ETHICAL MANAGERIAL ORIENTATIONS: EMERGING ISSUES

Tamunomiebi, Miebaka Dagogo[1],
Elechi, Bobby Chime[2]
[1]PhD, Department of Management,
Faculty of Management Sciences,
Rivers, State University,
Nkpolu-Oroworukwo, PMB 5080,
Port Harcourt, Nigeria
[2]Doctoral Candidate, Department of Management,
Faculty of Management Sciences,
Rivers State University,
Nkpolu-Oroworukwo, PMB 5080,
Port Harcourt, Nigeria

Abstract:

It is particularly in times of corporate scandals and moral lapses that the broader public and interest groups in a corporation ask themselves the fundamental question, namely, who are corporate managers and are they ethical. It is only in the recent years that managers and researchers have turned their attention to ethics management. The concern for "ethical consciousness" comes at the time when the concept of leadership legitimacy is questioned and when the public's trust in corporate governance is extremely low. Leaders ought to be a crucial source of ethical guidance for employees and should at the same time be responsible for moral development in an organization. People might think that ethics is something intimate, a confidential matter that an individual and his conscience share. How we behave, how we reach goals (as long as they are legal and legitimate), might not seem important, and some might even say that ethics has nothing to do with management. The truth is however just the opposite, ethics has a lot if not everything to do with management/leadership, and managers' behaviour is disseminated throughout the corporations and their behavioural standards are the crucial part of corporate climate, and when stabilized, culture. The purpose of this paper is to examine the issue of managerial ethical orientation. Four distinct orientations were considered in this paper, namely justice orientation, deontological or contractualist orientation, relativism orientation and teleological orientation.

Keywords: managerial ethical orientation, justice orientation, deontological orientation, relativism orientation, teleological orientation

1. Introduction

Ethical scandals have become almost commonplace in today's world (Eluka & Chukwu, 2013). Recently, a lot of attention has been placed on ethical leadership, corporate governance, corporate performance and corporate reputation by researchers and corporate organizations. This is due to the corporate corruption that occurred among corporate giants such as Arthur Anderson, Enron, WorldCom, Tycon, Qwest, Adelphia and Satyam (Jones & George, 2008; Arbogast, 2007; Taysir & Pazarcik, 2013; Goel & Ramanathan, 2014). These corporate scandals have further raised concerns about ethical consciousness and ethics management in the business domain (Trevino & Brown, 2005). Enron for instance, grew over a period of 15 years to become United States of America's seventh Largest Company. The stakeholders never imagined that the top executives could be embroiled in unethical practices because the company had a 65-page long code of ethics.

Managerial ethics depicts an organizational culture, mission, values, and leadership whose basic objective is to lead the organization by the use of the right value system to influence how their employees behave and interact in the organizations. Ethical values must be cultivated from the top. Leaders are required to set the ethical culture by setting moral example for their followers for instance, formal ethical codes and ethical training (Piccolo and Greenbaum, 2010). Leaders play an important role in determining the outcome and the goals of an organization as well as influencing the behaviour of their employees through promotion, appraisal and strategies (Brown & Mitchell, 2013).

Ogbonna and Harris (2000) point that managerial ethics in an organization influences employees' performance since it is expected to determine the organizations capacity to define the organisation's objectives and procedures, create structures, procedures, controls and centre abilities for the association which will eventually determine the organizations adaptation to changes in the business environment. The moral authority rotates around the level of business practice that connects the parts of culture and moral business (Oates & Dalmau, 2013).

Managerial ethics is a clarion call to the recent credit crisis, the worst global recession since the 1930s; and the various scandals in leading corporate business organizations. The Enron, Arthur Andersen, WorldCom, Tyco, Parmalat and Health South are among many businesses in the developed countries where leaders failed ethically for a variety of reasons, which may include pressures to achieve, perform and to "win at all costs". Top executives of corporate organizations contribute to the recent credit crisis by making fraudulent decisions that artificially inflate profits to increase compensation (Berenbeim, 2009; O'Connell & Bligh, 2009; Victor & Soutar, 2005). In a survey conducted in 2010 among U.K and some continental Europe companies; it was revealed that the most significant ethical issues to organization are bribery, corruption and facilitation payments; whistle blowing/speaking up and discrimination, harassment or bullying (Webley, Basran, Hayward & Harris, 2011). For instance, Texaco in 1996 made $176 million settlement for racial discrimination; Mitsubishi Motor Corporation settled $34 million in 1998 after a government investigation of pervasive sexual harassment and

Louisiana –Pacific Corporation paid a fine of $37 million in 1998 for customer and environmental fraud among other unethical practices.

Apart from cases of unethical practices in developed nations, evidences have also been shown in developing countries. For instance, Nigeria, one of the developing countries in the sub-Sahara Africa has witnessed increased rate of corporate failures. There were reported cases of corporate failure in Nigeria which were attributed to unethical practices of corporate leaders. The Nigerian banking sub-sector was at the halt of collapse in 1997, twenty-six commercial banks failed due to financial irregularities. In 2006, Cadbury Nigeria Plc., one of the leading Food and Beverages firms in Nigeria was affected by financial scandal. Cadbury Nigeria Plc. financial statement and accounts was falsified at the detriment of all stakeholders. Also, in August 2011, three Nigerian banks namely, Afribank Plc., Spring Bank Plc. and Bank PHB failed due to financial irregularities of their corporate managers. These banks were among the eight banks placed under Central Bank of Nigeria (CBN) management in August 2009 following the clean-up of the banking industry (Ikpefan & Ayeni, 2010).

Recently, organizations and their managers are increasingly required to act more responsibly and ethically as they carry out business activities. This is so because the business process has as an input member of the society which will invariably affect the business process output. There are also vast resources available for managers to make decisions as they execute business objectives. Positively or negatively managers interact and affect members of the society. Therefore, there has been increased demand for ethical orientation of managers to be socially responsive. Business is concerned with ethical issues. This is as a result of organizations realizing the grave cost to both the organization and the whole society of ethical misconduct of management. Therefore, this paper will examine the ethical managerial orientations and its implications on the corporate world.

2. Literature Review

2.1 Theoretical Foundation
2.1.1 The Virtue Ethics Theory

Virtue ethics is described by Slote (1997) as all ethics which are not based on moral laws, rules and or principles. The focus is on the virtuous individual and on the inner traits, dispositions and motives that qualify him or her as being considered virtuous. Aristotle was one of the first philosophers emphasizing the importance of practical reasoning. For the scholars in the Middle Ages it created a theoretical framework on which to build their Christian perspective on human conduct. A recent interpretation of virtue ethics, as applied to business and finance, is provided by Solomon (1996). He describes the Aristotelian approach to virtue ethics by using six dimensions. First there is the community and the idea that the self-interest of members of a community is for the most part identical to the larger interest of the group. Secondly, there is excellence. It is not enough to do "no wrong" (as in Kantianism); something additional called excellence is needed. Thirdly, he mentions role identity. All ethics is contextual, and one of the problems with all of those grand theories is that they try to transcend contexts and end

up with vacuity. The fourth element is integrity. It is judged as the linchpin of all virtues. Good Judgment, the fifth element, gives careful consideration to the particular circumstances of the persons involved. Finally, Solomon (1996) conveys the concept of holism. He criticizes the tunnel vision of ordinary business life, which is buttressed by the overly narrow business curriculum and the daily rhetoric of the corporate community. According to Solomon, a broader concept of economic acting is needed, and virtues are a shorthand way of summarizing the ideals that define a "good character".

2.2 Concept of Ethics

Ethics is an area of philosophy that presents age old truths, arguments, and critical analysis of the nature and the origin of the field of right and wrong, good and bad, and justice and injustice (Thorns, 2008). States, in causal and unreflective usage, the terms 'ethics' and 'Morality' tend to be interchangeable as though they were synonymous terms. Moreover, ethics is derived from the Greek word *ethos* that means customs, conduct, or character (Beck & Orr, 1970; Northouse, 2005; Thiroux, 2004). Similarly, 'morals', a synonym of ethics, which origins come from the Latin term moratis - means character, manners, or customs (Beck & Orr, 1970). Scholars suggest that ethics is the study of morality in terms of what is good, bad, right, and wrong and is an explicit philosophical reflection on moral beliefs and practices (Hinman, 2002; Thiroux, 2004). What is 'good' and what is 'right' have delineating characteristics that differentiate the various classical ethical theories. For example, "*what is 'good' is thought to be noble and valuable; in contrast, what is 'right' is characterized as obligatory and related to personal duty"* (Ross, 1939). The study of ethics can further be explained as being concerned with the morality and practice of the foundation of human behaviours (Lehmann, 1963), as it relates to "*human conduct, voluntary or involuntary action, and having a choice*" (Beck & Orr, 1970).

The translation of ethics principles and their practical application has become an important topic of study in business schools and organizations. The expectation society has placed on businesses and their leaders to perform ethically and socially responsible has prompted business schools to place a greater emphasis on ethics courses in the curriculum to instil the importance of ethics in the development of future business leaders (Sims, 2002). The integration of ethics courses into the curriculum is to develop students' "*... intellectual capacities for ethical discernment, analysis, judgment, and reflection*" (Sims, 2002:17). Business ethics, a systematic study of business from an ethical perspective, pertains to the 'should and should not's' and proposes there are standards above and beyond regulations (Thorns, 2008). There is a controversy on whether teaching ethics in business school are effective. Williams and Dewitt (2005) disregarded the idea that business schools cannot teach ethics because of the inherent self-interest aspect of a capitalist society.

There are many subjective definitions of ethical orientation. The Cambridge Advanced Learner's Dictionary (2008) defined 'ethical' as —relating to beliefs about what is morally right and wrong; whereas orientation is — the particular preferences, tendencies, beliefs or opinion that a person has. Therefore, by taking into account of both definitions, ethical orientation could be proposed as an individual's moral philosophy

which describes the beliefs of the individual in valuing the concepts like good and bad, right and wrong, justice, virtue, etc. Sullivan (2007) defined ethical orientation as an individual's internal tendency towards one ethical perspective (such as teleology and deontology) or another. Individual ethical (individual ethics) orientation affects the formation of ethical behaviour. Ethical orientation is notably seen as the set of enduring beliefs of a person which guide him/her in discriminating right from wrong, good from bad and moral from immoral, thereby helping him in choosing a proper mode of conduct. Or an individual's personal tendencies and ideologies on principles or concepts of what is right or wrong, morally good or correct (Rokeach, 1968). Ethical orientation can also be seen as a set of societal norms (Robertson & Anderson 1993) which includes honesty, fair play and full disclosure. Ethical orientation is a good start to initiate and maintain good rapport with customers (Narayandas & Rangan, 2004). When customers begin to perceive that an organisation is ethical the organisation stands a better chance for customers to return and patronize the organisation.

Differences in ethical orientation can result in disagreements about what is ethical per se, about the situations to which a person should be sensitive and about the ethical judgments made. Historically, there have been two major problems confronting researchers in conducting empirical research to identify personal ethical orientations. The two major problems are regarding the identifying of a theoretical framework based on accepted ethical philosophies and the operationalizing of the respective theoretical framework. By considering those two problems, Forsyth (1980) has developed an instrument known as —Ethics Position Questionnaire to determine the personal ethical orientations of individuals. Subsequent to its development, the ethics position questionnaire has been used and validated in ethics research among numerous professional disciplines such as in education (e.g. Deering 1998), business and management (Henle, Giacalone & Jurkiwicz, 2005) and market research (Singh, Vitell, Al-Khatib & Clark III 2007; Vitell, Lumpkin & Rawwas, 1991).

Ethical orientation represents basic orientations such as utilitarianism, justice and honesty, duty and responsibilities, cultural recognition, and self-interest, utilized by the individual in ethical decision-making (Jones, et al., 2003). The ethical orientation has four dimensions: justice, deontology, relativism, and teleology.

2.3 Dimensions of Ethical Orientation
2.3.1 Justice Orientation
Justice orientation is an individual, being just in his/her ethical decisions, and making decisions by paying attention to concepts such as honesty, rightness and equity (Aupperle, 2008). Justice orientated person is one who is being just in making ethical decisions and giving regard to beliefs such as integrity, rightness, fairness etc. for making decisions (Aupperle, 2008). Employees' acting in a just manner, and making professional decisions by taking in account all the consequences is very important for organization. Justice as an act is determined by the notion *that "equals ought to be treated equally"* and *"unequals ought to be treated unequally"*, with an emphasis on fairness (Reidenbach and Robin, 1990). This takes into account the idea of distributive justice and procedural

justice. Distributive justice looks at how fairly things are distributed, while procedural justice develops rules or procedures that result in fair outcomes (Hansen, 1992).

2.3.2 Deontological or Contractualist orientation

Deontological or contractualist orientation expresses behaving in compliance with the universal principles, rules of law, individual duties and responsibilities, unwritten rules and obligations and making ethical decisions accordingly (Buckley, Wiese & Harvey, 1998; Reinstein *et al.,* 2006). Deontological or contractualist orientation shows acting in agreement and making ethical decisions according to the universal standards, set of laws, unwritten rules and individual duties and responsibilities (Buckley et al., 1998; Reinstein, Moehrle& Reynolds-Moehrle, 2006). The issue of deontology further maintains that the concept of duty is free of the concept of good, and that actions are not justified by the consequences of the actions, but insist on the importance of the motives and character of the academic staff rather than the consequences actually produced by the employees (Beauchamp & Bowie, 1983). Academic staff who adopt a strict deontological belief do not know the consequences of an action as inappropriate for making moral judgments about the action. They will instead focus on moral laws or rules, to which there are few, if any, exceptions (Reidenbach & Robin, 1988).

2.3.3 Relativism Orientation

Relativism, which constitutes the third dimension of ethical orientation, underlines that perception of ethical decisions and behaviours might differ among individuals, families, societies, cultures and conventions. A decision regarded as ethical by one society can be considered as non-ethical by another society or culture (Loo, 2002). The constructs of relativism have a significant role to play in the development of ethical theory. For example, it has been suggested that an individual's ethical ideology can greatly assist in explaining differences in moral judgement. Ethical relativism is the position that there are no absolute morals and wrongs and rights are not absolute. Instead right and wrong are based on social norms. The over-riding objection to ethical relativism rests on the consequences of accepting relativism, which undermines the existence and strength of global moral standards and the inherent positioning of ethical absolutism. Absolutism does not deny the existence of multiple moral practices evident around the world, but proposes that variations in ethical actions could still be rooted in common universal moral standards based on our requirements as human beings and the necessities of long-term survival. At the core of ethical relativism is the question, —Do moral principles apply universally, or are all values and ethical judgements relative to their context, cultural contexts and particularly time? Intriguingly, age appears to be an unreliable indicator, with one study finding age a major determinant of relativism with older people revealing themselves as significantly more relativistic than younger people (Marques & Azevedo-Pereira, 2009). In contrast, Kim and Choi (2003) found in their study that older respondents showed high idealism and low relativism and a higher agreement with professional ethics.

In business, ethical relativity often develops into conventional morality and unethical actions are often justified on the —commonly accepted practice argument (Miesing & Preble, 1985). Some observers of international business have been critical of instances where ethical relativism has been used as a form of —moral sanctuary. For example, business people may have undertaken an act which ordinarily would be called wrong but have claimed that the act is right, or justified, because it falls under a special set of codes or moral standards advocated by the social group or institution in which they are operating (Konrad, 1982).

2.3.3 Teleological Orientation

In this orientation, ethical decision is made by considering the amount of individual and/or social benefit to be obtained as a result of the decision. According to this orientation, a decision is regarded to be ethical if it increases the long-term self-interest of an individual (Cruz et al., 2000; Beu & Buckley, 2001). The two key teleological theories are egoism and utilitarianism (Pojman, 2006). Both these theories focus on the outcomes of actions rather than the actions themselves. Thus, the actions are unimportant, as long as the actions result in good for oneself or others. Egoism is concerned with the outcomes from a perspective of the self, while utilitarianism is concerned with the outcomes for others. Utilitarianism is largely associated with the work of Jeremy Bentham and John Mills (Norman, 1983). For utilitarianism actions should be evaluated by their consequences and strives for the greatest good for the greatest number of people (Snoeyenbos & Humber, 1999). In essence, the ends justify the means. For utilitarianism; An action is right from an ethical point of view if and only if the sum total of utilities produced by that act is greater than the sum total of utilities produced by any other act the agent could have performed in its place (Velasquez, 2001).

2.4 The Emerging Issues

It is apparent that in many organizations, today, there are generally accepted unethical practices. Such organizations where managers are only profit- driven without adhering to ethical principles have often resulted in situations where they are being called for explanation and then asked to pay the necessary fines that follow, thereby distracting and disrupting the main focus of the organization. Ethical practices by managers cannot be over- emphasized. It builds trust, good reputation and confidence in the organization's stakeholders and shareholders. Marot and Dunn (2010) puts it that ethical managerial practices as included in the behaviour of an organization has been shown to possess channels that affect the results organization achieve in the form of ethical decision-making, creativity, quality safety and resilience. In the same vein, Schoeman (2014) admits that ethical managerial practices are important to a lot of important business results and that it differentiates conspicuous organizations from the ordinary.

There is an increasing agreement across the world that corruption as well as other unethical conducts are prevalent in most sectors of various economies. Issues of ethics in business ought to be viewed as something of importance but it has been handled with levity due to corrupt practices and other factors (Sinha et al, 2017). Studies have shown

that among the most prevalent unethical behaviours in business is corruption, defined as: "*the giving of some goods, money or service to a suitable individual for the aim of obtaining an advantaged and positive thought (or acquisition) of one's corporate project or product*" (Vee & Skitmore, 2003). Other regularly reported untrustworthy practices are associated with misrepresentation, carelessness, deceptive practices, dishonesty and sharp practices whereby one tries to get some exploitative and out of line favourable position, is unscrupulous routine of extortion. A study done by (Vee & Skitmore, 2003; Pearl, Bowen, Makanjee, Akintoye & Evans, 2007) in Australia exposed that there are many kinds of ethical dilemmas and unethical practices in business like negligence, corruption, bribery, bid cutting, under bidding, cover pricing, front loading, collusive tendering, bid shopping, and withdrawal of tender. Another study by Rahman (2008) uncovered that the most well-known parts of dishonest conduct that are experienced by the experts are cordiality, blessings, actuations, rewards, security of the earth, wellbeing and in addition political and social behaviour. Then again, self-restraint, trust, obligation, interchanges, uprightness, certain identity attributes, genuineness and responsibility are the most essential qualities that a moral expert should have while Patrick (2006) classified these unethical practices into four universal kinds of actions known as conflicts of interest namely: 1) unfair conduct, 2) fraud, 3) collusion, and 4) bribery.

Individuals are not island onto themselves. They grew up with other members of the society where they internalized the norms and values of the group members. In the World of work, the story is not different. Employees come to the workplace with their needs, desires, expectations, cultural values, and even with their idiosyncrasies. Their personal experiences and background affect the way they perceive and obey the work ethics. Family needs (financial and otherwise) contribute to a large extent in influencing employee's ethical conduct in any given circumstance. Employees whose moral values conflict with the company's ethical standard will strive to maximize their self- interests at the expense of the organizations' general overall interest.

Many researchers (e.g. Ugwu, 2009; Aquino & Reed, 2002; Summer, Welsh & Gubman, 2009) have studied the predictors of unethical workplace behaviour. Results showed that moral identity, age, large family size, and organization's formal and informal ethical practices are influential factors of unethical behaviour. But one strong factor that has been identified as the major influential factor of unethical behaviour is the presence of incentive for behaving unethically. Incentives associated with behaving unethically have made many employees face ethical dilemma in their course of decision-making. Problems in dealing with special gifts, entertainment, kickbacks, and excessive loyalty has blurred objective decision– making and eroded codes of conducts. In some cases, the major source of pressures for subordinates' unethical behaviour to engage in unethical activities such as supporting incorrect viewpoints, signing false documents, over-looking the superior's wrongdoings, and doing business with the boss's friends. In all these instances, an employee with low moral standards will cave in and indulge in unethical behaviour in anticipation of rewards or incentives from the superiors, for according to Andrews (1989), "*people will do what they are rewarded for doing*" p. 101.

2.5 Organizational Practices

The activities of the employing organizations may violate the psychological contract, which organizations entered into with employees. For instance, employees perform their duties in the organization in return for rewards at the end of the month. When employers fail to pay workers their salaries and other entitlements, and when workers stagnate in one grade level with little or no prospects for advancement, the stage is set for employees to circumvent the rule of law and device survival strategies without any ethical consideration (Ugwu, 2009; Bichi, 2006). Imagine, for instance, when the management of an organization embarks on activities that are unethical, such as baking industry that deceives the public that their bread is bromide-free or a manufacturing company that advertises that their new product is "improved" while it is not. As employees watch their organization deceive the public, they may rationalize and justify their own misconducts. Formal policy statements and written rules are also very important in establishing an ethical climate for the organization as a whole. When organization's policy statements have human face and the superior officers respect the written rules with no "sacred cows" in the organization in respect of the violation of these rules, employees' ethical behaviour will be reinforced.

2.6 The Environmental Factors

Organizations are microcosm of the larger environmental contexts. Organizations operate in external environments composed of competitors, government laws and regulations, and social norms and values, to mention but a few (Ogbuehi, 1998). To maximize profits and survive in the competitive markets, organizations may embark on questionable ethical behaviour such as setting targets for their employees, irrespective of the means through which these employees reach the targets. A case in point is the activities of some of the "second generation" banks where employees in the marketing sections are required to hit certain financial targets. Government laws define appropriate behaviours for organizations and their members regulate these behaviours and keep them within acceptable standards. Apart from the government activities in regulating the behaviours of the management, the prevailing social values also influence what happens in many organizations. A society where corruption, stealing, kidnapping, and other social ills have taken front seat is bound to influence what happens in work organizations that are just a subset.

3. Conclusion

Today managerial ethical intelligence is undeniably one of the requirements for most managers so that they could increase their capabilities of retaining their employees through the acquisition and analysis of data, as well as increased knowledge and awareness. A good leader has an idea of goodness and respective goals and is willing to hold on to these goals even in difficult times. A good leader is authentic, cares strongly about certain ideas that deserve robust concern and is a person of prudence.

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