careers in companies where those policies aren't that well established, so it's important that they should have their own understanding of the issues”

Therefore the teaching of ethics could be viewed as important in terms exposing individuals and business professionals to ethical dilemmas which they may come across in their roles; however as Conor points out it may not be able to fundamentally change the attitudes of the individuals involved. Other perspectives gleaned from this study indicated it may be used to introduce them to compromising and difficult scenarios and enhance their considerations for best practice. Michael (2006) noted this when he discussed using the knowledge base to expand employees reasoning in regards to ethical dilemmas in order to move them past official legal sense and towards a deeper ethical understanding. As Drover et al (2012) pointed out, ethical concern is at a thirty year high and over the years academic ethics have advanced in terms of both their application and scope. Tom Arnold noted the increase of interest in ethics:

“it has been a developing trend in the last decade, in particular, and I know in UCD people have been talking about this, it also connected to the extra focus on corporate governance and the fact that institutions, public or private, their boards need to be clear about their responsibilities and part of their responsibilities include maintaining ethical standards and putting in place actual structured arrangements which ensure that those standards are firstly in place and secondly monitored”

As outlined in previously, the financial crisis is viewed by the leaders as highlighting the importance of ethics and ethical conduct in society, this ties in with the findings of Michael (2006) and the views outlined by Tom Arnold. With the increasing focus on ethical conduct caused by the financial crisis the idea of teaching or training individuals in an environment which introduces them to ethical dilemmas is one which could help contribute positively to the ethical climate of organizations. However the idea of culture and values and how they shape an individual's concepts of ethical conduct could cause issues when it comes to the universal teaching of ethical conduct.

4.1.4. Current Issues; Profit versus Ethics

Another theme which proved to be consistent in all the leaders was the idea of profit and ethics which were found thematically through their views on international business operations. Here they discussed current social issues worldwide and their views overlapped on points which they considered important from an ethical perspective. The topical issues mentioned varied however a theme was noted between two key areas, tax avoidance among large-scale corporations and the use of poor factory conditions by clothing companies to reduce overall operational costs. Brid Horan discusses the latter when asked about international business operations and ethics:

“Like many people, I have concerns at times. Perhaps we're all guilty of this, we're buying clothes or other items for prices that are extremely low, we sometimes wonder how they can be produced and transported for these prices. If you see a dress or a shirt for ten euro or five euro or whatever, you realise that there is a very good chance that it has been made by somebody in a factory in Bangladesh or another country where employment conditions are not ideal, they're awful. That is a dilemma for all of us. This relates to things like clothing, but also to certain food items. What are the conditions for those people who are producing the range of goods that we now have access to? So I wouldn't say it's a grievance against

companies but it's a concern I would have and it's hard to know what, other than having international standards and organisations like the international labour organization working to get international standards in place and in operation. This was never more important than it is now given the level of international trade.”

This proves to be a prevalent theme, namely the drive for profit versus ethical conduct. It is one which is outlined by Rakas (2011) when he notes that successful companies are those who do not distinguish profit from ethics, rather they integrate the two. While this may hold true, as mentioned earlier by Conor Gouldson, in terms of long term sustainability, it does not impact corporations who are solely driven by profit and not impeded by long-term ramifications on their reputation. David Begg also discusses the issue of poor work conditions utilised by certain clothing companies and the nature of the drive for profit versus ethical considerations:

“the most egregious recent example of it would be the clothes that we all wear made in places like Bangladesh, in extraordinarily bad conditions and you know that the factory there collapsed a few weeks ago, and companies are conscious of the reputational damage to themselves that might come out of this, supposedly some protocols are being put in place to try to ensure that these things improve, but I really don't believe it, at all, I think it's, you get action to get over the immediate crisis, but you don't really get any enforcement or anything like that, forcing costs down all the time will continue to be a feature of the capitalist system”

The other current issue that was discussed was the idea of taxation and large-scale corporations avoiding paying normal rates through various loopholes. The need for international regulation to be set in place to counteract such unethical practice is important to the stability of the system itself and the creation of a global ethical culture. This concept of a global ethical culture and the difficulties in overcoming cultural boundaries is discussed by

many researchers including Rakas (2011) and Blodgett et al (2009). However since profit and ethics are often separated rather than integrated, the goals of companies can be marred by unethical conduct. The study by Doyle et al (2009) had noted that risk management had effectively replaced ethics in the tax practice. The consequences of such a replacement could potentially remove any ethical consideration from decisions in this area. Therefore it may only be through increased regulation that ethical practice could be adhered to in certain sectors. David Begg discusses this point, as well as the nature of the Irish culture in terms of being business friendly:

“a lot of it is rooted in this “whatever we do we can’t do anything that would be remotely unfriendly to businesses”, it’s like corporation tax for example, some companies were revealed recently to be paying an effective tax rate of 2% where the nominal rate is 12.5%, I mean how is that? So unethical behaviour is almost structurally built into the system here unfortunately for that reason.”

Therefore, according to David Begg, the theme of profit versus ethics can be perceived as a cultural issue in Ireland, as long as Ireland continues to perpetuate this business friendly mentality. The mentality drives down the ethical side of the issue and focuses on incentives for businesses to operate domestically in Ireland, thus increasing the importance of allowing businesses to generate as much profit as possible, with less concern for the consequences to society and the ethics of appropriate business conduct. From an overall perspective this theme indicated leaders had a keen awareness for international business operations and the often conflicting nature of achieving profit and maintaining ethical standards that many companies face worldwide.

4.2. How do they view their role in shaping the ethics of their organization?

4.2.1. The Importance of Leadership

Thomas, et al. (2004) stressed the importance of leadership, particularly at an executive level, in shaping the morality and ethical awareness of an organization for better or worse. Leaders in the study have recognised the importance of this and have stressed this point. Tom Arnold noted this point while advising future business leaders:

“That they become familiar with the issue of business ethics, that they become aware of how it is relevant to their own instructions, and that they make sure that the board, who ultimately set the tone for an organization, are aware of these things and that there is a proper interaction
between board and management.”

This idea of leadership setting the tone for the organization is something that was also noted by Tomas, et al (2004). Similarly Ivanis (2012) viewed modern business leaders as setting the overall example for the company, meaning that the behaviour that these leaders adopt is likely to be emulated by employees. Conor Gouldson makes note of this when discussing the importance of leadership:

“I think it is essential. It sets the standard. There can be no room for deviation by senior management, so whatever the tone is, whatever the code is, whatever the agreed behaviour is,
without exception, the senior team needs to live it”

All the leaders who participated understood the importance of their position in setting the overall tone for the organization as well as the influence they held in shaping and changing that tone when the situation required it. When posed with a scenario, David Begg noted the difficulty inherent in changing a long accepted tradition in a workplace:

“So here’s the difficulty, where it is a long established practiced you can’t suddenly come in and say don’t do that you’re sacked, you have to say to people look this can’t go on and its changing and if people don’t change with it they are at risk it’s a disciplinary matter for the future, you can’t do that immediately cause you are changing the norms.”

This concept of changing culture will be discussed in the next theme, culture and values; however it is important to acknowledge it at this point since the recurring theme of leadership and its importance has an overriding influence on the idea of culture and values. Since both the leaders in the study and previous research in the area note the importance of leadership in shaping all aspects of an organization it is necessary to begin with this theme, given its all encompassing role. Brid Horan discussed the importance of leadership in relation to setting the correct atmosphere, she pointed out that policies also play an important role, however she noted that these policies will not be effective without assertive and defined leadership influence:

‘Critical, absolutely critical... the top of an organization cannot make an organization ethical in itself, it’s not enough just for the people at the top to be concerned about it, you have to do a lot more than that, but if the people at the top are not concerned, it definitely will not get priority in the organization. It is about setting the right tone, but it is also putting the right policies in place and overseeing them.’

Like the other leaders in the study, Brid stresses the importance of leadership in setting the overall tone, which also ties in with studies into the importance of leadership and ethics. She notes the importance of policies in shaping a more complete behavioural tone; however the importance of leadership is seen by her as a deciding factor in how an organization can reach its ethical potential.

4.2.2. Culture and Values Integrating Ethics

As discussed earlier, Von der Embse, et al., (2010) noted that having ethical policies is not enough to ensure that they will be adhered to; they instead debated the idea of having ethical safeguards to assist in recognising the deviation. However getting to the core of the issue involves the analysis of the internal environment of these organizations and understanding the organizational culture. Michael (2006) noted on rules providing a segue towards decisions that could essentially lead to immoral acts through their inapplicability in every conceivable situation; this idea of policies and rules providing structure but lacking the moral reasoning makes the need for the correct culture in an organization essential for its moral development. Brid Horan describes the concept of culture and values as the most important aspect of business ethics:

“The most important driver is the culture and values of the organization. Ultimately it comes down to people and how they’re going to behave, you know all the policies in the world written down on paper are as nothing if the right culture and ethos is not set in the organization. And it’s important not to have over-reliance on the formalities of process and procedures, they’re important, but over-reliance could fool you into thinking everything was fine.”

This viewpoint is interesting as she notes how too much focus on policies could lead to self deception from a leadership perspective, and that it is the internal working environment’s culture and values working in conjunction with the policies and procedures that helps create a structured ethical climate. Thomas et al (2004) noted this need for leaders to help develop the internal ethical climate of their organization by the use of structures in order to reach the point where the ethical climate is an integrated aspect of the culture and perceived norms. Therefore the use of policies and processes can help create a more ethical workplace but, as Brid points out, it must not be to the detriment of internal culture and values; it must work

alongside it, with a focus on the overall integration of the two. Conor Gouldson described the concept of ethics and its relationship with the culture and values of the organization:

“It is intrinsically part of the culture and value of the organization and I consider it to be one of the most important factors in achieving long term, sustainable success in business”

This concept of profit and ethics needing to be integrated for long-term success is outlined by Rakas (2011) when he noted that successful businesses combine ethics and profit rather than separating them into two entities. Also the idea that the integration of ethics with culture and value contributing to long-term sustainability is an interesting concept which is discussed by Jameson (2011) when he notes that ethical practice can instil confidence in both employees and the public. As a result the lack of ethical consideration can adversely affect the business and is viewed by leaders in the study as an intrinsically negative approach to the culture of the organization. As David Begg describes:

“We only have to look back over the last few years, or even that last few weeks, to look at the banks, we can see that there was a culture there where the masters of the universe thought they could do whatever they wanted to and that they could completely mislead the state authorities anyway they wanted, so my own impression of it is that there is a sort of level of tolerance, institutional tolerance of malpractice which is very debilitating for our reputation as a country.”

Thus there is a theme of awareness within the leaders who participated for the importance of culture and values in creating the correct ethical climate an organization and part of this drive for the correct culture stems from the negative impacts of behaving unethically on long-term sustainability. According to the leaders in the study, the importance of culture cannot be overlooked since it is only through the correct internal atmosphere that policies and processes can be properly maintained.

4.3. Given the different governing goals of profit and non-profit organizations how do the leaders' perspectives on ethics compare and contrast?

As revealed in the first section all the leaders partaking in the study recognised the value of ethics in both providing a sustainable future for their organizations and improving the internal culture of their organizations. Since all ethical viewpoints differed and given the open nature of the interview technique the task of pinpointing key differences and similarities proved quite difficult. However, through the thematic analysis an overall theme was revealed which appears to have shaped the opinions and perspectives of the business leaders involved and has proved to be an important influence on their ethical consideration, the theme in question is exposure.

4.3.1. Exposure; shaping ethical focus

In the discussion of academic teaching earlier it was noted that through exposing people to ethical dilemmas prior to their role it can help improve the ethical climate of the organization and prepare the individuals involved for compromising scenarios, a view which is corroborated by Mullane (2009). Following on this trend stems the idea that the exposure which the business leaders face to ethical conduct and compromising situations can help shape their views on what is important in ethics and what requires their attention. In this sense, the views of the business leaders partaking in this study can be contrasted from a profit and non-profit perspective through the theme of exposure. Looking at the non-profit side of the study, a large amount of ethical consideration was placed on external issues involving other countries, especially third world countries where Concern Worldwide operates. On discussing ethical dilemmas faced in this aspect Tom Arnold notes:

“where there were ethical dilemmas of a different kind were where Concern would be working in a lot of countries where there would be very poor standards of governance, and there could be questions as to whether the aid we’re bringing to those countries, whether

somehow or other were indirectly supporting very bad regimes, like for example in Zimbabwe we had this terrible regime of Robert Mugabe and Concern was at that stage operating food aid programs there which was actually covering half a million people and there was a question, should you be there, and was the fact that Concern was in a way filling those gaps were you somehow or other indirectly helping to sustain Mugabe in power. Then there were other issues there with allegations that food aid going into the likes of Zimbabwe was being channelled preferentially towards government supporters, now Concern would always do its best to ensure that it wasn't going to particular people, that it was going to the people who needed it. So they were more the kind of ethical dilemmas that one would be faced with rather than were you trading or behaving honestly because that was a given."

This type of ethical dilemma is not an area where the profit business leaders in the study would have to focus their attention since they do not operate in these types of countries or face these kind of issues. However, extending the non-profit perspective of ethical dilemmas, David Begg discussed similar themes from the perspective of raising funds to help the impoverished:

"it's not so tricky here or in America because you have very well laid down standards of accountability and accounting procedures so you have auditors who will correct any difficulties that you can't foresee. But when you go to the third world it's not so easy because the standards are not the same, and if you are using local auditors you are not quite as sure but the donors who give you money expect that money to be accounted for just by the same standards as it is in Europe, so being able to that is tricky. Let's say an African family have one bright child in it, and everyone in the family and extended family pitches in and he becomes an accountant. There is the difficulty after that that everyone who has contributed to his education will be looking for him to "look after the family members". It's a much trickier

environment than here, the quality of the standards are lower and you have that social pressure.”

The focus in terms of the non-profit leaders is guided by the imperative of channelling goodwill to the most appropriate and applicable social issues around the world. Since they are dealing with developing countries where there may be poor governance and infrastructure, the range of ethical dilemmas encountered on a regular basis is dramatically increased. Since the major consideration is the funding of public donations to projects that will benefit those in need it is an imperative that these dilemmas are addressed and that the donations do not inadvertently cause harm. This point was stressed by David Begg:

“The first principle is do no harm, that is really important, that sounds strange, almost, when your mission is to do good that you must first check that it will not do harm, so that’s the simple biding rule of intervention”

This appears to be the key to the focus of the non-profit leaders in this study and is likely to be a contributing factor to how they perceive ethics and ethical considerations. The premise of charity makes the dilemmas the leaders in this study unique to the non-profit side, on the profit side the dilemmas faced are of a different nature due to the different location and focus of their operations. A key ethical concern for the profit leaders is the concern over customer care and internal operations. Basically the concern seems to differ due to the points at which both sides are exposed to ethical considerations. The profit side is exposed to these ethical considerations largely through interactions with its customers since this the point of contact is externally. As a result there is a focus on customer safety and ethical treatment. Brid notes this:

“we make a very dangerous product [electricity] and we distribute it into everybody’s home so we’re very risk aware in terms of physical risk ... we also have increased risk of people not being able to pay their bills, and we have the ethical dilemma of how you deal with that”

Brid also notes that this type of ethical dilemma requires internal policies in order to allow employees to effectively deal with the situation:

“you take somebody on the frontline dealing with a customer who can’t pay their bill and they’ve got an ethical dilemma, on the one hand you have sympathy for this person talking about how they can’t pay their bill, but if the person on the end of the phone uses sympathy every time and writes off every euro then our business is going to go down the swanny, so they have an ethical dilemma - what is the right thing to do, for the company which needs to collect its debts to survive and also has a profit mandate and for the customer who is having difficulties. We try to have a balanced approach. We give staff an overall framework that actually supports them making an ethical and reasoned decision while working with customers to agree a solution that works for them..”

As a result of this there is a keen focus for the profit leaders on the customers and the interactions the business has with the customers. Since ethical dilemmas are likely to arise, such as those outlined already, it is imperative that leaders have procedures in place to deal with these issues effectively and compassionately as these interactions with the customer are the organizations main point of dealing with the external environment and the ethical situations therein. Conor Gouldson also points out this focus on the customer:

“We do right by our customer and always have done right by them. Whether it be during the sales process, handling policy maintenance type issues or the like we strive always to be nothing short of excellent. If we fall short of a customer’s reasonable expectations, and let’s be honest, sometimes we do for whatever reason, we cannot be found wanting and I believe

that we are not found wanting. We do this because it is the right thing to do and because the satisfaction of our customers is and has always been central to the success of our business.”

Therefore, the resulting conclusion is that in terms of external ethical focus, profit and non-profit leaders display different views due to the very different types of organizations they are running. The non-profit side, in this study, is much more exposed to other countries and the ethical dilemma of correctly channelling goodwill to developing countries, while the profit side is more exposed to end consumers and the ethical dilemmas that exist in service provision, therefore both sides display a contrasting focus. However when it comes to the leaders views on internal governance there is a consistency throughout the profit and non-profit side. As outlined previously all the leaders recognize the importance of their own position in shaping the internal ethical climate. To further shape this climate they note that the combination of culture and values with the policies of the organization helps create the correct atmosphere. Therefore while the perspectives of the leaders in the study differed in terms of their external focus and awareness, the internal organizational perspectives remained similar in terms of their focus on governance and culture.

5. Conclusions

As Gökmen & Öztürk (2012) noted, the role of leaders is important in shaping the ethical tone of an organization, therefore the opinions they hold on the subject of ethics and how they view its importance are integral to the overall ethical climate created within the organization. In this dissertation, the researcher sought to study the perspectives business leaders in Ireland held on the subject of ethics; both at an academic and organizational level. The researcher also sought to compare the perspectives of these leaders by focusing on leaders from profit and non-profit organizations. This was due to a previous study in the area performed by Lukes and Stephan (2012) which discovered different motivations between leaders in profit and non-profit organizations.

Through an interpretivist approach the researcher focused on a small sample of two business leaders from each sector, profit and non-profit. Due to the nature of the research the case study format was chosen, with the use of in-depth interviews as the data collection tool. The choice of using a thematic analysis was decided upon, based once again on the nature of the research and the need to draw upon themes within the data collected that provide insight into the research questions asked. The researcher noted bias through both the initial data collection process as well as during the analysis stage due to factors including both personal relationships with certain interviewees and thematic focus being guided primarily by initial interview process. Research ethics were established by establishing a position between universalism and situation ethics in order to best avoid distorting the organic nature of the interview process.

Through the research themes were extrapolated that showed aspects where all the interviewees had displayed some sort of commonality. In relation to business ethics and its importance, themes included reputation and transparency, the financial crisis highlighting ethical considerations, teaching ethics; an area of debate and Current Issues; Profit versus

Ethics. Within these themes the interviewees displayed awareness for ethical considerations and the importance ethics plays in business. Through reputation and transparency they noted that in terms of public perception ethics is important from a reputational standpoint. Therefore it is important for companies to maintain a level of transparency and through this display their ethical standing. This ties in with Jameson (2011) and the argument that a consistent ethical stance is required to earn stakeholder confidence. The financial crisis highlighting ethical considerations was a theme discussed by business leaders in which they noted that while the financial crisis did not change the ethical climate worldwide, it did increase the focus on ethical conduct and highlight the issues involved. Teaching ethics; an area of debate was a theme in which each interviewee expressed different opinions around the subject of ethics in academia. While all interviewees understood and conveyed the importance of ethics in business, the teaching of ethics remained an area of debate. Issues highlighted in this theme were the concept of ethics being innate versus teaching ethics as a tool of preparation for future ethical dilemmas. The theme of Current Issues: Profit versus Ethics displayed the interviewee's thoughts on the competition between the drive for achieving profit and the need to behave ethically. The leaders conveyed through their views on domestic and worldwide business ethics how there is ultimately a conflict in many businesses between this drive for profit and ethical responsibility. One of the most interesting points made in this theme, one made by David Begg, was the idea of this theme being a cultural issue in terms of Ireland and its business friendly attitude.

In terms of the leaders perceptions of their own role in shaping the ethics of their organization two common themes were discovered. These were the importance of leadership and culture and values integrating ethics. With the importance of leadership all leaders recognized how their role can shape the overall ethical tone of the organization. This tied in with studies performed by Ivanis (2012) and Thomas et al (2004). The theme of culture and values

integrating ethics can be perceived as a sub theme of the importance of leadership since leaders help to shape the overall culture and values of their individual organizations. In this theme all leaders expressed awareness for the effect of internal organizational culture on the ethical climate of their organization. Fostering and developing this culture through values was shown to be deeply important to the leaders as it creates a tonality which policies cannot create on their own.

In terms of comparing the perspectives on ethics from the profit and non-profit side, one overarching theme was discovered by the researcher. This was exposure; shaping ethical focus. The theme was based around the concept that the level of exposure leaders are faced with towards different ethical dilemmas and issues shapes the overall focus they place on ethics. Those leaders in non-profit organizations showed a larger focus on third world conditions and the issues involved in external ethical situations. This was due to the two leaders having a background in charities where the focus was on channelling goodwill to the appropriate cause, thus exposing them to a greater amount of external ethical dilemmas. On the profit side leaders were more exposed to domestic issues relating to customers and employees due to the nature of their business operations. This meant that their focus was placed more on issues relating to staff and customers as these were the areas where ethical dilemmas arose. Concluding from this was the idea that both profit and non-profit leaders in the study showed awareness for ethical considerations, however the focus of these considerations were different in certain instances due to their work history and the nature of their organizations.

6. Recommendations

The area of profit and non-profit comparisons is one which has been overlooked to a large extent. While studies have been performed such as those discussed by Hernandez et al. (2012), Lukes and Stephan (2012), Aaker et al (2010), Birdi et al. (2007), Witzig et al. (2012), Sav (2012) and Fox and Bonnie (2012), the area of leadership and profit and non-profit comparisons is one which still has many avenues of research available. From an ethical standpoint, profit and non-profit comparisons would also provide a deeper insight into the nature of the two sectors. While this study focused on qualitative analysis, the use of quantitative analysis through surveys could be employed in order to ascertain different perspectives on a more structured level. The concept of exposure and ethics could also be advanced further through studies into how exposure to certain ethical situations can shape an individual's views on importance of ethics. The role of the financial crisis in highlighting ethical concern could be advanced through studies, especially considering how they could be linked to Drover et al. (2012) and ethical concern increasing to a 30 year high.

Another aspect of study to be recommended is a deeper study into the importance of leaders in shaping the overall tone of their organization, both ethically and otherwise. The leaders in this study showed a keen awareness for the importance of their position in setting a tone for the organization. These studies would be following along the line of Thomas et al. (2004) by discussing the importance of leadership in shaping the morality of an organization. However to truly understand the importance of leadership in shaping the internal ethical climate of an organization, in-depth studies would be required. These would involve case studies of specific organizations and would utilise a myriad of research techniques in order to ascertain the importance of leadership at every level of the organization.

7. Reflections on Own Learning

Please note that for the duration of this section the researcher will refer to himself in the first person, in order to produce a more reflective and involved discussion.

7.1. Introduction

This dissertation project was the first experience I had with a master's level research program. Prior to this, the academic research I focused on was completely secondary research, which meant that certain aspects of the study, namely the literary review, proved easier to create than others, namely the findings. However, all parts of the project proved ultimately rewarding. In the beginning I found the idea of accomplishing a master's dissertation incredibly daunting, and one which I could not conceive myself finishing. However as time went on, the insurmountable task became more structured and achievable. Systematically, I found myself becoming more and more involved in the project, which removed some of the apprehension I initially had, and as my interest in the topic grew, so did my knowledge on both the area of study and the correct approaches to apply to each section. Throughout the process issues arose which I had never encountered before, providing me with firsthand insight into how best to approach each situation. The nature of the research also improved my knowledge, in terms of understanding the individuals who took part in the study and learning from their perspectives. Since I was studying business leaders, their insights proved to be highly valuable and opened my mind to the issues they face on a regular basis and the areas they view as being important in relation to the subject of business ethics and in relation to business management. Each section of the dissertation provided its own unique learning experience, which will be explored in the following reflection. The reflection on own learning will discuss my journey through the dissertation and the value added as a result. I will break the reflections into three key stages: Secondary research, Primary Research, Analysis and Final draft, as these stages each involved different academic focuses,

stemming from the background knowledge acquisition all the way up to the holistic interpretation of the entire process.

7.2. Secondary Research

This stage created value through both acquiring knowledge on the subject as well as introducing me to academic processes. At the beginning of this stage, I found myself at a loss on where to begin and how to shape the research. While I had chosen a focus for my topic, I felt I had a long way to go in terms of research and design. I focused on reading background literature around the subject of ethics and categorizing them into key areas based on the research involved and the relationship with the study. These areas broke down into: Business ethics, business leaders and ethics, perspectives on ethics and their comparisons and Ireland and ethics. Through these loose categorizations I was able to form a basic structure for my literature review. It was in this way that my initial research began to take shape. At this time I also contacted my supervisor, asking him questions regarding the interview guide I was formulating and how best to proceed with it. It was through this initial contact with him that I learned about some of the issues I would face with my choice to utilize qualitative in-depth interviews in a partly comparative study. Since comparisons in in-depth interviews could prove difficult, he suggested including some scenario questions to help guide the focus of the study. This allowed me to formulate a more structured interview guide. Through this I learned that choosing the correct academic tools in the methodology is essential as it guides how the research will progress. As I continued reading my knowledge of journals and studies began to expand and this was utilised later when outlining and discussing my findings as I could relate them to the secondary research. This was likely due to the fact that the initial research had allowed me to formulate concepts which I then applied on a subconscious level to the thematic analysis stage. In fact the secondary research formed the basis for the rest of the dissertation. In terms of skills and knowledge gleaned for future employment, the nature

of the study was relevant to business and leadership, which is something I can draw on in my career. Awareness for the ethical conduct and the different ethical considerations required in business management were also gleaned at this stage. At a more fundamental level, my skill in researching a topic and applying the knowledge to formulate new ideas or advance existing ones has been honed. The application of this skill will come in useful in a business career as it will allow for in-depth analysis of current issues with the pursuit of gaps or errors in mind.

7.3. Primary Research

This stage provided a large amount of learning due to the nature of the research and the research approach chosen. Since it involved in-depth interviews I was introduced to a new level of interpersonal communication. I had never performed an interview prior to this and interviewing business leaders proved to be quite intimidating given their status and confidence. However I managed to approach the interviews in a manner that allowed them to openly answer questions and I used the knowledge gleaned from my secondary research to question more deeply issues that proved interesting in the interview. One issue I noted with this stage of the research was my continual need to remain agreeable and positive during each interview. While literature had warned me to remain neutral during the interviews in order to remove as much bias as possible, I found myself unable to do this. Perhaps it was due to deference but I found myself agreeing or complimenting the points the leaders made and apologising unnecessarily when I stumbled on a question. However I found as the interviews went on I became more comfortable with the situation and this reaction lessened. Regardless, even in the final interview I still struggled to remain neutral. This draws attention to an issue that could become more prevalent in my career, and that is agreeing to plans of action due to fear of breaking social cohesion, rather than voicing my opinions on the subject. The study gave me the opportunity to notice this issue before it became an impediment to my career advancement. Being too agreeable in workplace situations could lead to me not giving my

valid and relevant viewpoint which is necessary in any organization for good decision making.

During the interviews I began to form my main themes which I planned to discuss in my findings. This method I found incredibly useful as my themes began forming, changing and becoming clearer as the interviews went on. My theme of exposure for the comparative questions came entirely from the primary data collection stage; it was merely tested in the following stage to ensure validity. In this area I learned the importance of remaining observant during data collection and continually refining and changing the conclusions you perceive until they apply to the study and remain valid to previous studies. However once again I worry that the interviews perhaps lead my thematic focus and caused me to overlook some obvious themes in the transcripts which an observer who had not participated in the interview might have noticed. This brings up an issue which I had trouble with throughout, which was attempting to remain unbiased. This issue will be explored more deeply in the next stage.

7.4. Analysis and Final Draft

During this stage the main obstacle was the influence of bias on my research. I was aware that every choice I made was influenced by my own experiences and that no decision could be wholly unbiased. This is one of the governing reasons for me selecting the interpretivist mode of philosophy to underline my research. As I mentioned in the dissertation, Walsham (1993) noted how the interpretivist framework views research through the concept that no approach can be entirely objective. However I felt that every aspect of my analysis was under the influence of bias. Through the collection of primary research I had formulated themes which I had noticed throughout the interviews. These themes were basically prevalent points that came up through discourse with the interviewees. However I wonder if this process marred my overall analysis since I ended up focusing on the themes I discovered initially. In

the analysis and findings stage I found myself honing my original themes using the interview transcripts and pulling out chunks of text that related to them. In a sense the primary research is integral to the process and as a result finding these themes within that stage and advancing them in the analysis stage could be viewed as a natural part of the process. The ability to understand bias and the forms it takes is something this dissertation process has taught me. It has shown me how every decision I make is ultimately compromised by some form of bias. Another area of concern was the ethical implications of my research and its influence on bias. Given that the interviewees were accommodating my interviews and allowing me to document my findings, I felt a certain level of bias towards my portrayal of them in my results. Therefore, in order to eliminate this compromising situation, I focused on topics of discussion they brought up rather than my interpretations of their true intentions. In this way I could just focus on their perspectives on the subject, which would only prove compromising if they had shown some unethical predispositions, which thankfully, none of them did. So from this perspective I was able to counteract my personal biases through the nature of the studies focus as well as through peer review. This leads me onto the value this process has created. In future career roles, I will constantly be prone to biases and therefore need to be aware of this weakness and remain analytical in my decision making. In this sense the dissertation has created awareness for personal bias and taught me approaches to avoiding bias and its influence. I also found the only true approach to avoiding a biased decision is altering the goal of the outcome in such a way that it disregards said biases or removing yourself from the decision entirely. Another area where I felt my experience advanced was during the final weeks and the creation and amalgamation of all my data into one coherent document. This required a large amount of effective time management and co-ordination of my resources. The applications of this experience to future employment roles could prove

indispensable as it has improved my functionality and overall effectiveness in producing results under tight deadlines.

7.5. Conclusion

As this was my first project that involved primary research it involved a rather steep learning curve. However it also provided me with knowledge and experience that can be utilised in both academic and workplace situations. The key areas I noted through this reflection were my mannerisms during the data collection and my biases throughout. My mannerisms during the interview stage taught me the need to be more assertive. This applies to situations outside of interviews also as my agreeable nature could lead to negative consequences in my future career. Recognising bias and choosing the correct approach in order to avoid its influence is another aspect of my learning which was developed throughout the dissertation process. The application of this can be considered in all future career roles as well as academic situations. In effect it has allowed me to become more aware of external and internal influences and counteract their influence on my judgement by either changing the goal of the process to increase my objectivity or remove myself from the situation entirely. Time management came into play throughout the dissertation due to the short timeframe and quantity of research involved. This also remains applicable beyond the scope of the dissertation as I can use this skill in future roles.

8. Appendices

8.1. Interview Guide

Opening Questions:

Can you outline the organization you work for and its functions?

Can you outline your role within the organization?

Can you describe your career prior to your current occupation?

Questions on own organization and governance:

What do you feel are the most important three (or more) considerations when governing an organization?

How do you view business ethics and its importance?

How, in your opinion, is your organization fairing from an ethical standpoint?

- Both internally and externally, from how society views your organization to internal policies and culture

Have you noticed any changes in the internal ethical climate of your organization since the financial crisis?

Do you ever encounter ethical dilemmas in your role? Have you any examples?

As a leader, how important do you perceive your role is in setting an ethical tone within the organization?

Does your company have an official ethics policy?

How do you feel about the ethical policies within your organization? Did you have an influence in their creation?

How do you monitor adherence to ethical policies in your organization?

Does your company have an individual responsible for enforcing and maintaining ethical standards?

Do your employees agree to an ethics policy? How often is this agreement renewed?

Scenario ethics Questions:

You become aware that your organization is behaving in an unethical fashion, when you discuss the issue with your colleagues it becomes clear that everyone is aware of the issue and consider it normal practice. How would you approach this situation?

One of your employees reports that certain department is informing the public about confidential personnel information from the employee database, through investigation it becomes clear that a large portion of the department is involved. How would you approach this situation?

Questions on ethics in Irish business:

Do you think business ethics plays an important role in Irish business?

How do you feel about the ethical climate in Irish business currently? Has it seen an improvement?

How do you view the profit/non-profit sector in Ireland currently from an ethical standpoint?

Do you think it has improved in overall corporate governance over time?

In terms of your own sector, how do you feel its ethical climate compares with that of the profit/non-profit sector?

Questions on ethics in international business:

Has ethics become more important to business leaders worldwide in recent years or has its priority seen a decline?

From a global standpoint, how do you feel about business ethics and ethical practices worldwide? Do you have any particular grievances with any business operations abroad from an ethical standpoint?

Questions on the importance of academic teaching of business ethics:

Have you ever attended any classes on business ethics?

How do you view the importance of the teaching business ethics to future business leaders/professionals?

What advice would you give to future business leaders/professionals on the subject of business ethics?

Thank you so much for your participation in this interview

8.2. Confidentiality Agreement

As an Interviewee taking part in this study, you agree to have your name and position included in the study. Any content discussed in the interview may be used as part of the research study. This interview will be recorded using an audio device and the data recorded will be transferred word for word into text. The researcher agrees to not deceive the interviewee in the nature of the research, nor will the researcher include any information in the final study that makes you, the interviewee, uncomfortable. All interviewees will receive

a copy of the final draft for their review in order to confirm the content and ensure they are comfortable with it. Should the interviewee feel uncomfortable with any part of the draft, they have the right to have said parts omitted from the final document. The interviewee also reserves the right to refuse participation at any point, after which all data they have contributed will be erased. None of the data from this interview will be used for any other purpose than the study outlined.

Signature of Interviewee:

Signature of Researcher:

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