

**UNETHICAL BEHAVIOUR OF MANAGERS IN THE
PUBLIC AND PRIVATE CORPORATE ORGANISATIONS
IN NIGERIA**

By

UCHE, CHIDINMA BRIDGET NWAKAEGO

M.Sc (Unilag), B.Sc (Hons.) (Unilag)

MATRIC NO. 841002146

**A Thesis Submitted to the School of Post Graduate Studies,
University of Lagos, in Partial Fulfillment of the Requirements for
the Award of Doctor of Philosophy (Ph.D) Degree in Business
Administration**

NOVEMBER, 2012

**SCHOOL OF POST GRADUATE STUDIES
UNIVERSITY OF LAGOS**

CERTIFICATION

This is to certify that the Thesis:
*Unethical Behaviour of Managers in the Public and Private Corporate Organizations in
Nigeria*

Submitted to the
School of Postgraduate studies
University of Lagos,
For the award of the degree of

DOCTOR OF PHILOSOPHY (Ph.D)
is a record of original research work carried out

By

Uche, Chidinma Bridget Nwakaego

In the Department of Business Administration, University of Lagos, Yaba, Lagos, Nigeria

_____ Author's Name	_____ Signature	_____ Date
_____ 1st Supervisor's Name	_____ Signature	_____ Date
_____ 2nd Supervisor's Name	_____ Signature	_____ Date
_____ 1st Internal Examiner	_____ Signature	_____ Date
_____ 2nd Internal Examiner	_____ Signature	_____ Date
_____ External Examiner	_____ Signature	_____ Date
_____	_____	_____

SPGS Representative

Signature

Date

DEDICATION

To Almighty God
for making it possible for
me to realize this dream

ACKNOWLEDGEMENTS

The completion and success of this thesis are the result of the collective efforts of so many people. I am therefore, indebted to them but can only mention a few.

I sincerely appreciate the patience, ambience and kind gesture of my Supervisors, Professor B.E.A Oghojafor and Dr. O.J.K Ogundele, who painstakingly read over my work, proffered invaluable suggestions and corrections, constructive criticisms, scholarly and intellectual guidance.

I acknowledge the moral and academic support of the entire members of the Faculty of Business Administration, School of Post Graduate Studies and the entire University Community. More people who are worthy of mention have participated actively from the inception to the conclusion of this work. They are: Prof. S. Banjoko, Prof. J. Oni, Prof. W. Iyiegbuniwe, Prof. Eddy Omolehinwa, Prof. Fajana, Prof. K. R. Ojikutu, Dr. (Mrs.) Ajibolade, Dr. S. B. Adeyemi, R. Adeleke, Dr. C. Obisi, Dr. Mojekwu, Dr. (Mrs.) B. Dixon-Ogbechie, Dr. (Mrs.) V. Oyene, Dr. (Mrs.) R. Igwe, Dr. (Mrs.) F. Bameke, Prof. (Mrs.) Olusakin, Dr. F Umukoro, Mrs. R. Danesi, Dr. (Mrs.) F. Olowokudejo, Mrs. Uwadike, Mr. C. Onyeiwu, Dr. Oluwafemi Mr. Aduloju, Dr. O. Kuye, Mr. F. Olayemi, Mrs, J. Iyiegbuniwe, Mr. Tunji Dakare, Mr. P. Okonji, Mr. Chidi Eberegbulan, Mr. Seyi Sode, Mr. Ken Ikenwa, Mr. Bakare, Late Prof. N. M. Asika – may his soul rest in peace, Dr. Ibiwoye, Dr. Ige, Dr. E. Oyatoye, Mrs. M. Adebayo (rtd), Mercy, Dr. (Mrs.) Opara, Dr. Ezike, Dr. Hammodu Dallah, Mr. Obalola, Dr. and Dr. (Mrs.) Anyika. Special thanks and appreciation go to the Dean of Post Graduate Studies, Prof. O. Chukwu, Dr. E. Adedun, the members of the Academic programmes Committee of

the Post-Graduate School and the entire staff of the school of Post Graduate School. You are a wonderful breed.

A number of academic colleagues also contributed to the success of this thesis: Adebakin, Mba, Ifekwem, Ogunyemi, Uche, and Badejo. You are all appreciated.

To my numerous friends whose names are inexhaustible, I say thank you to all and sundry. The secretarial staff the indefatigable Gloria, Albert, Onyinyechi, Chinyere and my grandson, Chuka you such a wonderful grandson- sitting awake all night sourcing the internet to give me information on ethics. May God crown your efforts in your studies with resounding success. You are all appreciated.

I am deeply indebted to my children-Chizoma and Lotanna, Ikenna and Uzo, Kemafo and Simon, Akwugo, Nnanna, Dume, Segun and my husband whose support, both morally, financially and understanding helped bring this work to fruition.

To all my grandchildren – Chuka, Emeka, Ezemba, Ebuka, Anthony, Lukachukwu, Golie and Princess Eserosa, I say thank you all for your understanding, especially when I have to sleep in school instead of playing with you. I love you all.

To my late parents, Albert Chiaka and Grace Onyebuchi Anurukem, I love you so much but regret you did not live to attend the Ph.D convocation which you so eagerly desired. God knows best.

To my amiable, humble, patient and wonderful co-ordinators, Dr. P. K. Ladipo, Dr. Soji George and Dr. S. Adebisi who all played significant roles in this work, I say thanks and God bless you all abundantly. To others not mentioned here, may

Almighty God reward and bless you all abundantly for your contributions towards the successful completion of this programme.

ABSTRACT

It is a sad truth that the employees of just about every business, in every business, will occasionally encounter team members who are taking part in unethical behaviours. Such unethical behaviours include a wide variety of different activities. Among the most common unethical business behaviour of employees are making long-distance calls on business lines, duplicating software for use at home, falsifying the number of hours worked, or much more serious and illegal practices such as embezzling money from the business or falsifying business records. This study investigated Unethical Behaviour of managers in Public and Private Corporate Organisations” using selected companies in Nigeria. Survey method of research was mainly used in the study. Method of data collection was structured questionnaire administered on managers of selected companies in Nigeria. A sample size of 560 managers was selected for the study using stratified random sampling method, out of which 220 copies of the questionnaires were received and adjudged usable for the analysis. Analysis of data was carried out with the aid of Statistical Packages for Social Sciences (SPSS v. 14). Findings revealed that both public and private organizations encourage ethical practices in organizations, correlation coefficient value for CCPVT and STEAL was $r = .740^{**}$ RISKK, WHSTB and ARRST were ($r = .3.92$; $r = .066$ and $r = 0.236$) all positively correlate, the level of corruption in the country has a significant effect on the operations of managers in both private and public organizations, that managers in both public and private sectors resist corporate unethical standards in their operations in an attempt to achieve organisations’ objectives, while KLTMC and GODFR were ($r = 0.384$ and $r = 0.135$), CRDT, FLSDL and ACAST were ($r = 0.352$, $r = 0.324$ and $r = 0.312$). For the last hypothesis the coefficient for INSRS and JUDOR were ($r = 0.475$ and $r = 0.426$) respectively. The implications of these results were that top management officers in either public or private organizations encourage honesty and openness among workers in their organizations. The study therefore recommended that efforts should be made to reduce or totally prevent any act of embezzlement in either the public or private organizations in Nigeria through the use of control system and work procedure. Effort by any employee to circumvent the accepted work procedure should therefore be conceived as a means of sabotaging the organization’s good intention towards effective performance and productivity.

TABLE OF CONTENTS

	Pages
Title page	i
Certification	ii
Dedication	iii
Acknowledgment	iv
Abstract	v
Table of contents	vi
List of Figure	vii
List of Tables	viii
 Chapter One: Introduction	
1.1 Background to the Study	1
1.2 Statement of the Problem	13
1.3 Objectives of the Study	14
1.4 Research Questions	14
1.5 Research Hypotheses	15
1.6 Significance of the Study	16
1.7 Scope of the Study	17
1.8 Limitations	18
1.9 Theoretical/Conceptual Framework	18
1.10 Operational Definitions of Terms	25
 Chapter Two: A Review of Related Literature	
2.0 Introduction	32
2.1 Ethical Values	50
2.2 Managerial Ethical Behaviour	52
2.3 Organizational and Managerial Issues	56

2.4	Perceived Ethical Values in the Public Service	58
2.5	Managerial Ethics	62
2.6	Public and Private Organizations: A Comparison	64
2.7	Relationship with the Environment	70
2.8	Scope and Contents of Decisions	73
2.9	Perceived Ethical Values in Public and Private Administration	76
2.10	Code of Conduct for Public Officers in Nigeria – (1999 Constitution of Nigeria)	80
2.11	Perceived Corporate Illegality	85
2.12	Work Ethics	87
2.13	Organizational culture and ethical behavior	92
2.14	Promoting an Ethical Climate	94
2.15	Managerial Behaviour Influence	98

Chapter Three: Methodology

3.1	Introduction	101
3.2	Research Design	101
3.3	Population of the Study	102
3.4	Sample	103
3.5	Sample Size	103
3.6	Sampling Method	104
3.7	Research Instruments	109
3.8	Validation of the Instrument	111
3.9	Reliability of the Instrument	111
3.10	Method of Data Collection	112
3.11	Method of Data Analysis	113

Chapter Four: Data Presentation, Analysis and Interpretation

4.1	Introduction	115
4.2	Section A: Analysis of Questionnaire	115
4.3	Section B: Analysis of Respondents Pattern	116
4.4	Section C: Analysis of Data on Research Questions	120

Chapter Five: Summary, Conclusions and Recommendations

5.1	Summary and Discussion of the Research Findings	145
5.1.1	Summary of Findings	145
5.1.2	Discussion of Research Findings	147
5.2	Conclusions	151
5.3	Recommendations	153
5.4	Contributions to Knowledge	158
5.5	Suggestions for Further Studies	160
5.6	Implications of Research Findings for Managers	161

Bibliography	164
---------------------	------------

Appendix: Brief History of Companies Under Study	179
---	------------

Questionnaire	191
----------------------	------------

Appendices	192
-------------------	------------

Appendix I: Research Instrument	193
--	------------

Appendix II: Data Analysis Sheet	199
---	------------

Appendix III: Raw Data Sheet	200
-------------------------------------	------------

LIST OF FIGURES

2.1:	Behavioural Model of Ethical and Unethical Behaviour	43
2.2:	Model of Ethical Behaviour in the Workplace 1995	44
2.3:	Cressey's Triangle	46
2.4:	Rest's Four Component Model of Ethical Decision Making (1984 &1986)	49
2.5:	Person– Situation Interactionist Model	50
2.6:	Model of Individual and Environmental Influences	52
2.7:	A Synthesis Model	53
2. 8:	An Issue Contingent Model of Ethical Decision-Making	55
2.9:	A Proposed General Ethical Decision Making Model	56
2.10:	A Causal Analysis Model of Ethical Decision-Making Behaviour in Business	57
2.11:	Baucus and Near's Model (1991)_	94

LIST OF TABLES

3.1:	Federal Government Establishments - Ministry of Information and Communication	114
3.2:	Federal Government Establishments - Ministry of Finance	114
3.3:	Federal Government Parastatals - Nigeria Television Authority	115
3.4:	Federal Government Parastatals - Nigeria Ports Authority	115
3.5:	Private Sector Organization Manufacturing - Nestle Nigeria Plc	115
3.6:	Private Sector Organization - Cadbury Nig. Plc.	116
3.7:	Private Sector Organization - Telecommunication: MTN Nigeria	116
3.8:	Private Sector Organization - Banking Institution: Union Bank Nigeria Plc	116
4.9:	Responses according to stratification on Research question one	125
4.10:	Responses according to stratification from research question two	125
4.11:	Responses-according to stratification from research question three	126
4.12:	Responses according to stratification from research question four	127
4.13:	Responses according to stratification on Research question five	127
4.14a:	Correlation coefficients among variables from selected Public Sector Organizations (Research Question 1)	131
4.14b:	Correlation coefficients among variables from selected Private Sector Organizations (Research Question 1)	131
4.14c:	Derived from verified Hypothesis One	134
4.14d:	Calculation of hypothesis one using Chi-Square	134
4.15a:	Correlation coefficients among variables from selected Public Sector Organizations	135
4.15b:	Correlation coefficients among variables from selected Private Sector Organizations	136
4.15c:	Derived from verified Hypothesis Two.	138
4.15d:	Calculation of hypothesis one using Chi-Square	138
4.16a:	Correlation coefficients among variables from selected Public Sector Organizations from research question 3	139

4.16b: Correlation coefficients among variables from selected Private Sector Organizations	140
4.16c: Derived from verified Hypothesis Three	142
4.16d: Calculation of hypothesis one using Chi-Square	143
4.17a: Correlation coefficients among variables from selected Public Sector Organizations	143
4.17b: Correlation coefficients among variables from selected Private Sector Organizations	145
4.17c: Derived from verified hypothesis four	145
4.17d: Calculation of hypothesis four	146
4.18a: Correlation coefficients among variables from selected Public Sector Organizations	146
18b: Correlation coefficients among variables from selected Private Sector Organizations	147
4.18c: Derived from verified Hypothesis Five	148
4.18d: Calculation of hypothesis Five using Chi-Square	148

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Ethical concerns permeate every aspect of the process of management. In some manners, they permeate all human actions and interactions. Ethical concerns can arise in connection with core values that managers hold, as in the case of honesty or justice. Ethical concerns are also potentially an issue whenever action or decisions affecting other people, although they can also arise when other people's rights and interest are not directly at stake. Whenever there is a choice to be made between values, or several ways of doing things, or an issue is deemed to be good, an ethical judgment, choice and decisions about goals, standards, quality, priorities and knowledge, ethical issues arise. Moreover, describing someone/something as ethical does not imply that it is ethically correct (McIntyre, 1981). Being ethical is not breaking any laws or code of agreements. Being ethically correct calls for judgment in evaluating someone's action, decision or intention.

Ethics is concerned not only with distinguishing between the dichotomies but, also with the commitment to do what is right or what is good. As such, the concept of ethics is inextricably linked to that of values, enduring beliefs that influence the choices actors make from available means and ends. While some values (wealth, success) have relatively direct connection with ethics, others (fairness, honesty) are, in essence, concerned with what is right or good and can be described as

ethical values (Kernaghan and Langford, 1990). The critical link between ethics and values is that ethical standards and principles can be applied to the resolution of value conflicts or dilemmas. Ethics is conceived by some as a system of moral values; a moral philosophy, the rules or standards governing the conduct of a person in both personal and business activities. Hence an idea or a deed is ethical when it conforms to the values expressed by this moral philosophy (Frankena, 1973).

According to Schermerhorn, James and Osborn (2000), ethics is a philosophical term derived from the Greek word "ethos" meaning character or custom. This definition is germane to effective leadership in organizations in that it connotes an organizational code conveying moral integrity and consistent values in service to the public. Certain organizations will commit themselves to a philosophy in a formal pronouncement of a Code of Ethics or Standards of Conduct. Having done so, the recorded idealism is distributed or shelved, and all too often that is that.

Ethics is the study of morality – practices and activities that are considered to be importantly right and wrong, together with the rules that govern those activities and the values to which those activities relate. Ethics is concerned not only to distinguish between the dichotomies but also with the commitment to do the right thing or what is good. The difference between ethics and morality are as follows:

- Ethics is a theoretical enterprise while morality is the practical.

- Ethics is a critical and systematic reflection on morality.
- Ethics is a defined system while morality is often based on a personal or social belief system.
- Ethics, especially in professionalism is more compelling than morality.
- Ethical systems are enforceable where as moral systems are not.
- Morality has to do with the question of right and wrong actions and conducts while ethics study morality.
- Ethics is the study of the principles underlying moral behaviour or conduct.
- Morality is essentially the effort at regulating inter-personal behaviour among people. It is a social system of regulation and character development (Stokey, 2001).
- Ethics is commendable while morality is condemnable, praise worthiness as opposed to blame worthiness.
- Morality can be individualistic or social as in the case of honesty and integrity which are both tenets of individual morality. Both deal with the regulation and rules of behaviour. But individual morality is a matter of principles, beliefs, and convictions while social morality is a matter of rules that deals with interpersonal relationship and it is societal (Frankena, 1973).

Ethics is a code of conduct, set of rules especially in professionalism. Ethics can be as applied science, as a science of moral conduct, as a principle of moral behaviour and as a code of conduct (Schermerhorn et al 2000).

Behaviour is the particular way a subject or an individual does things in a particular way (Asika, 2006). Ethical behaviour therefore, is acting in ways that are consistent with one's personal values and commonly held values of the organization and society (Naran, 1992).

More formally defined, ethical behaviour represents that which is morally accepted as “good” and “right” as opposed to “bad” and “wrong” in a particular context (Simms, 1992). The challenge of what constitutes ethical behaviour lies in a “grey zone” where clear cut right versus wrong and good versus bad dichotomies may not always exist.

Over the past two decades, the corporations in developing countries have been battered by foreign competition, its own out-of-date technology and out-of-touch management and more recently, a flood of mergers and acquisitions. The result has been widespread streamlining of the white collar ranks and recognition that the old way of doing business is no longer possible or desirable” (Schermerhorn *et al*, 2000).

Companies are facing variety of changes and challenges that have profound impact on organizational dynamics and performance. Among these challenges are

international competition, new technologies, increased quality, employee motivation and commitment, managing a diverse workforce and ethical behaviour.

The imperatives of day-to-day organizational performance are so compelling that there is little time or inclination to divert attention to the moral content of organizational decision-making. Morality appears to be so esoteric and qualitative in nature that it lacks substantive relation to objective and quantitative performance. Besides, understanding the meaning of ethics and morality require the distasteful re-working of long-forgotten classroom studies. Therefore, there has and will continue to be a surge of interest in ethics.

Conflicts result from day-to-day business decisions that are intrinsically influenced by factors such as loyalty, honesty, and integrity. For example, in choosing a course of action, individuals must ask themselves who they are serving with their decisions: society, the corporation, God, themselves, their family or some other entity. (Gellerman, 2003) identified four common rationalizations that lead to unethical business behaviour by well-intentioned managers. He opined that one reason often cited for engaging in immoral behaviour is that the activity seemed to fall within reasonably acceptable moral bounds because everybody else does it, it was not “really” illegal or unethical e.g This is the principle of “Band Wagon Effect which says” if you can’t beat them, join them which is very unethical.

Secondly, the unethical act was performed in the interest of the corporation; perhaps the company even expected or ordered the violator to perform the act, possibly with the threat of reprisal for inaction. Thirdly, the offender believed that the conduct was safe because it would not be discovered because the risk of being caught was so low it was alright to commit the act. And fourthly, offenses or carried out mis-behaviour, minimizes its impropriety and assures protection for those who engage in it. For example, the golden rule principle of 'reciprocity' encourages these unethical acts. Because the golden rule principle is an 'ideal' found in great religions and philosophy. This rule has been a veritable guide for performance and it is a rule simply saying "Do unto others as you would have them do unto you". It also includes the need not to harm others knowingly depending on the situation.

A manager who is confronted with an ethical problem puts himself or herself in the position of another party affected by the decision and strives to figure out what action is best or more acceptable to that person. A related principle to the "Golden Rule" is Emmanuel Kant's practical imperative. Kant reasons that "Good will" is the only thing that is good without qualifications. "All other things we generally consider good are not unconditionally good. Their goodness needs to be qualified because they can become bad when misused" (Omeregbe, 2004, P. 220). This principle stands against a manager that uses other persons as ends in themselves. No person is morally allowed to manipulate others for selfish ends.

A manager who finds himself in a dilemma can practicalise both the golden rule and the practical imperative rule by reversing the situation, that is by placing himself or herself in the other persons situation and decide how favourable or unfavourable the intended action or policy would do to the other person.

The point here is that the public-at-large is demanding that government officials, managers, workers in general, and the organizations they represent all act according to high ethical and moral standards. The future will bring a renewed concern with maintaining high standards of ethical behaviour in organizational transactions and in the workplace.

Many executives, administrators, and social scientists see unethical behaviour as a cancer working on the fabric of society in too many of today's organizations and beyond. Many are concerned that we face a crisis of ethics in Nigeria that is undermining our competitive strength (Shodipo, 2009). This crisis involves business-people, government officials, customers, and employees. Especially worrisome is unethical behaviour among employees at all levels of the organization. For example, a study found that employees accounted for a higher percentage of retail thefts than did customers (Silverstein, 1989). The study estimated that one in every fifteen employees steals from his or her employer.

In addition, there seems to be illegal and unethical behaviour on the stock exchange, (Next, 2010), pension scandals in which reputable government officials

gamble on risky business ventures with employees' retirement funds, companies that expose their workers to hazardous working conditions, and blatant favouritism in hiring and promotion practices. Although such practices occur throughout the world, their presence nonetheless serves to remind us of the challenge facing organizations. This challenge is especially difficult because standards for what constitutes ethical behaviour lie in a "grey zone" where clear-cut right-versus-wrong answers may not always exist. As a result, sometimes unethical behaviour is forced on organizations by the social and legal environment in which it exists.

For example, if you were a sales representative for a Nigerian company and your competitors used bribes to get business, what would you do? The effective management of ethical issues requires that organizations ensure that their managers and employees know how to deal with ethical issues in their everyday work lives. Therefore, organizational members must first understand some of the underlying reasons for the occurrence of unethical practices.

A very important view of the ethics is that morality depends on who is looking at it and from what and whose perspective: For example, if an employer fails to deduct the full amount of income tax evasion from his employee salaries because the state has not provided quality social infrastructure and as a result, the workers take-home-pay increased in the consequence, this could be an ethical problem

depending on who is involved – organization, employer, employee or government. The standards applied to corporate behaviour have risen over time and that has raised the average rectitude of business persons (Fajana, 1999). Business ethics is a problem that snares not just a few mature criminals or crooks in the making but a host of apparently good people who lead exemplary private lives while concealing information about dangerous products or systematically falsifying costs. Series of observations suggests that the problem of corporate organization has three aspects, the development of the executive as a moral person; the influence of the corporation as a moral environment; and the actions needed to map a high road to economic and ethical performance, and to mount guardrails to keep corporate wayfarers on track.

However, one continuous theme is that managers are the most significant element of an organization's ethical culture and consequently members' behaviour. Managerial ethics illustrate a rather sensitive issue. The recent business history has proven ethics as a rather challenging objective of larger organizations. The following topics/views may illustrate fundamental issues in the current debate. The current competing views include; "Maximize Profit" and "Society's Welfare". Maximizing profits illustrate the greatest commitment to shareholder and stakeholders. In this particular practice, the managerial staff is only committed to maximizing the bottom-line in terms of profit: a means to an end in order to achieve the highest possible profits.

Society's welfare illustrates a common good approach. In this particular approach, managerial staff attempts to achieve a balance between the bottom-line and social welfare of the society and employees. It is of great interest to explore the theoretical aspects of managerial issues and compare them to real practices. Most small businesses are less concerned about ethics. From experience in consulting small businesses, this shows that ethical problem is a major problem of entrepreneurship. Given the fact that this is not a scientific statement, it is important to view this statement in terms of personal experiences and review of a study of entrepreneurship in Nigeria which conflict with the academic management practices (Ogundele, 2000).

Moreover, there is more to the issue of ethics. Given the fact that some competing theories consider some sort of managerial responsibility to some one or some group, illustrates a major weakness of some theories of ethics Reamer, (1999), Lowenberg, Dadgoff and Harrington, (2000);. Some ethical theories fail to point to the necessity of "perception". It is hypocritical to expect only one segment of a society, that is, businesses to create value or consider societal consequences. Thus, most businesses simply attempt to create a perception of societal responsibilities rather than genuine concerns in terms of creating profits. It is important to understand that in practical terms, it is difficult to create social awareness or consider social issues without being able to prove their value to the business shareholder or stakeholder. Thus, any manager's first priority should be profits.

Once the objective of achieving the highest possible profits has been achieved, an organization can develop effort to pursue alternate goals of societal concerns and improvement. Some people may argue that societal benefits/ concerns may have a direct influence on the bottom line of any given business.

However, it is important to point to the fact that it is extremely difficult to quantify the direct impact of societal charity work on corporate profits. It is merely possible to use anecdotal and qualitative data in order to assign arbitrary real value to such social actions. Ultimately, it is important to consider the main goal of any given company that is, profits. It is further important to allow for businesses to pursue and achieve their goals before they can be expected to become beneficial corporate citizens. It is on the basis of this conceptualization that this research project attempts to investigate managers' unethical behaviour in finding solutions to organizational problems in the public and private organizations in Nigeria like public organisations – Nigerian Railway Corporation (NRC) Nigerian Ports Authority (NPA) Nigerian Deposit Insurance Corporation (NDIC) and Private organisations – Banks and financial institutions Telecommunication Companies (MTN, GLO, Zoom etc), Cadburys Plc, Nestle Nig. Plc etc. This is with the belief that there exists a difference in these two sectors and the need for comparative analysis has become imperative in the light of the different managerial orientations. In addition to the above, ethical behaviour is acting in ways that are

consistent with one's personal values and commonly held values of the organization and society; (Naran, 1992).

1.2 Statement of the Research Problem

Lack of ethics in operations of managers in both private and public sector organisations is a crime against civilization, and hence a problem that triggers attention. Individuals are born with personality traits that should render moral obligation to society, but business organisations in the private sector, through their founding fathers and organisations in the public sector, through politicians, have infested managers of these organisations with a “branded culture of managerial ethics” that now breeds unethical behaviours. This has morphed into serious problems to owners of business organisations, the citizenry and the economy. For example, in an analysis of executive integrity, (Wolfe, 1988) explains that managers have developed some ways of thinking which unconsciously foster unethical behaviour.

Business organisations engage in “insider trading” to swindle wealth into the organisation's coffer. This is unethical as the organisation gains at the expense of another. One expert estimates that about two-thirds of the 300 largest corporations in the world have been involved in one form of illegal behaviour or another (Gelleman, 1986). In addition, managers of business organisations deploy government revenue into their financial structure. For instance, it was reported that

managers fail to remit withholding tax to government (Punch on the Web, Saturday 16, May 2001). It has also been reported that oil companies degrade the environment to conserve funds. The case of Shell Petroleum and Ogoni land in Rivers State of Nigeria is one strand of remarkable evidence. Managers of public sector entities are also not left out in the act. Recently, it was reported that the management of the Nigeria National Petroleum Corporation (NNPC) swindled government to subsidies petroleum products that were never imported Thisday, January 21, 2012 throwing the entire nation into disarray. It was also reported that managers of organisations in the public sector defraud the government in pension to the tune of N25 billion Punch, January 2012. These managers also inflate contracts as a means of siphoning organisation's resources into personal coffer for meeting the needs of political godfathers. Similarity, it has been reported that executives at some government department encouraged employees to withhold information from the press about the unethical behaviours/practice (Gray and Rosen, 1982) which counter-norms of secrecy of the society were accepted and supported by the above strands of evidence justify the claim that unethical behaviours abound in both private and public organisations, and constitute a problem to individuals and the economy.

1.3 Objectives of the Study

The objectives of this study are to:

1. ascertain how managers in private and public organizations are encouraging unethical behaviour in the conduct of their businesses
2. establish why managers resist corporate unethical standards to achieve organisations' objectives.
3. determine how top management officers in either public or private organizations are encouraging honesty and openness among workers in their organizations.
4. ascertain if managers in either public or private organizations are encouraging managerial values in determining integrity.
5. determine the source and depth of ethical and moral thinking views and attitudes of managers to enable them reach well-founded decisions.

1.4 Research Questions

The following research questions were examined in this study.

1. Are public and private organizations in Nigeria encouraging unethical behaviour?
2. Are organizations in both the private and public sector resisting unethical business behaviours?
3. Are top management officers in either public or private organizations encouraging honesty and openness among workers in their organizations?

4. Are managers in either public or private organizations encouraging managerial values in determining integrity?
5. Are organizational-based factors exemplified by top management actions capable of changing the attitudes and values of managers in the execution of their duties in organizations?

1.5 Research Hypotheses

This research will endeavour to test the following hypotheses in complementing solutions to research question stated above.

- H₁ There is no significant relationship between encouraging or discouraging unethical behaviours and achievement of specified objectives in either the public or private organizations in Nigeria.
- H₂: There is no correlation between resistance to unethical behaviours and incidences of unethical behaviours in either public or private organizations in Nigeria.
- H₃: Encouraging openness and honesty by top management staff will not reduce unethical practices in either the public or private organizations in Nigeria.
- H₄: There is no positive relationship between managerial values and acceptable level of integrity in either public or private organizations in Nigeria.
- H₅: Organizational-based factors exemplified by top management actions have no relationship with the changing attitudes and values of a manager

1.6 Significance of the Study

This study is significant from the stand point of assessing organizational values and vulnerabilities to misconduct. The study is relevant in creating opportunities for management to appraise organizational values and deal with the risks of unethical conducts. Also, it gives room for developing and communicating clear standards of conduct and refining management systems and practices to support the ethics programme. Thirdly, the study is relevant in the sense that it helps employees of organizations, public or private to understand by seeing significant improvements in ethical conduct and behaviours within their own organizations.

This study has both practical and theoretical significance. Practically it addresses a major problem confronting individuals and the economy, and shows that managers with personality traits are faced with ethical dilemma on whether to adopt unethical behaviours or not. The study helps policy development managers of organizations to realize their self-identity in adopting ethical standards or managerial ethics in the course of their duties. Managers are accorded freedom to choose freely, and hence seek alternatives as well as anticipate consequences, recognizing their personal value system rather than ethical standards.

On theoretical perspective, the study develops the existing literature and takes the literature further in four additional ways; first, it establishes directly the extent to which organizations support unethical behaviours, second, the study brings in a new dimension to the study of ethics, third, the study weighs the impact of each

factor on unethical behaviour, which was not accomplished in previous studies and fourth, the study examines these factors within a research setting involving private and public sector entities. Therefore, the study has implications for policy formulation and theoretical development which serve as contributions of the study to knowledge.

1.7 Scope of the Study

This research is particularly interested in two broad variables. These are unethical behaviour and managerial/organizational variables. These variables are broad to the extent that each has more than one dimension and the researcher's aim is to establish the relationship between these variables. In addition, the study is interested in the role of other outcome variables such as organizational /managerial characteristics, personal, codified, analytical and activist ethics to determine the relationship between the two major variables. Therefore, this study explored the extent to which these ethical variables are adopted by organizations in public and private sector.

1.8 Limitations of the Study

This study envisaged two limitations. The first one is the limited local availability of current books and academic journals on ethics. To minimize this limitation, the researcher made ample use of the Internet and network resources.

The second is the unwillingness of managers to respond to relevant questions associated with ethical dilemmas in this study. However, this scope was

considered adequate for the purpose of the study which was to contribute to policy design for nurturing ethics in the study area. To minimize this limitation, caution was exercised in the interpretation and generalization of the findings of the study.

Despite these limitations, however, the findings of this study can be useful to other areas in Nigeria because the practice of ethics has remained the major way of overcoming most of the vices in the management of organizations.

1.9 Theoretical/Conceptual Framework

The ethical values clarification was said to be originally developed by Rath, Harmin and Simmons (1978), both as a theory and an intervention. The theory contended that individuals are responsible for discovering their own ethical values through the process of honest self examination and open-minded search for truths about life. Previous studies focus on situational factors that influence ethical intentions (Cronan and Jones, 1998; Leonard and Cronan, 2004). This study takes the literature further in four additional ways. First, it establishes directly the level to which organisations support unethical behaviours. Previous studies direct the search on ethics with tangential application to unethical behaviour. This study adopts the reverse approach and techniques, focusing on unethical behaviour rather than “ethical intentions”. Second, the study brings in a new dimension to the study of ethics: the resistance of managers to unethical business practices is tested as a major variable in the study. Third, the study weighs the impact of each factor

on unethical behaviour, which was not accomplished in previous studies. Fourth, and finally, the study examines these factors within a research setting involving two treatments: private and public sector organisations. The implication of this is that the factors established to influence unethical business practices in past previous study must be interpreted taking into cognizance environmental setting.

Opportunities for misunderstanding managerial ethical behaviour are ample, starting from the period of engagement, through his or her periods of executing responsibilities to the period of giving out the results of his or her actions. Managerial ethical behaviour is a social activity that must take account of other social values within the organization and the broader social context. Moreover within the behavioural context, managers may have many roles. In addition, increasingly organizations are becoming multicultural communities

Managers lend themselves to qualitative methods of management with particular attention to focus groups and cooperative methods allowing for understanding phenomena. However, appreciation of cultural differences and recognition of common versus specific cultural characteristics need to be respected. Culturally, informed and sensitive managers need to tailor their information-gathering efforts to match their colleagues' or subordinates' expectations.

Managerial ethical behaviour needs to take cognizance of possible value conflicts and ethnic differences with respect to specific norms, attitudes and cultural

expectations. Perhaps nowhere does value conflict play out more dramatically than in the workplace where rights and needs of various stakeholders must be continuously negotiated and harmonized. The diagram overleaf shows the organizational participants/managers in the workplace ethics. (*See diagram on page 22*)

WORKPLACE ETHICS - MANAGERS/ORGANIZATION PARTICIPANTS

WHO IS INVOLVED

- Some ethical problems:
- Embezzlement
 - Illegal /immoral practices
 - Stealing from the employer
 - Cheating customers
 - Is it okay to take things from the employer (software or computer for home use, and stationery?)
 - Employees surfing internet when they should be working
 - Customers not getting value for their money
 - Sexual harassment
 - Overstated earning
 - Cooking the books
 - Profiteering
 - Inflated contract
 - Over invoicing

Group involved in ethical issues

- Customers (existing and potential)
- Internal customers
- External (shareholders/stakeholders)
- The environment (the society at large)
- Government

Ethical behaviour – Challenges

- Technology
- External/Internal
- Employee motivation/ commitment
- Increased product quality
- International Competition
- Diverse workforce
- Challenges of ethical behaviour

- Organization/Employer
- Management and supervision
- Employee

Examples of areas of concern (senior management)

- Are publicly stated corporate aims adhered to?
- Deliberately damaging the environment, for example :- pollution, the atmosphere, illegal dumping of waste of dangerous chemicals into rivers and oceans.
- Insider trading for personal profit.
- Bribery and corruption and creating financial measures to the detriment of the customers, hiding information on products that can cause harm to customers.
- Exploiting employees through :-
 - Excessive working hours
 - Denying employees promotion
 - Divulging unethical acts (honesty)

Examples of areas of concern (supervisory management)

- Legal requirements not ensured
- Health and safety obligations e.g. guard and work out equipments, dangerous and obsolete machines that can harm workers (general guards on equipments).
- Divulging company secrets for personal gain or interest
- Stealing or taking home office Stationary/computer software for personal use at home.

Office staff and shop floor

- Using the telephone without permission
- Taking home pens, pencils etc
- Converting org. scrap for personal use
- Falsifying expense claims
- Falsifying info. For internal and external customers.

Ethical/Organizational control through:-

- Legal (statutory) requirements
- Written codes of conduct, procedures.
- Organizational norms and practice.
- Management support
- Beliefs/ conscience

Top Management style

To create an open work place culture and climate where employees can learn from their mistakes and not punished for being honest or subjected to ridicule/ inappropriate admonishment.

Management issues

- Where do authority and responsibility rest?
- What is the level of tolerance
- Are there disciplinary procedures?
- Are there clear –cut policies and procedures on ethical issues? If yes, are they communicated to employees?

Whistle-blowing

- Employers top management encouraging employees to report suspected or actual illegal.

Corrective actions – codes of conduct, rules, regulations, policies, whistle –blowing, organizational climate and culture etc.

Feedback corrective actions

Figure 1 above shows unethical behaviour and its impact on today's workplace. It expressed in the model that the employees of just about every business, in every organisation, will occasionally encounter team members who are taking part in unethical behaviours. Such unethical behaviours include a wide variety of different activities. Among the most common unethical business behaviours of employees are making long distance calls on company lines, duplicating software for use at home, falsifying number of hours worked or much more serious and illegal practices such as embezzling money from the business or falsifying business records, inflating contracts (The Researcher).

The repercussion of unethical behaviours should be clearly stated by employers. This way both the person doing the activity and the witness to the activity will be well aware of the consequences of the unethical act. There will not be any risk of someone not reporting unethical behaviour because they are afraid that culprit will be unfairly treated.

To find a way forward in ethical dilemmas, individual managers can utilize strategies based on two conceptual methods, which considerably overlap, for clarifying ethical values, rational intuitive methods (Agor, 1986; Clarke and Greenberg, 1986; McPhail-Wilcox and Bryant, 1988), and psychological awareness strategy in order to improve psychological awareness of his or herself. The rational model consists of logical decision-making procedures which include

information-gathering and the systematic comparison and elimination of alternatives. The intuitive-enhancing model consists of techniques designed to de-structure thinking and allow the often conscious wisdom of organism to emerge (Greenberg and Higgs, (1980). The psychological awareness strategy is based on the idea that the development or realization of individual self-identity continues over the course of one's entire lifetime.

A framework for rational-and intuitive-enhancing-based strategies, as well as psychological awareness strategies discussed above can assist individual manager to resolve ethical dilemmas as discussed accordingly. Each of these strategies can be adapted for idiosyncratic ethical value conflicts. These strategies can focus individual managers' attention on organizational activities and bring to his mind, for evaluation, one's own attitudes, feelings, activities, goals, aspiration, interests, beliefs, and conflict and can highlight some of the confusing issues in management such as relationship, hope, power, generosity, justice and the rest (Raths et al, 1878).

Secondly, strategies can help individual managers deal with ethical dilemmas more skillfully and more comprehensively, as they give individual practice in choosing freely, seeking alternatives, anticipating consequences and recognizing what one prizes and cherishes, by verbalizing and affirming what one cares about.

The proposed framework offers a process for individuals to compare alternative actions, consider consequences and make choices. However, the framework does not prevent an individual manager from choosing or from accepting other codes of ethics and/or authority as the final truth, be it the Bible, the Koran or their equivalents (Gellerman, 2003). An individual manager may decide to embrace any particular dogma or code of ethics as true or can hold that some ethical values positions are inherently morally superior to others.

1.10 Operational Definitions of Terms

This study utilized some concepts which need to be operationally defined or explained in the context of the study:

- **Activist Ethics:** This addresses one's willingness to accept dishonest and questionable activity as well as being willing to act as a whistle-blower when unethical behaviours arise.
- **Attitude:** Pre-disposition to respond in a positive or negative way to someone or something in one's environment.
- **Behaviour:** - This is how a subject or an individual does things in a particular way (Asika, 2001).
- **Behavioural component:** An intention to behave in a certain way based on a person's specific feelings or attitudes.
- **Behavioural decision theory:** A theory that views decision makers as acting only in terms of what they perceive about a given situation.

- **Behavioural perspective:** Assumes that leadership is central to performance and other outcomes.
- **Behaviourally anchored rating scales (BARS):** A performance appraisal approach that describes observable job behaviours, each of which is evaluated to determine good versus bad performance.
- **Beliefs:** Ideas about someone or something and the conclusions people draw about them.
- **Change agents:** People who take action to change the behaviour of people and systems.
- **Classical conditioning:** A form of learning through association that involves the manipulation of stimuli to influence behaviour.
- **Classical decision theory:** Views decision makers as acting only in terms of what they perceive about a given situation.
- **Codified ethics:** Involves knowing what is acceptable and unacceptable and adhering to laws and established standards.
- **Conscientiousness:** This is a personality dimension that describes someone who is responsible, dependable, persistent, and organized.
- **Corporations** are classified as either public or private based on whether they sell stock to the general public or trade that stock on an exchange. Examples of corporations are statutory corporations NRC, NDIC, NPA, etc.
- **Decision making:** The process of choosing a course of action to deal with

a problem.

- **Emotional conflict:** Conflict that involves inter-personal difficulties that arise over feelings of anger, mistrust, dislike, fear, resentment, and the like.
- **Employee deviance:** A voluntary action that violates established norms and that threatens the organization, its members, or both.
- **Enacted Role:-** Refers to a formally prescribed policy, proposal passed into law to guide managers to action in the course of their duties e.g. organisations policy, rules and regulations, codes of conduct, etc.
- **Environmental complexity:** The magnitude of the problems and opportunities in the organization's environment as evidenced by the degree of richness, interdependence, and uncertainty.
- **Ethical Analysis:** Involves evaluating decisions in terms of long-range impact on society and contemplating ramifications of ethical dilemmas.
- **Ethical behaviour:** Behaviour that is morally accepted as "good" and "right".
- **Ethical dilemmas:** Situations that require a person to choose among actions that offer possible benefits while also violating ethical standards.
- **Group dynamics:** The forces operating in groups that affect the ways members work together.
- **High performance organization (HPO):** An organization that is intentionally designed to bring out the best in people and produce

sustainable organizational results.

- **Influence:** A behavioural response to the exercise of power.
- **Operant conditioning:** Controlling behaviour by manipulating or "operating" on, its consequences.
- **Organisations** are consciously coordinated social units created by groups in society to achieve specific purposes, common aims and objectives by means of planned and coordinated activities.
- **Organizational behaviour (OB):** The study of the behaviour of people within an organizational setting.
- **Personal ethics:** This involves not compromising one's own standard, providing others with complete information, and considering others when making decisions.
- **Personality dynamics:** The ways in which an individual integrates and organizes social traits, values and motives, personal conceptions, and emotional adjustment.
- **Personality:** Represents the overall profile or combination of characteristics that capture the unique nature of a person as that person reacts and interacts with others.
- **Private organisations** are owned and financed by individuals, partners, Company's investors or shareholders accountable to their owners or members. Their main aim is of a commercial nature such as profit, return

on capital employed, market standing or sales levels. They do not have the same obligations like public organisations to divulge business information. They are sustained or funded by selling of shares to the public. Examples of private corporations are Newspaper industries, Banks, Telecommunication Companies like MTN, Glo, Zoom, Airtel, etc.

- **Public sector organisations** are created by government which do not generally have profits as their goal but have political purposes. They include managerial undertakings financed by rates, taxes, government grants, loans and central government departments which are ‘state owned’ and financed by funds granted by parliament, for example, NRC (Nigerian Railway Corporation, NPA – Nigerian Ports Authority, NDIC-Nigerian Deposit Insurance Corporation. They must respond to the demands of the general public like stock holders and are required to file specific reports to the SEC- Securities and Exchange Commission and make their financial statements public.
- **Rational persuasion:** The ability to control another's behaviour because, through the individual's efforts, the person accepts the desirability of an offered goal and a reasonable way of achieving it.
- **Role ambiguity:** Occurs when someone is uncertain about what is expected of him or her.

- **Role Expectation:** - Are prescribed formally and indicate what the person is expected to do and their duties and obligations. Examples are written codes of conduct, contracts of employment, rules and regulations, standing orders, policy decisions, job descriptions or directives from superiors. Not all roles expectations are prescribed formally but there will be certain patterns of behaviour that although not specified formally will nonetheless be expected of members.
- **Role perceptions:** - Refers to the way in which individuals view their work and the role they should adopt. This influences the type of effort exerted. Role perceptions will influence the direction and level of action which is believed to be necessary for effective performance (Lawler and Porter, 1968)
- **Selective perception:** The tendency to single out for attention those aspects of a situation or person that reinforce or emerge and are consistent with existing beliefs, values, and needs.
- **Social responsibility:** The obligation that individuals and organizations owe their relevant stakeholders.
- **Value system:** This is the hierarchy based on a ranking of an individual's values in terms of their intensity.

- **Values:** This is the basic conviction that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence.
- **Whistle –blowing:** Calling attention to wrong–doing that is occurring within an organization or reporting wrong doing or a violation of law to the proper authorities such as a supervisor, a hotline or an inspector general.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction

The issue of business ethics has been a contentious one right from the days of Aristotle and Dana Plato. These great scholars posit that since the main objective of business is profit, what constitutes business ethics depends on who is looking at it, from what perspective and the cultural impact on ethical business practices. In explaining the fundamental relationship between corporate/business ethics and National culture, George, Oghojafor and Owoyemi (2012) further posit that corporate ethics is adapted from the words ‘sound moral values’ which attempts at putting in place some sense of ‘sound moral values’ within a company’s employee population as regards how they could conduct business responsibly. The recent corporate global scandals (which have been taken to unprecedented levels) have compelled managers and researchers to focus their attentions on questions relating to ethics management (George et al 2012). Raths, Harmin and Simmon (1978) opined that ethical values clarification was developed both as a theory and an intervention. The theory contended that individuals are responsible for discovering their own ethical values through the process of honest self examination and open-minded search for truths about life. It further held that ethical value occurs when the head and the heart unite in the direction of action and that the experience of valuing involves the inter-dependent processes of reasoning, emotion and

behaving. Thus, managers, if they are to complete their development and reach their potentials, must be prepared to re-evaluate their ethical values.

There are mixed opinions regarding the factors which determine ethical behaviour in organizations. Cronan and Jones (1998), in their (IT) study of ethics models found out that the indicators of ethical behaviour are:-

- i. Personal normative beliefs and organisation goal
- ii. Organizational ethical climate and corporate culture
- iii. Organizational scenario (situations).
- iv. Group loyalty
- v. Leadership traits and effectiveness

They also opined that factors affecting ethical intentions are situational and depend upon the ethical dilemma—situations in which managers are required to differentiate between right and wrong and the good or bad actions. They therefore suggested that further research, with replications (models) with different samples be used.

Leonard and Cronan (2004) included environmental variables, individual characteristics, moral obligation, awareness of consequences and ethical scenario/issue as significant indicators of whether a persons behaviour was judged acceptable or not with emphasis on moral obligation or awareness of consequences.

Value systems and corporate culture that recognize the importance of ethical behaviour are good indicators of employees ethical behaviour (Sommers, 2001).

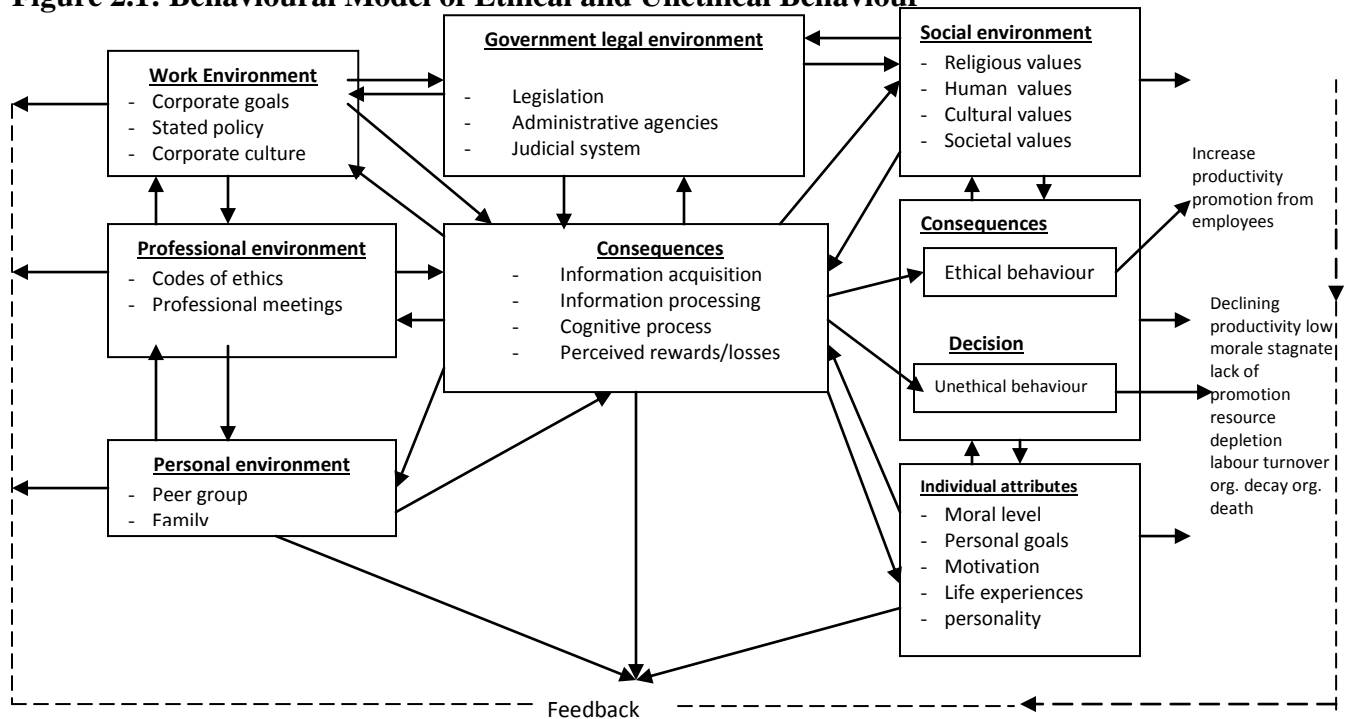
Leadership effectiveness in organizations is related to leadership traits or behaviours as considered by Yukl (2002) and are considered good indicators of ethical behaviour. Ethical leadership encourages ethical behaviour as well as initiating efforts to stop unethical practices.

Group loyalty as a good indicator of ethical behaviour is reflected on differences between “what I do” and what my peers do for two(2) different reasons and items which are indicators of group loyalty. (Thoyre, 2003 and Jackson, 1997).

To find a way forward in ethical dilemmas, individual managers can utilize strategies based on conceptual methods which considerably overlap, for clarifying ethical values and rational intuitive methods. Managers are challenged to have moral imagination and the courage to do the right thing. To meet that challenge, present and future managers need a conceptual framework or models for making ethical decision. A model is a graphical representation of the real object.

Ethics involves the study of moral issues and choices. It is concerned with right versus wrong, good versus bad and the many shades of grey in supposedly black and white issues Moral implications spring from virtually every decision, both on and off the job. Ethical and unethical conduct is the product of a complex combination of influences as shown in the model.

Figure 2.1: Behavioural Model of Ethical and Unethical Behaviour

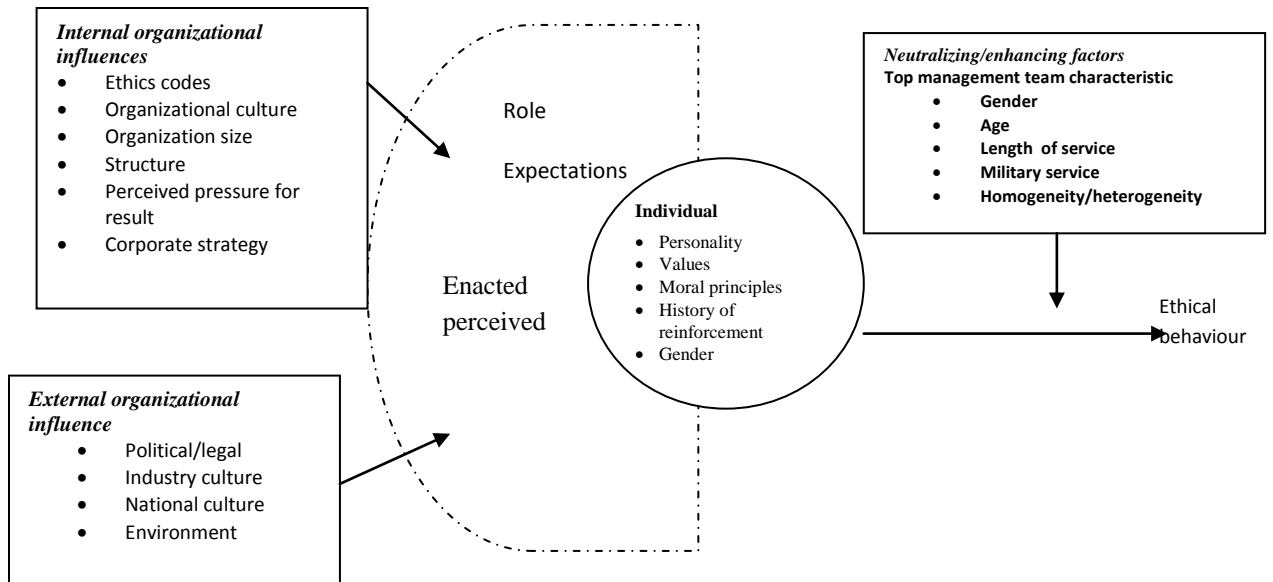


Source: Adapted from Bommer, Gravander and Tuttle (1987) and modified by researcher.

This model is of central importance because the situation is broken down into its component parts to determine what factors have bearing in the social, government /legal environment. The others are work environments, professional and personal environment and individual attributes. In analyzing a situation using this model, the major component parts are effectively simplified into its sub-component parts. Once you have the parts identified, it is then possible to ask which parts seem to be exerting the most influence in this situation or which components seem to be more important.

Another model of ethical behaviour in the work place presented below helps us to understand more, the intricacies in the different components and the part they play in ethical and unethical conduct.

Figure 2.2: Model of Ethical Behaviour in the Workplace 1995



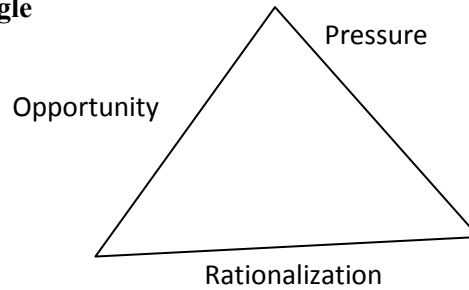
Source: Adapted from Daboub, Rasheed, Priem and Gray (1995) and modified by the researcher.

Ethical and unethical conduct is the product of a complex combination of influences as shown in the model in Figure 2. At the centre of the model is the individual decision maker. He or she has a unique combination of personality characteristics, values and moral principles, leaning towards or away from ethical behaviour, personal experiences with being rewarded or reinforced for certain individuals tendency to act ethically or unethically.

Gender plays an important role in explaining ethical behaviour. Men and women have different moral orientations towards organizational behaviour. Still Figure 2 also illustrates two major sources of influence on one's role expectation. People assume many roles in life, including those of employee or manager. One's expectations for how those roles should be played are shaped by a combination of internal and external organizational factors. For example, the international organizational behaviour (OB), describes how cultural differences between the United States and Europe are forcing American foremen to alter their business practices. This example, however, illustrates how a business practice such as using genetically altered ingredient to grow crops can be viewed as ethical and unethical by people with varying cultural backgrounds.

In the past 15-20 years theoretical models have been proposed for understanding ethical/unethical decision making behaviour, especially in managerial and organizational contexts. The models have generally become increasingly complex and more sophisticated, containing common elements and often building on previous models. There have been efforts to synthesize proposed managerial models (e.g. Ferrell and Fraedrich, 1991; Jones, 1991). What follows is a brief summary of several of the more important conceptual models, which provide the basis for the model proposed.

Figure 2.3: Cressey's Triangle



Cressey's Triangle

Source: Ferrell and Fraedrich (1988)

In understanding the pressures that cause unethical behaviour in business, Ferrell and Fraedrich (1988) review how competitive environment, organizational pressures and opportunity interact to determine ethical decisions in business. Ethics in business is a major concern because of the lack of ethical behaviour by some individuals and organizations in our society and competition exerts pressure on business decision makers and is a key factor in influencing the ethical environment of the firm. Generally, competition helps business and the economy to become more efficient and goal oriented but when competition becomes so intense that business survival is threatened, then employees and managers may view once unacceptable alternatives as acceptable.

In other words, pressured employees may engage in unethical practices for corporate survival, and begin to rationalize their actions. The culture of the organization may encourage and reward unethical behaviour because of fear of bankruptcy, possible loss of one's job or the opportunity for promotion. While

ethical decision making includes perception of how to act in terms of daily issues, success is determined by achievement of company goals.

Pressure

Pressure to perform and increase profits may be particularly intense in middle management. This internal organizational pressure is a major predictor of unethical behaviour. These organizational factors seem to have played a part in several recent scandals in both public and private organizations, for example Banks, financial institutions, corporations such as the Nigerian Port Authority (NPA), the Nigerian Railway Corporation (NRC) and National Assembly (NAS) etc).

Opportunity

Opportunity is a favourable set of conditions to limit barriers or to provide rewards. Rewards may be internal or external. Internal rewards are those feelings of goodness and what one feels after an altruistic action while external rewards are often received from peers and top management. Opportunity to engage in unethical behaviour provides another pressure that may determine whether or not a person will behave ethically and has been found to be a better predictor of such behaviour than personal beliefs (Ferrell and Gresham, 1985).

If an individual uses the opportunity afforded him/her to act unethically and is either rewarded or not punished/penalized, that person becomes more likely to repeat such acts as the opportunity arises. Several elements within the business

environment help to create opportunities, including rewards and the absence of punishment. Professional codes of ethics and ethics related corporate policy also influence opportunity. Enforcement of these codes and policies should generate the highest level of compliance to ethical standards. The greater the rewards and the less the punishment for unethical behaviour, the greater the probability that unethical behaviour will be practiced.

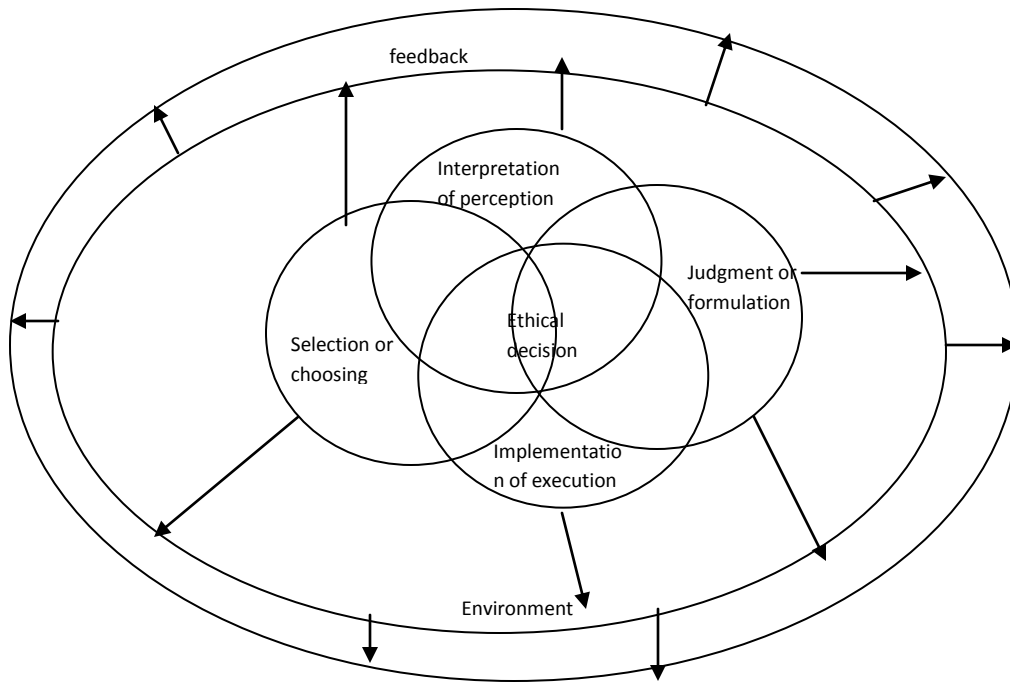
Rationalization

Managers may feel bad about what they are doing but they rationalize it somehow. An important contribution to the development of an ethical decision making model is the work of Rest (1984 & 1986) where he proposed a four-component model for understanding moral behaviour or psychology. Rest's approach to the complexity of moral behaviour is to ask the following question: "When a person is behaving normally, what must we suppose has happened psychologically to produce that behaviour?"

(Rest, 1986,). His answer is a framework of individuals working through four psychological processes to produce ethical/unethical behaviour. These components include: ethical interpretation or perception of situations in terms of alternative courses of actions and the effects on the welfare of those involved or affected; ethical judgment or formulation of what would be the morally right course of action (that is, reasoning to some conclusion about the ethically right action); selection or actual choosing of the moral values and actions; and finally

implementation or executing the moral course of action, which involves behavioural follow-through or “doing” of what is determined to be morally right.

Figure 2.4: Rest’s Four Component Model of Ethical Decision Making (1984 &1986)

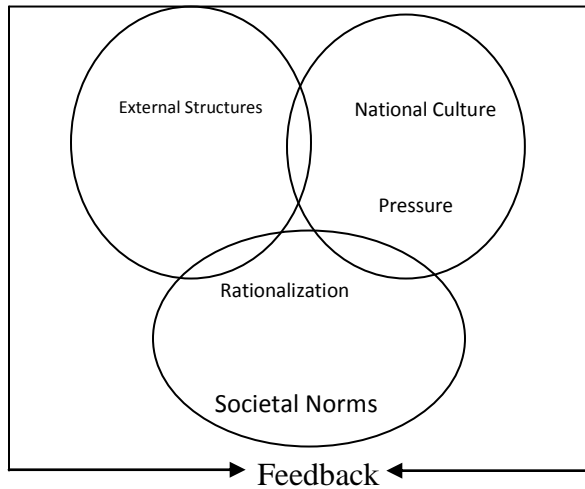


Source: Rest (1984 & 1986) and modified by the researcher

Rest, (1984) offers the four-component model in response to a three-part division for studying ethical behaviour: moral thought, moral emotion and moral behaviour. According to this three-fold scheme, behaviour is studied by behaviourist psychologists, moral thinking is studied by cognitive-developmentalists and moral emotion or affect is studied typically by psychoanalysts. Rest argues that this kind of division is actually hindering our understanding of moral psychology and behaviour. Morality is more a set of processes which includes cognitive and affective components in each. He contends

that proper functioning in all components is necessary in moral behaviour, and that research and moral education will be enhanced by adopting a process model.

Figure 2.5: Person– Situation Interactionist Model



Source: Trevino Model (1987)

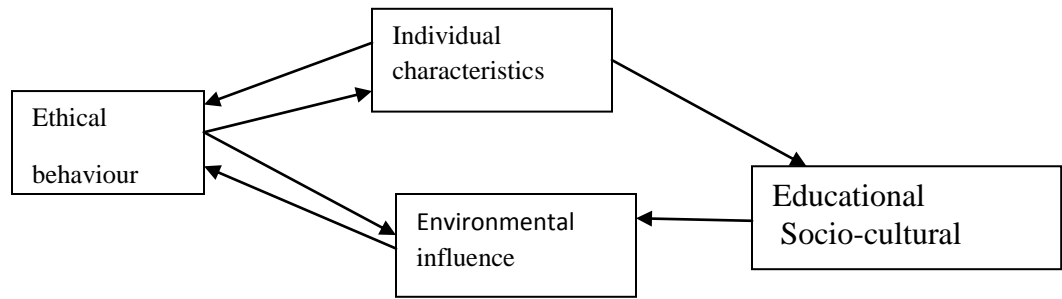
Linda Trevino (1986) proposed a “person-situation interactionists model” to explain ethical decision making behaviour in organizations. Citing the lack of a comprehensive theory to guide empirical research in organizational ethics, Trevino proposed a model that posits cognitive moral development of an individual as the critical variable in explaining ethical/unethical decision making behaviour. However, improving on previous models that emphasize either individual or organizational variables, Trevino proposes an interactionist model that posits individual variables (e.g. locus of control, ego strength, field dependence) and situational variables (e.g. reinforcement contingencies, organizational culture) as

moderating an individual's level of moral development in explaining ethical decision making.

Trevino's theory is important for several reasons. First, it clearly recognizes the complexity of ethical decision making and the numerous factors affecting decision making in managerial contexts. Second, while recognizing complexity, her model is illuminating by simplifying and grouping the expected influences on ethical decision making (i.e. individual and organizational factors). Third, while the theory offers a behaviour model, it clearly recognizes the importance of cognitive processes in explaining ethical behaviour.

This study supports the above model because, people are different and organisations operate differently. The emphasis here is that there are different strokes for different folks, for example:- for many individuals working in an academic environment would constitute a safe haven whereas, flying a plane off an aircraft carrier would constitute an environment of maximum stress, yet, for this individual, quite the opposite was the case. Thus, stress and coping with stress can be understood in light of the interaction between the person and the situation he/she finds himself/herself.

Figure 2.6: Model of Individual and Environmental Influences



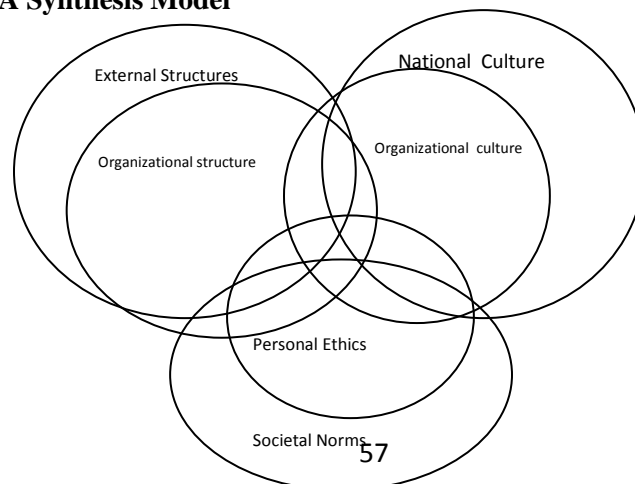
Source: Clarkson Group (1987)

A group of researchers from Clarkson University represent another effort to develop a theoretical framework for understanding ethical behaviour in organizations. Their model portrays ethical behaviour as a function of individual characteristics and environmental influences, but as mediated through an individual's decision-making process. Both the Trevino and Clarkson models are similar in viewing ethical behaviour to be a product of individual and environmental influences. However, the Clarkson group. Bommer, Gratto, Gravender and Tuttle; (1987) expand the Trevino model, both internally and externally. Their model expands the Trevino model externally by including environmental influences outside the organization. Trevino's model appropriately focuses on critical organizational factors in the environment (immediate job context, organizational culture and characteristics of the work itself). The model expands external influences to include various "environments" (work environment, government/legal environment, social environment, professional environment, and personal environment). Internally, the theory is expanded to

include an individual decision process as mediating both environmental factors and individual attributes (e.g level of moral development). The decision process of an individual is theorized to be a kind of central processing unit which functions both as a selective perceptual filter and as mechanism individuals employ in building an internal conceptual model representing the situation and appropriate solutions for ethical problems.

Besides generally expanding the variables and factors included in a behavioural model of ethical decision making, the Clarkson model is important by making explicit the importance of perception to decision process and outcomes. Information about either the nature of the situation or the character of the environment is seen as selectively filtered by a manager or decision maker. Cognizant of the literature challenging rational decision making models, the authors emphasize the subjective nature of the filtering process and individual difference in perceptual orientation (e.g. cognitive style). Thus the model includes individual difference in perception, expected to have effects on decision outcomes.

Figure 2.7: A Synthesis Model



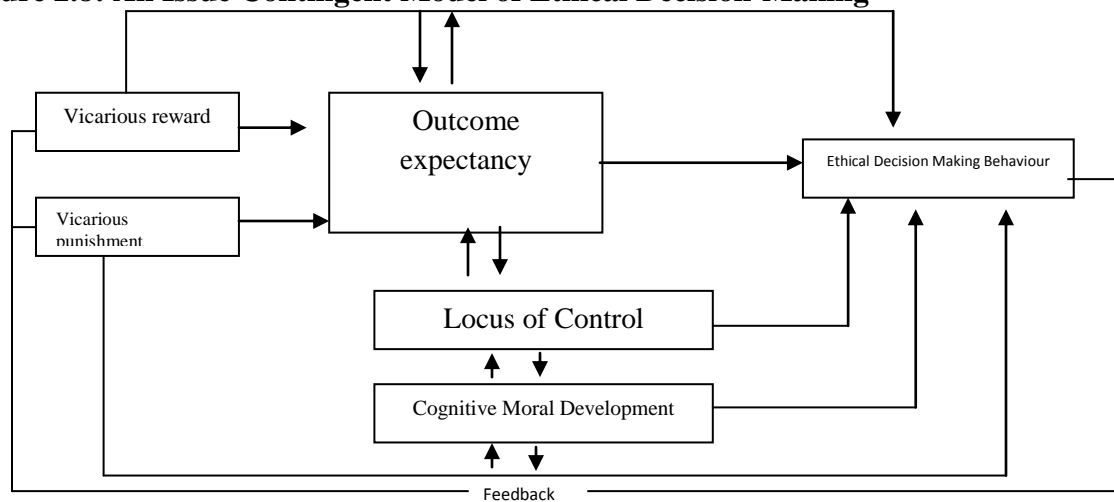
Source: Ferrel, Gresham and Fraedrich (1985)

Ferrel and Gresham, (1985) proposed a “contingency framework” for understanding ethical decision making in marketing situations. Besides individual factors and the existing organizational environment, this model includes the influence of ‘significant others’ (differential association and role-set configuration) and ‘opportunity’ on individual decision making.

Expanding on that model and incorporating other models, Ferrell, Gresham and Fraedrich, (1989) proposed a ‘synthesis model’ that specifically incorporates ‘awareness’ and ‘perception’ as the first step of the ethical decision making process. In fact, perception is theorized as related to stage of cognitive moral development, that is, whether one perceives a situation as an ethical dilemma will depend on one’s level of moral development. Awareness and perception of an ethical dilemma leads to the development and evaluation of various options or alternatives, which produces an intention or determination to pursue some courses of action (the final stage of the model). These several stages are seen as each being influenced by individual factors, opportunity and organizational culture.

More recently, Ferrel, Fraedrich, and Ferrel (2002) offer a model in which ethical/unethical behaviour is a product of ethical evaluation and intentions, a process that is affected by intensity of the ethical issue, individual factors (e.g. moral development), and the organizational culture (e.g opportunity and the behaviour of significant others in the organization).

Figure 2.8: An Issue Contingent Model of Ethical Decision-Making



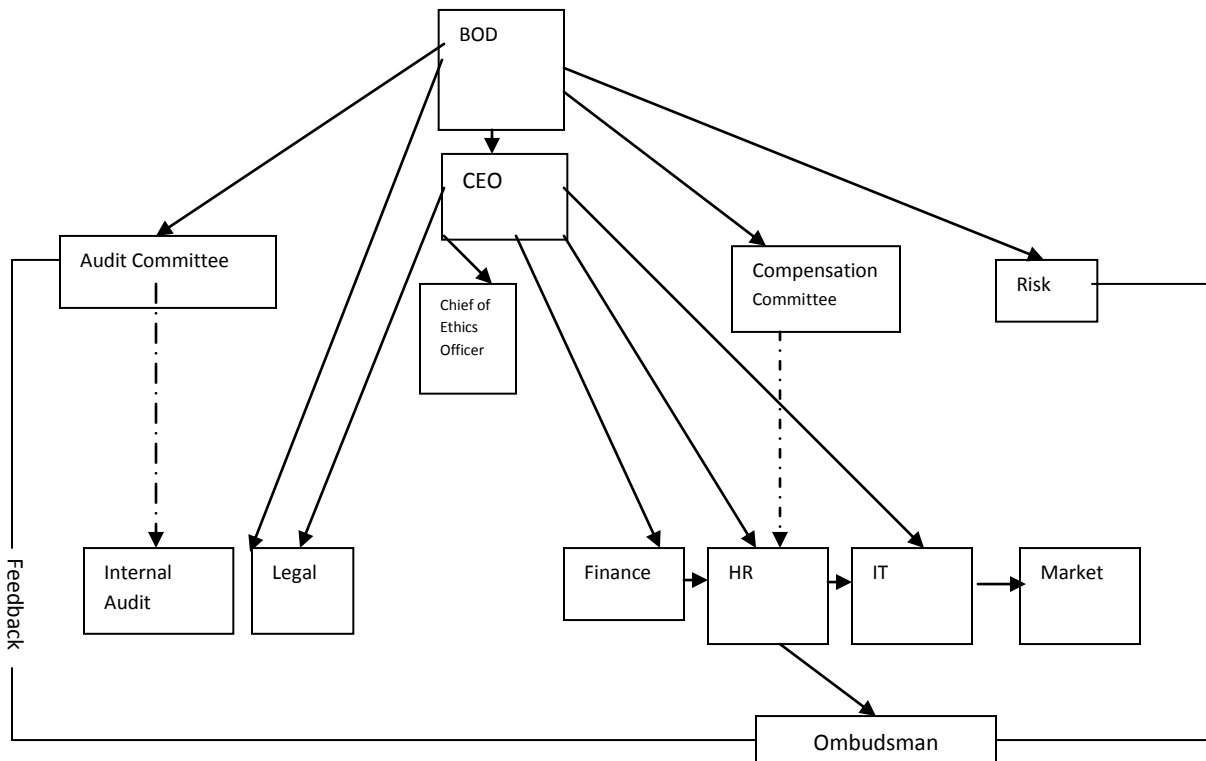
Source: Jones and Thomas, (1991)

Jones and Thomas, (1991) adds another important construct into behaviour models of ethical decision making, that of 'moral intensity' or characteristics of the moral issues itself. He argues that ethical decision making outcomes will be contingent on the character of the issue itself, as well as factors or characteristics of the individual or the environment. The components of moral intensity include: magnitude of consequences, social consensus, probability of effect, temporal immediacy, proximity, and concentration of effect.

From a practical point of view, issue contingency is important to normative judgments of moral decisions and of the people who make them. Many of the elements of moral intensity (magnitude of consequences, probability of effect, temporal immediacy, and concentration of effect) are directly related to judgements of the importance of moral issues. If these elements of moral intensity are found to be positively linked to moral behavior, it can be concluded that

people generally behave better when the moral issue is important than they do when it is unimportant. Regardless of a person's views regarding the overall moral tenor of society or its alleged decline in recent years, he or she could easily be encouraged by the finding that people's best moral behavior is inspired by issues of substantial importance.

Figure 2.9: A Proposed General Ethical Decision Making Model.



Source: Researcher

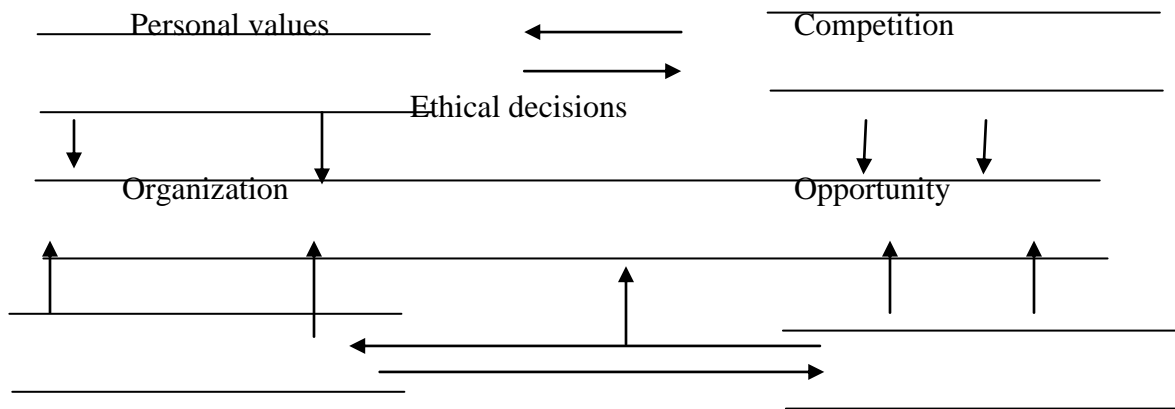
Ombudsman is like the third eye on the society or persons appointed to investigate peoples' complaints about maladministration in organization by public authorities and even private decision-makers. The chief of ethics officer is there at the centre exercising his powers and or over-seeing every aspect of the organization's activities to detect, report and correct any unethical act by decision-makers.

Incorporating the various models discussed above, the general model, Figure 8 offered here serves to integrate different aspects of previous work. For example, as seen in (Rest's, 1984-1986) - four-Component Model, the processes of decision making are placed at the center of the model, such that ethical decisions are a product, (in part) of sensitivity and perception of the ethical issues and the reasoning used to arrive at some conclusion about what to do in the situation. Following more managerially –oriented models Jones, (1991); Trevino, (1986); Bommer et al., (1987); and Ferrel et al., (1989), this model provides for the influence of various individual and environmental factors that may influence the decision processes in managerial and organizational settings. The general descriptive model can be summarized thus:

Ethical decision making = f(ethical decision processes, individual attributes, environmental factors).

Figure 2.10: A Causal Analysis Model of Ethical Decision-Making Behaviour in Business;

The “Bad Apple” in “Bad Barrel Model”



Source: Trevino and Youngblood (1990)

One way to sensitize personnel is to create codes of ethics. (Trevino and Youngblood 1990) developed a ‘bad apple’, ‘bad barrel’ argument concerning this issue. The ‘bad apple’ argument is that some people are basically bad and will do things in their own self interest regardless of organizational goals. Eliminating unethical behaviour requires the elimination of the ‘bad apples’ (individuals) within the corporation. This can be done through screening techniques and through the enforcement of ethical codes. The ‘bad barrel’ argument is that corporate culture becomes unethical not because individuals are bad, but because the pressures to survive competition create conditions that reward unethical behaviour. The solution to the ‘bad barrel’ approach is to redesign the corporate image and culture such that it conforms to industry and societal norms of ethical behaviour. Robin and Reidenbach, (1987) suggest that ethics must be built into the corporate

culture and corporate strategy. By sensitizing personnel in an organization to ethical issues and potential areas of conflict, one can eliminate or diffuse some of the ethical pressures that occur in day-to-day business activities.

Code of ethics can be established to help managers cope with ethical situations or dilemmas that develop in their day-to-day operations. Top management should provide leadership to operationalize codes. Codes of ethics do not have to be so detailed, they take into account every situation; rather codes should have general guidelines that operationalise the main goals and objectives. If a company is to maintain ethical behaviour, its policies, rules and standards must be worked into its control system. When employees make unethical decisions, the company needs to determine why and to take corrective action through enforcement. Enforcement of standards is what makes codes of ethics effective. If we are window dressing and do not relate to what is expected or what is rewarded in the corporate culture, then the codes serve no purpose other than to give the illusion that there is concern for ethical behaviour (Robin and Reidenbach, 1987).

Ethical Values

A key characteristic of human perception and knowledge, values, requires careful examination, as the values with which one sees the world exemplified by assumptions about change, freedom and creativity, allow managers both to see and to limit possible understanding. Although most managers assume that they know

what values are, the concept has been difficult to define precisely. (Patterson, 1989). A statement of values that seems to capture the main components in the literature defines values as a concept or beliefs about desirable end-states or behaviours, that transcend specific situations, guide selection or evaluation of behavior and events and are ordered by relative importance Schwartz and Bilsky, (1997). Hence, value is a term that may refer to utility, meaning or functionality and as such, may be found, experienced and enjoyed but cannot be reduced to only one of these terms More, (1998). Values can assume many forms, depending upon an individual's needs and enjoyment, leading to controversy about definitional boundaries between values and related concepts such as needs, interests, and attitudes Super, (1997). However, these values are always relative. Ethical values refer to that which an individual affirms as moral in human behavior or in products of spirit Xiaohe, (2000). As such, ethical values have three dimensions; they can meet an individual needs for moral life, they are willed or practiced by an individual and they are appreciated or enjoyed with moral satisfaction and with a lofty sense Xiaohe, (2000). For example, ethical values, such as honesty, loyalty, benevolence, justice and good, represent some categories of ethics. Managerial behaviour, for example, can be either with or without ethical values. Therefore, to speak of managerial behaviour with ethical values does not deny managerial values; rather it stresses and affirms managerial interdependence. Ethical values can be affirmed as having managerial actions on public utility. However, an

ethical value meets an individual manager's moral need and is affirmed because it has managerial actions on public utility. This notwithstanding, the relation between managerial action and ethical values is not dichotomous, such as means-ends. Both need to be pursued and affirmed by managers who do not draw an end-mean distinction. If one makes the acceptance of an ethical value contingent upon whether it promotes managerial value, then even cheating will be beyond reproach if it generates needs (Perdersen, 1991; Howard, 1985).

2.2 Managerial Ethical Behaviour

In the last few decades many organizations world-wide dominated the headlines in the mass media. Collectively, they have focused media attention on managerial and organizational ethics. One of the results of that avalanche of media attention is what Kelly (2005) calls a “massive ethics revolution underway, with companies falling all over themselves to hire ethics officers, announce ethics codes, set up whistle-blower hotlines, and launch ethics training”. Corporations have made ethics and ethical behaviour one of their top issues – over 92% Murphy (2003); 73% have four written ethics statements – Corporate Credo, Code of Ethics, Values Statement and Internet Privacy Statements. In addition, many devote valuable employee time to training their employees in ethical reasoning and ethical behaviour. On another front, many business schools have altered their ethics curricula by increasing the number of courses available that address ethics,

ethical decision-making, and social responsibility and have made them requirements rather than electives.

However, there is widespread agreement that just a code of ethics is not enough to ensure ethical corporate behaviour. As Gellerman (2005) points out “for all practical purposes, codes of ethics are forgotten after a few months simply for lack of emphasis”. In addition, he goes on to say even though studying ethics undoubtedly gives the individual “an intellectual grasp of ethical principles, that such an understanding will beget ethical behaviour on-the-job is at best dubious”. Anand, V Ashforth, B. E. and Joshi, M (2004) believe that although adopting codes of ethics is a positive development, it is not sufficient as they note that some organizations have a well developed code of ethics. Wortuba, T.; Chonko, L. B. and Loe, T.W. (2001) also notes that the impact of written codes on managerial behaviour and attitudes is still neither clearly documented nor explained. Kelly, (2005) suggests “rules are for moral infants, principles are for moral adults”. Kitson, (1996) also finds that the effectiveness of corporate codes of ethics is dependent on the day- to-day behaviour of managers.

Managers know they should emphasize ethics. The one consistent finding in ethics literature and research is that the organization’s leaders must take an active role and must be vigilant, regarding ethical/unethical practices and behaviours. Maintenance of organizational ethics and integrity is assumed to be among the behavioural skills of managers. However, there is very limited and mixed

empirical support for this assumption. The role of a manager is undoubtedly a complex one. They are “caught between avoiding the sanctions of the authorities and the displeasure of the stock market, they are thus constantly pushed towards the fuzzy, indistinct line that separates barely acceptable practices from those that are intolerable” Gellerman, (2005).

Boards of Directors in the private organizations or Permanent Secretaries in the public sectors are therefore supposed to be the protectors of society against managerial chicanery, but they have been “overly acquiescent and (in too many cases) insufficiently inquisitive about what is really going on in the companies that they supposedly govern”. Even though managers have known for over a decade that corporate ethics is a strategic management issue and should therefore be considered in every facet of business Shelley, (1994); Hills and Jones (1995), managers still find it hard to fit it in their daily tasks. Jose and Thibedeaux, (1999) found that managers understand that ethics are good for the bottom line, and they believe that the implicit forms of ethics (leadership, corporate culture, management support) are more effective than explicit forms of ethics (codes of ethics, ethics committees, ethic officers). It is still not high on the manager’s check list (to do list). In fact, many ethics research have come up with the belief that organizations set up situations/cultures that encourage unethical behaviour on the part of their employees. For example, Gerber (2005) suggests that “Most unethical behaviour is not done for personal gain, it’s done to meet performance goals” for

an ethics consultant. Also Fisher (2000) suggested that employees facing certain situations (to which they have moral objections) do not act on those objections because they feel pressured by their own sense of loyalty or by managerial coercion into accepting organizational acts of which they disapprove.

Gellerman (2005) opined that unethical behaviour is, to a large extent, situational. It is not the result of an inadequate understanding of ethics or of faulty lines within one's character, but of being in the wrong place at the right time. Carroll and Scherer (2003) opined that, when looking for whom to blame for fraud and corruption, much of the blame needs to be placed on the greed and dishonesty of many senior managers. Anand, Ashforth and Joshi (2004) believed that organizations use rationalization (statement such as "I would not report it because of my loyalty to my boss) and socialization (admission to an attractive social cocoon/teams) as key processes that abet the infiltration and sustenance of corruption in organizations. Newcomers entering corrupt units are induced to accept and practice the on-going unethical acts and their associated rationalizations.

Gandossy and Kanter (2002) suggested that because "most of the attention in leadership today is primarily focused on the positive side of corporate life – strategies for getting results through people, the organizational value of giving people more responsibility, accountability and the virtue of trusting people to do

the ‘right thing, managers and leaders are writing off instances of wrongdoing as aberrations” and not assigning any relevance to them. They suggest “*This is a mistake.*”(Lamb, 1999) believes that ethics will only be implemented effectively throughout an organization only if it is given priority by the chief executive officer (CEO) of corporate organizations or by Permanent Secretaries of government ministries. The questions that drive this research are “Where does vigilance in the pursuit of ethics fit into a typical manager’s day?”; “What behavioural priority would managers assign to ethics?”; Where would they rank it in their list of required managerial skills?”

2.3 Organizational and Managerial Issues

Empirical findings that relate personal and organizational characteristics to ethical behaviour are contradictory and confusing. They explore ethics, for example, from the viewpoint of ethical reasoning, ethical cultures, and ethical behaviour. There are few, if any, attempts to assert causality. The best we seem able to do is present correlations even if they are confusing, conflicting and confounding. Pennino, (2002) comments that although research on the relationship of tenure of managers to ethical behaviour is contradictory (some report higher ethical behaviour with longer tenure, others report the opposite). She found (using moral reasoning) that more tenured managers demonstrated lower principled reasoning than their less tenured counterparts. As the number of years of tenure increased, principles reasoning declined.

Zabid and Alsagoff (1993) indicated only a slight variation among managers in terms of ethical values by virtue of job position, job specialization, type of business activity, or size of business. Serap and Tezmolmez (1999) find that (other than gender) individual managerial and organizational factors do not have any significant effect on ethical judgments of managers. Weait's (2001) findings suggested private sector workers are less disapproving of unethical behaviour than those in the public sector. As an organizational function, sales and marketing seems to be seen as least ethical. Singhapakdi, Vitell, & Rao, (1999) suggested that ethical gaps often exist between marketers and other groups in society. Strout, (2002) revealed that 47% of the marketing managers surveyed suspect their salespeople have lied on sales calls and only 16.5% have never heard one of their sales representatives make an unrealistic promise to a customer. Keith, Pettijohn, & Burnett (2003) noted (in their study of marketing department employees) that peer ethical behaviour exerts a strong influence on the comfort level and the ethical behaviour of employees. They note that the strength of this influence overpowers the influence of managers and carries over to the entire corporate advertising environment. Wiley (1998), in her study of human resources managers, found that regardless of gender, position, or company size – managers ethical behaviour is influenced by the behaviour of managers more senior to themselves. She also finds that ethical misconduct occurred more often and is more serious in specialty areas such as employment, health, safety, security, and

compensation. Gender, industrial category, and company size are found to have a significant impact on how serious the unethical practices were perceived to be.

Gender and ethics are perhaps the most confounding. Forte (2004) finds that women managers are more principled (using moral reasoning). Serap and Selnem (1999) find in their study of managers that ethics scores differ significantly in terms of gender – female managers have higher scores. However, Weait (2001) suggests that women are more liberal / lax in their ethical views than men. In 1996, Mason and Mudrack find evidence that women appeared to be more ethical. Examining ethical behaviour more finely, Kinicki and Kreitner (2005) cited research that when university students were asked about their own ethics, 59% admitted cheating – 66% of the men, 54% of the women. But only 19% say they would report a classmate for cheating – 23% men and 15 % women. This would suggest that women might behave more ethically themselves, but would take less responsibility for other's ethical behaviour. On the issue of whistle blowers, Gutner (2002) in his study of 300 whistle blowers finds no relationship between whistle-blowing and gender. This implies that woman can also be as unethical as men but take responsibility for others' behaviour.

2.4 Perceived Ethical Values in the Public Service

Within the public sector where leaders are held accountable to a wide variety of citizenry and stakeholders, public sector leaders are often expected to meticulously

conform to standards higher than those aligned with personal morality. Accordingly, several scholars and practitioners have attempted to address the issues of ethics in public administration. Yet, many of the values which have frequently been associated with ethics in the public sector are often explored independent of the broader subject of leadership. In general, however, many of the values commonly associated with the theories of leadership, such as transformational and transactional, can similarly be associated with the ethical values and expectations of public officials-potentially allowing for the incorporation of these ethics considerations into integrated approach to public sector leadership. Ethics and leadership have often been thought of as mutually-reinforcing concepts. Leadership can loosely be defined as actions which influence and direct the performance of others towards the achievement of organizational and/or collective goals. Ethics, for the most part can be defined as an internal set of moral codes and reasoning based upon societal and prescriptive norms. Thus, ethical appropriateness in regard to leader behaviour is oftentimes evaluated in terms of abstract and highly idealistic concepts regarding individual's prescriptive beliefs of how leaders ought to behave. (Obisi,2003).

As within the public sector where leaders are called upon to uphold differing and even contradictory levels of ethical responsibility it has increasingly become expected that leaders meet many of the prototypical and idealized expectations of those in which they represent. In an era where high profile lapses by public sector

leaders in ethical and moral judgment are frequently exposed, citizens have come to expect increasingly higher standards of ethical conduct as a broad range of activities are now viewed as immoral Bowman, (1990). Increasing awareness and changing societal values have been linked to the public's interest in ethics management Maeschalck, (2004). Accordingly, citizens have become more assertive and demanding towards leaders in the public sector showing less tolerance for leaders' mistakes, shortcomings, and structural challenges. As such public leaders are generally expected to meticulously conform to standards higher than those aligned with personal morality Lewis, (1991). Thus, public leaders can often find this expectation to maintain collectively high and even idealistic levels of ethical responsibility to be quite overwhelming. In his commentary entitled Public administration in a global mode, Gawthrop, (2005) stated that "as international government systems become more commonplace, the responsibility for promoting the ethical-moral values of democracy rests most directly on the public managers and policymakers of democratic systems" Gawthrop, (2005) p. 241.

The common method in attempting to deal with ethical responsibility of public officials has been the promulgation of codes, policies, and other guidance standards. Accordingly, there has been a proliferation of scholars and practitioners attempting to address the issue of ethics within public administration through ethical recommendations, suggestions, and various guidance principles Goss,

(1996). Yet given the recent focus on ethics in the public sector, the subject of administrative ethics has often been explored independent of the broader subject of leadership. Several individuals have speculated as to why administrative ethics and leadership has failed to develop as in the private sector and the mainstream. Weber (1947) suggested that public bureaucracies were created to minimize human touch and maximize standardization through impersonal rules, procedures, and codes. Thus, through this line of reasoning it can be argued that the impersonal nature of the field provides an opportunity for public leaders to minimize the ethical dimensions of their decisions. Terry (1995) speculated that there may also be a perception by some that the sector is guided by powerful forces which extends beyond the control of the administrative leader. Additionally, Terry (1995) speculated that there may even be as an assumption that administrative leadership does not, or should not exist due to an instrumental approach to leadership within the sector. Thus, considering (a) the proliferation of scholarly and practitioner view relating to the ethical dimensions of public administration and the ethical role of the public administrator, and (b) the fragmentation of ethics and leadership values within the sector , it is certainly imaginable to believe that public officials may rely on philosophy of “ethics” “rather than “both” when addressing the issues of public sector ethics and integrated leadership as it relates to maintaining an ethical public sector environment.

2.5 Managerial Ethics

Within the concept of ethical behaviour managerial ethics illustrate a rather sensitive issue. The recent business history has proven ethics as a rather challenging objective of larger organizations. The following discussions and views may illustrate fundamental issues in the current debate. The current competing views include "Maximize Profit" and "society's welfare".

Maximizing profits illustrate the greatest commitment to shareholder and stakeholders. In this particular theory, the managerial staff is only committed to maximize the bottom-line in terms of profit: a means-to-an-end in order to achieve the highest possible profits. Society's welfare illustrates a common goods approach. In this particular approach, managerial staff attempts to achieve a balance between the bottom-line and social welfare of the society and employees. It is of great interest to explore the theoretical aspects of managerial issues and compare them to real practices.

The two above named theories assume that managerial issues are constrained and objective; stakeholders versus society. On the other hand, the reality proves a rather multi dimensional reality; stakeholders versus society versus culture versus religion versus politics versus diversity versus personality versus globalization versus many other unpredictable factors. Further, both theories appear to be better

suited for larger organizations. Public sector organizations encounter more immediate issues such as revenue and cash flow rather than managerial ethics.

Moreover, there is more to the issue of ethics. Given the fact that both competing theories consider some sort of managerial responsibility to some one or some group, illustrates a major weakness of both theories. Both theories fail to point to the necessity of "perception". It is hypocritical to expect only one segment of a society that is, businesses to create value or consider societal consequences.

Thus, most business simply attempts to create a perception of societal responsibilities rather than genuine concerns. In terms of creating profits, it is important to understand that in practical terms, it is difficult to create social awareness or consider social issues without being able to prove their value to the business shareholder or stakeholder. Thus, any managers' first priority should be profits. Once the objective of achieving the highest possible profits have been achieved, an organization can afford to pursue alternate goals of societal concerns and improvement. Some people may argue that societal benefits/concerns may have a direct influence on the bottom line of any given business.

However, it is important to point to the fact that it is extremely difficult to quantify the direct impact of societal charity work on corporate profits. It is merely possible to use anecdotal and qualitative data in order to assign arbitrary real value to such social actions.

Ultimately, it is important to consider the main goal of any given company, that is, profits. It is further important to allow for businesses to pursue and achieve their goals before they can be expected to become beneficial corporate citizens.

2.6 Public and Private Organizations: A Comparison

Organisations are consciously coordinated social units created by groups in society to achieve specific purposes, common aims and objectives by means of planned and coordinated activities.

Public sector organisations are created by government which do not generally have profits as their goal but have political purposes. They include managerial undertakings financed by rates, taxes, government grants, loans and central government departments which are 'state owned' and financed by funds granted by parliament, for example, NRC (Nigerian Railway Corporation, NPA – Nigerian Ports Authority, NDIC-Nigerian Deposit Insurance Corporation. They must respond to the demands of the general public like stock holders and are required to file specific reports to the SEC- Securities and Exchange Commission and make their financial statements public.

Private organisations are owned and financed by individuals, partners, Company's investors or shareholders accountable to their owners or members. Their main aim is of a commercial nature such as profit, return on capital employed, market standing or sales levels. They do not have the same obligations like public

organisations to divulge business information. They are sustained or funded by selling of shares to the public. Examples of private corporations are Newspaper industries, Banks, Telecommunication Companies like MTN, Glo, Zoom, Airtel, etc.

Public and private organisations both have similarities and differences in the tasks, activities, contexts, personal demands, and rewards of public and private executive jobs. Individuals are likely to weigh the relative importance, the similarities and contrasts are in sharply different ways depending on their personalities, values, cognitive styles, and expectations. For example, executives who aspire to a visible role in major public events and who enjoy bargaining and compromise with adversaries may welcome the political challenge of a cabinet office. Those who crave the exercise of authority and opportunity for individual entrepreneurship may regard a politicized environment as distracting and inhibiting. Individuals who give subordinate a loose reign and who react to their ideas rather than initiate policies and activities themselves may find government and corporate environments quite similar and congenial. Individuals who like to lead others, deploy resources, and see results attributable to their actions may be stifled in a government department and find it hard to manage one. Thus, comparisons between government and business almost invariably contain significant elements of subjectivity, and for this reason, they are difficult to interpret.

One is left with the need to sort out and make sense of the mixed accumulation of ideas and evidence just presented. This is best done by organizing the discussion under four topics or themes recurrent in this type of analysis: the organization's ownership and purpose; the relationships of the organization with the environment; the scope and content of executive decisions; and the structure of organizational authority. It would be a mistake to resurrect the myth that corporations maximize or maintain profits to the exclusion of other goals. More than forty years ago, Barnard (1963) conceived of the corporation as a complex organization the continued existence of which depends on cooperation among individuals in the achievement of a commonly understood purpose. "It appears utterly contrary to the nature of men," he observed, "to be sufficiently induced by material or monetary considerations to contribute enough effort to a cooperative system to enable it to be productively efficient to the degree necessary for persistence over an extended period."

Cyert and March (1968) in their path-breaking book '*A Behavioural Theory of the Firm*' introduced the concept of "satisficing" to the theory of corporate behaviour. Drawing on organizational theory, they viewed corporate decision making as the selection of the first alternative that is satisfactory in terms of the organization's goals, which in turn are a product of internal bargaining among participants with disparate interests. Corporate management invariably has many goals, some of which may even be antithetical to profitability. Corporations have constituencies

other than their owners: the Securities and Exchange Commission, unions, state regulatory agencies, local interest groups, the managers themselves. Further, to a growing though hardly compelling extent, corporations are faced with pressures to be socially accountable and to cater for public opinion and organized interests.

It would be equally mistaken, however, to create the opposing myth that earning profits is merely one, and not necessarily the most important goal of business decision making, that business is as bureaucratic as government. A fundamental objective of corporate management is to provide an economic return to its owners, to reward their investment. While it may take the form of maximizing profits or sales (either in the short or long term), maintaining a steady-or a steadily increasing-profit, stream of revenues or market share, or even maximizing the growth of the firm in terms of size, diversification, and market power, the achievement of economic results, the maintenance of a healthy bottom line, are powerful unifying forces in corporate organizations. The company must make money, and the more profitable it is, the more successful it is judged to be.

It has become a common place that ownership is separate from control in the modern corporation. The firm's managers, who control its actions, seldom have a substantial ownership interest. This might seem to attenuate the influence of the owners' economic interests in management decisions, but the corporation's owners, with their narrow concern for profitability, have powerful allies to pressure

management to be mindful of profits. Insufficiently recognized, for example, is the role of investment bankers and securities analysts in appraising corporate management.

Another ally of owners is the powerful business' press, which analyzes corporate management and, by publicizing aggressive, profit-seeking General Managers and criticizing questionable management actions, affects the reputations of senior executives in building and leading profitable enterprises. Widespread publicity that a company's management is weak may make it the target of a takeover attempt by a more aggressive firm. Moreover, corporations can fail and can be perceived as approaching failure. Even if there is no simple market test or profit motive, there is a conclusive economic test of management competence. The General Managers of a corporation are expected to manage their organization. If the organization falters or fails, its management is held responsible by the financial community on which it depends.

Governmental purposes, and the means of achieving them, must be authorized by or created in accordance with law, and the purposes and behaviour of lawmakers in no way approximate those of stockholders or their allies. Indeed, the purpose of much, if not most, government activity is to do what the private sector will not do or will not do in the same way as government. A goal of numerous public programmes is precisely to "incur losses," to provide services that private firms

could not provide at a profit, or to subsidize their provision by those firms. Further, there is no analogue to failure, no competitors waiting to move in, no independent group of auditors or analysts whose profession is to assess management performance. Government executives must be directly and immediately concerned with a range of effects on society vastly wider than that confronting private executives. Most issues faced by government executives are less dramatic but no less socially consequential. In an interview early in his term in 2001, the Minister of transportation in Nigeria was expected to address the following questions: "What are your views on bad roads in the country?" "Is this country ever going to get people out of their own private automobiles and into something bigger?" "Are you really confident that the auto industry can meet the petroleum-fuel standards?" The minister's authoritative views were sought on the actions and future prospects of whole failing mass transit, airlines, trucking-and on such matters as safety, financing, construction, technology, and regulatory approaches.

In a similar interview, the minister of health (Nigeria,) in 2008, Osotimehin was asked about health insurance, health care cost control, health maintenance organizations, the supply of practicing physicians, social security financing, and the financial capacities of state and local governments. The priorities facing the minister of education were generally considered to be school desegregation, the

distribution of federal funds to schools, student loans, the persistence of functional illiteracy, and shoring up financially troubled colleges and universities.

Not only that senior government executives are placed in the position of having to resolve or reconcile conflicts among the goals of public policy as well as conflicts between policy goals and the means by which they are to be pursued. Lawmakers with widely diverse views concerning organizational purposes influence the language of statutes. Moreover, the enactment of a statute does not necessarily mean that consensus or agreement has been reached; often it means only temporary agreement to proceed to the next step or to turn the problem over to the executive branch. Thus, the writing of a law does not settle the question of purpose. In the face of conflict, purpose may be left deliberately vague. The law may incorporate conflicting statements or be subject to conflicting interpretations or expectations. Thus not only does the public executive have the problem of deciding which formulation of purpose is appropriate, he or she confronts the possibility of continuing conflict with lawmakers and their constituencies over what ought to be done, how, and why.

2.7 Relationship with the Environment

A corporation is a creature of the state. However, most business corporations are created to carry out any purposes their incorporators want to give them provided the purposes are consistent with state corporation laws. The owners of rights in

private property are not free of obligations to society, and corporations are subject to a variety of legal requirements. In general, however, the owner of private property enjoys certain fundamental protections. Public access to information on and public control of the activities of corporations and their executives are limited. The definition of corporate purpose, if lawful, is not subject, in general, to external dictates or manipulation.

The amount of privacy enjoyed by private managers is admittedly eroding. Executive insulation is a luxury of the past. No longer can the company chairman or MD remain obscured behind a one-way mirror, seeing and manipulating his subjects while remaining hidden from view. Chief executives must now spend more time dealing with outside groups. Drucker (1976) has observed that "managers are not private, in the sense that what they do does not matter. They are public. They are visible. Managers have public function. Levinson (1978) goes even further: "Since he serves by consent, the executive is in many ways an elected leader. As time goes by, judgments of all those who are affected by his power will be heard more frequently in his selection." In their pursuit of purpose, corporate managers can no longer ignore the effects of the corporation's activities on local employment, on air and water quality, on the consumer's safety and health, or even on the consumer price index. Multinational companies cannot ignore the effects on Nigerian domestic or foreign policy interests of their

operations abroad. Corporate decision making on capital investments may well be in the process of being transferred from the private to the public aegis.

Thus corporate managers are drawn increasingly into public forums and into defences of their decisions before groups with no ownership stake whatever. Today more and more of the time that used to be spent in running the business must now be devoted to representing it to the many constituencies on which its future depends. What is a constraint for the private manager; however-a restriction on the pursuit of corporate purpose-is a mandate to the public manager the very definition of purpose. The corporate executive is a public person in addition to being an organization and a private person. There is a substantial question about the extent to which the public executive is anything but a public person. Government organizations are much more than creatures of the state. The public has a right of access to them at almost every point. Through elected officials, the press and the courts, the public can interrogate public executives about their actions. Indeed, most of these officials cannot even take office without a public hearing on their qualifications and the approval of the Senate, House of Representative or State House of Assembly.

Whereas the burden of proof is on those who would require disclosure of or access to corporate executives in the public interest, the burden of proof is, for the most part, on the public executive who would restrict access to the public's business.

Drucker, (1976), One should not be misled by the fact that government agencies often seem as impenetrable as corporations. The public executive has nothing like the security from external authority that corporate officials enjoy. That government executives can be expected or required to explain or justify their actions with little or no notice is one of the primary factors shaping public management. The ease and frequency with which this is and can be done is an enduring obstacle to genuine delegation of authority in government departments. Often the Cabinet Officer or agency head is called to testify before a committee of the legislative house even when the committee realizes that a subordinate knows more, because the executive attracts more media attention and boosts the status of the committee. The extent and frequencies of public scrutiny is also an obstacle to orderly planning or even an orderly allocation of executive time. It is not possible to set your own schedule. You can try, but you have to be ready to junk your whole schedule and go to wherever the crisis is. One literally comes in the morning with a list of things to do and the whole day goes in a different direction Waldo (1999).

2.8 Scope and Contents of Decisions

The typical decisions made by senior corporate executives include those concerning new product development and market strategies; acquisitions and spin-offs; principal financial management decisions such as those concerning the financing of expansion; major personnel actions; plant expansions, additions, and

location decisions; and the major features of relationships with employees. The actual decisions made by senior executives vary with the nature of the organization. For example, senior executives in a less diversified firm make more of the substantive decisions concerning products and markets than those in a conglomerate. It is difficult to generalize concerning the intellectual demands of these types of decisions and the qualifications needed for activities of searching out and analyzing strategic alternatives and finally making or ratifying decisions among competing choices, the general manager must be an analyst successful performance of senior responsibilities. Argyris (1965) noted that "most chief executives have three characteristics in common. They are articulate, competitive, and persuasive. They compete vigorously for air time, excel in one-upmanship, and stimulate win lose competition. He further notes, however, that "most of the executives are highly intelligent and are especially adept at conceptualizing problems and issues." According to Sayles, (1989) highly effective managers can solve apparently insoluble contradictions by creative synthesis, a higher level of cognitive development. "Managers with the sophisticated view of reality don't simply respond to pressures; they seek to change what pressures there will be in the system, so they are not repeatedly coping with the same problems"

Among his or her other attributes, the effective business executive must be intelligent, conceptual, and creative in order to cope with the demands and pressures emanating from the environment, the organization and the nature of the

task at hand. Aiding the corporate executive in such tasks are important characteristics of profit-making enterprises: the prevalence of economic measures of performance; a high degree of reciprocity between getting and spending money, so that corporate management decisions can be closely tied to performance measures; and a structure of authority which permits direction from the top. These characteristics produce tendencies towards conceptual coherence, a restricted scope of activity, and opportunities for creative synthesis. These characteristics are much less dominant in government departments. The getting and spending of money are distinct and only loosely related processes. The definition and pursuit of purpose are dominated by House of Assembly and thus by centrifugal forces. The possibilities for authoritative direction from the top are greatly restricted. The executive skill most vital to success under such circumstances is creative, incisive, and analytical intelligence, the ability both to establish communications with programme specialists and to transcend the compartmentalized thinking prevalent in government bureaucracies. To an extent, seldom approached in business organizations, the successful public executive must master the basic substance of a wide variety of complex issues, perceive relationships among them, and devise policy ideas that are both politically attractive and programmatically sensible. Indeed, one of the most effective ways to motivate subordinates in a government department is to earn the intellectual and empathetic respect of the programme specialists and bureau professionals.

A typical programme decision may have several distinct dimensions: purpose and desired outcome, a much more complicated notion than contributions to profitability; target group, a concept somewhat analogous to the concept of projected market but usually more precise and often quite confusing; plan implementation, usually vastly more complicated in government than the kinds of routine delegations of authority that are possible in manufacturing corporations; roles for different levels of government, with no private analogue; programme design which also has no private analogue; and availability of resources, a uniquely political process in government. The executive who wishes to work the problem must understand not only each of these aspects but their interrelationships as well. Moreover, he or she is usually working several problems simultaneously. These simultaneous demands on executive attention can constitute a formidable intellectual challenge.

2.9 Perceived Ethical Values in Public and Private Administration

Ethics and public service values are important elements in comprising the body and soul of public administration Menzel, (2003). Accordingly, several scholars and practitioners have sought to identify and understand the ethical responsibility of the public administrator. Zajac and Al-Kazemi, (2000) have attempted to offer applied guidance and structured theoretical frameworks for use within the sector. From ethical principles to recommendations, scholars and practitioners have

attempted to classify what are, or should be, the foundations of administrative ethics, the appropriate ethical behaviours of public leaders, and the ethical role of the public administrator. Roler, (1978) argued that regime values are the normative foundations of administrative ethics. He defined regime values as the values of the political entity brought into being by the ramification of the constitution that created a country's republic. Frederickson, (1983) however calls for a renewal of civic virtue in defining a central value of public administration, and Cooper, (1991) similarly argued that public administration should seek its ethical identity in the ethical tradition of citizenship. Accordingly, Strivers, (2001) sets forth the major ingredients of citizenship ethics in public administration as authoritative judgment, the public interests, citizenship education, and community.

In addressing the moral and ethical obligations of public administrators, Moore (1976) states that public obligations arise from different realms which includes: (1) respecting the processes that legitimize the actions of public officials (2) serving the public interest, and (3) treating colleagues and subordinates with respect, honesty and fairness. Hart, (1984) argues that public administration is a moral endeavour that requires special moral obligations and unique moral character. While Stewart, (1985) similarly notes that the role of a public administrator carries a kind of moral weight not found in the private sector counterpart roles.

Bailey, (1985) suggested that the ethical dilemmas facing public administrators requires specific attitudes and must be aligned with unique moral qualities, and Waldo, (1990) identifies more than a dozen sources of obligations relevant to the conduct of the public administrator's role. Cooper, (1991) further presents twenty specific virtues that directly relate to the three broad realms of obligations for public servants:-

- Concern for the public good
- Law abiding
- Demonstrating procedural respect
- Basic managerial considerations
- Providing honesty and truthfulness in the discharge of official information.
- Acting in fairness when exercising authority.
- Demonstrating prudence in decision-making.
- Providing inspiration and confidence to citizenry, stakeholders and subordinates in ability to handle officials responsibilities (positional aptitude)
- Providing motivational encouragement and direction to subordinates
- Non-maleficence: avoiding inflicting suffering, hardship on others
- Beneficence: preventing and alleviating others' sufferings.
- Meeting the needs of the most vulnerable.
- Promoting others happiness (strongest towards our family and friends)

- Fairness, treating people the way they deserve to be treated, as having equal rights unless merit or need justifies special treatment.
- Courage in opposing injustice.
- Respect for individual autonomy.
- Don't manipulate rational individuals even for their own good.
- Respect for the constitution.
- Respect for other laws enacted by legitimate governing bodies.
- Honesty, not deceiving anyone who deserves to know the truth.
- Not making promises that we do not intend to keep.
- Keeping promises that we made freely (credibility).
- Integrity, upholding our obligations in spite of personal inconvenience.

Specific obligations of public officials (stated by Cooper, 1991) are:-

- Use impartial judgment in the service of all constituents.
- Acting in fairness when exercising authority
- Avoid conflict of interest that could undermine your objective judgment
- Don't show favoritism towards family and friends in hiring.
- Don't solicit or accept bribes from people seeking to influence your official decisions.
- Don't invest in property or companies that could be affected by your official decisions.

2.10 Code of Conduct for Public Officers in Nigeria – (1999 Constitution of Nigeria)

According to the amended 1999 constitution of Nigeria, the following are the general code of conduct for public officers in Nigeria viz;

- i. A public officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities.
- ii. Without prejudice to the generality of the foregoing paragraph, a public officer shall not;
 - (a) Receive or be paid the enrolments of any other public officer; or
- iii. The president, vice-president, governor, deputy governor, ministers of the government of the federation and commissioners of the government of the state, members of the National Assembly and of the House of Assembly of the states and such other public officer or persons as the National Assembly may, by law prescribe shall not maintain or operate a bank account in any country outside Nigeria.
- iv. (1) A public officer shall not, after his retirement from public service and while receiving pension from public funds; accept more than one remuneration position as chairman director or employee of –
 - (a) a company owned or controlled by the government or
 - (b) any public authority

(2) A retired public servant shall not receive any other remuneration from public funds in addition to his pension and the enrolment of such as remunerative.

v. (1) Retired public officers who have held offices to which this paragraph applies are prohibited from service or employment in foreign companies or foreign enterprises.

(2) This paragraph applies to the offices of president, vice –president, chief justice of Nigeria, governor and deputy governor of a state.

vi. (1) A public officer shall not ask for or accept property or benefits of any kind for himself or any other person on account of anything done or omitted to be done by him in the discharge of his duties.

(2) for the purposes of sub-paragraph (1) of this paragraph, the receipt by a public officer of any gifts or benefits from commercial firms, business enterprises or persons who have contracts with the government shall be assumed to have been received in contravention of the said sub-paragraph unless the contrary is proved.

(3) A public officer shall only accept personal gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognized by custom.

Provided that the gift or donation to a public officer on any public or ceremonial occasion shall be treated as a gift to the appropriate institution

represented by the public officer, and of any such gift shall not be treated as a contravention of this provision.

- vii. The president or vice –president, governor or deputy governor, minister of the government of the federation or commissioner of the government of a state, or any other public officer who holds the office of a permanent secretary or head of any public corporation, university or other parastatals organization shall not accept;
- (a) A loan, except from government agencies, a bank, building society, mortgage institution or other financial institution recognized by law,; and
- (b) Any benefit of whatever nature from any company, contractor, or businessman, or the nominee or agent of such person.

Provided that the head of a public corporation or of a university or other parastatal organization may, accept a loan from such body.

- viii. No persons shall offer a public officer any property, gift or benefit of any kind as an inducement or bribe for the granting of any favour or the discharge in his favour or the public officer's duties.
- ix. A public officer shall not do or direct to be done, in abuse of his office, any arbitrary act prejudicial to the rights of any other person knowing that such act is unlawful or contrary to any government policy.
- x. A public officer shall not be a member of, belong to, or take part in any society the membership of which is incompatible with the functions or dignity of his office.

xi (1) subject to the provision of this constitution, every public officer shall within three months after the coming into force of this code of conduct or immediately after taking office and thereafter-

(a) at the end of every four years,

(b) At the end of this term of office, submit to the code of conducts bureau a written declaration of all his properties, assets, and liabilities and those of his unmarried children under the age of eighteen years.

(2) Any statement in such declaration that is found to be false by any authority or person authorized on that behalf to verify it shall be deemed to be a breach of this code.

(3) Any property or assets acquired by a public officer after any declaration required under this constitution which is not fairly attributable to income, gift or loan approved by this code shall be deemed to have been acquired in breach of this code unless the contrary is proved .

xii. Any allegation that a public officer has committed a breach of or has not complied with the provision of this code shall be made to the code of conduct bureau.

xiii. A public officer who does any act prohibited by this code through a nominee, trustee, or other agent shall be deemed ipso facto to have committed a breach of this code

xiv. In its application to public officers-

- (a) Members of legislative houses shall be exempt from the provision of paragraph 4 of this code; and
- (b) The national assembly may by law exempt any cadre of public officers from the provision of paragraphs 4 and 11 of this code if it appears to it that their position in the public service is below the rank which it considers appropriate for the application of those provisions.

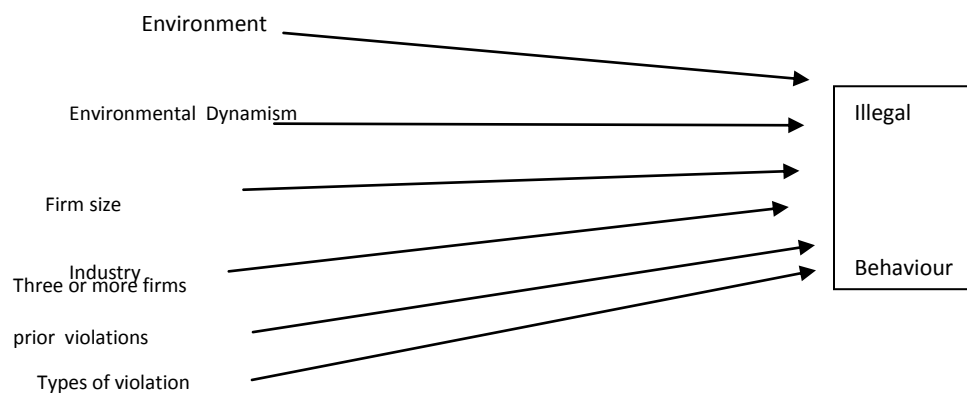
Warwick, (1981), in identifying some of the common ethical dilemmas faced by the public officials in the exercise of discretion, offer five ethical principles of guidance (1) the exercise of discretion should serve the public interest, (2) public officials should push back bounds on rationality so that deliberation may take place, (3) public officials should provide truthfulness in the discharge of official responsibilities, (4) public officials should demonstrate procedural respect, and (5) public officials should exercise restraints on the means chosen to accomplish organizational ends. (Warwick, 1981) further specifies four sources of ethical decision making by public sector leaders as public interest, constituency interests, personal interests, and bureaucratic interests. Similarly, Cooper (1991) identifies the sources as individual attributes, organizational structure, organizational culture, and societal expectations. In Dobel, (1990) contribution, public officials need a complex array of moral resources to exercise discretion and that adequate discretion by public officials should be seen as an iterative process among three mutually supporting realms of judgments. Thus, he argues that regime accountability,

personal responsibility, and prudence are the keys to ethical decision making for individuals in the public sector. Further in addressing even the possibility of administrative ethics, Thompson (1985) claims that administrative ethics is possible if the field can overcome the burdensome commitment to neutrality and the aversion to assigning individual responsibility for collective action.

2.11 Perceived Corporate Illegality

Within the literature on corporate illegality, the predominant view is that pressure and need, force organizational members to behave unethically and develop corresponding rationalizations; however, according to this research, explanation only accounts for illegal acts in some cases Baucus and Near, (1991). In their data, poor performance and low organizational slack (the excess that remains once a firm has paid its various internal and external constituencies to maintain cooperation) were not associated with illegal behaviour, and wrongdoing frequently occurred in munificent environments.

Figure 2.11: Baucus and Near's Model (1991)



Source: Baucus and Near (1991)

According to the model above developed from Baucus and Near's research, (figure 10) illegal behaviour occurs under certain conditions. For example, results from their research showed that (1) large firms are more likely to commit illegal acts than small firms; (2) although the probability of such wrongdoing increases when resources are scarce, it is greatest when resources are plentiful; (3) illegal behavior is prevalent in fairly stable environments but is more probable in dynamic environments; (4) membership in certain industries and a history of repeated wrongdoing are also associated with illegal acts; and, (5) the type of illegal activity chosen may vary according to the particular combination of environmental and internal conditions under which a firm is operating (Baucus and Near, 1991).

They also suggest that conditions of opportunity and predisposition are antecedents of illegal behaviour. That is, rather than tightening conditions creating pressure for illegal acts, it may be that loosening ambiguous conditions create opportunities to behave illegally. In terms of the model presented in the above Figure 10, large firm size provided more opportunity to engage in illegal activities than small size; the former condition may make it easy to hide illegal activities. Rules, procedures, and other control mechanisms often lag behind growth of a firm, providing organizational members with an opportunity to behave illegally because no internal rules prescribe such behavior.

Predisposition indicates a tendency or inclination to select certain activities, illegal

ones, over activities because of socialization or other organizational processes. Baucus and Near (1991) avoid the assumption that a firm's managers or agents subscribe to a different set of ethical standards than the rest of society. Instead, they recognize that organizations, and industries, can exert a powerful influence on their members, even those who initially have fairly strong ethical standards.

As noted above, organizations operating in certain industries tend to behave unethically. Certain industry cultures may predispose organizations to develop cultures that encourage their members to select unethical acts. If an organization's major competitors in an industry are performing well, in part, as a result of unethical activities, it becomes difficult for organizational members to choose only unethical actions, and they may regard unethical actions as a standard of industry practice. Such a scenario results in an organizational culture that serves as a strong precipitant to unethical actions. The next section looks at the organizational culture-ethical behaviour relationship.

2.12 Work Ethics

Work ethics are standards values that generally are based around consciousness. Mostly, work ethics are thought to benefit a person morally, thereby improving then character. These ethics can include preserving social skills, being reliable and being resourceful wherever needed in a work setting.

Accountability, honesty and integrity typically are three of the main components

that lead to ethical business practices. When a business does not uphold these component, there often are negative impacts on workers or customers. These negative impacts can be philosophically considered to be forms of accountability for wrong doing.

Many people consider good work ethics to be an intrinsic part of the character of a person. As such PERSONAL ETHICS can be cultivated but often they cannot be achieved if the person has no inner desire to accomplish them. Typically, those who feel that they have good work ethics feel a sense of purpose and do their job well. People who have questionable work ethics sometimes find that they have a bothered conscience and that they do not do their work as well as they should or could.

Work ethics include not only how one feels about their job, career or vocation, but also how one does his/her job or responsibilities. This involves attitude, behaviour, respect, communication, interaction and how one gets along with others. Work ethics demonstrate many things about whom and how a person is.

Work ethics involve such characteristics as honesty and accountability. Essentially, work ethics break down to what one does or would do in a particular situation. The begging question in a situation involves what is right and acceptable, and above board, versus what is wrong, underhanded, and under the table.

Throughout the last few years, there have been companies whose work ethics honesty, integrity and accountability have been rather, shady and have a rather negative impact on other people. This has involved people looking the other way when people have done something questionable, or thinking it would not matter.

Work ethics, such as honesty (not lying, cheating and stealing), doing a job well, valuing what one does, having a sense of purpose and feeling being a part of a greater vision or plan is vital. Philosophically, if one does not have proper work ethics, a person's conscience may be bothered. People, for the most part have good work ethic(s). we should not only want to do, but desire to do the proper thing in given situation.

Work ethics are intrinsic; they come from within. A question may involve where they came from, if they come from within. Philosophically, this may lead to various perspectives, however, the truth about work ethics, and where they come from are answered from a Christian worldview. Work ethics come from God the creator. God made humans in His image, His world proclaims these various work ethics – Honesty, integrity, doing a job well, keeping things above board and accountability factors.

The Christian worldview holds fundamentally to two. Central work ethics- Humility and the treatment of others. Humility is being humble, no task is too demeaning. Humility involves servitude, which emphasizes placing other peoples

need before one's own. Treating others with decency and respect equate to the golden rule. The treatment of others involves loving your neighbor, loving your enemy, doing good to those who dislike you. It involves valuing others, and knowing they have worth.

From a historical perspective, the idea of hard work having significant moral or spiritual benefits was not widespread in ancient times. Hard work, which mostly was physically labour, usually was done because it was compulsory. Therefore, it often was to be degrading. After the Protestant Reformation, however, cultural perceptions of hard work changed. Even wealthy people would sometimes engage in hard physical labour for the benefit of their souls. These new found work ethics spread from Europe to America via groups like the French Huguenots and the English puritans. Groups often found that applying these ethics to their businesses could make a difference in their financial prosperity. The 18th century, work ethics were a regular part of western culture Benjamin Franklin (2011) often wrote about using time wisely, to diligently apply it to work before pleasure.

The industrial Revolution of the 19th century used work ethics as a basis to get more people to start producing items and to become their own bosses. Wars of the 20th century brought industrial workers and bosses together towards common goals. Producing the most effective supplies possible and maintaining reasonable manufacturing costs in troubled economies were among these goals (Alison and

Gale 2003) and Modified 21/07/2011.

In contemporary society, many careers, such as those having to do with technology, generally are allowing people to express themselves more within their careers. At the same time, such jobs typically require a significant amount of discretion. These two aspects are considered by many to be the impetus behind people striving to do their best work.

In the soviet blocks, Marxism and socialism were used to cement the linkage between work as an end in itself and the overall development of the society. Similarly, in Japan, the large and dedicated numbers of managerial, skilled and technical personnel who perfectly understood the dynamics of their society-helped the country to attain economic recovery after the second world war.

In Nigeria, the situation is possibly more grievous because of the nation's inability to identify and toe the appropriate philosophical and development paths, how much less work ethics (Aina, 1992). In contemporary Nigeria, most people want to get rich quick through fraudulent means rather than by hardwork. These days, the youths opt for more leisure than work, more interested in exciting job rather than boring, routinous jobs and kindred observations. There are also the problems of tribalism, nepotism, favouritism, respect for age and position rather than authority. Wrongly applied concepts of time as well as the cankerworm that has eaten deep into the fabrics of society – bribery and corruption to mention but few.

According to Omotunde (1982), “the hardest job for the Nigerian child is having

to learn morals where none exists". The issue of work ethics therefore depends on individual differences and preferences. Ethical behaviour therefore depends on who is looking at it, setting standards and decisions on who does what. Within a work setting, there are relevant and significant other persons relating to each other given the structure of positions in organisation. It is usually to identify a role set for each individual organization manager.

Elements of such sets are exemplified as leaders, bosses, peers, subordinates, relatives, friends, top management, upper middle or lower managers, state agents, customers and other stakeholders. Ethics necessarily depends on the perspectives of each of these individuals in the work place.

Supervisors are likely to look at work ethics as behaviours that are expected of employees or subordinates. Such examples are commitment, loyalty to the boss, conscientiousness, commitment to do a good job whether or not the boss is watching, absence of dysfunctional gang-ups or the presence of functional cliques he can convert to advantageous use, also whistle-blowers who are ready to expose unethical practices.

2.13 Organizational culture and ethical behavior

"Do organizations vary in the 'ethical climates' they establish for their members? The answer to the question is "yes," and it is increasingly clear that the ethical tone or climate of organizations is set at the top. What top managers do, and the culture

they establish and reinforce, makes a big difference in the way lower-level employees act and in the way the organization as a whole acts when ethical dilemmas are faced.

The ethical climate of an organization is the shared set of understandings about what is correct behaviour and how ethical issues will be handled. This climate sets the tone for decision making at all levels and in all circumstances. Some of the factors that may be emphasized in different ethical climates of organizations are “Personal self-interest, company profit, operating efficiency, individual friendships, team interests, social responsibility, personal morality, rules and standard procedures, laws and professional codes. (Hunt, 1991; Schneider and Rentsch, 1991)

As suggested in the list above the ethical climate of different organizations can emphasize different things. The ethical climate supported in doing the right thing due to social responsibility — regardless of the cost. In other organizations, perhaps too many, concerns for operating efficiency may outweigh social considerations when similarly difficult decisions are faced. When the ethical climate is not clear and positive, ethical dilemmas will often result in unethical behaviour. In such instances, an organization's culture also can predispose its members to behave unethically. For example, Baucus and Near (1991) has found a relationship between organizations with a history of violating the law and continued illegal behaviour. Thus, some organizations have a culture that

reinforces illegal activity. In addition, some firms are known to selectively recruit and promote employees who have personal values consistent with illegal behaviour; firms also may socialize employees to engage in illegal acts as a part of their normal job duties Conklin, (1977), Geis, (1977). For instance, in his account of cases concerning price fixing for heavy electrical equipment, Geis noted that General Electric removed a manager who refused to discuss prices with a competitor from his job and offered his successor the position with the understanding that management believed he would behave as expected and engage in price-fixing activities Geis, (1977) Baucus and Near, (1991). Pressure, opportunity, and predisposition can all lead to unethical activities; however, organizations must still take a proactive stance to promote an ethical climate.

2.14 Promoting an Ethical Climate

Literature has suggested several strategies for promoting ethical behaviour in organizations Harrington, (1991). First, chief executives should encourage ethical consciousness in their organizations from the top down, showing they support and care about ethical practices. Second, formal processes should be used to support and reinforce ethical behaviour. For example, internal regulation may involve the use of codes of corporate ethics, and the availability of appeals processes. Finally, it is recommended that the philosophies of top managers as well as immediate supervisors focus on the institutionalization of ethical norms and practices that are incorporated into all organizational levels.

The philosophies of top managers as well as immediate supervisors represent a critical organizational factor influencing the ethical behavior of employees Stead (1990). Research over a period of more than twenty-five years clearly supports the conclusion that the ethical philosophies of management have a major impact on the ethical behavior of their followers, employees. Touche (1988;) has stressed the importance of managerial behavior in contributing to ethical or unethical behaviour. According to Nielsen (1988) managers behaving unethically contrary to their ethical philosophies represent a serious limit to ethical reasoning in the firm. Much of the research cited in the above paragraph implicitly and explicitly states that ethical philosophies will have little impact on employees' ethical behavior unless they are supported by managerial behaviours that are consistent with these philosophies. Managers represent significant others in the organizational lives of employees and as such often have their behaviour modeled by employees.

One of the most basic of management principles states that if you desire a certain behaviour reinforce it. No doubt, how ethical behavior is perceived by individuals and reinforced by an organization determines the kind of ethical behavior exhibited by employees. As a result, if business leaders want to promote ethical behavior they must accept more responsibility for establishing their organization's reinforcement system. Research in ethical behavior strongly supports the conclusion that if ethical behavior is desired, the performance measurement,

appraisal and reward systems must be modified to account for ethical behaviour Hegarty and Sims, (1979). According to Nielsen (1988), in many cases managers choose to do, go along with or ignore the unethical because they want to avoid the possibility of punishments [or] to gain rewards.

Organizations and their managers must understand that the above recommendations are key components in the development and maintenance of an ethically-oriented organizational culture. Organizations can also enhance an ethically-oriented culture by paying particular attention to principled organizational dissent. Principled organizational dissent is an important concept linking organizational culture to ethical behaviour. Principled organizational dissent is the effort by individuals in the organization to protest the status quo because of their objection on ethical grounds, to some practice or policy Graham, (1986). Organizations committed to promoting an ethical climate should encourage principled organizational dissent instead of punishing such behaviour.

Organizations should also provide more ethics training to strengthen their employees' personal ethical framework. That is, organizations must devote more resources to ethics training programmes to help its members clarify their ethical frameworks and practice self-discipline when making ethical decisions in difficult circumstances. What follows is a useful seven-step checklist that organizations should use to help their employees in dealing with an ethical dilemma (Schermerhorn, 1989; Otten, 1986):

- Recognize and clarify the dilemma.
- Get all the possible facts.
- List your options — all of them.
- Test each option by asking: "Is it legal? Is it right? Is it beneficial?"
- Make your decision.
- Double check your decision by asking: "How would I feel if my family found out about this? How would I feel if my decision was printed in the local newspaper?"
- Take action.

An effective organizational culture should encourage ethical behaviour and discourage unethical behaviour. Admittedly, ethical behaviour may "cost" the organization. An example might be the loss of sales when a multinational firm refuses to pay a bribe to secure business in a particular country. Certainly, individuals might be reinforced for behaving unethically (particularly if they do not get caught). In a similar fashion, an organization might seem to gain from unethical actions. For example, a purchasing agent for a large corporation might be bribed to purchase all needed office supplies from a particular supplier. However, such gains are often short-term rather than long-term in nature. In the long run, an organization cannot operate if its prevailing culture and values are not congruent with those of society. This is just as true as the observation that, in the

long run, an organization cannot survive unless it produces goods and services that society wants and needs. Thus an organizational culture that promotes ethical behaviour is not only more compatible with prevailing cultural values, but, in fact, makes good sense.

2.15 Managerial Behaviour Influence

There are many influences on ethical decision-making on the part of manager's behaviour. These factors can be loosely grouped into four broad categories : personality-based , organizational-based, issue-related and society-related factors.

The personality-based category includes cognitive development, personal experiences as well as an innate biological tendency or personal orientation to react more intensely to lower levels of stress than others and to take longer to recover Kernberg, (1995); Linehan, (1993). Personality-based factors are shaped through family, education, religious upbringing/training, gender, work position and role, locus of control and culture Youngblood, (1990). These factors are collectively responsible for individual behaviour that tends to determine the extent to which quality decision-making are influenced. Organizational-based factors highlight the effect of significant others within the organization setting, exemplified by top management's actions, corporate policies, behaviour of peers, reward systems, organizational climate and professional codes of ethics Jones, (1991); Victor and Cullen, (1988). Factors inherent in organizational-based

determine the extent to which individual needs can be reconciled with organizational needs.

Issue-based factors influence ethical decision and behaviour. Such factors include rewards associated with unethical action, the magnitude of consequence, temporal immediacy, proximity, and probability of effect, concentration of effect, social consensus and nature of relationships Heimer, (1992). A variety of societal factors have been identified as influential on ethical decision-making and behaviour, such as moral climate, as well as media coverage and disclosure.

The above categories are responsible for conflict of values within an individual's value system, conflict of values between two value systems and problems associated with personal orientation. Conflict between values within an individual's own value in aspects of life may be valued by an individual as creating ethical problems. In many organizations some managers may develop passionate advocate for information sharing within the organization thus leading to drafting of a code of ethic for use of e-mail. Such idea may be disregarded at the expense of the manager's intention. Closely related to this is the conflict between two sets of values. Different sets of values between individuals and organizational or professional codes can provide fertile ground for conflict.

In summary, the models discussed above have one thing in common in terms of their similarities and complexities. Ethical and unethical conduct is the product of

a complex combination of influences – unique combination of personality characteristics, values and moral principles. Besides individual or personal attributes, the models propose the influence of various environmental variable on the various stages in the ethical decision making process. While “environment” can be thought of as including a wide range of influence (social, government/legal, organizational, professional and personal), most of the empirical research on ethical behaviour in management has focused on the organizational or immediate job environment, thus emphasizing the importance.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

This section discusses the methodology used for the study. Research methodology consists of the approaches to or combination of techniques for conducting a credible, valid, and reliable research (Asika, 2003). Research methodology is embedded in the assumptions about the nature of social reality and an appropriate way to enquire into it (Smith, Thorpe and Lowe 2002). This chapter will therefore be structured into the following components: Research design, Population of study, Sample size, Sampling method, Research instruments, Method of data collection, and Methods of data analysis.

3.2 Research Design

"Research design" refers to the overall research strategy used for a study. Thus, the study used the ex-post facto design, employing a survey instrument to generate primary data for the study. The research method used in this study involved generating information from a sub-set of a population of interest through a direct contact with the sample elements and yet detached enough to suggest objectivity and credibility in the research process.

Furthermore, this design had been used in similar previous studies (e.g. Andrews, 1989). It will therefore be a familiar design because it is normally used to guide the selection of a research design (Bouckernooghe *et al*, 2007).

In addition, the sample survey was chosen as the most appropriate method for this study because it is economical in terms of cost, time, and manageability. It is equally a powerful tool for generating current data on the shift or demographic and psychological variables (Remenyi *et al*, 2003).

3.3 Population of the Study

The population of this study consisted of all managers currently working in the public and private organizations in Nigeria. One epistemological implication of any study of organizational static and dynamics is that the organization is treated as an on-going concern (Kerlinger, 1973 and Barbie, 1986). This fact was crucial in determining the organizations to be included within the study sample space. The sampling size is therefore derived from a list of all ministries and parastatals established by Federal government of Nigeria, and Private organizations quoted on the Nigeria Stock Exchange. These are establishments engaged in the production and provision of essential products and services for the entire citizens living in Nigeria.

3.4 Sample

In identifying the sample for the study, the individual manager within the selected population was considered as the unit of analysis. Although, inferences about individual managerial ethical behaviour in the study were made at both the organization and individual managerial levels, the method employed in the sampling procedure was to randomly select three categories of managers from the establishment's lists in the above-mentioned public and private organizations. From each of these establishments in a random sample, the following categories of employees were randomly selected: Top Management staff, Senior Managers, Middle and lower level Managers.

Four public-sector organizations were chosen and these consisted of two ministry establishments—Federal Ministry of Information and Communication and Federal Ministry of Finance and two government parastatals- Nigerian Television Authority Abuja and Nigerian Ports Authority Lagos. Similarly, four private organizations were considered. These were one banking institution- Union Bank Nigeria Plc, two manufacturing companies Cadbury Nigeria Plc and Nestle Nigeria Plc, one telecommunication service organization Mobile Telephone Network (MTN).

3.5 Sample Size

A threshold (minimum) sample size of 480 managers was selected. But the researcher anticipated encountering the normal and frequent cases of non-response

and unusable responses because of missing data in surveys of this kind and therefore increased it to 560.

3.6 Sampling Method

The selection was done in three stages: the first involved selection of the first generation ministries and parastatals from Federal Government Public Service Organizations. The second stage also involved selecting four private organizations with the following important characteristics: Those quoted in the Stock Exchange Market, those whose operational network covers at least 25 states in Nigeria, those that have been operating in Nigeria for the past five years.

Three proportionate stratified random sub-samples were therefore drawn, one for each organization using the above mentioned criteria for Federal government organization and private organization respectively. The stratified random sampling method was considered appropriate because it ensured that (i) the sample was representative, (ii) every member in the population had an equal chance (probability) of being selected for the study, and (iii) results of data analysis on the sample can be generalized to the population (D'cruz, and Jones, 2004)

Finally, each of the categories of managers were randomly selected for each of the samples as shown in tables 1, 2, 3, 4, 5, 6,7,and 8. These represented the set of respondents on whom a copy of the questionnaire was administered. These set of respondents were considered to be the most appropriate respondents because the

study addressed managerial and organization-wide issues, particularly, strategy over which they have primary responsibility. They were also considered the most knowledgeable persons (the information monitor and disseminator) in the selected organizations. As the highest-ranking officers, the information they will provide can also be more reliable than lower ranking staff.

Table 3.1: Federal Government Establishments
Ministry of Information and Communication (n=60)

Departments	Top Management level	Senior Management Level	Middle Management Level	Lower Management Level	Total
Administration	3	3	4	5	15
Finance and Account	3	3	4	5	15
Corporate Planning	3	3	4	5	15
Monitoring	3	3	4	5	15
	12	12	16	20	60

Table 3.2: Federal Government Establishments
Ministry of Finance (n=60)

Departments	Top Management level	Senior Management Level	Middle Management Level	Lower Management Level	Total
Administration	3	3	4	5	15
Finance and Account	3	3	4	5	15
Corporate Planning	3	3	4	5	15
Monitoring	3	3	4	5	15
	12	12	16	20	60

Table 3.3: Federal Government Parastatals**Nigeria Television Authority (Abuja) (n=60).**

Departments	Top Management level	Senior Management Level	Middle Management Level	Lower Management Level	Total
Production	3	3	4	5	15
Research and Development	3	3	4	5	15
Engineering	3	3	4	5	15
HR and Corporate Affairs	3	3	4	5	15
	12	12	16	20	60

Table 3.4: Federal Government Parastatals**Nigeria Ports Authority (Lagos) (n=60).**

Departments	Top Management level	Senior Management Level	Middle Management Level	Lower Management Level	Total
Production	3	3	4	5	15
Research and Development	3	3	4	5	15
Engineering	3	3	4	5	15
HR and Corporate Affairs	3	3	4	5	15
	12	12	16	20	60

Table 3.5: Private Sector Organization Manufacturing:**Nestle Nigeria plc. (n=60)**

Departments	Top Management level	Senior Management Level	Middle Management Level	Lower Management Level	Total
Production	3	3	4	5	15
Research and Development	3	3	4	5	15
Marketing	3	3	4	5	15
Human Resource	3	3	4	5	15
	12	12	16	20	60

Table 3.6: Private Sector Organization**Cadbury Nig. Plc. (n=60)**

Departments	Top Management level	Senior Management Level	Middle Management Level	Lower Management Level	Total
Production	3	3	4	5	15
Research and Development	3	3	4	5	15
Marketing	3	3	4	5	15
Human Resource	3	3	4	5	15
	12	12	16	20	60

Table 3.7: Private Sector Organization**Telecommunication: MTN Nigeria (n=60)**

Departments	Top Management level	Senior Management Level	Middle Management Level	Lower Management Level	Total
Logistics	3	3	4	5	15
Research & Development	3	3	4	5	15
HR & Administration	3	3	4	5	15
Marketing and Corporate Affairs	3	3	4	5	15
	12	12	16	20	60

Table 3.8: Private Sector Organization**Banking Institution: Union Bank Nigeria Plc. (n=60)**

Departments	Top Management level	Senior Management Level	Middle Management Level	Lower Management Level	Total
Administration	3	3	4	5	15
Finance &Accounts	3	3	4	5	15
Marketing	3	3	4	5	15
Corporate Affairs	3	3	4	5	15
	12	12	16	20	60

Operationalization of Variables

Dependent Variable

The Dependent variable for this study is unethical behaviour. In this study ethical behaviour was separated into four categories (Mortensen *et al.*, 1989). These are personal ethics, codified ethics, analytical ethics, and activist ethics. Each category measures a different set of ethical concern.

Independent Variables: The independent variables are classified into two major categories, managerial and organizational characteristics. The managerial characteristics include: Gender, Level of education, Functional area in which the manager works, Job level, Experience at the job level, and Experience with the organization.

Gender was measured as a nominal variable to indicate male or female. The level of education as an interval variable with only levels used in this study. These are Bachelor's degree or Graduate degree. This was done on the belief that most managers in either public or private organizations must have had a university education. The functional area is considered in this study also as interval variables. They are the major organic business functions and they include production, administration, engineering or (Research and Development), finance and accounting, information system, and personnel or human resource. The job level is measured in four major levels, the top management level, the senior management

level, the middle management level, and lower management level. Experience of a manager is measured as an ordinal variable in which the researcher believed that a managerial experience can vary according to his or her pre-disposition. Thus, a manager may acquire some experience in one type of job assigned and acquire another experience when assigned to a different type of job within the organization. This perhaps explains why most organizations train and retrain their staff. The last managerial characteristic, experience with the company is measured as the cumulative experience acquired by the manager over the time in the entire organization. Thus, an interval scale presents itself as a veritable means of measure for this variable.

The second category, organizational characteristics include:

- Organizational size was measured in terms of the nature and volume of work in either public or private sector.
- Industry, to which the organization belongs which according to (Kotler, 2000) is the concentration or dispersal of company's product almost similar productions or providing almost similar services and operation in almost similar market.

3.7 Research Instruments

Data were generated using copies of the validated survey questionnaire on ethical and unethical practices using 5 point scale. The instrument consisted of 35 items, which were designed to provide mainly data of continuous measure. Two types of

scales were used to measure the variables selected for the study. The first type consisted of Likert-like scales of multiple-choice. The response categories suggest degrees of agreement with the statement of opinion expressed in the statement. The data were of the interval level with an assumption of an underlying continuous distribution.

The second type consisted of semantic differential scales. They used two mutually opposed statements which were measured on a continuum numbered from 5 to 1. Selecting the response category 5 will indicate that the respondent completely agreed with the statement on the left end of the scale. But selecting the response category 1 will indicate that the respondent agreed completely with the opposing statement at the other end of the scale. Selecting response category 3 will indicate that the respondent agreed with both statements. These are scales normally used for measuring respondents' opinions or perspectives on shifting psychological variables.

The survey questions were of three types. The first type consisted of binary or dichotomous questions that require a straight "yes" or "no" responses. Dichotomous questions are like multiple-choice items in providing alternative response categories. The difference between them is that the binary questions provide only two alternative response choices but multiple choice items provide

respondents three or more, usually 5 alternative response choices. These questions encourage quick response from respondents.

3.8 Validation of the Instrument

The validation or standardization of the instrument was achieved with the inputs of the researcher's supervisor and experts in the field on managerial ethics. Further, the instrument was statistically validated and adapted to the Nigerian environment via the principal components (factor) analysis (PCA). Factor scores obtained in this analysis, involved using the varimax (variance maximization) technique which ensured that variables loaded high (conventionally set at $r = .70$) on one axis or another. It also ensured that variables have low cross-loadings on all other axes or irrelevant latent factors (in most cases $r < .40$). A factor loading is the coefficient of Pearson product moment correlation between the variable and the relevant latent factor.

3.9 Reliability of the Instrument

The instrument was tested for reliability, using the Spearman Brown split-half reliability statistic and its equivalents such as the Gutman's split-half and Cronbach's Alpha reliability statistics. Reliability means internal consistency of the research instrument which contributes to the replicability of the research process (D'cruz and Jones, 2004; Remenyi *et al*, 2003). Higher correlations contribute more to internal consistency than lower ones. That is, internal consistency means that the individual items in the instrument are producing

similar patterns of responses in different people and accurately measuring some characteristic of the people (Carland and Garland, 2001).

The split-half approach was preferred to the test-retest approach. This is because the latter suffers invalidity due to learning/practice and maturity effects and non-response bias due to mortality (dropping-off from the pool) of respondents. These can cause over-estimation or under-estimation of the reliability of the instrument (Agbonifoh, 1999, Garson 2006). The Statistical Package for Social Sciences-Disk Operating System (SPSS-DOS) version 13 was used for the correlation coefficient analysis.

3.10 Method of Data Collection

The strategy for collecting or generating the data for this study involved administering questionnaires to the respondents. Eight M.Sc students of OB and Management were employed as research assistants and paid to facilitate the administration of the questionnaires. The instrument was accompanied with a covering letter addressed to the respondents, which explained to them the objectives of the study and assured them of anonymity and confidentiality of their responses. The covering letter and personal delivery of the questionnaires were designed to achieve a high rate of response from the respondents to the survey. The covering letter was also meant to reduce socially desirable response bias; that

is, to motivate respondents to provide honest responses to the survey instrument (Graafland *et al*, 2007).

3.11 Method of Data Analysis

The purpose of the data analysis was to ensure that appropriate answering to the key research questions of the study was achieved. The survey instrument adapted for this study was used to generate interval and ratio level data. Three analytical procedures were adopted for this study, because of the environmental situation the researcher found herself in.

The first level of analysis involved the use of descriptive statistics, which are the mean and standard deviation. These simple statistics were used to describe and summarize the distribution of the variables or sampling parameters across the sample without making inferences to the larger population of public and private organizations across the nation. (Spiegel and Stephens, 2000). These statistics were mainly applied to the analysis of the respondents' pattern and profile. This is because of the scale in which the variables are presented whereby the internal consistency of the individual items are producing similar patterns of responses in different people and accurately measuring some characteristics of people (Carland and Garland, 2001).

The second analytical procedure is the inferential analyses involving the use of the Pearson Product Moment Correlation (r) to determine the degree of relationship between identified variables (inter-variable, inter-construct and inter-indicator),

thus providing solutions to the research questions of this study. For example, the Pearson product moment correlation statistic is used for estimating significant paths which are then used for designing structural equation models which, in turn, are used for testing the research model more rigorously (Tjosvold and Yu, 2007; Garson, 2008). The third analytical procedure was equally inferential in nature. However this involved tests of hypotheses in which Chi-Square was employed as the major tool.

CHAPTER FOUR

DATA PRESENTATIONS, ANALYSES AND INTERPRETATIONS

4.1 Introduction

This chapter is designed to give the results of the study by analyzing the data. According to Yomere and Agbonifoh (1999), "Data analysis involves converting a series of recorded observations (data) into descriptive statements and/or inferences about relationships".

In this chapter data obtained from the research questions/hypotheses are given in tables and analyzed one after the other using Pearson Product Moment Correlation and Chi-Square analytical tools. In order to establish the relationship between the dependent and independent variables, the data were subjected to Chi-Square statistical test at a 5% level of significance (95% level of confidence).

4.2 Section A: Analysis of Questionnaire

Out of 560 copies of the questionnaire distributed, 220 usable questionnaires were the researcher decided to work with. The distribution was as follows:-

	Organizations	Distribution	No. retrieved	No. Usable
■	Ministry of Information and communication	70	45	35
■	Federal Ministry of Finance	70	45	20
■	Nigerian Television Authority	70	40	25
■	Nigerian Ports Authority	70	43	20
■	Nestles Nig. Plc.	70	45	25
■	Cadbury Nig. Plc	70	46	30
■	MTN	70	44	35

■ Union Bank Nig. Plc	70	45	30
Total copies of questionnaire	<u>560</u>	<u>353</u>	<u>220</u>

4.3 Section B: Analysis Of Respondents Pattern

Table 4.9: Responses according to stratification on Research question one

<i>Are public and private organization in Nigerian encouraging unethical behaviour?</i>	Gender		Row total
	Male	Female	
Strongly Agree (SA)	70	30	100
Agree (A)	40	15	55
Disagree (D)	25	10	35
Strongly Disagree (SD)	25	5	30
Column total	160	60	220

Source: Field work, 2009

The table 9 above indicates that, of the 220 questionnaires administered in regard to research question on, 70 males and 30 females strongly agreed, 40 male and 15 females agreed, 25 male and 10 females disagreed, while 25 males and 5 females strongly disagreed. Thus represented by 31.5% males and 13.5% females strongly agreed, 18% male and 6.75% females agreed, 18% males and 4.5% females disagreed, while 18% males and 2.25% females strongly disagreed.

Table 4.10: Responses according to stratification from research question two

<i>Are organisations in both public and private organisations resisting unethical behaviour</i>	Gender		Row total
	Male	Female	
Strongly Agree (SA)	81	19	100
Agree (A)	37	14	51
Disagree (D)	24	16	40
Strongly Disagree (SD)	20	9	29
Column Total	74	58	220

Source: Field work 2009

From the table 10 above on stratification according to sex, 81 out of the 100 respondents who agreed, 3.7 are male while the other 14 are females. Also, out of the 40 who disagreed, 24 are male while the other 16 are females. For the strongly agreed dimension 20 male responded while 9 were female respondents. Therefore, represented by 36.45% out of the 45% respondents who strongly agreed are males while 8.55% are females, out of the 22.95% respondents who agreed 16.65% are males while the other 6.3% are females. Also, out of the 40 who disagreed, 10.8% are males while the other 7.2% are females. For the strongly agreed dimension 4.05% males responded while 4.05% were female respondents.

Table 4.11: Responses-according to stratification from research question three

<i>Are top management officers in either public or private organizations encouraging honesty and openness among workers in their organizations?</i>	Gender		Row total
	Male	Female	
Strongly Agree (SA)	80	30	110
Agree (A)	22	9	31
Disagree (D)	31	11	42
Strongly Disagree (SD)	22	15	37
Column Total	155	65	220

Source: Field work 2009

From the above table 11, out of the 110 respondents who strongly agree, 80 are males, while 30 are females; of the 31 respondents who agree, 22 are males while another 9 are females. Moreover, out of the 42 respondents who disagreed, 31 males while 11 of them are females. 22 males responded to the strongly agreed dimension, 15 females responded. This is represented thus; 49.5% respondents who strongly agreed, 36% are males, while 13.5% are females; of the 13.95% respondents who agreed, 9.9% are males while another 4.05% are females. Moreover, out of the 18.9% respondents who disagreed, 13.95% are males while 4.95% of them are females 9.9% males responded to the strongly agreed dimension, 6.75% females responded.

Table 4.12: Responses according to stratification from research question four

<i>Are managers in either public or private organizations encouraging managerial values in determining integrity?</i>	Gender		Row total
	Male	Female	
Strongly Agree (SA)	85	19	104
Agree (A)	41	24	65
Disagree (D)	21	12	33
Strongly Disagree (SD)	11	7	18
Column Total	158	62	220

Source: Field work 2009

On questions derived from research question four, values of responses with respect to gender respondents shown on table 12 above, 85 out of the 104 respondents who strongly agree are males while 19 are females, out of the 65 respondents who agreed, 41 are male while the other 24 are females. Also, out of the 33 who disagree, 21 male while the other 12 are females. 18 respondents strongly disagreed with 11 males and 7 females respectively. Thus 38.25% out of the 46.8% respondents who strongly agreed are males while 8.55% are females, out of the 29.25% respondents who agreed 18.45% are males while the other 10.8% are females. Also, out of the 14.85% who disagreed, 9.45% are males while the other 5.4% are females. 8.1% respondents strongly disagreed with 4.95% males and 3.15% females respectively.

Table 4.13: Responses according to stratification on Research question five

<i>Are organizational-based factors exemplified by top management actions capable of changing the attitudes and values of managers in the execution of their duties in organizations?</i>	Gender		Row total
	Male	Female	
'Strongly Agree (SA)	77	30	107
Agree (A)	31	21	52
Disagree (D)	21	12	33
Strongly Disagree (SD)	16	12	28
Column total	145	75	220

Source: Field work 2009

The table 13 above indicates that out of the 107 respondents to questions derived from research question five, 77 males and 30 females strongly agreed. On the agree dimension, a total of 52 respondents were recorded with 31 males and 21 females responding. Out of the 33 respondents on disagree dimension, 21 were males while 12 were females. Finally, 20 respondents strongly disagreed with 16 males and 12 females distribution. This is represented thus; 48.15% respondents to questions derived from research question five, 34.65% males and 13.5% females strongly agreed. On the agreed dimension, a total of 23.4% respondents were recorded with 13.95% males and 9.45% females responding. Out of the 14.85% respondents on disagreed dimension, 9.45% were males while 5.4% were females. Finally, 9% respondents strongly disagreed with 7.2% males and 5.4% female distribution.

4.4 Section C: Analysis of Data on Research Questions

In this section solution to each of the five research questions were provided using

the Pearson Product Moment correlation statistical analytical instrument. These solutions were respectively confirmed with the testing of the associated hypotheses.

Thirty five variables were drawn, seven from each research question presented as follows:

■ From research question one we have the following variables

- i. Contrary action (CONTR)
- ii. Embezzlement (EMBZZ)
- iii. Private usage of resources PRIVT)
- iv. Circumventing organizational accepted work procedures (CIRCV)
- v. Carrying out private practices (CCPVT)
- vi. Using organizational time (USORG)
- vii. Stealing organizational resources (STEAL)

■ From research question two we have the following:

- i. Reporting an erring worker (REPT)
- ii. Risk in reporting erring worker (RISKK)
- iii. Top management support for erring worker (SUPPT)
- iv. Detrimental action of erring worker (DETM)
- v. Whistle blowing (WHSTB)
- vi. Arresting perceived action (ARRST)
- vii. Eliminating whistle blowers (ELMNT)

- From research question three we have the following
 - i. Encouraging honesty (ECHST)
 - ii. Kleptomaniac attitude (KLTMC)
 - iii. Belief in the share of national cake (NTCKE)
 - iv. Colluding with top mgt. to defraud (DEFRD)
 - v. Top mgt. lack control to checkmate unethical practices (CHKMT)
 - vi. God fearing mgt. staff (GODFR)
 - vii. Some God fearing executives are deceptive (DECPT)
- From research question four we have the following:
 - i. The integrity of a manager (INGTY)
 - ii. Creditable managerial performance (CRDTB)
 - iii. Value orientation of a manager (VAORT)
 - iv. Managerial ill value orientation (MGRIV)
 - v. Falsifying document (FLSDC)
 - vi. Ripping off organizational resources (RIPRS)
 - vii. Acquiring assets unethically (ACAST)
- From research question five we have the following:
 - i. Good top manager can influence subordinate behavior (GDINF)
 - ii. Using organizational resources judiciously (JUDOR)
 - iii. Insufficiency of resources (INSRS)
 - iv. Excessive pilferage (EXPLG)

- v. Truancy (TRNCY)
- vi. Half working time (HLFWT)
- vii. Dissuading employee (DSDNG)

Using the mean values of all the coded data from all the data retrieved from private and public sectors respectively the correlation coefficients were obtained to carry out the comparative analysis between them.

Solution to Research Question 1

To what extent are public or private organizations in Nigeria encouraging unethical practices?

Table 4.14a: Correlation coefficients among variables from selected Public Sector organizations (Research Question 1)

Variables	CONTR	EMBZZ	PRIVT	CIRCV	CCPVT	USORG	STEAL
CONTR	1						
EMBZZ	.373	1					
PRIVT	.234	.516**	1				
CIRCV	-.093	-.225	.266	1			
CCPVT	-.5658**	.000	-.593**	-.234	1		
USORG	.109	-.511	-.462*	-.095	.000	1	
STEAL	-.577**	.000	-.429*	-.362	.740**	.377	1

*Correlation is significant at the 0.05 level (2-tailed)

** Correlation is significant at the 0.01 level (2-tailed)

Table 14b: Correlation coefficients among variables from selected Private Sector organizations (Research Question 1)

Variables	CONTR	EMBZZ	PRIVT	CIRCV	CCPVT	USORG	STEAL
CONTR	1						
EMBZZ	.335	1					
PRIVT	.042	.131	1				
CIRCV	.148	.128	.322	1			
CCPVT	.240	.003	-.381	-.364	1		
USORG	-.124	.223	.197	.392	-.432*	1	
STEAL	.060	.368	.587**	.303	-.263	.042	1

*Correlation is significant at the 0.05 level. (2-tailed)

** Correlation is significant at the 0.01 level. (2-tailed)

A comparative analysis of the data from tables 4.14a and 4.14b show that Managerial actions that are contrary to set objectives represented by the variable CONTR correlates positively with actions associated with embezzlement in both public and private organizations ($r = .0660$ $r = .335$). It also correlates positively

with actions associated with private usage of organizational resources in both public and private organizations ($r = .234$; $r = .042$). It however correlates negatively with actions associated with circumventing organizationally accepted procedure, CIRC in the public organizations but correlates positively in the private organizations ($r = -.093$; $r = .148$). A similar circumstance is recorded with correlation between CONTR and actions with operating private practices CCPVT between the two types of organizations ($r = -.565$; $r = .240$). But the reverse was the case between actions associated with usage of organizational time, USORG, while it correlates positively in the public organization, it correlates negatively in the private organization ($r = .109$; $r = -.124$). With actions associated with stealing organizational resources it correlates negatively in public organization, while positive correlation was recorded ($r = -.577$; $r = .060$).

Correlation coefficients between actions associated with embezzlement EMBZZ and other variables in the public organization revealed that actions associated with private usage of resources PRIVT had the highest value ($r = .516^{**}$). In the private organization EMBZZ, it displayed a lower coefficient value of ($r = .131$). Between EMBZZ and actions associated with stealing organization resources STEAL, there was no correlation in the public organization while it displayed a reasonable correlation coefficient value ($r = .368$).

Between the variable PRIVT (i.e. private usage of resources by managers) and other variables in the public organization negative correlation coefficient values

were recorded (CCPVT $r = -.593^{**}$; OSORG $r = -.462^*$, STEAL $r = -.429^*$) but displayed positive value with action associated with circumventing organization accepted work procedures CIRCVC (r = .266). In the private organization the reverse was the case with only one variable CCPVT displaying negative value ($r = -.381$) while others had positive values.

The correlation between CCPVT (i.e carrying out private practices) and other variables was negative in the public organization (CIRCVC $r = -.234$; USORG $r = -.095$; STEAL $r = -.364$). However in the private only one variable CIRCVC correlates negatively ($r = -.384$) while others correlate positively.

The highest positive correlation coefficient values was recorded between CCPVT and STEAL ($r = .740^{**}$) in the public organization indicating the direct relationship between carrying out private practices and stealing organization resources. This was however lower in the private organization ($r = .263$)

Hypothesis 1

There is no significant relationship between encouraging or discouraging unethical behaviours and achievement of specified objectives in either the public or private organizations in Nigeria.

Table 4.14c: Derived from verified Hypothesis One

<i>There is no significant relationship between encouraging or discouraging unethical behaviours and achievement of specified objectives in either the public or private organizations in</i>	Gender				Row total
	Male		Female		
	Fo	Fe	Fo	fe	
Strongly Agree (SA)	70	72.727	30	27.272	100
Agree (A)	40	40	15	15	55
Disagree (D)	25	25.454	10	9.545	35
Strongly Disagree (SD)	25	21.818	5	8.181	30
Column Total	160		60		220

Source: Field work, 2

Table 4.14d: Calculation of hypothesis one using Chi-Square

Fo	Fe	fo-fe	(fo-fe) ²	(fo-fe) ²
				Fe
70	72.727	-2.727	7.436	0.102
40	40	0	0	0
25	25.454	-0.454	0.206	0.008
25	21.818	3.182	10.125	0.464
30	27.272	2.728	7.441	0.272
15	15	0	0	0
10	9.545	0.455	0.207	0.021
5	8.181	-3.181	10.118	1.236
				2.105

Source: Field work, 2009

From the table 4.14 above, the calculated Chi-Square value is 15.06. However, the critical value read from χ^2 distributed table at 5% level of significance is 7.82. This shows that the calculated Chi-Square (χ^2) for hypothesis one is greater than

the critical value of 7.82 for this study.

Interpretation and Decision on Hypothesis One

Since the calculated Chi-Square of 15.06 is greater than the critical value, the null hypothesis (Ho) will be rejected and the alternative hypothesis (Hi) which states that there is positive relationship between unethical behaviour within the public or private organization in Nigeria.

Solution to Research Question Two

Are public or private organizations in Nigeria resisting unethical behaviours?

Table 4.15a: Correlation coefficients among variables from selected Public Sector organizations

Variables	REPRT	RISKK	SUPPT	DERM	WHSTB	ARRST	ELMNT
REPPT	1						
RISKK	.392	1					
SUPPT	.099	.031	1				
DERM	-.047	-.031	.086	1			
WHSTB	.066.	-.179	-.052	.302	1		
ARRST	.236	-.030	-.039	.134	.343	1	
ELMNT	.030	.037	-.736**	.144	.027	.164	1

*Correlation is significant at the 0.05 level (a) cannot be computed because one of the variables is constant. (2- tailed).

** Correlation is significant at the 0.01 level

Table 4.15b: Correlation coefficients among variables from selected Private Sector organizations

Variables	REPRT	RISKK	SUPPT	DERM	WHSTB	ARRST	ELMNT
REPPT	1						
RISKK	.752**	1					
SUPPT	-.032	.066	1				
DERM	.084	.142	.250	1			
WHSTB	.083	.105	.404*	.000	1		
ARRST	.081	.268	.304	.270	.626**	1	
ELMNT	.252	.332	.191	-.261	.000	-.106	1

*Correlation is significant at the 0.05 level

** Correlation is significant at the 0.01 level

From tables 4.15a and 4.15b correlation coefficient values between variables from research question two were presented. Between action associated with resisting corporate unethical standards and other variables in the public organization only RISKK (i.e risk in reporting), WHSTB (i.e whistle blowing) and ARRST (i.e arresting perceived action) displayed positive value ($r = .392$; $r = .066$; and $r = .236$ respectively) others were negative. In the private organization the coefficient value is very high with RISKK ($r = .752$), low with ARRST ($r = .081$), and negative with three other variables (DERM, WHSTB, and ARRST).

Between RISKK (i.e action associated with resisting corporate unethical standards) and other variables, in the public organization, the coefficient values were negative except with SUPPT (i.e top management support for erring

workers), ($r = .031$) and ELMNT (i.e. action associated with eliminating whistle blowers), ($r = .037$). In the private organization all the variables displayed positive coefficient values with RISKK with highest coming from ARRST (i.e. action associated with arresting perceived action, $r = .268$).

The correlation between action associated with top management support for erring worker SUPPT in the public organization and other variables were negative except with DERTM (i.e action associated with detrimental actions of erring worker) ($r = .086$). All the variables in the private organization displayed positive values with the highest coming from WHSTB ($r = .404^*$).

Between the variable DERTM (I.e. detrimental action of erring worker) and other variables in the public organization, positive correlation coefficient values were reported with highest coming from WHSTB. In the private organization positive correlation coefficient were also reported but there was no correlation coefficient with WHSTB. WHSTB displayed a very high value with ARRST in the private organization but displayed a lower value of $r = .343$ in the public organization.

Hypothesis 2

There is no correlation between resistance to unethical behaviours and incidences of unethical practices in either public or private organizations in Nigeria.

Table 4.15c: Derived from verified Hypothesis Two.

There is no correlation between resistance to unethical behaviours and incidences of unethical behaviours in either public or private organizations in Nigeria.	Gender				Row total
	Male		Female		
	Fo	Fe	Fo	fe	
Strongly Agree (SA)	81	76.64	19	26.36	100
Agree (A)	37	37.55	14	13.44	51
Disagree (D)	24	29.45	16	10.54	40
Strongly Disagree (SD)	20	21.35	9	7.64	29
Column Total	162		58		220

Source: Field work, 2009

Table 4.15d: Calculation of hypothesis one using Chi-Square

Fo	Fe	fo-fe	(fo-fe) ²	(fo-fe) ² Fe
81	76.64	3.36	11.29	0.147
37	37.55	-.55	0.3025	0.008056
24	29.45	-5.45	30.25	1.027
20	21.35	-1.35	1.83	0.0857
19	26.36	-7.36	54.16	2.0546
14	13.44	0.56	0.313	0.0232
16	10.54	5.46	29.81	2.828
9	7.64	1.36	1.85	0.2421
				6.415656

Source: Field work, 2009

From the table 4.15 above, the calculated Chi-Square value is 6.415. However, the critical value read from X^2 distributed table at 5% level of significance is 2.17. This shows that the calculated Chi-Square (X^2) for hypothesis one is greater than

the critical value of 2.17 for this study.

Interpretation and Decision on Hypothesis two

Since the calculated Chi-Square of 6.415 is greater than the critical value, the null hypothesis (Ho) will be rejected and the alternative hypothesis (Hi) which states that there is a correlation between resistance to unethical behaviour and incidences of unethical practices in either public or private organizations in Nigeria is accepted.

Solution to Research Question 3

Are top management officers in either public or private organizations encouraging honesty and openness among workers in their organizations?

Table 4.16a: Correlation coefficients among variables from selected Public Sector organizations from research question 3

Variables	ECHST	KKTMC	NTCKE	DEFRD	CHKMT	GODFR	DECPT
ECHST	1						
KKTMC	.384	1					
NTCKE	.013	.533**	1				
DEFRD	-.194	.047	.168	1			
CHKMT	-.086	-.037	-.095	.036	1		
GODFR	.135	-.090	.056	-.149	.042	1	
DECPT	-.085	.157	.216	.292	.146	-.094	1

*Correlation is significant at the 0.05 level

** Correlation is significant at the 0.01 level. (2-tailed)

Table 4.16b: Correlation coefficients among variables from selected Private Sector organizations.

Variables	ECHST	KKTMC	NTCKE	DEFRD	CHKMT	GODFR	DEC PT
ECHST	1						
KKTMC	.625**	1					
NTCKE	.497*	.382	1				
DEFRD	.054	-.089	.404*	1			
CHKMT	.374	.261	.215	-.157	1		
GODFR	.200	.117	.299	-.109	.419*	1	
DECPT	-.138	.096	-.283	-.365	.340	.047	1

*Correlation is significant at the 0.05 level

** Correlation is significant at the 0.01 level

From tables 4.16a and 4.16b action associated with encouraging honesty ECHST correlate positively with only two variables in the public organization, KLTMC ($r = .384$) and GODFR ($r = .135$). It however, displayed negative correlation coefficient values with the other variables. In the private organization positive values were recorded for the variables with the highest coming from KLTMC ($r = .625^{**}$) and NTCKE ($r = .497^{*}$). Between KLTMC and other variables in the public organization there was a high correlation coefficient value with NTCKE ($R = .533^{**}$) while others displayed very low values. It however correlates negatively with two other variables CHKMT ($r = -.037$) and GODFR ($r = -.090$). In the private organization only NTCKE a moderately high value of $r = .382$ while others were very low comparatively.

NTCKE (i.e action associated with the belief in the share of national cake)

correlates positively with other variables in the public organization. The coefficient value were comparatively lower than the ones recorded for private organization. DEFDR (i.e. actions associated with colluding with top management to defraud) correlates negatively with one variable in the public organization, GODFR ($r = -.149$) but correlates negatively with all the variables in the private organization.

Hypothesis 3

Encouraging openness and honesty by top management staff will not reduce unethical behaviours in either the public or private organizations in Nigeria.

Table 4.16c: Derived from verified Hypothesis Three

<i>Encouraging openness and honesty by top management staff will not reduce unethical behaviours in either the public or private organizations in Nigeria</i>		Gender		Row total	
		Male	Female		
	Fo	Fe	Fo	Fe	
Strongly Agree (SA)	80	77.5	30	32.5	110
Agree (A)	22	21.84	9	9.15	31
Disagree (D)	31	29.59	11	12.40	42 37
Strongly Disagree (SD)	22	26.06	15	10.93	37
Column Total	155		65		220

Source: Field work, 2009

Table 4.16d: Calculation of hypothesis one using Chi-Square

Fo	Fe	fo-fe	(fo-fe) ²	(fo-fe) ²
				Fe
80	77.5	2.5	6.25	0.080645
22	21.84	0.16	0.0256	0.001172
31	29.59	1.05	1.1025	0.037259
22	26.06	-4.06	16.483	0.632502
30	32.5	-2.5	6.25	0.192308
9	9.15	-0.15	0.0225	0.002459
11	12.40	-1.4	1.96	0.158065
15	10.93	4.07	16.5649	1.515544
				2.619954

Source: Field work, 2009

From the table 4.16d above, the calculated Chi-Square value is 2.619. However, the critical value read from X^2 distributed table at 5% level of significance is 2.17. This shows that the calculated Chi-Square (X^2) for hypothesis one is greater than the critical value of 2.17 for this study.

Interpretation and Decision on Hypothesis three

Since the calculated Chi-Square of 2.619 is greater than the critical value, the null hypothesis (H_0) will be rejected and the alternative hypothesis (H_i) which states that encouraging openness and honesty by top management staff will reduce unethical practices in either the public or private organizations in Nigeria is accepted.

Solution to Research Question 4

Are managers in either public or private organizations encouraging managerial values in determining integrity?

Table 4.17a: Correlation coefficients among variables from selected Public Sector organizations

Variables	INGTY	CRDTB	VAORT	MGRIV	FLSDC	RIPRS	ACAST
INGTY	1						
CRDTB	.352	1					
VAORT	-.145	.164	1				
MGRIV	.147	.022	-.090	1			
FLSDC	.324	-.178	-.327	.081	1		
RIPPS	.081	-.333	-.101	-.255	.053	1	
ACAST	.312	.417	-.281	.328	.072	-.158	1

*Correlation is significant at the 0.05 level

** Correlation is significant at the 0.01 level

Table 4.17b: Correlation coefficients among variables from selected Private Sector organizations

Variables	INGTY	CRDTB	VAORT	MGRIV	FLSDC	RIPRS	ACAST
INGTY	.1						
CRDTB	.352	1					
VAORT	-.145	.164	1				
MGRIV	.147	.022	-.090	1			
FLSDC	.324	-.178	-.327	.081	1		
RIPPS	.081	-.333	-.101	-.255	.053	1	
ACAST	.312	.417	-.281	.328	.072	-.158	1

*Correlation is significant at the 0.05 level

** Correlation is significant at the 0.01 level

From tables 4.17a and 4.17b correlation coefficients from variables derived from research question four are presented. INGTY (i.e. the integrity of a manager) in the public organization correlates positively with all the variables with highest coming from CRDTB ($r = .352$), FLSDC ($r = .324$), and ACAST ($r = .312$). It also displayed the same positive correlation value in the private organization. Comparatively coefficient values in the private organization are higher. The highest comes from VAORT ($r = .625^{**}$) and MGRIV ($r = .684^{**}$).

Between CRDTB (i.e creditable managerial performance) and other variables in the public organization three variables correlates positively ACAST ($r = .417$), VAORT ($r = .164$), and MGRIV ($r = .022$). Other variables displayed negative values. In private organization only one variable correlates negatively while others are positive. VAORT on its own correlates negatively with all the variables in public organizations. In fact no-correlation was recorded with MGRIV ($r = .000$). The opposite was the case in the private organizations with the highest coming from RIPRS ($r = .643^{**}$) and MGRIV ($r = .615^{*}$)

Hypothesis 4

There is no positive relationship between managerial values and acceptable level of integrity in either public or private organizations in Nigeria

Table 4.17c: Derived from verified hypothesis four

<i>There is no positive relationship between managerial values and acceptable level of integrity in either public or private organizations in Nigeria</i>	Gender				Row total
	Male		Female		
	Fo	Fe	Fo	Fe	
Strongly Agree (SA)	85	74.690	19	29.309	104
Agree (A)	41	46.681	24	18.318	65
Disagree (D)	21	23.7	12	9.3	33
Strongly Disagree (SD)	11	12.927	7	5.072	18
Column Total	158		62		220

Source: Field work, 2009

Table 4.17d: Calculation of hypothesis four

Fo	Fe	fo-fe	(fo-fe) ²	(fo-fe) ²
				Fe
85	74.690	10.31	106.296	1.423
41	46.681	-5.681	32.273	0.691
21	23.7	-2.7	7.29	0.307
11	12.927	-1.927	3.713	0.287
19	29.309	-10.309	106.275	3.626
24	18.318	5.682	32.285	1.762
12	9.3	2.7	7.29	0.783
7	5.072	1.928	3.717	0.732
				9.614

Source: Field work, 2009

From the table 4.17c and 4.17d above, the calculated Chi-Square value is 9.614. However, the critical value read from X^2 distributed table at 5% level of significance is 2.17. This shows that the calculated Chi-Square (X^2) for hypothesis one is greater than the critical value of 9.614 for this study.

Interpretation and Decision on Hypothesis four

Since the calculated Chi-Square of 9.614 is greater than the critical value, the null hypothesis (Ho) is therefore rejected and the alternative hypothesis (Hi) which states that there is positive relationship between managerial values and acceptable level of integrity in either public or private organizations in Nigeria is accepted.

Solution to Research Question 5

Are organizational-based factors exemplified by top management actions capable of changing the attitudes and values of managers in the execution of their duties in organizations?

Table 4.18a: Correlation coefficients among variables from selected Public Sector organizations

Variables	GDINF	JUDOR	INSRS	EXPLG	TRNCY	HLFWT	DSDNG
GDINF	1						
JUDOR	.344	1					
INSRS	.475*	.068	1				
EXPLG	.411*	-.139	.738**	1			
TRNCY	.218	-.334	.225	.369	1		
HLFWT	.163	.185	-.468*	-.445*	-.250	1	
DSDNG	.120	-.356	.021	.254	.331	-.152	1

*Correlation is significant at the 0.05 level (2-tailed)

** Correlation is significant at the 0.01 level(2-tailed)

Table 4.18b: Correlation coefficients among variables from selected Private Sector organizations

Variables	INGTY	CRDTB	VAORT	MGRIV	FLSDC	RIPRS	ACAST
INGTY	1						
CRDTB	.437*	1					
VAORT	.355	.435*	1				
MGRIV	.626**	.181	.615**	1			
FLSDC	.684**	-.006	.216	.618**	1		
RIPPS	.200	.157	.643**	.381	.132	1	
ACAST	.305	.171	.225	.004	.071	.456*	1

*Correlation is significant at the 0.05 level (2-tailed)

** Correlation is significant at the 0.01 level(2-tailed)

From tables 4.18a and 4.18b GDINF (i.e. good top manager can influence subordinate behaviour) correlates positively with all the variables in the public organization with highest coming from INSRS ($r = .475^*$). Similar situations were also recorded in the private organization with the highest coming from JUDOR ($r = .426^*$)

Hypothesis 5

Organizational-based factors exemplified by top management actions have no relationship with the changing attitudes and values of a manager.

Table 4.18c: Derived from verified Hypothesis Five

<i>Organizational-based factors exemplified by top management actions have no relationship with the changing attitudes and values of a manager</i>	Male		Female		Row total
	Fo	Fe	Fo	fe	Row Total
Strongly Agree (SA)	77	70.522	30	36.477	107
Agree (A)	31	34.272	21	17.727	52
Disagree (D)	21	21.75	12	11.25	33
Strongly Disagree (SD)	16	18.454	12	9.545	28
Column Total	145		75		220

Source: Field work, 2009

Table 4.18d: Calculation of hypothesis Five using Chi-Square

Fo	fe	fo-fe	$(fo-fe)^2$	$\frac{(fo-fe)^2}{Fe}$
77	70.522	6.478	41.964	0.595
31	34.272	-3.272	10.705	0.312
21	21.75	-0.75	0.562	0.025
16	18.454	-2.454	6.022	0.326
30	36.477	-6.477	41.951	1.150
21	17.727	3.273	10.713	0.604
12	11.25	0.75	0.562	0.05
12	9.545	2.455	6.027	0.631
				3.695

Source: Field work, 2009

From the table 4.18d above, the calculated Chi-Square value is 3.695. However,

the critical value read from X^2 distributed table at 5% level of significance is 2.17. This shows that the calculated Chi-Square (X^2) for hypothesis five is greater than the critical value of 2.17 for this study.

Interpretation and Decision on Hypothesis five

Since the calculated Chi-Square of 3.695 is greater than the critical value, the null hypothesis (H_0) will be rejected and the alternative hypothesis (H_i) which states that Organizational-based factors exemplified by top management actions have relationship with the changing attitudes and values of a manager is accepted.

DISCUSSION OF FINDINGS

Research questions	Findings
<p>• Research Question 1</p> <p><i>Are public or private organizations encouraging unethical behaviours?</i></p>	<p>Analysis of research questions one indicates that 69.75% of respondents were of the opinion that both public and private organizations encourage unethical behaviours in Nigeria while 30.25% of them have a contrary opinion arguing that both public and private organizations encourage unethical <i>behaviours</i> in Nigeria.</p>
<p>• Research Question 2</p> <p><i>Are managers in both the private and public sector resisting corporate unethical standards to achieve organisations' objectives?</i></p>	<p>It was observed that 67.95% of the respondents agreed that <i>managers in both the private and public sector resisting corporate unethical standards to achieve organisations' objectives</i> while 32.05% of them do not support this statement. However the majority opinion is that <i>managers in both the private and public sector resisting corporate unethical standards to achieve organisations' objectives</i></p>
<p>• Research Question 3</p> <p><i>Do top management officers in either public or private organizations encouraging honesty and openness among workers in their organizations?</i></p>	<p>Analysis shows that 63.45% of the respondents were of the opinion that top management officers in either public or private organizations encourage honesty and openness among workers in their organizations. However 36.55% of the respondents had a negative view stating that top management officers in either public or private organizations do not encourage honesty and openness among workers in their organisations</p>
<p>• Research Question 4</p> <p><i>Are managers in either public or private organizations encouraging managerial values in determining integrity?</i></p>	<p>The result of the analysis shows that 76.05% of the respondents agreed that public or private organizations are encouraging managerial values in determining integrity. On the contrary, 23.95% of the respondents argued that public or private organizations are not encouraging managerial values in determining integrity.</p>
<p>• Research Question 5</p> <p><i>Are organizational-based factors exemplified by top management actions capable of changing the attitudes and values of managers in the execution of their duties in organizations?</i></p>	<p>Research question five analysis shows that 71.55% of the respondents support that organizational-based factors is exemplified by management actions capable of changing the attitude and values of managers in the execution of their duties in organisations while 28.45% of the respondents do not support the assertion. By implication of this analysis, organizational-based factors is exemplified by management actions capable of changing the attitude and values of managers in the execution of their duties in organisations</p>

DISCUSSION OF FINDINGS

Hypotheses	Interpretations	Results
<ul style="list-style-type: none"> Hypothesis 1 <p>There is no significant relationship between unethical <i>behaviours</i> and achievement of specified objectives in either the public or private organizations in Nigeria.</p>	<p>Since the χ^2 calculated value of 15.06 is greater than the critical value, the (H_0) was rejected.</p>	Rejected
<ul style="list-style-type: none"> Hypothesis 2 <p>There is no correlation between whistle blowing by officers and incidences of unethical <i>behaviours</i> in either public or private organizations in Nigeria.</p>	<p>Actions between whistle blowing and the other variables in the public organization showed negative coefficient values, while in the private organization; it showed high positive coefficient values. The χ^2 value of 6.415 is high and greater than the critical value, the (H_0) was rejected.</p>	Rejected
<ul style="list-style-type: none"> Hypothesis 3 <p>Encouraging openness and honesty by top management staff will not reduce unethical <i>behaviours</i> in either the public or private organizations in</p>	<p>Since the calculated χ^2 value of 2.619 is greater than the critical value the (H_0) was rejected</p>	Rejected
<ul style="list-style-type: none"> Hypothesis 4 <p>There is no positive relationship between managerial values and acceptable level of integrity in either public or private organizations in Nigeria</p>	<p>The calculated χ^2 was greater than the critical value, hence the null hypothesis was rejected.</p>	Rejected
<ul style="list-style-type: none"> Hypothesis 5 <p>Organizational-based factors exemplified by top management actions have no relationship with the changing attitudes and values of a manager</p>	<p>The chi-square of 3.695 is greater than the critical value of 2.17, the null hypothesis is rejected.</p>	Rejected

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter is discussed under the following sub-headings:

- Summary and Discussion of research findings
- Conclusions
- Recommendation
- Contributions to knowledge
- Suggestions for further studies
- Implications of Research findings for managers
- Application of findings to business
- Work yet to be done

5.1 Summary and Discussion of the Research Findings

5.1.1 Summary of Findings

Managers encouraging unethical behaviour in the conduct of their businesses

The result of research question one indicated that both public and private organizations encourage unethical behaviours in organizations though few people have a contrary opinion arguing that both public and private organizations do not encourage unethical behaviours in organisations. It can therefore be concluded that the level of corruption in the country has a significant effect on the operations of managers in both private and public organizations.

Managers' resistance to corporate unethical standards

The analysis of data found that managers in both public and private sectors resist corporate unethical standards in their operations and in an attempt to achieve organisations' objectives. However, less number of respondents do not support this statement. Based on this result it was concluded that managers in both public and private sectors make efforts to resist corporate unethical standards in their business activities and achievement of organisations' objectives.

Top management officers extent of encouraging honesty and openness

As could be seen from the analysis of research question three, it was found that top management officers in either public or private organizations encourage honesty and openness among workers in their organizations. It was also observed that many have a negative view stating that top management officers in either public or private organizations do not encourage honesty and openness among workers in their organizations and that some are corrupt themselves. Therefore, there is need for everybody in both private and public sectors to embrace honesty to curb unethical behaviour and create values to promote ethical standards in organizations.

Managers of organizations and managerial values in determining integrity

Based on the analysis of research question four, the study found that both public and private organizations are encouraging managerial values in determining

integrity. However, it was argued by some respondents that public and private organizations are not encouraging managerial values in determining integrity. This indicates that the integrity of organizations' managers has significant impact in creating organizations values and standards that would undermine unethical behaviours.

The Depth of ethical and moral thinking views and attitudes of managers

Analysis of research question five revealed that organizational-based factors are exemplified by management actions capable of changing the attitude and values of managers in the execution of their duties in organisations. By implication of this analysis, the high level of agreement confirms that organizational-based factors are exemplified by management actions capable of changing the attitude and values of managers in the execution of their duties in organisations.

5.1.2 Discussion of Research Findings

From the five research questions, there is a sharp difference between the correlation coefficient variables in the selected public and private organizations. Actions associated with embezzlement in the public organization are quite prevalent than in the private organization. This is proven by the comparatively correlation coefficient value. In the public organization it is $r = .516$ between the variables embezzlement and private use of resources. This means that there is the prevalence of private use of resources leading to direct and indirect embezzlement. In the private organization the correlation coefficient is comparatively low ($r =$

.131) indicating a growing idea associated with embezzlement arising from private use of organization resources.

The study also found that actions associated with circumventing organization's accepted work procedure correlates negatively with actions associated with embezzlement in the public organization ($r = -.255$) and correlates positively in the private organization ($r = .128$). This is indicative of lukewarm attitudes of managers to accepted organization's work procedures in the public organization, while it grows well in the private organizations. These actions and other reported actions in the correlation is in contrast to hypothesis one confirming that there is a significant relationship between unethical practices and achievement of objectives in either public and private organizations in Nigeria.

From research question two, it was found that actions associated with resistance to unethical behaviour correlates negatively with actions associated with achievement of specified objectives ($r = -.099$) in the public organizations. It also correlates negatively with actions associated with resistance to unethical behaviour ($r = -.047$). It however correlates positively with actions associated with achievement specified objectives ($r = .236$). In the private organizations similar relations were recorded ($r = -.032$; $r = -.084$; and $r = .268$ respectively).

One striking report from hypotheses two is the high negative correlation coefficient value between actions associated with resistance to unethical behaviour

and achievement of specified objectives in the public organization ($r = -.736^{**}$), while it reported positive correlation coefficient in the private organization ($r = .191$). This is quite indicative of the extent to which some top managers in the public organization show hostility to those who attempt to report unethical behaviour in which they may be directly or indirectly involved. Further confirmation of this report is exhibited in the relationship between actions associated with resistance to unethical behaviour and achievement of specified objectives in the public organization. While it is low in public organization ($r = .131$), it is however comparatively higher in the private organizations ($r = .404$). The rejection of the second hypothesis supports these actions by confirming that there is correlation between resistance to unethical behaviour by officers and incidences of unethical behaviour in either public or private organizations in Nigeria.

From research question three, it was found that actions associated with encouraging honesty correlates negatively with actions associated with colluding with top managers to defraud ($r = -.194$) in the public organizations. It also correlates negatively with actions associated with top management control to checkmate unethical behaviour ($r = -.086$) but correlates positively with actions associated with God-fearing ($r = .135$) and higher with actions associated with belief in the share of national cake ($r = .553^{*}$). In the private organizations the reverse is the case with the first two variables, actions associated with defrauding

and checkmating respectively ($r = .054$; $r = .374$ respectively) while it also maintained positive correlation with God – fearing and belief in the share of national cake ($r = .200$ and $r = .382$ respectively). The tested hypothesis three confirmed and gave credence to these findings by rejecting the stated hypothesis and re-stating the situation that encouraging openness and honesty by top management staff will reduce unethical practices in either the public or private organizations in Nigeria.

The findings from research question four were quite significant in the sense that it tried to exhibit the different attitudes of managers in the public and private organizations in Nigeria. Actions associated with the integrity of a manager were found to correlate negatively with the value orientation of a manager in the public organizations ($r = -.145$). The value orientation of a manager in the public organization also correlates negatively with actions associated with falsification of documents ($r = -.327$). Creditable managerial performance correlates positively with actions associated with unethical assets acquisition ($r = .417$). These reports are indicative of the various ethical and unethical behaviour of managers in the public organizations. While their integrity and value orientation can be quite questionable, the creditability in terms of unethical acquisition of assets runs foul to the perceived ethical orientation expected of them.

In the private organization the integrity of managers appears to be on focus with

the positive correlation to actions associated with creditable managerial performance ($r = .437$). It also displayed positive correlation with the value orientation of the managers. There is, however a weak correlation between creditable managerial performance and unethical acquisition of assets ($r = .171$). This weak correlation value should not be taken for granted because it appears to be growing to the level of what obtains in the public organizations.

The fourth hypothesis which states that there is no positive relationship between managerial values and acceptable level of integrity in either public or private organizations in Nigeria can be considered rejected at the public organizations level but may be accepted at the private organization level.

5.2 Conclusions

Based on the findings summarized above, the following conclusions were made in this study:

- Public and private organizations in Nigeria are not doing their best to encourage their staff to desist from engaging in unethical behaviour. This is confirmed from the rejection of the first hypothesis which states that ‘there is no significant relationship between unethical behaviour and achievement of specified objectives in either the public or private organizations in Nigeria.’ Facts emanating from the various correlation coefficients are not enough to prove that managers of these two types of organizations are doing their best to curb unethical behaviours.

- The second conclusion for this study also confirms that public or private organizations in Nigeria are not doing their best in encouraging resistance to unethical behaviour towards curbing the incidences of unethical behaviours. This is equally given credence to by the rejection of the second hypothesis which states that there is no correlation between resistance to unethical behaviours by officers and incidences of unethical behaviours in either public or private organizations in Nigeria.
- Thirdly, the study concludes that top management officers in either public or private organizations are not encouraging honesty and openness among workers in their organizations. This is confirmed by the rejection of the third hypothesis which states that encouraging openness and honesty by top management staff will not reduce unethical behaviour in either the public or private organizations in Nigeria. To some extent this hypothesis can be accepted for private organizations.
- The fourth conclusion is based on the fact that managers in either public or private organizations are actually not encouraging managerial values in determining integrity. The rejection of hypothesis four which states that there is no positive relationship between managerial values and acceptable level of integrity in either public or private organizations in Nigeria gave credence to this fact.
- Finally the study concluded that organizational-based factors exemplified by top management actions are not capable of changing the attitudes and values of managers in the execution of their duties in organizations. Also the rejection of

hypothesis five which states that organizational-based factors exemplified by top management actions have no relationship with the changing attitudes and values of a manager helped to confirm this case.

5.3 Recommendations

The study recommends as follows:

- Efforts should be made to reduce or totally prevent any act of embezzlement in either the public or private organizations in Nigeria through the use of control system.

Embezzlement as an unethical practice in organizations which has taken different dimensions arising from such factors as greed and unsatisfactory working conditions. Control systems that need to be put in place should equally be able to provide some motivating programme capable of giving satisfaction to hard working employee.

The expression that it takes two to tango clearly points to the support some employees get from top management which encourages them to carry out unethical behaviour with impunity. Also at the top management level, it is believed that there is the tendency to create an environment that supports members at this level to carry out unethical behaviour. This practice is accentuated by the lack of visible punishment on this set of managers whenever they are caught in the act. The more lenient treatment for top management can persist even when there is

a pattern of a prior ethical infraction, the more the existence of an explicit organizational policy proscribing the act in question.

It is therefore necessary to be stricter when an unethical act is committed for the second time.

- Closely related to this is the solution for curbing issues associated with the circumvention of organizationally accepted work procedure. Work procedure in this respect should be built into the generally accepted organization's policy. Effort by any employee to circumvent the accepted work procedure should be conceived as a means of sabotaging the organization's good intention towards effective performance and productivity. Thus erring workers in this respect should be checked accordingly.
- Thirdly, whistleblowers should be encouraged to report any act that is capable of creating unethical practices. It is obvious that whistleblowers in some organizations stand the risk of losing their jobs/lives. They therefore need to be protected and assured of their safety. In addition, they could be advised to only report or alert the authority of only relevant information and the ones for witch-hunting that are capable of creating disaffection among employees.
- Fourthly, the study viewed honesty as a facet of moral character that denotes positive, virtuous attributes such as integrity, truthfulness, and straightforwardness along with the absence of lying, cheating, or theft. In discourse, a statement can be strictly true and still be dishonest if the intention of the statement is to deceive its

audience. Similarly, a falsehood can be spoken honestly if the speaker actually believes it to be true, assuming the speaker does not unfairly reject or suppress evidence. Conversely, dishonesty can be defined simply as behaviour that is performed with intent to deceive or to manipulate the truth.

While there are great many moral systems, generally speaking, honesty is considered moral and dishonesty is considered immoral. There are several exceptions, such as hedonism, which values honesty only in so far as it improves one's own sense of pleasure, and moral nihilism, which denies the existence of objective morality outright. Honesty may also be challenged in various social systems with ideological stakes in self-preservation. In this respect honesty should frequently be encouraged publicly, although it may be retroactively forbidden and punished in an ex post facto manner if those invested in preserving the system perceive it as a threat. Depending on the social system, these breaches might be characterized as heresy, treason, or impoliteness. So ultimately, there are a great number of opinions about honesty. Even in moral systems which approve, in general of honesty over dishonesty, some people think there are situations in which dishonesty may be preferable. Others would not define preferable behaviours as dishonest by reasoning that they are not intended to deceive others for personal gain, but the intent is more noble in character, for example sparing people of opinions that will upset them. Rather than dishonesty, that behaviour is often viewed as self sacrifice - giving up one's voice for the happiness of others.

But it can hardly be a universal approach to either determining honesty or morality. In many circumstances, withholding one's opinions can legitimately be viewed as cowardly, dishonest and a betrayal to those who will be hurt, discriminated against and unfairly judged due to false beliefs that are left unchallenged. For this reason, many people insist that an objective approach to the truth is a necessary component of honesty as opposed to an ideological or idealistic approach.

- Finally, the study recommended the following with respect to the issues associated with managers influencing subordinates' behaviour.

(a) Employee Values are a Good Indicator of Success

If you are interested in it, it is important to know exactly what employers look for when hiring full-time employees. In addition to relevant skills, employers seek employees who have the personal values, characteristics, and personality traits that spell success. Good personal values are what make the foundation for a good employee.

(b). Strong Work Ethics

Employers value employees who understand and possess a willingness to work hard. In addition to working hard it is also important to work smart. This means learning the most efficient way to complete tasks and finding ways to save time while completing daily assignments. It is also important to care about your job and complete all projects while maintaining a positive attitude. Doing more than is

expected on the job is a good way to show management that you utilize good time management skills and do not waste valuable company time attending to personal issues not related to the job.

(c). Dependability and Responsibility

Employers value employees who come to work on time, are there when they are supposed to be and are responsible for their actions and behavior. It is important to keep subordinates abreast of changes in your schedule or if you are going to be late for any reason. This also means keeping your subordinates informed on where you are on all projects you have been assigned. Being dependable and responsible as a manager shows your subordinates that you value your job and that you are responsible in keeping up with projects and keeping them informed of the things that they should know about.

(d) Possessing a Positive Attitude.

Employers seek employees who take the initiative and have the motivation to get the job done in a reasonable period of time. A positive attitude gets the work done and motivates others to do the same without dwelling on the challenges that inevitably come up in any job. It is the enthusiastic employee who creates an environment of good will and who provides a positive role model for others. A positive attitude is something that is most valued by supervisors and co-workers and that also makes the job more pleasant and fun to go to each day.

(e). Adaptability

Employers seek employees who are adaptable and maintain flexibility in completing tasks in an ever changing workplace. Being open to change and improvements provides an opportunity to complete work assignments in a more efficient manner while offering additional benefits to the corporation, the customer, and even the employee. While oftentimes employees complain that changes in the workplace do not make sense or make their work harder, these complaints are due to lack of flexibility. Adaptability also means adapting to the personality and work habits of co-workers and supervisors. Each person possesses their own set of strengths and adapting personal behaviours to accommodate others is part of what it takes to work effectively as a team. By viewing change as an opportunity to complete work assignments in a more efficient manner, adapting to change can be a positive experience. New strategies, ideas, priorities, and work habits can foster a belief among workers that management and staff are both committed to making the workplace a better place to work.

5.4 Contributions to Knowledge

1. This study exhibited extensive dealing on how ethical values relate to effective managerial leadership; it will undoubtedly leave managers and academics alike with the clear picture that those ethical values are a key component of effective managerial leadership. This is based on the belief

that virtuous values that align with ethical behaviour will result into a better way of creating healthy relationships in organizations.

2. By identifying the factors responsible for unethical behaviour in the operations of businesses in public and private organizations, this study constitutes a basic input for finding solutions to issues related to cut-backs and other associated vices, knowledge of which organizations cannot undermine.
3. This study strengthens the existing knowledge and contributes to the systematization of the fragmented knowledge on ethics needed by the academic community as benefit. This study provides a framework for finding the knowledge needed to reduce the unethical behaviour prevalent in our society and, "restoring the dignity of man" and "humanity" in general.
4. The study has implications for policy formulation and theoretical development which serve as contributions to knowledge
5. Finally, the recognition that there is something beyond oneself more permanent and powerful than the individual is transcendental. Without this value, one may tend towards self-absorption. Managers who are motivated predominantly by self-interest and the exercise of personal power have restricted effectiveness and authenticity. This study will therefore spur

managers on to extend their ethical values in the form of loving and being kind to their co-workers.

5.5 Suggestions for Further Studies

This research work is neither exhaustive nor conclusive and suggests that more work/studies should be encouraged in this special area of academic discipline to

- i. Improve existing knowledge of ethics. The researcher proposes an approach to ethical decision making that attempts to reduce choices to a set that is necessary and sufficient, that is life, choice and relationship. In its simplest form, this approach has three (3) values and one principle, such that it can be easily taught, understood and used in organizations:
- ii. Consistent with Reamer (1999), Lowenberg, Dadgoff and Harington (2000), it appears that priority values or ethical principles can help resolve ethical dilemmas. Because an ethical dilemma is, by definition, a conflict between two or more values or principles, it follows that the fewer values and principles there are, the lower the possibility of an ethical dilemma. Only the living can make ethical decisions, so life is a necessary part of the context. Ethical decisions involve choices about behaviours in relationships and are therefore also essential elements of the context. Together –life, choice and relationship form the context in which an ethical decision is made and they therefore provide the values necessary for an ethical decision. While it is tempting to

manage these three elements in hierarchical order, it was suggested that doing so is artificial, unnecessary and counter-productive since all three are necessary for ethical decision-making; elimination of any one removes the possibility of an ethical decision.

(Reamer, 1990) proposed that ethical principles must be hierarchically arranged but I do not buy this principle on the grounds that all the three elements are necessary for an ethical dilemma to exist and that arranging them hierarchically introduces as many problems as it solves. For example, asserting that life is the most important provides no guidance when one is faced with choosing between life and death because that choice would allow a third party to make life or death choices for others.

I therefore submit that these three contextual elements constitute the heart of ethical dilemmas and that by treating all as necessary and equal parts of the context, we can develop a system to guide us when faced with a dilemma. Managers will be most susceptible to situational influences on ethical/unethical behaviour.

5.6 Implications of Research Findings for Managers

According to Oghojafor (2009) and Ogundele (2005), achievement of goals and objectives will happen when effective strategic plan is developed. Therefore, ethical behaviour will only happen after strategic plan is developed and successfully implemented to achieve the desired results. Lamb (1999) opined that ethics will only be

implemented effectively throughout the organization if it is given priority by the Chief Executives of corporations and Permanent Secretaries of government ministries/ parastatals.

This study therefore has the following implications for managers.

1. Managers must plan and strategise on how to meet organizational goals especially in these tough times, without cutting ethical corners; a trend which hurts both the culprits and their companies, even if they do not get caught;
2. It is not surprising though, to find that managers under extreme pressures to perform, get involved in flirtations with impropriety because the individual who is not perceived as a top achiever is a likely candidate for a lay-off.
3. Many top managers desperate for profits have turned to emerging markets abroad, a trend that presents a fresh set of ethical dilemmas.
4. Once the scope of the problem is clear the next step is to communicate, in no uncertain terms, what is expected of managers and other employees.
5. Managers must be sure that what they actually do fosters rather than impedes ethical conduct. One sure way to send the word is by rewarding admirable behaviour. Senior management has got to find a way to create heroes, people who sense the company's competitive values, particularly its social and ethical values.

6. Managers who wish to influence ethical behaviour without the support of top level management will likely do so by initiating individual action against the unethical behaviour in organizations. Ethical/Unethical behaviour policies violation threaten to blow the whistle or actually blow the whistle on unethical practices in the organizations.
7. These role models could be especially important for younger employees who are trying to survive in what seems to be an increasingly hostile business environment.
8. Ogundele's (deontological and teleological) philosophies and intentions – show how the external environment, moral evaluations, intentions and behaviour can result into ethical or unethical behaviour.

BIBLIOGRAPHY

- Agbonifoh, B.A. (1999) *Research Methodology in Social Sciences and Education*, Benin City: Centerpiece Consultants Nigeria Limited.
- Agor, W. H. (1986); *The Logic of Institute Decision –Making*, New York; Quorum Books.
- Alberstan, M.A. (1972) Examination of Avoidable and Unavoidable Turnover. *Journal of Applied Psychology*, 72, 382-386.
- Anand, A., Bycio, P. and Alveres, K. (2004); Job Performance and Turnover: A Review of meta-analysis. *Applied Psychology: An International Review*, 4, 225-235.
- Anand, V., Ashforth, B. E. and Joshi, M. (2004); Business as Usual: The acceptance and perpetuation of corruption in organizations. *The Academy of Management Executive*, 18(2): 39-53.
- Andrews, K.R. (1989) *The Concept of Corporate Strategy*. Home-wood, III: Richard, D. Irwin.
- Argyris, C. (1965): *Organization and Innovation* Homewood Illinois U.S.A., R.D.Irwin/Dorsey.
- Asika, N. M. (2000); *Research Methodology in Behavioural Science*, Mukugamu, Lagos, Nig.
- Asika, N. M.(2006); *Glossary of Terms and Concepts in Research and Statistics*; pp 6, Mukugamu & Brothers Enterprises, Lagos -Nigeria.
- Asika, N.M. (2003) *Research Methodology in the Behavioural Science*, (A Process Approach) Mukugamu & Brothers, Lagos- Nigeria.
- Bailey, C. (1985) Organizational Social Clues, Framing and Justice; Effects on managements Ethical Decision *International Sound of Organizational Analysis*, vol. 1, Iss. No2 pg. 133-160., University of Idaho, U.S.A.
- Bandura, A. (1977) Self-Efficacy: Toward a Unifying Theory of Behavioural Change. *Psychology Review*, May, pp. 191-215.
- Barbie, E.R. (1986); *Survey Research Methods*, 2nd.(Ed) Belmont, CA: Wadsworth Publishing Co. Inc.

- Barnard, C. J. (1963) *Functions of The Executive*, Cambridge M.A. Harvard University Press.`
- Baucus, M.S. and Near, J.P. (1991), Can Illegal Corporate Behaviour be Predicated? An event History analysis, *Academy of management Journal* (34) pp 9-36.
- Baucus, R. and Near, S. (1991); How Ethical are Businessmen? *Harvard Business Review* 51(July – August) 9-25.
- Baumhart, R. (1961), ‘How Ethical are Businessmen?’, *Harvard Business Review* 39 (4) pp 26 -31.
- Bichols, J. and Day, R. (1982) Some Aspects of Ethics in Marketing Research. *Journal of Marketing Research* 1 (May) 26-31.
- Bommer, M., Gratto, C., Gravender, J. and Tuttle, M. (1978) A Behavioural Model of Ethical and Unethical Decision Making. *Journal of Business Ethics*, 6; 265-280.
- Bouckernooghe, D., de Clercq, D., W, A. and Buelens, M. (2007);. An assessment of validity in entrepreneurial research. *Journal of Entrepreneurship*. 16 (2), pp. 147-171. Available online at [http://joe.sagepub.com/cgi i/content/abstract/16/2/147](http://joe.sagepub.com/cgi/content/abstract/16/2/147)
- Bowman, J. S. (1990) *Professionalizing The Organization Reducing Bureaucracy To Enhance Effectiveness In Organizational Goals For The Engineering Profession – Professional Whistle Blowers* – Anderson Elliston 1990.
- Brady, F. N., (1985)^a, A defense of utilitarian policy processes in corporate and public management, *Journal of Business Ethics*, 4, pp.23-30.
- Brady, F. N., (1986), “Aesthetic components of management ethics”, *Academy of Management Review*, 11(2), pp337-44. 2880.
- Brady, R.L (1985)^b Experimental Analysis of Team Performances, *Naval Research Reviews* 36, 3 – 19.
- Brome, S.M. (1983) Pro-Social Behaviour, Non-complaint Behaviour and Work Performance among Commissioned Sales People. *Journal of Applied Psychology* 72(4) 615-621.
- Bucholz, R. A. (1989): *Fundamental Concept and Problems in Business Ethics* (Prentice Hall, Eaglewood Cliffs, New York).

- Carland, E. and Garland, J. D. (2001); *The Culture of Control Crime and Social Order in Contemporary Society*, Oxford University Press, U.K.
- Carr, C. (2006) *Redesigning the Management of Psyche*. The New York Times May, 26, p. BU -14.
- Carroll, A.B. and Schemer, R.W. (2003) The Pyramid of Corporate Social Responsibility: Towards The Moral Management of Organizational Stakeholders - 'In Search of The Moral Manager, *Business Horizons*, March – April 1987, Pp 7 - 15 (Republished in 2003).
- Clarke, K.M. and Greenberg, L.S (1986). Differential Effects of the Gestalt Two-Chair Intervention and Problem Solving in Resolving Decisional Conflicts. *Journal of Counseling Psychology*, 33(1), 11-15.
- Cohen, K. (1976) Evaluation and Comparison of Three Instruments Designed to Measure Organizational Power and Influence Tactics. *Journal of Applied Social Psychology*. January, pp. 107-125.
- Conklin, J. (1977); Geis, G. (1977): *Illegal But Not Criminal* (Prentice Hall, Eaglewood Cliffs New York.
- Cooper, T.L. (1990) *The responsible Administrator: An Approach to Ethics for Administrative Role* 3rd.(ed.) San Francisco: Jessey-Bass.
- Cyert, R. M. and March, J. G. (1968) *A Behavioural Theory of the Firm*, *Administrative Science Quarterly*, vol. 16 Prentice- Hall, Englewood Cliffs, N.J.
- Data and Correlation Coefficients Values (SPSS OUTPUT)
- D'cruz, H. and Jones, M. (2004); *Social Work Research: Ethical and Political Contexts*. New Delhi: SAGE Publications India Pvt Ltd.
- De George, R.R. (1978) *Business Ethics* 2nd. (Ed.) New York: Macmillan Publishing Company.
- Dickson, W.J. (1978) *Management and the Worker*. Cambridge, M.A. Harvard Business Press.
- Dobel, P.J (1990) Integrity in the Public Sector. *Public Administration Review* 50 (3) 354-366.

- Donald, N. and Bradshaw, A. (1981) Is the Ethics of Business Changing? *Harvard Business Review* (January – February): 55-71.
- Donaldson, T. (1981) *Ethical Issues in Business* 2nd. (Ed.) Englewood Cliffs, NJ: Prentice-Hall Inc.
- Drucker, P. (2004) What makes an Effective Executive, *Harvard Business Review*, Vol. 82. No. 6.
- Easterby-Smith, M., Thorpe, R. and Lowe, A. (2002). *Management Research: An Introduction*. London: SAGE Publications Ltd.
- Elliot, B. (1976) A Survey of Managerial Ethics: Is Business Morality Watergate Morality? *Business and Society Review* (Spring).
- Fairweather, M.A. (1985) Turnover Overstated: The Functional Taxonomy. *Academy of Management Review* 7. 117-123.
- Ferrell, O.C. and Gresham, L. (1985) A Contingency Framework for Understanding Ethical Decisions Making in Marketing. *Journal of Marketing* (Summer), pp87 - 96
- Fisher, C.(2000) The Ethics of Inactivity: Human Resource Managers and Quietism. *Business and Professional Ethics Journal*, 19 (3/4): 55-72.
- Fleming, J. E. (1985), A suggested approach to linking decision styles with business ethics, *Journal of Business Ethics*, 4, 137-44.
- Forrest, P. J. (1989), Factors That Influence Ethical Business Judgements: *A Managerial and Societal Comparison*, doctoral dissertation, Mississippi State University.
- Forsyth, D. R., and Pope, W. R., (1984), Ethical ideology and judgements in Social Psychological Research: Multidimensional analysis, *Journal of Personality and Social Psychology*, 46(6), 1365-75.
- Forsyth, D. R., (1980), A taxonomy of ethical ideologies. *Journal of Personality and Social Psychology*, 39(1), 175-84.
- Forsyth, D. R., Berger, R. E., (1982), The effects of ethical ideology on moral behaviour, *The Journal of Ethical Ideology*, 117, 53-6.

- Forte, A. (2004) Antecedents of Managers Moral Reasoning. *Journal of Business Ethics*, 51(4): 315-347.
- Fraederich, J. P. (1988)' Philosophy Type Interaction in the Ethical Decision Making Process of Retailers, "Ph.D. Dissertation, Texas AXM University, College Station, TX.
- Frankena, W.(1973); Ethics: Englewood Cliffs. NJ: Pretence-Hall.
- Frederickson H.G. (1983). Ethics and Public Administration. Arwick. NY:ME Sharp Inc.
- Friedman, M. (1970.)The Social Responsibility of Business is to Increase Its Profits, New-York Times Magazine, 13 September Pp 7–13.
- Gandossy, B. and Kanter, R. M. (2002). See No Evil, Hear No Evil, Speak No Evil- Leaders Must Respond to Employee Concerns About Wrongdoing. *Business and Society Review*, 107(4): 415-422.
- Garson, G.P. (2006): *Topics in Multivariate Analysis*, U.S.A North Carolina University.
- Geber, S. (2005) it's too late for Ethics Courses in Business School. *Business and Society Review* (Spring).
- Geifunk, V.(1979) Do Courses in Ethics Pay Off? *California Management Review* (Summer).
- Geis, G. (1977); The Heavy Electrical Equipment Antitrust case of 1961; in Geis G. and Meier R. and White Collar Crime: *Offences in Business Politics and the Profession* (Free Press, New York); pp 117 -132.
- Gellerman, S. W. (1986); Why "Good" Managers Make Bad "Ethical Choices;" *Harvard Business Review* (July – August),pp. 85-end.
- Gellerman, S. W. (2003). Why Corporations Can't Control Chicanery. *Business Horizons*, May/June: 17-24.
- Ghobadian, A. and O'Regan, N. (2006). The Impact of Ownership on Small Firm Behaviour and Performance. *International Small Business Journal*. 24 (6), pp. 555-586. Available online at <http://isb.sagepub.com/conntentabstractl24/6/555> (Accessed September 3, 2008).

- Gillis, R.(1981) Are Business Ethics Worth Studying? *Business and Society Review* (Fall): 54-57.
- Gilmore, J. H. and Cason (2000); Ethical Decision-making in Times of Organizational Crisis: a frame work for Analysis. *Journal of Business Ethics*, Nov 2000; volume 28.
- Glinow, V.,Jansen, M. (1985): Ethical Ambivalence and Organizational Systems, *Academy of Management Development V. 10* (4) pp. 814-822.
- Glover, S. H.(1991), “*The Influence of Individual Values on Ethical Decision- Making*” , doctoral dissertation, The University of South Carolina.
- Goss, R. P. (1996)’ A Simultaneous, Rational Expectations Model of the Australian Dollar/US Dollar Market Applied Financial Economics 6, 163 -174.
- Graafland, J. and Jones, K. (2007) “Change Management –the System and Tools for Managing Change; Academy of Management Journal, Loveland, U.S.A
- Graham, J.W. (1986); Principled Organisational Dissent, a Theoretical Essay in Business Management Staw and L.L. Cummys, (Eds). Research in Organizational Behaviour vol.8 (A 1 press, Greenwich coun).
- Graswick, W.and Green, A. (1980) The Ethics of Management and Management Ethics. *MSU Business Topics* (Winter): 29-37.
- Gravender, D.P. (1981) Retaliation in the Work place: The Role of Distributive Procedure and Interactional Justice. *Journal of Applied Psychology* 82(3), 434-443.
- Gray, M. and Rosen, I., (1982)’ the Worming (Norton, New York).
- Green, C.N. (1980) The Satisfaction–Performance Controversy. *Business Horizon*, February pp. 31-41.
- Greenberg L.S and Higgs, H.M. (1980) Effects of Two-Chair Dialogue on Conflict Resolution. *Journal of Counseling Psychology* , 27(2), 221-224.
- Gutner, T. (2002) Blowing Whistles – and Being Ignored. *Business Week*, March 18: 107.

- Harrington, S.J.(1995) A Test of Person-Issue Contingent Model of Ethical Decision Making in Organizations. *Journal of Business Ethics*, 16, 363-375.
- Hart, D.K. (1984) The Virtuous Citizen, the Honourable Bureaucrat and Public Administration. *Public Administration Review*, 44, 111-119.
- Hegarty and Simms, H. Jr. (1978): “Some Determinants of Unethical Decision, Behaviour. An experiment *Journal of Applied Psychology* 63(4) pp 451 -457.
- Heimer, C.A. (1992) Doing your Job and Helping your Friends: Universalistic Norms about Obligations to Particular others in Networks, in N. Norgia and R.G. Eccless (Eds.), *Network and Organizations*, Boston, MA: Harvard University Press, 143-164.
- Hill, W. L. (1999) and Jones, G.R. (1995): The Challenge of Ethical Behaviour in Organizations, Emerald Group Publications Limited, Australia.
- Hodges, V.(1963) Electing an Angels Advocate to the Board. *Management Review* (May): 4-11.
- Howard, G.S. (1985) The Role of Values in the Science of Psychology. *American Psychologist*, 40(2), 255-265.
- Hunt, S. (1991) Ethical Problems of Marketing Researchers. *Journal of Marketing Research*, 21 309-324.
- Hunt, S. D., Vitell, S. (1986), “A general theory of marketing ethics”, *Journal of Macro-marketing*, 6(1): 5-16.
- Hunt, S. D., Vitell, S. (1992), “A General Theory of Marketing Ethics”, ch.9.5, in Smith, N. C., Quelch, J. A, (Eds), *Ethics in Marketing*, Homewood, IL.: Irwin.
- Jackson, T. (1997); *Journal of Business Ethics* Springer’s– Ethical Beliefs and Management Behaviour – A Cross –Cultural Comparison.
- Kant, Immanuel (1993) – Ground work for the meta-Physics of Morals, 3rd ed. Hackett Pp. 30
- Johnson, C. S. and Gormly, J. (1982):’ Academic Cheating; the Contribution of Sex, Personality and Situational Variables ‘*Developmental Psychology* 6; 320 – 325.

- Jones, K. (1997); An Exploration of The Relationship Between Male and Female Perceptions of Opportunity for Occupational Attainment and Propensity for Entrepreneurship. *Academy of Entrepreneurship Journal*. 2 (2), pp.30-43. Available online at <http://www.alliedacademies.org/entre2.pdf> (Accessed October 27,2006)
- Jose, A.and Thibedeaux, M.S. (1999). Institutionalism of Ethics: The perspective of managers. *Journal of Business Ethics*, 22 (2): 133-143.
- Kant, E., (1785), *Groundwork for the Metaphysics of Morals*, translated by Lewis White Beck, 1959, Indianapolis: Bobbs-Merrill.
- Kanter, R.M. (2002) Power Failure in Management Circuits *Harvard Business Review* (July-August) p.65.
- Keith, N.K, Pettijohn, C.E and Burnett, M.S: (2003); An Empirical Evaluation of the Effects and managerial ethical behaviours and ethical predisposition of prospective advertising employees. *Journal of Business Ethics*. 48(3), 251-265.
- Kelly, H.H. (2005) Attribution in Social Interaction in E.Jones et al (eds), *Attribution: Perceiving the Causes of Behaviour* (Moritown, NJ: General Learning Press).
- Kerlinger, F. N. (1973), *Foundations of Behavioural Research*: NY: Hold Rhinehart and Wilson Inc.
- Kernaghan, K. and Langford, J. (1990); *The Responsible Public Servant*. Institute of Public Administration of Canada, Halifax and Institute for Research of Public Polocy, Toronto.
- Kernberg, O. (1995) Object Relations Theory and Clinical Psychoanalysis. NY: Jason Aronson
- Kinicki, A. and Kreitner R. (2005). *Organizaitonal Behavior: Key concepts, skills and best practices*. New York, NY; McGraw- Hill Irwin.
- Kitson, A. (1996). Taking the Pulse: ethics and the British Cooperative Bank. *Journal of Business Ethics*, 15 (Sept): 1021-1031.
- Kohlberg, L. (1971) Essays in Moral Development: The Philosophy of Moral Development, vol.1 (New York: Harper and Row).

- Kohlberg, L. (1976), Moral Stages and Moralization: The Cognitive Developmental Approach". In Lickona, T., (ed.), *Moral Development and Behaviour: Theory, Research and Social Issues*, New York:
- Kohn, P.M. and Hughson, R.V. (1980) "Ethics" Perplexing Redden in Engineering, Ethics' Chemical Engineering 75, Pp 132 – 147.
- Krejcie, R. V., Morgan, B., and Daryle, W. (1970); Determining Sample Size for Research Activities. *Educational and Psychological Measurement*. 30, p.608.
- Kughn, A. and Hughson, J. (1980); You Know what they say. *Psychology Today*, April, pp. 36-41.
- Lamb, R. B. (1999). Ethics in Financial Services. *Business and Society Review*, 104 (1): 13-17.
- Layton, D.W. (1981) *Organizational Citizenship Behaviour: The Good Soldier Syndrome*. Lexington Books. Lexington M.A.
- Leonard, L.N.K; Cronan, T. P. (2004) and Jones, J. (1998); *Journal of Information and Management*, Elsevier, U.S.A.
- Levinson, J. (1978: *Aesthetics and Ethics Essay*, Cambridge University Press, U.K.
- Lewis, T (1991) Defining 'Business Ethics' Like Nailing Jello to wall. *Journal of Business Ethics*, 5(5), 377-383.
- Linehan, M.M. (1993); *Cognitive-Behavioural Treatment of Borderline Personality Disorder*. NY: Guilford Press.
- Lowenberg, F. M. Dolgoff, R. and Harrington, D. (2000). *Ethical decisions for social work practice* (6th Ed). Itasca, Il: Peacock
- Lyons, N. (1982) *Conception of Self and Morality and Modes of Moral Choice*. Unpublished Doctoral Dissertation. Harvard University.
- Mac-Phai-Wilcox, B and Bryant, B. H.D. (1988); A Descriptive Model of Decision-making; Review of Biographic Influence. *Journal of Research and Development in Education*, 22(1) pp 7-22.

- Maesschald, J. (2004): Ethics and Administrative Reform: Encyclopedia of Public Administration and Public Policy- Public Management Institute, Katholieke University, Leaven, Belgium.
- Martin, S. (1988) "Code of Ethics" Reprinted in 'Ethics in Engineering Chapter 3 – National Society of Professional Engineers, Business Professional Ethics Journal 2 New York McGraw Hill.
- Mason, E. S. and Murdock P. E. (1996). Gender and Ethical Orientation: A Test of Gender and Occupational Socialization Theories. *Journal of Business Ethics*, 15 (June): 599-604.
- Masqud, M. (1980) Locus of Control and Stages of Moral Reasoning. *Psychological Reports*, 6: 1243-1248.
- Mautz, R. and Saraf, H. (1979): "Internal Control in U.S. Corporations", the Midwest Academy of Management Meetings, April 1979- New York. *Financial Executive*.
- McDonald, G., Pak, P. C. (1996), "It's all fair in love, war and business: cognitive philosophies in ethical decision making", *Journal of Business Ethics*, 15, pp. 973--96.
- McIntyre, A. (1981) *After Virtue: A study in Moral Theory*. NY: Gerald Duckworth and Company.
- McClean, A.A. (1979): *Work Stress: Readings*, Addison Wesley Mar.
- Menzel, D. (2003); Public Administration as a profession: where do the body and soul reside? *Public Integrity*, 5(3), 239-249.
- Mintzberg, H. (1973). *The Nature of Managerial Work*. New York: Harper & Row, Publishers.
- More, N.H. (1976) Realms of obligations and virtue. In J.L. Fleishman, L. Liebman, and M.H.Moore (eds.) *Public Duties: The moral obligations of government officials*. Cambridge. MA. Harvard University Press
- Mortensen, R. A.; J. E. Smith and G. F. Cavanaugh. (1989); The Importance of Ethics to Job performance: An Empirical investigation of Managers' Perceptions. *Journal of Business Ethics*, 8 (August): 253-260.

- Murphy, P.E.(2003). Trend in Ethics Codes: Addressing Both Compliance and Values. Paper presented at The Southern Institute 2003 Seminar “Building a Better Code of Ethics” gleaned from [www.southerninstitute.org/Resources-GoodBusiness-Content\(26\).htm](http://www.southerninstitute.org/Resources-GoodBusiness-Content(26).htm)
- Nadler, J. and Schulman, M. (2006) – Markkula Centre, Santa Clara University, California, U.S.A.
- Naran, F. (1992) “ Your Role in Shaping Ethics”, Executive Excellence, pp.11 -12.
- Near, J.P. (1975) Organizational Dissidents: The Case of Whistle-Blowing In James C. Wimbush (Ed.) The Effect of Cognitive Moral Development and Supervisory Influence on Subordinate Ethical Behaviour. *Journal of Business Ethics*, 18, 383-395.
- Nielsen, R.P. (1988): An Integrative Model for understanding and Managing Ethical Behaviour in Business Organisations, *Journal of applied psychology* 64(3)
- Obisi, C. (2003): Organizational Behaviour: Concepts and Applications, Malthouse Press, Lagos Nigeria.
- Oghojafor, B. A. (2000); Strategic Planning – A Guide – Malthouse Press, Lagos, Nigeria.
- Oghojafor, B.A (2012) Law on Ethics ETN 2012 National Culture and Business Ethics 2012 Corporate Structure
- Ogundele, O.J.K.(1987): Training and development in Nigeria, Seminar Paper PSY 825, Advanced Industrial Psychology, University of Lagos, Nigeria.
- Ogundele, O.J.K.(2005): Management and Organization; Theory and Behaviour, Printmat Ventures, Nigeria pp. 468 -473.
- Omoregbe, J.I (2004) Ethics, A Systematic and Historical Study, Lagos: CEPCO Communication Systems Limited
- Otten, A.L.(1986) Ethics on the Job: Companies Self Alert Employees to Potential Dilemmas. *Wall Street Journals*: 23.
- Pavlovic, I.P. (1980) *The Work of Digestive Glands*, London: Charles Griffin.
- Pedersen, P.B. (1991); Multiculturalism as a fourth force in counseling. *Journal of Counseling and Development* . 70(1) 1-4.

- Pennino, C. M. (2002). Does Tenure Impact upon the Principles Reasoning of Managers?. *Journal of Business Ethics*, 40 (3): 219-226.
- Pirsig, R. M. (1992), *Lila: An Inquiry into Morals*, New York: Bantam. 2882 U.S.A.
- Punch, K. F. (2003). *Survey Research: The Basics*. London: SAGE Publications Ltd U.K. Questionnaire
- Raths, L., Harmin, M. and Simons S. (1978) *Values and Teaching: Working with Values in the Classroom*, 2nd. (Ed.). Columbus, OH: Charles E. Merrill.
- Reamer, F.G. (1982). *Ethical dilemmas in social work Service. A guide for social workers*. New York: Columbia.
- Reamer, F.G. (1990) *Ethical Decision-Making the person in the process social work*, vol 45 research on article, university of Columbia Press, New York U.S.A.
- Reamer, F.G. (1999) *Ethical Dilemmas in social work with groups*, *Journal of Community and Clinical Practice*, Vol. 21.
- Reis, H. T., (1981), "Self-presentation and distributive justice", in Tedeschi, J. T., (ed.), *Impression Management Theory and Social Psychology Research*, New York: Academic Press.
- Remenyi, D., Williams, B., Money, A. and Swartz, E. (2003); *Doing Research in Business and Management: An Introduction to Process and Method*. London: SAGE Publications.
- Roler, J. (1978); *Ethics for bureaucrats: An essay on law and values* 2nd (ed.) NY Marcel Decker.
- Rousseau, J.J. (1962). *The social contract: Or principles of political right* (G.D.H. Cole, Trans). Retrieved June 24, 2004 from [http://www. Constitution.org/ijr/socon.htm](http://www.Constitution.org/ijr/socon.htm).
- Sayles, L.R.(1989) *Work Group Behaviour and the Larger Organization in Arenburg et al. (Eds.) Research in Industrial Relations* (New York: Harper and Row) pp. 131-145.
- Schermerhorn,J.R., James, G. and Osborn, R.N. (2000) *Organizational Behaviour* (7th. Ed.) Wiley Prentice-Hall. New York .

- Schneider, J. and Reusch, R. (1991) "Organizational Behaviour; Annual Review of Psychology vol. 68S.
- Serap, M.G., Selnem, B. and Ilker, Y. (1999): An Empirical Investigation of the Ethical Perceptions of Future Managers with a Special Emphasis on Gender – Tinkish case Turkey, *Journal of Business Ethics*, Vol. 18, No. 1 17-34.
- Shelley, D. C. (1994). Ethics as a Management Tool. *The Canadian Business Review*, 21 (summer): 41-43.
- Shodipo, B (2009)^a; "Lagos State Excels Again" March, 23, 16:37:32.. University Press
- Shodipo, B. (2009)^b; A Short History of African Philosophy – Basis for a Cross-Cultural Ethics, Bloomington and Indianapolis University Press.
- Shodipo, B. (2009)^c; The good, the bad and the beautiful as the key to understanding Yoruba culture, Indiana University Press.. U.S.A.
- Silverstein, A.M. (1989); Key Issues in cross-cultural psychology; selected papers – International Association for Cross-Cultural Psychology, International Congress Hector Grad, U.S.A. Cambridge University Press, U.S.A.
- Simms, R.R.(1982) The Challenge of Ethical Behaviour in Organization. *Journal of Business Ethics* (July), pp. 505-513.
- Singhapakdi, A., (1988), an Investigation into the Background Factors Influencing Decision Making in Marketing Situations Having.
- Singhapakdi, A., Scott ,J.V.and Rao C. P. (1999); Ethics Gap: comparing marketers with consumers on important determinants of ethical decision-making. *Journal of Business Ethics*, 21 (4): 317-328.
- Sommers, M.J. (2001); *Journal of Business Ethics*, Springer.
- Spiegel, M. R. and Stephens, L. J. [2000]; *Schaum's Outline of Theory and Problems of Statistics*. Delhi: Tata McGraw-Hill.
- Staff, D.L. (1979) Performance Antecedents of Voluntary and Involuntary Managerial Turnover. *Journal of Applied Psychology* 70, 329-336.
- Starr, W. C., (1983), "Codes of ethics - towards a rule utilitarian justification", *Journal of Business Ethics*, 2, pp.99-106.

- Stead, W. E., Worrell, D. L., and Stead, J. G., (1990), "An integrative model for understanding and managing ethical behaviour in business organisations, *Journal of Business Ethics*, 9, pp.233-42.
- Stewart, D.W. (1985) Ethics and profession of public administrator: The moral responsibility of individuals in public sector organization. *Public Administration Quarterly*. 8(4), 487-495 .
- Storkey, E. (2001) People and Organization Development, Master Class, Oxford University Edinburgh.
- Strivers, C. (2001); Citizenship ethics in public administration .In T.L. Cooper(ed.). *Handbook of Administrative Ethics* (2nd. Ed.). NY: Basel.
- Strout, E.(2002) To Tell the Truth. *Sales and Marketing Management*, 154 (7): 40-47.
- Super, B. (1997): Religiosity and Ethical Behaviour in Organizations; A symbolic Interactionist perspective: *The Academic of Management Review* 2002. U.S..
- Swartz, A.E. and Davis E. (1981) Better Group Decision Making. *Supervisory Management*, June 1981 p.4
- Thompson, D.F (1985); The possibility of administrative ethics. *Public Administration Review*, 4(5), 555-561.
- Thoyre, S.M. (2003); *Journal of Advanced Nursing* Willey on Line Library.
- Tjosvold, D. and Yu , Z. Y. (2007), Garson (2008) – Equity Sensitivity and Organizational Citizenship Behaviour in a Team Environment; *Journal of leadership and Organizational Studies* 15(2) 135 -144.
- Touche, R. (1988) *Ethics in America Business~: An Opinion Survey*. Touche-Ross and Co.
- Vandevier, K. (1978): Ethical Ambivalence and Organizational Reward systems (Mary Ann Von Glinow; *Academy of Management Review*, University of Southern California).
- Victor, B. and Cullen, J.B. (1988): The Organizational Bases of Ethical Work Climates, University of North-Carolina, Chapel Hill: *Administrative Science Quarterly*, 33 (1988:101-125).

- Vitell, R. S. and Rao, T.(1999) Business Ethics: Conflicts, Practices and Belief of Industrial Executive. *Journal of Business Ethics*. 6(11): 111-122.
- Vitell, S.V., Grove, V., and Stephen, J. (1987), “Marketing ethics and the techniques of neutralization”, *Journal of Business Ethics*, (6), pp. 433-8.
- Waldo, D. (1990); *The Enterprise of Public Administration*. Chandler and Sharp. Novato CA.
- Warwick, D.P. (1981) *The Ethics of Administrative Discretion*. In J.L. Fleishman, L. Liebman, and M.H.Moore (eds.) *Public Duties: The moral obligations of government Officials*. Cambridge. MA. Harvard University Press.
- Weait, M. (2001). The workplace ethic: is it crime? *Management Today*, Jan – 52-57.
- Weber, M.(1947): *The Theory of Social and Economic Organization*, the Free Press,, Human Free Management Guide U.K.
- Wheelen, J.P. and Hunger, H. (1984) Job Survival of New Employees. *Personnel Psychology*, 32(4) 651-661.
- Wiley, C. (1998); Re-examining perceived ethics issues and ethics roles among employment Managers. *Journal of Business Ethics*, 17 (2): 147-161.
- Wolfe, J. (1988): *Handbook of Work and Organizational Psychology*, Psychology Press, Taylor and Francis Group U.S.A.
- Wortuba, T., Chonko, L. B., Loe,.T.W. (2001); *Journal of Business Ethics*, 33 (1): 59-69.
- Xiahoe, L. (2000); *Illegal Corporate Behaviour, an Organization Perspective*”- paper presented at the Annual meeting of the (ASC) America Society of Criminology: U.S.A.
- Youngblood, S., Trevino, L. K. (1990); “Bad Apples in Bad Barrels; A Causal Analysis of Ethical Decision-Making Behaviour” *Journal of Applied Psychology*.
- Yukl, G.A. (2002); *Leadership in Organization’s–Files Liderancae Coaching – Web Mode*.
- Zabid, A. R. M. and Alsagoff, S. K. (1993);. Perceived ethical values of Malaysian managers. *Journal of Business Ethics*, 12 (April): 331-337.
- Zajack, G .and Al-kazeem, A.A. (2000); Administrative Ethics and organizational learning in Kuwait and USA: An empirical Approach. *Journal of Public Administration*, 23, 21-52.

APPENDIX 1

BRIEF HISTORY OF COMPANIES UNDER STUDY

Union Bank of Nigeria Plc

Union Bank of Nigeria Plc was established in 1917 as Colonial Bank with its first branch in Lagos. In 1925, Barclays Bank acquired the Colonial Bank, which resulted in the change of the Bank's name to Barclays Bank (Dominion, Colonial and Overseas). Following the enactment of the Companies Act 1968 and the legal requirement for all foreign subsidiaries to be incorporated locally, Barclays Bank (DCO) in 1969 was incorporated as Barclays Bank of Nigeria Limited. The ownership structure of Barclays Bank remained un-changed until 1971 when 8.33% of the Bank's shares were offered to Nigerians. In the same year, the Bank was listed on the Nigerian Stock Exchange. As a result of the Nigeria Enterprises Promotion Act of 1972, the Federal Government of Nigeria acquired 51.67% of the Bank's shares, which left Barclays Bank Plc, London with only 40%. By the enactment of the 1972 and 1977 Nigeria Enterprises Promotion Acts, Barclays Bank International disposed its shareholding to Nigeria Enterprises Promotion Acts, Barclays Bank International disposed its shareholding to Nigerians in 1979. To reflect the new ownership structure and in compliance with the Companies and Allied Matters Act of 1990, it assumed the name Union Bank of Nigeria Plc.

In consonance with the government's programme of privatization and commercialization of public enterprises, the Federal Government in 1993 sold its shares in Union Bank to private individuals. Thus, Union Bank became fully owned by Nigerian citizens and organizations.

In line with the Central Bank of Nigeria's banking sector consolidation policy, Union Bank of Nigeria Plc acquired the former Universal Trust Bank Plc and Broad Bank Ltd and absorbed its erstwhile subsidiary Union Merchant Bank Ltd. The Bank also increased its shareholders' funds through a Public Offer/ Rights Issue in the last quarter of 2005.

The Bank has 379 branches across the country, all of which are on-line real time. As at December 31, 2010 the bank's gross earnings was N113.961 billion; profit after tax was N118.016 billion and total assets was N845.231billion.

The Bank's management team is headed by Mrs. Funke Osibodu as the Group Managing Director/Chief Executive. Other Executive Management team members are: Adekunle M. Adeosun – Commercial/Retail Banking (south) & Consumer Banking Philip Ikeozor – Corporate, International/Investment banking & Treasury Ibrahim A. Kwargana– Commercial/Retail banking (North) & Public Sector Folashodun A. Shonubi– Operations, Technology & Services.

Union Bank Group operates an interlocking organizational structure whereby some board members of Union Bank of Nigeria Plc act as external directors in the

subsidiaries and associated companies. This arrangement ensures effective oversight and participation in the decision-making process of these companies, thereby safeguarding the Bank's investment. The Bank's subsidiaries and associated companies are listed below.

Federal Ministry of Finance

The Federal Ministry of Finance was established in 1958 by the Finance (Control and Management) Ordinance, to replace the then Finance Department.

The Ordinance conferred on the Ministry the responsibility for the control and Management of the public finance of the Federation.

In case of the Customs, it was a Department in the Ministry of Finance until 1985 when it was transferred to the Ministry of Internal Affairs where it was managed under the Customs, Immigration and Prisons Services Board. However, in 1992, Customs was returned to the Jurisdiction of the Ministry of Finance.

With regard to the Development Aid Department, it was transferred in 1988 from the National Planning to Finance to form the Federal Ministry of Finance and Economic Department. The Development Aid Department was eventually returned to National Planning in 1991.

The following are the functions of the Federal Ministry of Finance:

- Preparing annual estimates of revenue and expenditure for the Federal Government.

- Formulating policies on fiscal and monetary matters;
- Mobilizing domestic and external financial resources through both internal and external financial institutions; for development purposes.
- Maintaining adequate foreign exchange reserves aimed at ensuring a healthy balance of payment position.
- Maintaining the international and external value and stability of the Nigerian currency.
- Monitoring government revenue from oil and non-oil resources;
- Supervising the insurance industry;
- Managing revenue allocation matters;
- Relating with relevant international organization and Financial Institutions, such as the Economic commission for Africa, World Bank, International Monetary Fund (IMF). United Nations Development Programmes (UNDP), Commonwealth Economic Committee, European Union/Africa. Caribbean and Pacific, Economic and Social Commission of the OAU, ECOWAS, etc.

Nigerian Television Authority

The Nigerian Television Authority-also known as NTA- was inaugurated in 1977. Ltd is government-owned body in charge of television network in Africa with stations in several parts of Nigeria. Formally known as Nigerian Television (NTV), the network began with a take over of regional television in 1976 by the

then Nigerian Military authorities, and is widely viewed as the authentic voice of the Nigerian government. The NTA has been criticized by performing artists for pressuring artists to align their expression with government propaganda goals. The Guardian in its editorial of Sunday October 18, 2009 stated; The federal government -owned television network, the Nigeria television authority, (NTA) is arguably the largest of its type in Africa, but it is yet to have the operational freedom required to maximize its potentials. However, the NTA's monopoly on the Nigerian airspace was broken in the mid-1990s with the establishment of privately owned television stations and networks, notable among which is the Africa Independent Television (AIT). Government ownership has not encouraged ethical practices because they control or censor what comes from the Television. Politicians use this to perpetuate negative propaganda against other political parties, war on air by the competing candidates, thus promoting rancour, character assassination just to win votes from the opposition. Such unethical practices are more conspicuous in public organizations than in the private.

Brief Overview of Cadbury Nigeria Plc

Cadbury Nigeria commenced operations in the 1950's as an enterprise established to source cocoa beans whilst simultaneously prospecting for opportunities to serve local consumer markets with their famous Cadbury products. An initial packing operation established in the early 1960's grew very rapidly into a fully-fledged manufacturing operation. Cadbury was incorporated as a limited liability company

in January 1965, when the Company's current 42-hectare factory was also opened. Its shares were listed on The Exchange on 26 November 1976.

The core business of the Company is in two categories, namely confectionery, food and drinks, which are manufactured in a dedicated facility within the factory site in Lagos with the lead brand, Bournvita, in the food drinks category and the confectionary -Tom- Tom and BUTTERMINT. Bournvita offers nutritional benefits that help to supplement the dietary intake of consumers while the confectionary - Tom-Tom and Buttermint have become household name in Nigerian families. The company has identified significant growth potentials from its core brands, Bournvita and Tom Tom, as they appeal to a very wide spectrum of trusting and devoted Nigerian consumers having been available in the market place for almost 40 years. In Cadbury, with their high sense of ethical principles, pilfering or stealing of their products go on at the factory level. This is very unethical but with their strategy review policy focusing on opportunities to improve efficiency and quality of products through a disciplined approach, most of these excesses have been curbed. Policy formulation and development are part of the contributions to this study.

MTN

MTN Nigeria secured one of the four licenses to operate digital (Global System for Mobile Telecommunications) telephone on February 9, 2001, from the Nigerian Communications Commission.

Following this, on May 16 2001, MTN emerged the first telecommunications company to make a commercial call on its GSM network. Thereafter, the company launched full commercial operations beginning with Lagos, Abuja and Port Harcourt, in August 2001.

With over 35 million subscribers and counting, MTN Nigeria Communication Limited is the largest subsidiary in the MTN group - Africa's' leading mobile telephone company with operations in 21 countries in Africa and the Middle East.

MTN subsists on the core brand values of Leadership, Integrity, Relationship, Innovation and a "can do attitude". They pride themselves on their ability to make the impossible possible, connecting people with friends, 'family and opportunities and enriching lives through their products and services. These were highlighted in this study which exhibited extensive dealing on how ethical values relate to effective leadership, virtuous values that align with ethical behaviour will result into a better way of creating healthy relationships in organizations and integrity, honesty and openness to reduce unethical practices.

MTN Nigeria is 75.8% owned by MTN International, (MTNI) Limited, Mauritius; 21.2% held by Nigerian partners through special purpose vehicles; and 3% owned by the International Finance Corporation (IFC- the infrastructure investment arm of the World Bank).

MTN's overriding mission is to be catalyst for Nigeria's economic growth and development, helping to unleash Nigeria's strong developmental potential not only through the provision of world class communications but also through innovative and sustainable corporate social responsibility initiatives.

Nestle

- Nestle Nigeria Plc commenced operations in 1961 and was listed on the Nigerian Stock Exchange on April 20, 1979. The company is a subsidiary of Nestle S.A. of Switzerland, which together with Nestle CWA Limited own 62% of Nestle Nigeria Plc.
- It has a well-diversified products portfolio ranging from baby foods, dairy products, beverages, chocolates, bottled water, prepared foods and the Maggi range of seasoning is set to ensure a continuous stream of profitability capable of absorbing potential shocks caused by loss of business in one area.
- Nestle has recorded a Compounded Annual Growth Rate –CAGR in revenues and Profit After Tax (PAT) of 18.47 per cent and 15.51 per cent respectively for past 5

years. Their 2007 forecasts for revenues and earnings are N46.11bn and N6.51bn respectively with a projected Sustainable Growth Rate (SGR) of 6 percent.

- The company has made bonus declarations ten times in the last 20 years and has consistently paid dividend to shareholders every year for the past 10 year.

The Nigerian Ports Authority

The Nigerian Ports Authority (NPA) has made remarkable progress since inception in April 1955. From a modest beginning, it today controls eight major ports excluding oil terminals, jetties with cargo handling capacity of 35 million metric tonnes per annum. Based on the need for deep sea ocean vessels that would be involved in lifting liquefied natural gas, crude oil, related products and project cargoes for National Fertilizer Company, (NAFCON), the Nigerian Port Authority strategically located the Federal Ocean Terminal at Onne. The construction of the first phase of this project was completed and commissioned in 1996. This multipurpose and ultra-modern seaport is the largest and first of its kind in Africa. It is expected to handle adequately, exports from Nigeria's petrochemical industry. Based on the fact that ports statistics indicated operational increase between 1970 and 1995, government in that line made efforts to improve the services and revenue yielding potential of the Nigeria ports authority. This led to the commercialization of the organization in 1992 under the name "Nigerian Ports Plc". However, considering the fact that the organization was still hundred

percent owned by Federal Government of Nigeria, it was reverted to its former name Nigerian Ports Authority in October 1996.

Consequently, the Apapa Port was flooded with vessels, which arrived simultaneously within the nation's territorial waters. By the close of 1974/75 fiscal year, 105 ships, most of which were cement vessels were already queuing for berthing facilities. By the middle of 1975, vessels waiting for berthing spaces in our ports had reached a record figure of 455, which included 300 vessels carrying bags of cement. NPA was ignorant of the public sector cement agreement. Normal remedial measures were thus adopted. This included an increase of manpower, which rose resulted into excessive overtime and expedited discharge of cargo. None of those measures yielded optimal result. Meanwhile, the effect of the congestion had begun to register on the nation's economy and if the port congestion phenomenon did demonstrate. Any disruption in the port system registers immediately on the national economy.

Based on the fact that ports statistics indicated operational increase between 1970 and 1995, government in that line made efforts to improve the services and revenue yielding potential of the Nigerian Ports Authority. This led to the commercialization of the organization in 1992 under the name "Nigerian Ports Plc." However, considering the fact that the organization was still hundred percent owned by Federal Government of Nigeria, it was reverted to its former name Nigerian Ports Authority in October 1996.

The Establishment of the Nigerian Television Authority (N.T.A.)

The establishment of the Nigerian Television Authority (NTA) was the first attempt by the Federal Government of Nigeria to have a centrally financed and co-ordinated television industry. Born out of an experiment in joint broadcasting in Nigeria, the authority played a major role in further development of the industry.

In order to provide effective and co-ordinated coverage of the second All-Africa Games hosted by Nigerian in 1973, all the broadcasting agencies in the country were pooled together to form the Broadcasting Organization of Nigeria (BON). So, instead of flooding the sporting arena with hundreds of radio and television crew from the numerous radio and television stations in the country, the new organization co-ordinated all the broadcasting activities and fed all the media unit from that central pool. This experiment was so unifying and successful that the military government, a few years later, decided to unite all the various television Authority. A decree (No. 24 of 1977) was promulgated (effective from April, 1976) establishing the Nigerian Television Authority. Adegbokun (1983) summarized the powers of the NTA under the decree thus:

The decree gave the authority the exclusive right for television broadcasting in Nigeria. It stated further that it shall be the duty of the Authority to provide, as a public service in the interest of Nigeria, independent and impartial television broadcasting for general reception within Nigeria.' The Authority shall ensure that the services which it provides, when considered as a whole, reflects the unity of

Nigerian as a federation and at the same time, gave adequate expression to the culture, characteristics and affairs of each zone or other parts of the federation.

The NTA took over the ten television stations that existed in the country and embarked on a policy of equitable geographical spread of television station throughout.

QUESTIONNAIRE

Faculty of Business Administration
Department of Business Administration
University of Lagos.

Date:.....

Dear Sir/Madam,

I am a postgraduate student conducting a research study on “*Unethical Behaviour of Managers in the Public and Private Corporate Organisations*” as part of the requirement for the award of a Ph.D Degree in Business Administration (Organizational Behaviour).

.

I present to you questions contained in this questionnaire for your candid opinion and responses. I need to assure you that your responses to these questions will be treated with the utmost confidentiality as expected.

Kindly be free to respond to these set of questions. Definitely, your efforts will be considered as part of your great and unparalleled assistance to me.

Thank you.

UCHE C. BRIDGET N.

APPENDICES

APPENDIX 1: RESEARCH INSTRUMENT

Research instrument on “*Manager’s Unethical Behaviour in Public and Private Corporate organisations in Nigeria*”.

Introduction:

I am a doctoral candidate conducting a study on “Unethical Behaviour of Managers in the Public and Private Corporate organisations,” The purpose of this questionnaire is to gather data necessary for comparing the Unethical Behaviours of Managers in both the Public and Private corporate organisations.

Kindly assist in completing the questionnaire conveniently designed to take a few minutes to complete. Your name is not required and all responses will be treated with the confidentiality deserved.

Thank you.

SECTION A

THE ETHICAL /UNETHICAL BEHAVIOUR SCALE:

To these questions tick (✓) as appropriate, your view on the provided box. (5.....1)

	Strongly Agree (5)	Agree (4)	Indifference (3)	Disagree (2)	Strongly Disagree(1)
1. It is a common practice in your organization that actions taken by managers that are contrary to norms and standard are overlooked.					
2. Embezzling organizationally accounted funds are not normally considered lawless in your organization.					
3. Usage of your organization's resources for private works are normal practice in your organization.					
4. It is possible to circumvent organizationally accepted work procedure to satisfy private or individual needs at the expense of the organization.					
5. Carrying out private practices with the organizational resources has been considered normal practices in augmenting employee income.					
6. It is better to use organizational time to make ends meet					
7. A good worker is one that steals organizational resources to help himself/herself.					

SECTION B

THE RESISTANCE TO UNETHICAL BEHAVIOUR AND ACHIEVEMENT SPECIFIC OBJECTIVES

SCALE:

To these questions tick (✓) as appropriate your view on the provided box. (5---1)

	Strongly Agree (5)	Agree (4)	Indifference (3)	Disagree (2)	Strongly Disagree(1)
8. Reporting an erring worker to the management can earn you some level of reprimand.					
9. The person who reports an erring worker to the management for actions detrimental to the organization does so at his or her own risk.					
10. Most erring workers in organizations always have the support of top management.					
11. Reporting an erring employee to the management for action considered detrimental to the organization sometimes attracts no punishment or reprimand on the part of the culprit					
12. Whistle blowing to curb unethical behaviours in organization is unnecessary within the context of the so called "Nigerian Factor"					

13. It is necessary to encourage whistle blowing for the sake of arresting perceived evil actions in organizations?

(YES) (NO)

14. Whistle blowers stands the risk of been eliminated by alleged culprits?

(YES) (NO)

SECTION C

MANAGEMENT HONESTY AND OPENNESS PRACTICE

To these questions tick (✓) as appropriate your view on the provided box. (5--- 1)

	Strongly Agree (5)	Agree (4)	Indifference (3)	Disagree (2)	Strongly Disagree(1)
15. Encouraging honesty among employees by top management can go a long way towards reducing unethical practices.					
16. No amount of encouragement of employee by top management can reduce kleptomaniac attitude on the part of some employees in the organization.					
17. Most workers, especially the middle and lower level ones believe that their share of the national cake can best be cut out through unethical practices.					
18. Some top management are also fund of colluding with their employees to defraud the organization.					
19. Some top management lack the control mechanism to check-mate the unethical practices of their subordinates.					

20. Would you prefer to work with a God fearing top management staff to achieve your ethical value?

(YES) (NO)

21. Is it possible that some God fearing top executive are always deceptive?

YES) (NO)

SECTION D

EXTENT OF SOME ENCOURAGEMENT OF MANAGERIAL VALUES IN DETERMINING INTEGRITY

To these questions tick (✓) as appropriate your view on the provided box. (5--- 1)

	Strongly Agree (5)	Agree (4)	Indifference (3)	Disagree (2)	Strongly Disagree(1)
22. The integrity of a manager is a function of his ability to hide some of his vices unknown to others and pretend to be “Holier than thou”.					
23. A manager who performs creditably well may be adjudged to be of high level of integrity.					
24. Value orientation of a manager may be construed to have been developed from home.					
25. A manager who steals organizational properties under the cover of his authority which cannot be questioned by his subordinate may be given wrong signal that will affect his/her integrity.					
26. Falsifying document in a very neat manner undetected by other member of staff may not necessarily affect the integrity of the manager subsequently.					

27. Is it better to work with a manager that cooperates to rip-off the organizational resources?

(YES) (NO)

28. Is a manager that acquires assess unethically a shining example for his or her subordinates?

(YES) (NO)

SECTION E

VALUES AND ATTITUDINAL CHANGES BY ORGANIZATIONAL BASED FACTORS SCALE

To these questions tick (√) as appropriate your view on the provided box. (5--- 1)

	Strongly Agree (5)	Agree (4)	Indifference (3)	Disagree (2)	Strongly Disagree(1)
29. A good top manager can influence his or her subordinates to behave ethically in all situations.					
30. Using organizational resources judiciously by top managers can encourage subordinates towards believing that a wrong attitude to work can change for the better.					
31. Insufficiency of organizational resources can force top management to ill-advice subordinates to work against the interest of the organization.					
32. Lack of effective control on the part of the top management can lead to excessive pilferage of the meager resources by subordinates in the organization.					
33. Lack of effective control on the part of top management could lead to truancy on the part of their subordinates.					

34. Is it preferably better to give half of working time to my organization and use the rest for myself?
(YES) (NO)

35. Do you believe that most organizations are not doing enough to dissuade their employees from in unethical practices?

(YES) (NO)

Section F:

PERSONAL INFORMATION OF RESPONDENTS AND ORGANIZATIONAL DATA

36. Work Address: _____ male/female _____

37. Department: _____

38. Division/Bureau: _____

39. Title:-----

40. Job Duties: _____

41. Are you currently engaged in any business, trade, profession and/or part-time or full-time employment outside of or in addition to your Present employment? ____ Yes ____ No

42. Hours Worked: per day _____ per week _____

43. Your employment or business being performed by you or with any other Department employee or official? ____ Yes ____ No .

44. Does your outside employment or business require/cause you to have contacts with other State agencies, vendors, consultants or casino license holders? ____ Yes ____ No

45. Do you hold a license issued by a State agency that entitles you to engage in a particular business, profession, trade or occupation? ____ Yes ____ No.

46. Do you currently hold outside voluntary position(s)? ____ Yes ____ No

47. Are you an officer in any professional organization? ____ Yes ____ No

48. Are you serving in any public office, or considering appointment or election to any public office? ____ Yes ____ No

Signature: _____

Date: _____

Comments and/or reason for disapproval:

APPENDIX II: DATA ANALYSIS SHEET

PUBLIC ORGANIZATION

DATA FOR RESEARCH QUESTION ONE(1)

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	3.00	4.00	4.00	3.00	2.00	3.00
2	2.00	3.00	4.00	3.00	3.00	5.00
3	3.00	4.00	3.00	4.00	5.00	3.00
4	3.00	2.00	3.00	4.00	3.00	3.00
5	3.00	3.00	2.00	3.00	4.00	2.00
6	3.00	2.00	3.00	3.00	4.00	2.00
7	2.00	3.00	3.00	3.00	4.00	2.00
8	3.00	3.00	2.00	4.00	3.00	4.00
9	3.00	3.00	4.00	5.00	2.00	3.00
10	2.00	2.00	3.00	4.00	2.00	3.00
11	1.00	2.00	2.00	3.00	4.00	3.00
12	2.00	2.00	3.00	4.00	5.00	2.00
13	2.00	2.00	3.00	4.00	3.00	4.00
14	4.00	3.00	3.00	4.00	5.00	3.00
15	3.00	2.00	3.00	3.00	4.00	2.00
16	3.00	3.00	2.00	3.00	4.00	2.00
17	3.00	2.00	3.00	3.00	4.00	2.00
18	2.00	3.00	3.00		4.00	2.00
19	3.00	3.00	2.00	4.00	3.00	4.00
20	3.00	3.00	4.00	5.00	2.00	3.00
21	2.00	2.00	3.00	4.00	2.00	3.00
22	4.00	3.00	3.00	4.00	5.00	3.00
23	3.00	2.00	3.00	3.00	4.00	2.00
24	3.00	3.00	2.00	3.00	4.00	2.00
25	3.00	2.00	3.00	3.00	4.00	2.00

GET

FILE = C:/Documents and settings /My documents/ PBRSONE. S av'.

CORRELATIONS

/VARIABLES = VAR00001 VAR00002 VAR00003 VAR00004 VAR00005 VAR00006 VAR00007

/PRINT = TWOTALL NOSIG

/MISSING = PAIRWISE.

Correlations (Dataset1) C:/Documents and setting /Documents/PBRSON E. sav.

**PUBLIC ORGANIZATION
RESEARCH QUESTION ONE (1)
CORRELATIONS**

	VAR00001	VAR00002	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation Sig. (2-tailed) N	1 25				
VAR00002	Pearson correlation Sig. (2-tailed) N	.373 .066 25	1 25			
VAR00003	Pearson correlation Sig. (2-tailed) N	.234 .260 25	.516** .008 25	1 25		
VAR00004	Pearson correlation Sig. (2-tailed) N	-.093 .658 25	-.225 .280 25	.266 .198 25	1 25	
VAR00005	Pearson correlation Sig. (2-tailed) N	-.5658** .003 25	.000 1.000 25	-.593** .002 25	-.234 .260 25	1 25
VAR00006	Pearson correlation Sig. (2-tailed) N	.109 .604 25	-.511** .009 25	-.462* .020 25	-.095 .653 25	.000 1.000 25
VAR00007	Pearson correlation Sig. (2-tailed) N	-.577** .003 25	.000 1.000 25	-.429* .032 25	-.362 0.76 25	.740** .000 25

Correlations

		VAR00006	VAR00007
VAR00001	Pearson correlation Sig. (2-tailed) N		
VAR00002	Pearson correlation Sig. (2-tailed) N		
VAR00003	Pearson correlation Sig. (2-tailed) N		
VAR00004	Pearson correlation Sig. (2-tailed) N		
VAR00005	Pearson correlation Sig. (2-tailed) N		
VAR00006	Pearson correlation Sig. (2-tailed) N	1 25	
VAR00007	Pearson correlation Sig. (2-tailed) N	.377 .063 25	1 25

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed)

PUBLIC ORGANIZATION

DATA FOR RESEARCH QUESTION TWO (2)

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	3.00	4.00	4.00	5.00	3.00	4.00
2	3.00	3.00	4.00	4.00	5.00	3.00
3	4.00	4.00	3.00	4.00	4.00	3.00
4	3.00	3.00	4.00	2.00	3.00	2.00
5	3.00	4.00	2.00	2.00	3.00	2.00
6	4.00	4.00	3.00	2.00	1.00	4.00
7	2.00	2.00	3.00	4.00	2.00	1.00
8	2.00	2.00	3.00	3.00	2.00	1.00
9	3.00	2.00	2.00	3.00	4.00	5.00
10	3.00	2.00	3.00	4.00	3.00	5.00
11	4.00	4.00	4.00	3.00	3.00	4.00
12	3.00	4.00	3.00	4.00	4.00	1.00
13	4.00	3.00	3.00	4.00	2.00	2.00
14	3.00	3.00	4.00	3.00	2.00	3.00
15	2.00	3.00	3.00	2.00	3.00	2.00
16	2.00	3.00	4.00	4.00	4.00	3.00
17	4.00	4.00	3.00	4.00	3.00	2.00
18	3.00	3.00	4.00	3.00	2.00	2.00
19	3.00	3.00	2.00	3.00	4.00	2.00
20	3.00	3.00	2.00	3.00	4.00	3.00
21	4.00	5.00	0.00	3.00	2.00	2.00
22	3.00	5.00	1.00	3.00	2.00	3.00
23	3.00	4.00	1.00	4.00	4.00	4.00
24	4.00	1.00	0.00	3.00	4.00	3.00
25	2.00	2.00	0.00	4.00	3.00	3.00

	VAR00007	VAR00008
1	1.00	.
2	1.00	.
3	1.00	.
4	0.00	.
5	1.00	.
6	0.00	.
7	1.00	.
8	0.00	.
9	0.00	.
10	1.00	.
11	1.00	.
12	0.00	.
13	0.00	.
14	1.00	.
15	0.00	.
16	1.00	.
17	0.00	.
18	1.00	.
19	1.00	.
20	0.00	.

21	3.00	.
22	4.00	.
23	3.00	.
24	4.00	.
25	4.00	.

**PUBLIC ORGANIZATION
RESEARCH QUESTION TWO(2)
CORRELATIONS**

		VAR00001	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation	1				
	Sig. (2-tailed) N	.25				
VAR00002	Pearson correlation	.392	1			
	Sig. (2-tailed) N	.053	.25			
VAR00003	Pearson correlation	-.099	.031	1		
	Sig. (2-tailed) N	.639	.881	.25		
VAR00004	Pearson correlation	-.047	.031	.086	1	
	Sig. (2-tailed) N	.822	.882	.681	.25	
VAR00005	Pearson correlation	-.066	-.179	-.052	.302	1
	Sig. (2-tailed) N	.756	.392	.807	.143	.25
VAR00006	Pearson correlation	.236	-.030	-.039	.134	.198
	Sig. (2-tailed) N	.257	.889	.853	.522	.343
VAR00007	Pearson correlation	.030	.037	-.736**	.144	.027
	Sig. (2-tailed) N	.887	.860	.000	.493	.899
VAR00008	a	.25	.25	.25	.25	.25
		A	a	a	a	a
	0	0	0	0	0	0

a. Cannot be computed because at least one of the variables is constant. **. Correlation is significant at the 0.01 level (2-tailed).

Correlations

		VAR00006	VAR00007	VAR00008
VAR00001	Pearson correlation Sig. (2-tailed) N			
VAR00002	Pearson correlation Sig. (2-tailed) N			
VAR00003	Pearson correlation Sig. (2-tailed) N			
VAR00004	Pearson correlation Sig. (2-tailed) N			
VAR00005	Pearson correlation Sig. (2-tailed) N			
VAR00006	Pearson correlation Sig. (2-tailed) N	1		
		.25		
VAR00007	Pearson correlation Sig. (2-tailed) N	.164	1	
		.434	.25	
		a	a	a
		0	0	0

a. Cannot be computed because at least one of the variables is constant. **. Correlation is significant at the 0.01 level (2-tailed).

**PUBLIC ORGANIZATION
DATA FOR RESEARCH QUESTION THREE (3)**

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	3.00	3.00	3.00	3.00	34.00	3.00
2	3.00	3.00	2.00	4.00	5.00	3.00
3	3.00	2.00	2.00	3.00	4.00	5.00
4	4.00	3.00	2.00	2.00	3.00	4.00
5	3.00	3.00	2.00	3.00	4.00	1.00
6	3.00	1.00	1.00	3.00	4.00	2.00
7	3.00	3.00	4.00	2.00	1.00	1.00
8	3.00	2.00	4.00	1.00	4.00	5.00
9	4.00	3.00	4.00	5.00	3.00	5.00
10	3.00	4.00	4.00	3.00	5.00	5.00
11	3.00	4.00	4.00	4.00	2.00	1.00
12	4.00	3.00	4.00	4.00	5.00	3.00
13	4.00	4.00	2.00	3.00	5.00	5.00
14	3.00	3.00	3.00	4.00	5.00	3.00
15	4.00	4.00	5.00	3.00	4.00	5.00
16	3.00	3.00	4.00	4.00	2.00	2.00
17	2.00	2.00	3.00	4.00	5.00	4.00
18	3.00	3.00	4.00	2.00	3.00	5.00
19	3.00	3.00	4.00	5.00	2.00	3.00
20	3.00	4.00	4.00	2.00	3.00	4.00
21	4.00	4.00	4.00	2.00	1.00	1.00
22	4.00	2.00	1.00	1.00	4.00	5.00
23	3.00	3.00	4.00	2.00	3.00	5.00
24	3.00	3.00	2.00	2.00	2.00	2.00
25	2.00	2.00	3.00	4.00	4.00	4.00

PBRSTHREE.sav

	VAR00007
1	1.00
2	0.00
3	1.00
4	0.00
5	1.00
6	0.00
7	1.00
8	0.00
9	1.00
10	0.00
11	1.00
12	0.00
13	1.00
14	0.00
15	1.00
16	0.00
17	1.00
18	0.00
19	1.00
20	0.00
21	1.00
22	0.00
23	1.00

24	0.00
25	1.00

**PUBLIC ORGANIZATION
RESEARCH QUESTION THREE(3)**

CORRELATIONS

		VAR00001	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation	1				
	Sig. (2-tailed) N	25				
VAR00002	Pearson correlation	.384	1			
	Sig. (2-tailed) N	.058				
		25	25			
VAR00003	Pearson correlation	.013	.533	1		
	Sig. (2-tailed) N	.951	.006			
		25	25	25		
VAR00004	Pearson correlation	-.194	.047	.168	1	
	Sig. (2-tailed) N	.354	.823	.421		
		25	25	25	25	
VAR00005	Pearson correlation	-.086	.037	-.095	.036	1
	Sig. (2-tailed) N	.684	.862	.652	.865	
		25	25	25	25	25
VAR00006	Pearson correlation	.135	-.090	-.056	-.149	.042
	Sig. (2-tailed) N	.521	.669	.790	.478	.841
		25	25	25	25	25
VAR00007	Pearson correlation	-.085	.157	.216	.292	.146
	Sig. (2-tailed) N	.687	.453	.300	.156	.486
		25	25	25	25	25

CORRELATION

		VAR00006	VAR00007
VAR00001	Pearson correlation		
	Sig. (2-tailed) N		
VAR00002	Pearson correlation		
	Sig. (2-tailed) N		
VAR00003	Pearson correlation		
	Sig. (2-tailed) N		
VAR00004	Pearson correlation		
	Sig. (2-tailed) N		
VAR00005	Pearson correlation		
	Sig. (2-tailed) N		
VAR00006	Pearson correlation	1	
	Sig. (2-tailed) N	25	
VAR00007	Pearson correlation	-.094	1
	Sig. (2-tailed) N	.656	
		25	25

**PUBLIC ORGANIZATION
DATA FOR RESEARCH QUESTION FOUR (4)**

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	4.00	4.00	4.00	1.00	4.00	3.00
2	3.00	3.00	4.00	5.00	3.00	3.00
3	4.00	3.00	4.00	5.00	4.00	3.00
4	4.00	3.00	2.00	3.00	4.00	4.00
5	4.00	4.00	4.00	4.00	4.00	3.00
6	4.00	3.00	3.00	4.00	5.00	4.00
7	4.00	3.00	4.00	5.00	3.00	4.00
8	3.00	2.00	3.00	3.00	4.00	2.00
9	4.00	3.00	4.00	4.00	3.00	2.00
10	2.00	3.00	4.00	3.00	2.00	3.00
11	3.00	2.00	3.00	4.00	3.00	3.00
12	3.00	3.00	4.00	2.00	3.00	4.00
13	2.00	3.00	3.00	4.00	3.00	3.00
14	3.00	3.00	4.00	3.00	2.00	5.00
15	3.00	2.00	4.00	2.00	3.00	4.00
16	4.00	3.00	4.00	4.00	3.00	5.00
17	4.00	3.00	3.00	4.00	5.00	3.00
18	3.00	2.00	4.00	3.00	5.00	3.00
19	3.00	3.00	2.00	4.00	5.00	4.00
20	4.00	4.00	1.00	4.00	3.00	1.00
21	3.00	4.00	5.00	3.00	3.00	1.00
22	3.00	4.00	5.00	4.00	3.00	0.00
23	3.00	2.00	3.00	4.00	4.00	1.00
24	4.00	4.00	4.00	4.00	3.00	1.00
25	3.00	3.00	4.00	5.00	4.00	0.00

PBRSTFOUR.sav

	VAR00007	VAR00008
1	1.00	.
2	0.00	.
3	1.00	.
4	0.00	.
5	1.00	.
6	0.00	.
7	1.00	.
8	0.00	.
9	1.00	.
10	0.00	.
11	1.00	.
12	0.00	.
13	1.00	.
14	0.00	.
15	1.00	.
16	0.00	.
17	1.00	.
18	0.00	.
19	1.00	.
20	.	.
21	.	.
22	.	.
23	.	.
24	.	.
25	.	.

**PUBLIC ORGANIZATION
RESEARCH QUESTION FOUR (4)**

CORRELATIONS

		VAR00001	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation Sig. (2-tailed) N	1 25				
VAR00002	Pearson correlation Sig. (2-tailed) N	.352 .084 25	1 25			
VAR00003	Pearson correlation Sig. (2-tailed) N	-.145 .488 25	.164 .433 25	1 25		
VAR00004	Pearson correlation Sig. (2-tailed) N	-.147 .483 25	.022 .916 25	-.090 .670 25	1 25	
VAR00005	Pearson correlation Sig. (2-tailed) N	.324 .114 25	-.178 .394 25	-.327 .110 25	.081 .701 25	1 25
VAR00006	Pearson correlation Sig. (2-tailed) N	.081 .699 25	-.333 .104 25	-.101 .632 25	-.255 .218 25	.053 .801 25
VAR00007	Pearson correlation Sig. (2-tailed) N	.312 .194 19	.417 .076 19	-.281 .243 19	.328 .171 19	.072 .770 19

CORRELATION

		VAR00006	VAR00007
VAR00001	Pearson correlation Sig. (2-tailed) N		
VAR00002	Pearson correlation Sig. (2-tailed) N		
VAR00003	Pearson correlation Sig. (2-tailed) N		
VAR00004	Pearson correlation Sig. (2-tailed) N		
VAR00005	Pearson correlation Sig. (2-tailed) N		
VAR00006	Pearson correlation Sig. (2-tailed) N	1 25	
VAR00007	Pearson correlation Sig. (2-tailed) N	-.158 .519 19	1 19

PUBLIC ORGANIZATION

DATA FOR RESEARCH QUESTION FIVE (5)

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	4.00	4.00	3.00	4.00	5.00	4.00
2	3.00	3.00	4.00	3.00	5.00	2.00
3	4.00	4.00	3.00	4.00	5.00	1.00
4	4.00	4.00	3.00	2.00	1.00	4.00
5	3.00	4.00	2.00	1.00	1.00	3.00
6	4.00	3.00	4.00	5.00	3.00	2.00
7	3.00	3.00	2.00	1.00	4.00	3.00
8	3.00	4.00	3.00	3.00	2.00	2.00
9	3.00	4.00	3.00	3.00	2.00	3.00
10	3.00	2.00	2.00	3.00	4.00	3.00
11	4.00	3.00	4.00	4.00	5.00	3.00
12	2.00	2.00	3.00	4.00	1.00	2.00
13	3.00	3.00	4.00	2.00	3.00	1.00
14	3.00	3.00	2.00	1.00	3.00	4.00
15	3.00	2.00	2.00	1.00	2.00	3.00
16	4.00	4.00	3.00	2.00	1.00	4.00
17	3.00	4.00	2.00	1.00	1.00	3.00
18	4.00	3.00	4.00	5.00	3.00	2.00
19	3.00	3.00	2.00	1.00	4.00	3.00
20	3.00	4.00	3.00	3.00	2.00	2.00
21	3.00	4.00	3.00	3.00	2.00	3.00
22	3.00	2.00	2.00	3.00	4.00	3.00
23	4.00	4.00	3.00	2.00	1.00	4.00
24	3.00	4.00	2.00	1.00	1.00	3.00
25	4.00	3.00	4.00	5.00	3.00	2.00

PBRSTFIVE.sav

	VAR00007
1	1.00
2	0.00
3	1.00
4	0.00
5	1.00
6	0.00
7	1.00
8	0.00
9	1.00
10	0.00
11	1.00
12	0.00
13	1.00
14	0.00
15	1.00
16	0.00
17	1.00
18	0.00
19	1.00
20	0.00
21	1.00
22	0.00
23	1.00
24	0.00
25	1.00

**PUBLIC ORGANIZATION
RESEARCH QUESTION DIVE (5)**

CORRELATIONS

		VAR00001	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation	1				
	Sig. (2-tailed) N	25				
VAR00002	Pearson correlation	.344	1			
	Sig. (2-tailed) N	.092				
		25	25			
VAR00003	Pearson correlation	-.475*	.068	1		
	Sig. (2-tailed) N	.016	.745			
		25	25	25		
VAR00004	Pearson correlation	.411	-.139	.738**	1	
	Sig. (2-tailed) N	.041	.507	.000		
		25	25	25	25	
VAR00005	Pearson correlation	.218	-.334	.225	.369	1
	Sig. (2-tailed) N	.296	.103	.279	.070	
		25	25	25	25	25
VAR00006	Pearson correlation	.163	-.185	-.468*	-.445*	-.250
	Sig. (2-tailed) N	.435	.376	.018	.026	.229
		25	25	25	25	25
VAR00007	Pearson correlation	.120	-.356	.021	.254	.331
	Sig. (2-tailed) N	.569	.080	.919	.220	.106
		25	25	25	25	25

* . Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

CORRELATION

		VAR00006	VAR00007
VAR00001	Pearson correlation		
	Sig. (2-tailed) N		
VAR00002	Pearson correlation		
	Sig. (2-tailed) N		
VAR00003	Pearson correlation		
	Sig. (2-tailed) N		
VAR00004	Pearson correlation		
	Sig. (2-tailed) N		
VAR00005	Pearson correlation		
	Sig. (2-tailed) N		
VAR00006	Pearson correlation	1	
	Sig. (2-tailed) N	25	
VAR00007	Pearson correlation	-.152	1
	Sig. (2-tailed) N	.469	
		25	25

* Correlation is significant at the 0.05 level (2-tailed).

PRIVATE ORGANIZATION
DATA FOR RESEARCH QUESTION ONE (1)

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	3.00	4.00	4.00	3.00	2.00	3.00
2	2.00	3.00	4.00	3.00	3.00	5.00
3	3.00	4.00	3.00	4.00	5.00	3.00
4	3.00	2.00	3.00	4.00	3.00	3.00
5	3.00	3.00	2.00	3.00	4.00	2.00
6	3.00	2.00	3.00	3.00	4.00	2.00
7	2.00	3.00	3.00	3.00	4.00	2.00
8	3.00	3.00	2.00	4.00	3.00	4.00
9	3.00	3.00	4.00	5.00	2.00	3.00
10	2.00	2.00	3.00	4.00	2.00	3.00
11	1.00	2.00	2.00	3.00	4.00	3.00
12	2.00	2.00	3.00	4.00	5.00	2.00
13	2.00	2.00	3.00	4.00	3.00	4.00
14	4.00	3.00	3.00	4.00	5.00	3.00
15	3.00	2.00	3.00	3.00	4.00	2.00
16	3.00	3.00	2.00	3.00	4.00	2.00
17	3.00	2.00	3.00	3.00	4.00	2.00
18	2.00	3.00	3.00		4.00	2.00
19	3.00	3.00	2.00	4.00	3.00	4.00
20	3.00	3.00	4.00	5.00	2.00	3.00
21	2.00	2.00	3.00	4.00	2.00	3.00
22	4.00	3.00	3.00	4.00	5.00	3.00
23	3.00	2.00	3.00	3.00	4.00	2.00
24	3.00	3.00	2.00	3.00	4.00	2.00
25	3.00	2.00	3.00	3.00	4.00	2.00

PVRSONE.sav.

	VAR00007	VAR00008
1	5.00	.
2	2.00	.
3	2.00	.
4	3.00	.
5	1.00	.
6	1.00	.
7	3.00	.
8	2.00	.
9	4.00	.
10	1.00	.
11	2.00	.
12	3.00	.
13	1.00	.
14	2.00	.
15	3.00	.
16	1.00	.
17	1.00	.
18	3.00	.
19	2.00	.
20	4.00	.
21	1.00	.
22	2.00	.
23	3.00	.
24	1.00	.
25	1.00	.

**PRIVATE ORGANIZATION
RESEARCH QUESTION ONE (1)
CORRELATIONS**

	VAR00001	VAR00002	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation Sig. (2-tailed) N	1 25				
VAR00002	Pearson correlation Sig. (2-tailed) N	.335 .101 25	1 25			
VAR00003	Pearson correlation Sig. (2-tailed) N	.042 .841 25	.131 .534 25	1 25		
VAR00004	Pearson correlation Sig. (2-tailed) N	.148 .491 24	.128 .550 24	.322 .125 24	1 25	
VAR00005	Pearson correlation Sig. (2-tailed) N	.240 .248 25	.003 .990 25	-.381 .060 25	-.364 .081 24	1 25
VAR00006	Pearson correlation Sig. (2-tailed) N	-.124 .554 25	.223 .283 25	-.197 .344 25	.392 .058 24	-.432* .031 25
VAR00007	Pearson correlation Sig. (2-tailed) N	.060 .775 25	.000368 .070 25	.587** .002 25	.303 .151 24	-.263 .204 25

** . Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

CORRELATION

		VAR00006	VAR00007
VAR00001	Pearson correlation Sig. (2-tailed) N		
VAR00002	Pearson correlation Sig. (2-tailed) N		
VAR00003	Pearson correlation Sig. (2-tailed) N		
VAR00004	Pearson correlation Sig. (2-tailed) N		
VAR00005	Pearson correlation Sig. (2-tailed) N		
VAR00006	Pearson correlation Sig. (2-tailed) N	1 25	
VAR00007	Pearson correlation Sig. (2-tailed) N	.042 .842 25	1 25

** . Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

**PRIVATE ORGANIZATION
DATA FOR RESEARCH QUESTION TWO (2)**

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	3.00	2.00	2.00	3.00	4.00	3.00
2	3.00	3.00	3.00	4.00	3.00	4.00
3	3.00	3.00	4.00	3.00	4.00	5.00
4	3.00	2.00	2.00	2.00	4.00	5.00
5	2.00	2.00	3.00	4.00	2.00	4.00
6	2.00	2.00	3.00	4.00	1.00	4.00
7	2.00	3.00	2.00	3.00	2.00	1.00
8	3.00	4.00	4.00	3.00	2.00	3.00
9	4.00	5.00	4.00	3.00	2.00	3.00
10	3.00	2.00	5.00	4.00	3.00	5.00
11	5.00	4.00	5.00	4.00	3.00	4.00
12	3.00	3.00	4.00	4.00	2.00	3.00
13	2.00	3.00	3.00	4.00	3.00	3.00
14	2.00	2.00	4.00	5.00	4.00	5.00
15	5.00	5.00	4.00	3.00	4.00	5.00
16	3.00	4.00	4.00	2.00	5.00	5.00
17	4.00	5.00	5.00	5.00	3.00	4.00
18	4.00	3.00	4.00	2.00	2.00	1.00
19	2.00	1.00	1.00	3.00	2.00	4.00
20	2.00	2.00	1.00	1.00	2.00	2.00
21	2.00	2.00	3.00	4.00	3.00	4.00
22	3.00	2.00	2.00	3.00	4.00	1.00
23	3.00	3.00	3.00	4.00	2.00	3.00
24	2.00	2.00	23.00	4.00	5.00	5.00
25	2.00	2.00	3.00	4.00	4.00	5.00

PVRSTWO.sav.

	VAR00007
1	1.00
2	1.00
3	0.00
4	0.00
5	0.00
6	0.00
7	1.00
8	1.00
9	1.00
10	1.00
11	1.00
12	0.00
13	1.00
14	0.00
15	1.00
16	1.00
17	0.00
18	1.00
19	0.00
20	1.00
21	1.00
22	0.00
23	1.00
24	1.00
25	0.00

**PRIVATE ORGANIZATION
RESEARCH QUESTION TWO (2)
CORRELATIONS**

		VAR00001	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation Sig. (2-tailed) N	1 25				
VAR00002	Pearson correlation Sig. (2-tailed) N	.752** .000 25	1 25			
VAR00003	Pearson correlation Sig. (2-tailed) N	-.032 .881 25	.066 .755 25	1 25		
VAR00004	Pearson correlation Sig. (2-tailed) N	.084 .688 25	.142 .499 25	.250 .228 25	1 25	
VAR00005	Pearson correlation Sig. (2-tailed) N	..083 .693 25	.105 .619 25	.404* .045 25	.000 1.000 25	1 25
VAR00006	Pearson correlation Sig. (2-tailed) N	.081 .700 25	.268 .196 25	.304 .140 25	.270 .192 25	.626** .001 25
VAR00007	Pearson correlation Sig. (2-tailed) N	.252 .225 25	.332 .105 25	.191 .361 25	-.261 .207 25	.000 1.000 25

CORRELATION

		VAR00006	VAR00007
VAR00001	Pearson correlation Sig. (2-tailed) N		
VAR00002	Pearson correlation Sig. (2-tailed) N		
VAR00003	Pearson correlation Sig. (2-tailed) N		
VAR00004	Pearson correlation Sig. (2-tailed) N		
VAR00005	Pearson correlation Sig. (2-tailed) N		
VAR00006	Pearson correlation Sig. (2-tailed) N	1 25	
VAR00007	Pearson correlation Sig. (2-tailed) N	-.106 .615 25	1 25

** . Correlation is significant at the 0.01 level (2-tailed).

**PRIVATE ORGANIZATION
DATA FOR RESEARCH QUESTION THREE(3)**

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	3.00	3.00	2.00	2.00	1.00	4.00
2	2.00	2.00	3.00	3.00	1.00	1.00
3	3.00	3.00	3.00	2.00	4.00	4.00
4	4.00	4.00	3.00	2.00	3.00	2.00
5	4.00	4.00	5.00	5.00	5.00	4.00
6	3.00	3.00	4.00	2.00	4.00	5.00
7	3.00	3.00	4.00	2.00	4.00	4.00
8	3.00	2.00	2.00	3.00	4.00	2.00
9	3.00	2.00	2.00	3.00	4.00	5.00
10	1.00	2.00	2.00	3.00	1.00	4.00
11	3.00	3.00	1.00	1.00	2.00	3.00
12	2.00	2.00	3.00	4.00	1.00	3.00
13	2.00	2.00	2.00	3.00	1.00	4.00
14	2.00	2.00	3.00	4.00	1.00	2.00
15	2.00	2.00	1.00	4.00	1.00	3.00
16	3.00	3.00	1.00	1.00	1.00	2.00
17	3.00	2.00	4.00	4.00	1.00	3.00
18	3.00	2.00	3.00	2.00	1.00	4.00
19	5.00	5.00	5.00	4.00	1.00	4.00
20	4.00	2.00	4.00	5.00	1.00	3.00
21	4.00	2.00	4.00	4.00	1.00	3.00
22	2.00	3.00	4.00	2.00	0.00	3.00
23	2.00	3.00	4.00	5.00	1.00	3.00
24	2.00	3.00	1.00	4.00	0.00	1.00
25	1.00	1.00	2.00	3.00	1.00	3.00

PVRSTHREE.sav

	VAR00007	VAR00008	VAR00009
1	1.00	.	.
2	1.00	.	.
3	1.00	.	.
4	1.00	.	.
5	1.00	.	.
6	1.00	.	.
7	1.00	.	.
8	0.00	.	.
9	1.00	.	.
10	0.00	.	.
11	1.00	.	.
12	0.00	.	.
13	0.00	.	.
14	0.00	.	.
15	1.00	.	.
16	1.00	.	.
17	0.00	.	.
18	1.00	.	.
19	0.00	.	.
20	1.00	.	.
21	0.00	.	.
22	0.00	.	.
23	0.00	.	.
24	1.00	.	.
25	1.00	.	.

**PRIVATE ORGANIZATION
RESEARCH QUESTION THREE(3)**

CORRELATIONS

		VAR00001	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation Sig. (2-tailed) N	1 25				
VAR00002	Pearson correlation Sig. (2-tailed) N	.625** .001 25	1 25			
VAR00003	Pearson correlation Sig. (2-tailed) N	.497* .012 25	.382 .060 25	1 25		
VAR00004	Pearson correlation Sig. (2-tailed) N	-.054 .799 25	-.089 .672 25	.404 .045 25	1 25	
VAR00005	Pearson correlation Sig. (2-tailed) N	-.374 .066 25	.261 .207 25	-.215 .301 25	-.157 .453 25	1 25
VAR00006	Pearson correlation Sig. (2-tailed) N	.200 .339 25	-.117 .577 25	-.299 .146 25	-.109 .604 25	.419 .037 25
VAR00007	Pearson correlation Sig. (2-tailed) N	-.138 .512 25	.069 .647 25	-.283 .170 25	-.365 .073 25	.340 .097 25

** . Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

CORRELATION

		VAR00006	VAR00007
VAR00001	Pearson correlation Sig. (2-tailed) N		
VAR00002	Pearson correlation Sig. (2-tailed) N		
VAR00003	Pearson correlation Sig. (2-tailed) N		
VAR00004	Pearson correlation Sig. (2-tailed) N		
VAR00005	Pearson correlation Sig. (2-tailed) N		
VAR00006	Pearson correlation Sig. (2-tailed) N	1 25	
VAR00007	Pearson correlation Sig. (2-tailed) N	-.047 .824 25	1 25

PRIVATE ORGANIZATION

DATA FOR RESEARCH QUESTION FOUR (4)

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	3.00	4.00	2.00	2.00	2.00	3.00
2	2.00	3.00	2.00	1.00	2.00	3.00
3	3.00	4.00	4.00	4.00	3.00	4.00
4	3.00	3.00	2.00	3.00	4.00	3.00
5	3.00	2.00	2.00	3.00	4.00	3.00
6	4.00	3.00	3.00	4.00	5.00	4.00
7	4.00	3.00	3.00	4.00	5.00	4.00
8	4.00	4.00	3.00	4.00	5.00	4.00
9	4.00	3.00	3.00	4.00	5.00	3.00
10	3.00	3.00	4.00	3.00	4.00	5.00
11	3.00	3.00	3.00	3.00	4.00	5.00
12	3.00	2.00	2.00	3.00	4.00	3.00
13	1.00	2.00	3.00	4.00	3.00	4.00
14	4.00	3.00	4.00	5.00	4.00	5.00
15	5.00	4.00	4.00	5.00	4.00	5.00
16	3.00	4.00	3.00	3.00	4.00	2.00
17	3.00	3.00	2.00	3.00	4.00	2.00
18	3.00	2.00	2.00	3.00	4.00	3.00
19	4.00	3.00	3.00	4.00	5.00	4.00
20	4.00	3.00	3.00	4.00	5.00	4.00
21	4.00	4.00	3.00	4.00	5.00	4.00
22	4.00	3.00	3.00	4.00	5.00	3.00
23	3.00	3.00	4.00	3.00	4.00	5.00
24	3.00	3.00	3.00	3.00	4.00	5.00
25	3.00	2.00	2.00	3.00	4.00	3.00

PVRSFOUR.sav

	VAR00007
1	1.00
2	1.00
3	0.00
4	0.00
5	1.00
6	1.00
7	1.00
8	1.00
9	0.00
10	1.00
11	1.00
12	0.00
13	0.00
14	1.00
15	1.00
16	0.00
17	0.00
18	1.00
19	1.00
20	1.00
21	1.00
22	0.00
23	1.00
24	1.00
25	0.00

**PRIVATE ORGANIZATION
RESEARCH QUESTION FOUR (4)
CORRELATIONS**

		VAR00001	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation	1				
	Sig. (2-tailed) N	25				
VAR00002	Pearson correlation	.352	1			
	Sig. (2-tailed) N	.084				
		25	25			
VAR00003	Pearson correlation	-.145	.164	1		
	Sig. (2-tailed) N	.488	.433			
		25	25	25		
VAR00004	Pearson correlation	-.147	.022	-.090	1	
	Sig. (2-tailed) N	.483	.916	.670		
		25	25	25	25	
VAR00005	Pearson correlation	.324	-.178	-.327	.081	1
	Sig. (2-tailed) N	.114	.394	.110	.701	
		25	25	25	25	25
VAR00006	Pearson correlation	.081	-.333	-.101	-.255	.053
	Sig. (2-tailed) N	.699	.104	.632	.218	.801
		25	25	25	25	25
VAR00007	Pearson correlation	.312	.417	-.281	.328	.072
	Sig. (2-tailed) N	.194	.076	.243	.171	.770
		19	19	19	19	19

CORRELATION

		VAR00006	VAR00007
VAR00001	Pearson correlation		
	Sig. (2-tailed) N		
VAR00002	Pearson correlation		
	Sig. (2-tailed) N		
VAR00003	Pearson correlation		
	Sig. (2-tailed) N		
VAR00004	Pearson correlation		
	Sig. (2-tailed) N		
VAR00005	Pearson correlation		
	Sig. (2-tailed) N		
VAR00006	Pearson correlation	1	
	Sig. (2-tailed) N	25	
VAR00007	Pearson correlation	-.158	1
	Sig. (2-tailed) N	.519	
		19	19

**PRIVATE ORGANIZATION
DATA FOR RESEARCH QUESTION FIVE(5)**

	VAR00001	VAR00002	VAR00003	VAR00004	VAR00005	VAR00006
1	4.00	4.00	3.00	4.00	3.00	11.00
2	1.00	2.00	3.00	4.00	2.00	1.00
3	4.00	1.00	1.00	3.00	2.00	3.00
4	3.00	3.00	2.00	1.00	1.00	2.00
5	4.00	3.00	3.00	4.00	3.00	4.00
6	3.00	2.00	2.00	3.00	4.00	5.00
7	4.00	3.00	3.00	4.00	5.00	1.00
8	3.00	2.00	3.00	4.00	3.00	4.00
9	3.00	4.00	3.00	4.00	4.00	5.00
10	4.00	4.00	3.00	4.00	2.00	5.00
11	3.00	2.00	2.00	3.00	4.00	3.00
12	4.00	4.00	5.00	4.00	3.00	4.00
13	3.00	3.00	4.00	3.00	2.00	3.00
14	3.00	3.00	2.00	1.00	1.00	2.00
15	4.00	3.00	3.00	4.00	3.00	4.00
16	3.00	2.00	2.00	3.00	4.00	5.00
17	4.00	3.00	3.00	4.00	5.00	1.00
18	3.00	2.00	3.00	4.00	3.00	4.00
19	3.00	4.00	3.00	4.00	4.00	5.00
20	4.00	4.00	3.00	4.00	2.00	5.00
21	4.00	4.00	3.00	4.00	2.00	5.00
22	3.00	2.00	3.00	3.00	4.00	3.00
23	4.00	4.00	5.00	4.00	3.00	4.00
24	3.00	3.00	4.00	3.00	2.00	3.00
25	3.00	3.00	2.00	1.00	1.00	2.00

PVRSFIVE.sav

	VAR00007	VAR00008
1	1.00	.
2	1.00	.
3	0.00	.
4	0.00	.
5	1.00	.
6	1.00	.
7	1.00	.
8	0.00	.
9	0.00	.
10	1.00	.
11	0.00	.
12	1.00	.
13	0.00	.
14	0.00	.
15	1.00	.
16	1.00	.
17	1.00	.
18	0.00	.
19	0.00	.
20	1.00	.
21	1.00	.
22	0.00	.
23	1.00	.
24	0.00	.
25	0.00	.

**PRIVATE ORGANIZATION
RESEARCH QUESTION DIVE (5)
CORRELATIONS**

		VAR00001	VAR00002	VAR00003	VAR00004	VAR00005
VAR00001	Pearson correlation Sig. (2-tailed) N	1 25				
VAR00002	Pearson correlation Sig. (2-tailed) N	.437* .029 25	1 25			
VAR00003	Pearson correlation Sig. (2-tailed) N	.355 .082 25	.435 .030 25	1 25		
VAR00004	Pearson correlation Sig. (2-tailed) N	.626 .001 25	.181 .385 25	.615** .001 25	1 25	
VAR00005	Pearson correlation Sig. (2-tailed) N	.684** .000 25	-.006 .978 25	.216 .300 25	..618** .001 25	1 25
VAR00006	Pearson correlation Sig. (2-tailed) N	.200 .337 25	-.157 .455 25	-.463** .001 25	-.381 .060 25	.132 .530 25
VAR00007	Pearson correlation Sig. (2-tailed) N	.305 .138 25	-.171 .413 25	.225 .280 25	-.004 .985 25	.071 .736 25

* . Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

CORRELATION

		VAR00006	VAR00007
VAR00001	Pearson correlation Sig. (2-tailed) N		
VAR00002	Pearson correlation Sig. (2-tailed) N		
VAR00003	Pearson correlation Sig. (2-tailed) N		
VAR00004	Pearson correlation Sig. (2-tailed) N		
VAR00005	Pearson correlation Sig. (2-tailed) N		
VAR00006	Pearson correlation Sig. (2-tailed) N	1 25	
VAR00007	Pearson correlation Sig. (2-tailed) N	.456* .022 25	1 25

* . Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).