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Successful Ethical Decision-Making Practices from the Professional Accountants' Perspective

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Doctoral Study Submitted in Partial Fulfillment

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Abstract

Unethical behavior includes all decisions and actions counterproductive to an organization’s mission and can cause irrevocable damage to the organization’s professional reputation. The Securities and Exchange Commission reported 807 ethical violations in 2015. This study was underpinned by the ethical leadership theory, which emphasizes leadership decision making based on fair and just practices, for all involved parties. The purpose of this qualitative multiple-case study was to explore the ethical decision-making best practices that not-for-profit accounting managers in the Washington, DC, metropolitan area needed to strengthen the ethical decision-making process in their organizations. Data were collected through semistructured interviews from 5 participants who were accounting leaders of not-for-profit organizations. The analysis of data involved coding techniques, while member checking ensured confirmability of participant responses. Three themes emerged from the analysis of data as the most effective in fostering an ethical climate within the organizations, notably: the importance of leveraging internal controls, staff education on ethical decision making, and the role of leadership in fostering ethical leadership. The findings from this study may contribute to social change by providing leaders with strategies to reduce the occurrence of fraud within organizations. The beneficiaries of this research may include not-for-profit leaders, accounting professionals, and business practitioners. The goals of these individuals are to aid companies in furthering their missions and ensure organizations remain operational and utilize ethical decision making.

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Dedication

I dedicate my study to my wonderful family, for without their sacrifice of giving of wife and mommy time, this would not be possible. Thank you to my husband, Quentin, my rock, my editor, my coffee maker for the late nights. My hope is through this long journey; my daughters, Alexia and Amiya see what persistency means. I (we) kept pressing toward the mark for the prize of the high calling of God in Christ Jesus.

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Section 1: Foundation of the Study

Background of the Problem

Unethical behavior is not limited to scandalous acts; it includes decisions and actions counterproductive to an organization's mission that can cause reputation damages extending even beyond the borders of the United States (Pendse, 2012). Corporate scandals such as those of Enron and Worldcom, which ran the gamut of inappropriate behavior ranging from fraudulent bookkeeping to bribes, initiated a renewed interest in ethics by the public (Pendse, 2012). The widespread media coverage of these cases also helped create interest in ethics in academia, which forms the basis for discussions about current events in many business courses.

Widespread reporting on the increased number of legal cases resulting from unethical behavior has led to ethics becoming a required course in many masters of business administration (MBA) curricula, though that requirement has not yet reached the same level of importance for undergraduate studies (Rutherford, Parks, Cavazos, & White, 2012). Some organizations, such as the Institute of Management Accountants, include an ethics examination as part of certification testing. The Sarbanes-Oxley Act of 2002 was written to enable law enforcers to hold officers of corporations directly responsible for the ethical behavior of the organizations in which the corporation officers are employed, and it was not the first law to address corruption. In 1977, the United States adopted the Foreign Corrupt Practices Act. In 1986, Congress made the Sullivan Principles into law; previously these were voluntary standards, developed in 1977 in South Africa, used to oppose the conditions of Black workers during apartheid (Jackson, 2011). In 2010, the United States adopted the Dodd-Frank Wall Street Reform and Consumer Protection Act to address issues of governance and regulation specific to the financial sector (Jackson, 2011).

An increased interest in ethics, however, does not appear thus far to have had a widespread constructive influence on the conduct of business leaders. The 2008 financial crisis only heightened the concerns of unethical behaviors by organizations (Pendse, 2012). Even with the passage of the Dodd-Frank Reform (2010) to protect whistleblowers, it has done little to encourage an increase of anonymous tips to hotlines. Researchers and business leaders are continually looking for potential ways organizations can use to increase the frequency of employees reporting fraudulent behaviors (Pope & Lee, 2013) as a means of earlier detection.

Problem Statement

Ethical violations in the aftermath of Enron continue unabated, with the Securities and Exchange Commission (SEC) reporting 807 enforcements due to ethical violations in 2015 (U.S. Securities and Exchange Commission, 2015). During 2010–2011, FBI agents has pursued various corporate fraud cases throughout the United States, involving losses to public investors reportedly in excess of $1 billion (FBI, 2012). The general problem is that unethical decision making persists in corporate America. The specific business problem is that some accounting managers in U.S. workplaces lack ethical decision making. Identification of best practices in the field is needed to strengthen the ethical decision-making process.

Purpose Statement

The purpose of this qualitative exploratory multiple case study was to examine the ethical decision-making best practices accounting managers in the not-for-profit sector of the Washington, DC, metropolitan area needed to strengthen this process. The population of the study included not-for-profit sector accounting managers from the Washington, DC, metropolitan area. The results of the study may be of value to accounting managers in implementing successful ethical decision-making practices. Unethical decision making can lead to bankruptcy, as in the case of Enron (Catanach & Ketz, 2012), and result in damaged reputations and costly losses to stockholders. By reading first-hand accounts of positive ethical decision-making practices, accounting managers may adopt some of these tactics within organizations. The study findings may provide a basis for organizations to begin exploring tactics to positively influence ethical decision making in business practices.

Nature of the Study

A qualitative research approach was used for this study. To understand positive influencers to ethical decision making, a qualitative approach with narrative is more appropriate than quantitative statistics. While quantitative research can be used to study human behaviors, qualitative research is designed to gain insight into a phenomenon and ascribe human meaning in how it influences behaviors and develops beliefs. (Knudsen et al., 2012). Researchers using qualitative inquiry in organizational and company settings can share study findings by reporting a first-hand understanding of social dynamics (Bertolotti & Tagliaventi, 2007). The use of qualitative research methods does not support generalization as compared to numerical data generated from surveys or questionnaires that is used in quantitative research (Yilmaz, 2013). The sample size in qualitative data collection is often too small for generalization and can be specialized to a particular population. Experiential information came from accounting and finance professionals based in the not-for-profit sector in the Washington, DC, metropolitan area who had the responsibility of designing or implementing ethical decision-making practices within the organization.

The case study design was chosen for the study because, by allowing the researcher to recount the individual experiences of each participant and according a comparison and contrast, using this method can provide the reader with more enriched experiences of unique situations (Cronin, 2014). Case studies are a form of inquiry into contemporary phenomena within their real-life contexts. The design is specifically applicable when drafting success stories (Lewis, 2015). Case studies can be particularly useful in understanding ethical decision making because the context in which decisions need to be made cannot be discounted as an influencing factor. Grounded theory was considered for this study, however not chosen because it lacked applicability and is more suited for studies focusing on the search for a new theory to emerge based on data collected (Berge, Loth, Hanson, Croll-Lampert, & Neumark-Sztainer, 2012). A phenomenological study design was also not chosen for this study. In phenomenological studies, the researcher focuses on one particular phenomenon (Wilson & Washington, 2007), and it was not clear at the onset of the study that only one phenomenon would emerge.

Research Question

The overarching research question for the study was: What ethical decision-making best practices do accounting managers in the not-for-profit sector in the Washington, DC, metropolitan area need?

Organization Background Questions

The following questions were meant to establish baseline data for research purposes and better profile the companies.

1. In what state or states is your organization located?
2. If in multiple locations, where is the headquarters?
3. How many employees are in the organization?
4. What are your organization's annual earnings?

Interview Questions

1. What behavior or process have you implemented or observed to promote ethical decision making by the accounting managers?
2. Which best practices do you believe had the most positive and lasting impact in ethical decision making?
3. What were the successful outcomes of the particular best practice you chose?
4. Why do you think this practice was successful?
   a. How is this success specifically attributed to a unique factor(s) within your organization?
   b. How do you believe this practice could be duplicated in other organizations?

5. What other information do you see as pertinent that has not been discussed in this interview?

Conceptual Framework

Organizations have several options for promoting employees' ethical decision making. Fostering a climate of ethical decision making in the workplace does not assume an organization's employees are behaving unethically. Managers could reason that promoting ethical behavior can enhance decision making and reduce the likelihood that an employee will opt to make unethical decisions. If conscious promotion of ethical decision making is a new concept to the organization, it represents change of the organizational culture (Jacobs et al., 2013), which can have direct effects on performance. Changing organization culture is a major undertaking. Employees must first understand and agree that a problem exists or that problems could exist if change is not made. Education may be the key to such understanding. Displaying transformational leadership by communicating a clear reason and vision for the change helps employees understand why change is occurring, and employees are more likely to embrace the change at the beginning of the process (Seo et al., 2012).

In focusing on organizational change, leadership must concentrate effort and attention to be the change and implementation catalysts within the organizations. Eisenbeiss and Giesssner (2012) believed that the time had come to shift the attention of research more toward exploring the catalysts of ethical leadership. Ethical leadership, a theory that originated around 2004, refers to a singular focus on leaders' ethical behaviors. The ethical leadership theory differed from other leadership theories by having a narrower focus strictly on ethical practices and no other management behaviors (Mayer, Kuenzi, Greenbaum, Bardes, & Salvador, 2009). The researchers based the study on the presumption that ethics requires a concentrated effort on the part of an organization's management and was not a byproduct of existing theories designed to develop managers, such as situational or directive leadership, that ethics required a separate focus. Ethical leadership does matter. When leaders demonstrate the desired behaviors, it increases the likelihood that their employees will not behave contrarily to those demonstrated models (Mayer, Aquino, Greenbaum, & Kuenzi, 2012).

Definition of Terms

In this study, the following key terms are referred to throughout the review of the literature and the study findings. The reader should keep in mind the following definitions offer clarity of the terminology.

Accounting managers: Accounting leaders of an organization to include individuals with the title of chief financial officer, vice president of finance, or equivalent; an employee with oversight of accounting operations for an organization with educational background to include degrees in business, accounting, and/or corporate finance, not to include hedge fund managers or venture capitalists (Kaplan & Rauh, 2013).

Business ethics: How an organization behaves when dealing with stakeholders (Fard & Norzui, 2011). The concept of business ethics expands to how employees behave toward and with each other, as well.

Compliance (ethics) officers: High ranking organization employees whose focus is the design, implementation, and administration of ethical codes and ethical behavior in organizations; the position can be a full-time position reporting directly to a board of directors (Treviño, den Nieuwenboer, Kreiner, & Bishop 2014).

Ethical code: Ethical codes provide the major philosophical principles and values important to an organization to the reader (Stevens, 2009). The code provides employees with a set of criteria for making business decisions.

Ethical leadership: The demonstration of professionally appropriate behavior in personal actions and working relationships through modeling behaviors of unselfishness, compassion, honesty, fairness, and justice (Yukl, Mahsud, Hassan, & Prussia, 2013).

Organization culture: A system of shared cognitions or beliefs in an organization. It is the basis for holding an organization together and governs its normative behaviors (van Mujien, 2013).

Assumptions, Limitations and Delimitations

Assumptions

In qualitative research, trustworthiness is the most important criterion for judging the quality of a research study. As defined by Ellis & Levy (2009), assumptions are concepts and ideas the researcher believes to be true without substantiation. The following three assumptions were made for the study: (a) participants will be honest when responding, (b) participants will meet all participation eligibility criteria, and (c) interviewing for a qualitative study is a suitable process to gain insight into participants' experience and learn the practices regarded by the respondents to have the most influence on ethical decision-making practices.

As a financial professional, I held an expectation that others in the field have work experiences of successful ethical decision making, and study participants have been both authors and partakers of the tactics deployed. Researchers' use of open-ended questions give interviewees the opportunity to expand on the given responses. Interviews were conducted individually, to avoid influences from other interviewees (Al-Kadri, Al-Kadi, & Van Der Vleuten 2013). Data was collected, analyzed and presented objectively in the results section. Authenticity criteria principles, specifically fairness, lend additional credibility to data collection, and mean the researcher will present the data as it is collected without alteration or commentary except for clarification purposes (Onwuegbuzie, Leech & Collins, 2010). In order to present unaltered data, the researcher needs to take an assessment of potential personal biases. I had no preconceived ideas or expectations about the specific themes generated from the data collected from the interview questions.

Limitations

Limitations are factors beyond the control of the researcher that could threaten the internal validity of the study; this is a factor in all qualitative research studies (Ellis & Levy, 2009). First, interviewees may have a strong background in ethics and many may even be employed as ethics officers in organizations. Ethics and compliance officers are responsible for the overall compliance of an organization and how consistently it applies its code of ethics. As accounting professionals having the responsibility of ethical and honest practices in reporting the financial data, the respondents could desire that all staff receive equal ethical training at the same education level. Second, in an interview, the information received is subjective and limited to the interpretation of the researcher, in contrast to objective, statistical data collected and analyzed in quantitative studies. Third, no research study can encompass all possible responses. Interviewees are accounting professionals, and the experiences may not be generalizable to other professions. Qualitative research does not require a set number of participants, but rather, it is defined by sufficiency and saturation. Sufficiency ensures that enough data are collected for themes to emerge, and saturation is reached when no new data or themes emerge (Seidman, 2013).

A sample size of five participants in a multiple case study limits the number of potential new data or themes. It is possible to receive several different themes or only one theme. The interview responses could reveal limited knowledge of the successful outcomes of ethical decision making. Ethics are subjective by definition. However, I collected raw data results without additional commentary and reserved interpretation and analysis for the study conclusions.

Delimitations

Delimitations define the parameters and scope of the study. In identifying the scope of the study, the researcher clarifies the framework of the study for the reader (Ellis & Levy, 2009). For the study, the focus was on accounting professionals in the Washington, DC, metropolitan area; thus, study results only applied to businesses based in metropolitan locations in the United States. Other countries have different definitions and laws regarding unethical business practices. For example, in the Chinese culture, there is “guanxi,” which represents the expectation that business is conducted through the extension of favors based on personal relationships (Hu, Schaufeli, & Taris, 2016). The Chinese cultural example is counterintuitive to the Western competitive bidding process. This study was based on Western business practices and focused on not-for-profit businesses based in the Washington, DC, metropolitan area, and therefore data collected may not apply to other cultures.

Participants were chosen from the accounting and finance fields only to participate in the study. Ethical behavior is not limited to a certain profession or employee level. Ethical decision making is an expectation of all employees in every profession.

Significance of the Study

Contribution to Business Practice

The study may be of significance for the business community, because white-collar crime constitutes a drain on personal and professional resources and, eventually, on the collective national resources (Gottschalk & Glasø, 2013). White-collar criminals commit two major offenses when choosing to make unethical business decisions: the breach of trust and the causing of financial losses. The decisions managers need to make must balance between turning a profit and sustaining an organization’s integrity. Maintaining a balance can be difficult to achieve. According to Pavlov (2013), the pressure on management to keep stockholders pleased and the company’s stock at a profitable threshold can lead to seeking profit at any cost. Managers regard pressure to perform as a justification for less than ethically sound decision making.

Businesses are challenged to report positive results to stakeholders, and the responsibility to investors and to society can be at odds. However, engaging in fraudulent activity for financial gain is never a good solution. Financial crime is based on the attempt to secure illegal gain or advantage; the victim of such a crime incurs a loss or disadvantage.

Trust is breached when one party attempts to defraud the other (Gottschalk & Glasø, 2013). Business is based mainly on mutual trust and the assumption that all parties will fulfill commitments and honor contractual responsibilities. Breaches in trust lead to damaged organizational reputations; a damaged reputation can lead quickly to an organization’s downfall. Catanach & Ketz (2012) proposed that concentrating on reducing the incentives to commit white-collar crime has the potential to reduce the frequency and severity of these crimes. Based on the results of the study, best practices, via real-world examples, were presented on how businesses can reduce the frequency of unethical decision making. Applying ethics early in the decision-making process may lead to the prevention of fraudulent behaviors.

Implications for Social Change

Organizations must maintain a profit to stay in business. Though many organizations strive to be good corporate citizens by demonstrating corporate social responsibility in business practices and decision making, it can be viewed as a good idea only if it is affordable (Fassin & Buelens, 2011), especially during turbulent economic times. The definition of corporate social responsibility was expanded to include ethically upright business practices, both internally and externally (Valentine & Fleischman, 2008). Ethics and corporate social responsibility (CSR), can also be referred to as "stewardship," working together throughout the organization, beginning at the individual level, moving up through organization's management structure, and ultimately emerging as representing the entire organization. Working together to demonstrate CSR helps to build relationships with both internal and external stakeholders (Waters, Bortree & Tendall, 2013).

When organizations behave unethically, the effects on society exceed the financial losses of the victims, who feel shamed at being tricked and might fail to see themselves as victims of a criminal act. Not only do victims feel tricked by the offender, but also by outside agencies whose regulations failed to identify the unethical behavior and protect individuals from its consequences.

Financial losses can cause stress, which can lead to physical infirmities, especially in elderly victims, for example, retirees with lost retirement savings due to a Ponzi scheme (Payne, 2013). A breach of trust not only upsets its victims, but it affects the general populace. The public watches the news and reads stories in newspapers, magazines and on social media, and can see the suffering it causes the victims. Unethical behavior elevates an existing level of distrust of corporations, leading to reduced participation by potential investors and consumers.

Organization leaders can attempt to combat the public's distrust through transparency about ethical behavior being part of the organization's culture in order to continue socially responsible work. Corporations that are socially responsible—Disney, for example—can build positive feelings of trust, leading to an increased number of willing stakeholders and stockholders. Disney consistently ranks in the Forbes 500 for its CSR activities, which range from reducing their environmental impact to treatment of their employees and advocacy for children (Smith, 2013). Disney is increasing public trust and reliability through responsible behaviors and ethical decision making.

Review of the Professional and Academic Literature

Ethical decision-making practices can reduce the instances of corporate fraud and promote socially responsible organizations. Organizations behaving in a lawful and responsible manner enhance the fabric of both business and social cultures. While there cannot be one solution to the eradication of fraudulent crimes, there can be recommendations. Recommendations can be derived by exploring the factors shaping an organization's culture and assessing how the factors may affect employee decision making in the workplace.

Literature review sources were from business-related database searches on how an organization's leaders can influence its culture in a way to cultivate ethical behaviors. Key search words included *ethics, ethical behaviors, organizational culture,* and *white collar crime.* The literature review on interrelated areas provides a theoretical rationale for the study. The interrelated areas were organizational culture, factors contributing to ethical behavior in organizations, and examining behavior or actions that can be modeled by an organization to achieve desired cultural results. Each section contains a minimum of 20 articles, with 92% of the sources coming from peer reviewed articles, in addition to three website studies resulting in whitepapers. The articles reviewed key ideas, opinions, and research studies dating from 2007–2016, with 99% of the sources within the last five years, informing the chronological evolution of ideas in each area.

Organizational Culture

Organizational culture is a system of shared cognitions or shared beliefs. It is the glue that holds an organization together and it governs the organization's normative behaviors (van Mujien, 2013). Having a shared set of beliefs has a practical application for the business world—consider Enron and Zappos. Enron collapsed under the weight of criminal behavior and controversy, while Zappos consistently ranks as one of the best places to work, and in less than 10 years, grew sales from $0 to $1 billion dollars. In both organizations, there are indicators from which employees take cues about behavioral decisions from the culture itself, rather than from a stated set of core values or beliefs (Burkus, 2011).

Leaders may have trouble selling the concept of a strong ethical program to organizations. According to a 2013 LRN survey, 40% of ethics and compliance leaders report employees' lack of appreciation of a strong ethical culture as a major impediment to building one (LRN, 2013). Enron had a stated set of core values, the chief operating officer COO and chief financial officer (CFO) (apparently) chose not to follow, thereby setting the tone for employee behavior. Conversely, Zappos' chief executive officer (CEO), Hsieh led the organization's culture by a set of core values including the "wow" customer service and a habit of honoring commitments (Kopelman, Chiou, Lipani, & Zhu, 2012). At one point, Zappos suffered a $1.6 million loss as the result of a computer glitch which erroneously lowered prices. Zappos chose to honor the advertised prices. These two organization examples demonstrate how the leaders of the organization and its culture are far more influential than a written set of values or rules.

Jondle, Maines, Burke, and Young (2013) suggested that ethics may not be the sole responsibility of ethical officers, but could possibly expand to individuals responsible for risk management. International Standard 31000 (ISO 31000) recommends integrating values and culture into the overall governance and running of an organization (Choo & Goh, 2015). When organizations fail to align, the risks associated with failing to execute an organization's values and culture, a lack of alignment can lead to tangible risk of loss to income and corporate reputation (Choo & Goh, 2015).

Ethical organizational culture should not be viewed as something fostered merely to avoid criminal actions and punitive damages. The findings of Moon and Choi (2014) indicated that an ethical climate has a positive influence on innovation, customer satisfaction and, ultimately, financial performance. Employees in an ethical culture feel empowered to innovate. As demonstrated in the Zappos example earlier, while the leadership's choice to honor its commitment may have led to a temporary loss of potential profit, it eventually led to customer satisfaction and retention (Kopelman, Chiou, Lipani, & Zhu, 2012).

The social responsibility and sustainability demands for authenticity placed on organizations by the public, or what the public deems to be social values, should be considered when an organization creates its code of conduct. When an organization's leaders incorporate self-understanding and connection (with employees and society) in the corporation’s aspirations, a culture can be created that is conducive for employees to meet the organization’s goals (Freeman & Auster, 2011). Organizations whose leaders view themselves as more than just individual and corporate wealth can position themselves to influence and lead. By researching the root causes of corporation corruption and ways to reduce and mitigate it, corporate leaders can make organizational changes that promote advancement without corruption (Freeman & Auster, 2011).

Erwin’s (2011) findings supported the following positon. Companies maintaining high quality codes of conduct were significantly more represented among top CSR ranking systems for the following areas: corporate citizenship, sustainability, ethical behavior, and public perception. Valentine and Fleishman (2008) supported the idea of social responsibility as a positive driver of organizational culture, hypothesizing that an organization’s goal and mantra of corporate social responsibility will, in turn, develop employee ethics. The authors elaborated on the idea to challenge not only organizations, but society (Valentine & Fleishman, 2008). Social responsibility applies to individual behavior by putting similar demands on society at the individual level; for example, when individuals recycle, a market is created for “doing good”. How society puts demands on individuals to give back and consider the effects of actions can promote the concept of corporate social responsibility. “Organizational citizenship” means rising above the baseline to make a positive contribution to society, supporting efficiency and effectiveness and, in the process, helping the organization become more competitive—or even helping it surpass the competition (Caldwell, 2011).

Boards of directors are increasingly involved in establishing codes of ethics and accountability. Stockholders place trust in the guides and drivers of the organization, which ultimately leads to protection of investments. However, there must also be independent members outside of the core directors, to avoid conflict arising when management designs authority limiting codes and increased accountability. Independent board members, especially when coupled with a diverse background, race and gender are generally concerned with CSR, the organization's overall health, and ensuring that managers make decisions that protect the organization's reputation and longevity, rather than only being concerned with short-term gains (García-Sánchez, Rodríguez-Domínguez, & Frías-Aceituno, 2015). Svensson and Wood (2011) argued that organizational leaders should realize that work on organizational culture is ongoing and iterative. Organizations should focus on three key areas: ethical structures, ethical processes and ethical performance. From the research provided to managers on these topic areas, managers can develop a framework to keep the organizational culture continuously evolving and supportive of ethical decision making. Ethical structures' focus is defined as looking at available resources and the organization's chain of command to address ethical concerns. The structure should also include having an ethics committee (a potential subcommittee of the board of directors), training employees on ethics, and conducting ethical audits of processes. Ethical processes will lead to the dissemination of ethics codes to all employees and the setup of a process for consequences of breaching the codes. Ethical performance should be assessed by the organization's leaders to answer the following questions: Do the processes and structures in place work? Can the organization solve ethical dilemmas satisfactorily? Do processes and structure impact the bottom line and translate to tangible savings or increased revenue?

In focusing on organizational structure and processes as influences of culture, Gunia, Wang, Huang, Wang, and Murnighan (2012) proposed that organizations benefit from a slower decision-making process. A process allowing time for deliberation and collaboration, where decisions are discussed before being made. A culture fostering even a small amount of time for reflection and discussion allows consideration of ideas, both ethical and unethical. The authors concluded that creating a time to contemplate and discuss ideas before actions are taken would help organizations create a more ethical decision making process. Wood, Noseworthy, and Colwell (2013) stated that organizations reduce the frequency with which managers are faced with ethical decision making. The researchers concluded a scenario of low-risk low return for all (ethical decisions), versus high-risk potential high return (for unethical decisions). These decisions are generally affected by psychological proximity. Psychological proximity is when the decision maker feels that the effects of a decision will make themselves known. If it is tomorrow, one might choose to be cautious; if a year from now, one can afford to make riskier decisions. Forced decision making is affected by timing. What if time was not a factor, and was mitigated with a no-choice option, where if neither of another two options feels right, the manager is allowed to make no choice? According to Wood et al. (2013), managers did not invoke the no-choice option, but took more time to deliberate, more frequently chose the ethical decision. The researchers introduced the idea of reducing situations where an “either-or” decision must be made, encouraging other options instead, to help managers find the better (i.e., more ethical) decision for stakeholders.

In looking at the challenges of fostering ethical behavior, one must acknowledge an issue that proposes an increasing challenge for organizations: the issue of globalization. Globalization presents a challenge to factors supporting ethical business cultures, because different societies (incorporating fewer westernized ideals) have a specific set of beliefs and ethics. Other countries have different definitions and laws regarding the use of unethical business practices. For example, in the Chinese culture, there is “guanxi,” which represents the expectation business is conducted through the extension of favors based on personal relationships (Hu, Schaufeli, & Taris, 2016). The Chinese cultural example is counterintuitive to the Western competitive bidding process. Business leaders must acknowledge different ideas and learn how to incorporate (or account for) the ideas in the organizational business culture, while maintaining a constant and acceptable level of ethical performance for all stakeholders. Jackson (2011) discussed the challenges of adopting the Sullivan Principles into law and the use of multilateral agreements among countries. But the conflict between internal codes of conduct is magnified when the codes are external to other countries and to employees from other cultures.

As legislation demonstrates, organizations can also focus on punishing ethics violations. Persons (2009) implied that workplace ethics emphasize reporting illegal activities, but not necessarily immoral or unethical activities. The researcher concluded from the study results that an emphasis should be placed on the negative consequences of unethical behavior regardless of the legality. Conversely, Verbos, Gerard, Forsehy, Harding, and Miller (2007) suggested that organizations might want to view ethics from a different perspective, a perspective which does not focus on punishment for violators, but on “Positive Organizational Scholarship” (POS). The authors hypothesized that there is an existing model for what an organization’s ethical identity should be. It is comprised of authentic leadership, aligned processes, and ethical organizational culture. Verbos et al. (2007) focused on positive deviance (i.e., on the hallmarks of organizations with a positive ethical reputation and identity). Standards and expectations set by organizations can also be a factor for employees to consider when making decisions. It is safe to assume that individuals make decisions which will help to further organizational goals.

When looking at leadership influence, Avey, Palanski, and Walumbwa (2011) found that employees with lower self-esteem are influenced more strongly by the actions of leaders than employees with higher self-esteem. Although the article presented information in a positive manner (i.e., how ethical leaders can influence positive behavior and reduce the prospect for deviant behavior), one could theorize that, if a correlation of these two factors exists, perhaps the converse could be true—as supported by Campbell and Göritz (2014).

The influence of leadership was further explored by Effelsberg, Solga, and Gurt (2014) in a study of the influence of transformational leadership on employees. Transformational leadership encourages employees to look beyond individual needs to organizational needs. This type of leadership is meant to foster a sense of organizational oneness. However, oneness can mean making decisions and acting for the greater good, even if the decisions and actions are unethical. Effelsberg and colleagues (2014) found that employees who are predisposed to behaving unethically were further encouraged to continue the behaviors to support the organizational goals and were therefore justified and necessary. Setting revenue targets as the only factor to achieving a goal can further propitiate this misguided type of oneness (Effelsberg et al., 2014). Campbell and Göritz (2014) observed that in unethical or corrupt organizations, management fosters a culture of success by any means necessary. There is a clear link between job security, the financial health of an organization, and obtaining organizational goals. Employees who help the organization obtain its goals are rewarded. Campbell and Göritz (2014) found that in unethical and corrupt organization, the leadership created a cultural reference point for staff by comparing the work being done within the company to being at war and the workplace as a battlefield. Management used mantras such as “my staff are soldiers; you must kill to eat” (Campbell & Göritz, 2014). An at-war mentality helps employees fall in line and support the behavior of leadership. Much in the same way as a platoon will follow its captain—obedience can mean survival. The researchers cautioned organizations against employing transformational leadership and noted that organizations should couple transformational leadership with sound ethical training for team members that will lead the transformation to avoid veering off course from the original intent (Effelsberg et al., 2014).

Understanding Ethical Behavior

Ethical behavior is not only governed by a sense of right and wrong: regulations (e.g., Sarbanes-Oxley Act), laws, compliance factors and management composition affect it as well (Vandekerckhove & Tsahuridu, 2010). Galperin, Bennett, and Aqunio (2011) sought to understand why unethical behavior occurs, especially at the upper echelons of management. Organization leaders can feel isolation and pressure to succeed not only for themselves, but for the organization and its employees. This can lead to the (false) rationalization that unethical behavior can yield a good and just result. What promotes this rationalization, according to Porter (2010), are contradictory messages that can introduce nuance and confuse even the most morally strong individual. For example, an employee who believes that "hard work pays off" must also wonder, at some point in their career, why hard work has not led to a promotion, or why, if two employees work equally hard, only one is promoted? Or perhaps employees feel a commitment to the company, but do not feel reciprocity from the company. For example, the staff believe the company would not protect jobs during a downsizing. Are rationalization mechanisms really a deciding factor?

Where should organizational leaders focus the vision to develop an organizational culture conducive to promoting positive ethical decisions? There are many ideas. As individual perspectives are explored, it may be discovered that views vary not only by organizational type, but by gender, age, educational background and training.

Suar and Khuntia (2010) took a two-pronged, personal approach to ethics. By investigating how an employee's personal values influence work behavior, and then ascertaining whether the influences were greater in private or public sector organizations. Suar and Khuntia (2010) concluded that, regardless of the type of organization or the age of the staff, personal values took precedence in affecting a decrease in unethical practices. Chan, Othman, and Jones (2011) stated that organizations should recruit individuals whose personal morals align with the organization's goals. Chan et al. (2011) further noted that ethics training will help employees to identify differences in moral philosophies between themselves and coworkers, and that this will help to anticipate potential actions and reactions in decision making. The training will help to clarify differences and make all parties aware of the differences. The researchers did not indicate what management should do as a next step if goals do not align.

Perspective also incorporates moral intensity. This leads to questions such as: how unacceptable was the outcome of the breach in ethics? Was the outcome favorable or palatable? Can the outcome lead to disengagement or moral reasoning of unethical behavior (Paharia, Vohs, & Deshpandé, 2013)? Moral disengagement is an expansion of moral intensity, and allows people to engage in unethical behavior without apparent feelings of guilt (Detert, Treviño, & Sweitzer, 2008). There are three categories of moral disengagement as first theorized by Bandura and reaffirmed by Detert et al. (2008):

1. Cognitive reconstruction of behavior—the concept of the "necessary evil" or "collateral damage" for the perceived greater good.
2. Minimization of one's role or responsibility in an action (e.g., if I am a member of a firing squad and we all pull the trigger, I am not culpable).

3. Dehumanizing or blaming the victim (e.g., unattended purses are "asking" to be stolen, consumers who do not read the small print deserve a poor outcome).

Wiltermuth (2011) elaborated on this view and introduced the concept of third-party beneficiaries. People are more likely to overstate or over-report information if one believes the gain will be of personal benefit, as well as to a third party. Wiltermuth (2011) demonstrated through research that people perceive cheating to be less greedy when they are not the only beneficiary. However, the additional beneficiary needs to be perceived by the cheater as worthy (i.e. a charity or a deserving party). The likelihood of cheating is reduced when the known third-party entity is considered less than moral (e.g., known for discriminatory behavior). Wiltermuth, Bennet, & Pierce (2013) expanded the concept of the third-party beneficiary by looking at employees' predetermination to consider third-party beneficiaries in decision making. They found that there are two types of predisposition: utilitarian and formalist. Utilitarian behaviors are driven by desire for the greater good, whereas formalists are driven by the desire to follow the rules and procedures. Utilitarians appear to be more influenced by a third-party beneficiaries' acceptance of behavior (even unethical behavior) for the greater good and when the outcomes benefit a greater number of individuals. Formalists appear less concerned with the acceptance or approval of the third-party beneficiary as a decision-making factor.

Barsky (2011) suggested that organizations that use participative goal setting (i.e., setting realistic goals and telling people how to achieve the goals) may limit disengagement. Participative goal setting can lead to greater job satisfaction. Job satisfaction has been tested empirically and shown (with 99% confidence) to influence ethical decision making (Yusoff, Salleh, Zakaria, Nair, Vadeveloo, & Luqman, 2011).

Organizations must foster a workplace climate and managerial values calling for ethical action and not allowing disengagement. Detert et al. (2008) theorized that organizations can train employees to be aware of the factors leading to moral disengagement. Organizations can also create decision-making systems of checks and balances to quickly identify unethical behavior. Organizations need to promote intent (the likelihood of occurrence), not just a shared understanding. The ability to understand an ethical behavior or concept does not guarantee ethical action will follow (Persons, 2009). The traditional perspective of a normative and prescriptive approach ("what should be done") is the approach taken to writing codes of ethics. This position assumes that decisions are either ethical or unethical and does not consider other contributors to the decision-making process.

Ruedy and Schweitzer (2010) proposed that most humans have a moral compass used when making difficult decisions. A moral compass helps people to put parameters around the length and severity of unethical actions and help to define how far one is willing (or not willing) to go. Participants in the research allowed themselves a degree of lying or cheating, but would only go "so far," even when actions went unmonitored Ruedy and Schweitzer (2010). Chan, Othman, and Jones (2011), supported the moral compass. In a summary of literature reviews, they examined personal moral philosophy and ethical decision making, concluding that—when an employee is faced with a moral dilemma—individual moral philosophy will be the most important factor in the decision-making process. In contrast, Reynolds, Leavitt, and DeCelles (2010) posited that an individual's moral compass or moral agency may not be the leading factor in moral decision making. As a result of the study, using scenario testing of 126 college students, the researchers observed that organizations bear more responsibility and influence than is currently understood. In fact, organizations can take proactive approaches to influencing employees' perceptions of what is acceptable in the organization. The organizational definition of success is determined either by position and competitive ranking or by values and doing what is right for all stakeholders. These two values do not always have to be in conflict; however, an organization's definition of success can be a greater influence than morality.

Woiceshyn (2011) introduced a caveat to ethical decision making being based strictly on traditional ethical behaviors and what society might say is the "feel good" action: the concept of rational egoism and business success. Rational egoism is basing decisions on rational thoughts for survival. One might think survival as a priority is a self-serving point of view and contrary to the greater good, but in fact it is highly complementary.

Rational egoism does not mean doing what one wants in order to gain promotion or advantage over others. It is not predatory, but is self-serving because the main priority is survival. In this context, continued existence of the organization is the goal of all employees. Endurance and long-term prosperity do not come because of misrepresenting financial information for short-term gain. A person with rational thought believes that, if you knowingly present incorrect financial data, there is the chance of being found out and punished, which will not lead to survival. Where leaders behave in a self-serving and unethical manner, employees may not be inclined to report the supervisor's behavior. Fear of retribution may be an obvious factor in the disinclination. However, Camps, Decoster, & Sotuten (2012) proposed that distributed justice might be a factor. When employees perceive receipt of a fair share of the prosperity, they are less likely to judge the leaders harshly. There is the sense the employee supports the leader's behavior when, in reality, the employee supports the benefits received. The employee finds that the benefits outweigh the methods used to obtain the gains. This is detrimental to the organization in the long run, but the employee does not feel involved directly or responsible for the leader's behavior, or unduly harmed by it (Camps et al., 2012).

Woiceshyn (2011) envisaged that the use of rational egoism in decision making will result in ethical decisions as a byproduct of the need to survive, regardless of the individual's moral compass. Rational egoism removes morality from the decision-making process, creating value and longevity for organizations based on fact and logic. For example, faking the safety of products will, at some point, create a victim of the fakery. It is not in the best interest of a company to ever create disgruntled patrons or victims from intentional misleading. Individuals are more inclined to participate in rational egoism during a perceived time of financial deprivation. Money (or lack thereof) is a motivator for relaxing one's moral standards (Sharma, Mazar, Alter, & Ariely, 2014).

Perhaps demographic differences such as race, age, or gender influence ethical choices more than an organization's culture or its leaders. The varied ranges among the age of employees may be a factor. Culiberg and Mihelič (2015) explored the concept of the differences that the Millennial generation (born between 1977 and 2000) bring to the workforce. Millennials are the youngest employees and newest to the workforce and are more culturally mixed than any previous workforce. The results of Culiberg and Mihelič's work (2015) indicate to the reader that Millennials appear to be influenced by organizational discussion and position on unethical behavior, for externally facing issues. For more internal or propriety breeches, such as bribery, Millennials rely on their internal sense of right and wrong. In a 2011 Ethics Resource Center (Ethics Resource Center, 2012) study of Millennials, Generation X, Baby Boomers and Traditionalists, researchers determined although Generation X may be less stringent or diverse in its views of what constitutes wrong-doing, Generation X was also found to be more likely to use socially interactive tools for reporting and learning, like online training and helplines for reporting. Generation X also understands the roles and responsibilities of ethics officers, and how to properly report wrongdoing than (older) counterparts. Older generations still fear retaliation, have a distrust in these newer whistleblower tools and are more susceptible to following management's lead. This can be viewed as a good thing when there is ethically sound management in place, or can be perceived as a bad thing, when management behaves unethically.

Gender can also be an influencer, as a study published by Bart and McQueen (2013) showed. Bart and McQueen (2013) used a defined issues test and determined that female directors received considerably higher scores on complex moral reasoning (i.e., making a fair decision when there are competing stakeholders) than male counterparts. The authors noted that gender should be a consideration when seeking board members and directors. By ensuring that high scores in complex moral reasoning are a factor in fulfilling these roles, it would benefit the organization's composition. Data support that females are less likely to participate in corporate fraud, which could be both a factor of lack of position or authority within a company, as well as lack of desire to commit fraud. Steffensmeier, Schwartz, and Roche (2013) in a study of 83 major corporate fraud cases of the late-twentieth and early-twenty-first centuries, found substantial gender differences in the depth and severity of female involvement and participation. The average profile of those convicted in the cases were male with less than one in ten identifying females as part of the conspiracies. There were no incidences of females acting in individual acts of fraud.

Educational background can be an influencing factor. Persons (2009) conducted an empirical survey of 244 students, using 18 scenarios based on Section 406 of the Sarbanes Oxley Act. The survey looked at five areas: "(a) failure to report unethical behavior, (b) improper use of company assets, (c) conflict of interest, (d) inaccurate accounting records by way of channel stuffing (offering a deep discount to customers to overbuy), and (e) trading on inside information" (Persons, 2009, p. 357). Responses were subdivided by gender, work history and educational background. The researchers found that students who were exposed to more ethics courses made more frequent positive ethical decisions. Beeri, Dayan, Vigoda-Gadot, & Werner (2013), found evidence to support ethical programs that educating staff on the code and expectations of the organization, leads to a significant increase in ethical decision making.

Vitell, Keith, & Mathur (2011) presented the importance of spiritual beliefs in moral justification: as one's internal commitment to religion increases, the likelihood of morally justifying unethical behavior declines. It is not legal to hire based on religious beliefs and recruiters cannot ask an interviewee about religious affiliation. However, if organizational managers believe moral justification is a potential prevention to unethical decision making, companies could recruit from populations (i.e. students in Christian universities) supporting a high level of religious doctrine and practice. Vitell et al.'s (2011) study results supported this idea as advantageous. Tang and Tang (2010) also explored the effects of religion as a deterrent for unethical behavior. The study was directed at precareer college students, to understand if ethics teaching should continue at the collegiate level. Tang and Tang (2010) found a direct effect of religiosity on both "good apples" and "bad apples." Bad apples were determined by a pretest of unethical behavior intentions and defined as "people with high unethical intentions." Good apples tested as expected (i.e., religiosity directly affected decision making). However, data showed improved scores for bad apples after ethics training and planned interventions. Tang and Tang (2010) drew an applicable analogy for the business world, and suggested incorporating the Ten Commandments at the start of a business meeting, or as part of the code of ethics, could be a planned, preemptive measure to set the tone for the organization and reduce the proclivity for corruption in day-to-day decision making.

It is not an individual's characteristics that encourage unethical decision making, but rather the individual's mental or physical state. "Mindfulness" which is the awareness of internal and external factors, affects ethical decision making. Every person is susceptible to making a bad decision or choosing a lesser moral option (De Cremer, van Dick, Tenbrunsel, Pillutla, & Murnighan, 2011). Gino, Schweitzer, Mead, & and Areity (2011) presented the idea that individuals depleted of self-control have reduced ability to make ethical decisions. Depletion can come from the number of times one is asked not to cheat, or to make an ethical decision. Too much ethical decision making, especially if the ethical decisions are unpopular can deplete one's resources or propensity for making ethical decisions. Physical state can also play a part as when one is tired or sleep deprived and the ability to self-regulate and reason is reduced. For example, dieting takes self-regulation, but a dieter who is tired (and hungry) could choose to eat something less healthy (e.g., fast food) instead of a meal requiring a lengthier time to prepare, but is within the diet plan. The results of the study conducted by Gino et al. (2011), led to suggesting that the same example applies to ethical decision making. Fatigue can lead to employees choosing easier or less time-consuming decisions. Individuals may choose the easier route, even if it is the less ethical choice. Business decisions are not always simple, nor is it always a choice of two options.

Modeling Behaviors

The following section is subdivided by the roles various organizational units and leaders can model to support an ethical culture. Caldwell, Troung, Linh, and Tuan (2011) proposed that human resources departments play a strong role in recruiting employees whose values align with the organization (e.g., by creating job descriptions that include specific ethical duties or offering sexual harassment training). Vitell et al. (2011) supported recruitment tactics that solicit from populations who have similar morals as the organization (i.e. recruiting from faith-based universities if the alignment needs were met).

Caldwell, et al. (2011) also suggested that existing staff performance matrices must be transformed to align with the organization's mission and values. Langevin and Mendoza (2013) suggested that management control systems for assessing employee performance be designed to not foster a feeling of desperation; but should include only factors within an individual's control. When management reviews staff against the revenue goals leadership should consider employees' attempts to bring in revenue and to understand why the revenue objective was not achieved. Formal review with open communication is important when goals are being set.

Morales-Sanchez and Cabello (2013) suggested the use of a core set of moral competencies that can be effectively observed and measured. The use of competencies is a commonly understood business practice and the ability to measure, provides the employee and employer data to gauge employee understanding and compliance. Valentine, et al. (2011) discussed administration of a survey tool and "study … to assess the degree to which perceived corporate ethical values work in concert with group creativity to influence both job satisfaction and turnover intention" (p. 353).

Leadership must play a crucial role in shaping culture. The heads of organizations are also organization employees with the same proclivities toward ethical behavior and the same temptations toward unethical behavior as any employee. It is particularly important for managers of organizations having lost public trust or credibility (internally and externally) to exhibit ethical stewardship. Following ethical principles leads to better interpersonal relationships with employees and strong working relationships lead to employee trust. Trusting employees are more willing to work for the greater good of the organization. Kaptein (2011a) considered managers who position themselves as role models in ethical decision making and found that they are more approachable and inspire greater trust in employees. Employees become comfortable in reporting wrongdoing to managers if there is an expectation the manager will intervene and correct bad behaviors. Reporting is preferable to direct confrontation or even to anonymous hotlines.

Leadership must move up a level from “following the rules,” to “above and beyond” on a consistent basis (Caldwell, 2011). Again, there is the issue of trust. For employees to also move up to “above and beyond”, staff must feel engaged, empowered and trusted. Workers must be allowed involvement in changes being instituted in the organization and must be given the ability to modify what does not work well. Giving employees a sense of power can provide an opportunity for mental investment in the organization, as the organization’s leaders are invested (Caldwell, 2011).

When an organization’s leaders are dysfunctional, employees have some options: one option is to speak out against the dysfunction, option two is to stay with the organization out of loyalty, or option three is to stay with the organization but neglect assigned duties. Caldwell and Canuto-Carranco (2010) discussed the problem of the dysfunctional leader and felt the most desired outcome for organizational change is “voice”. Employees discuss the dysfunctional behaviors with higher-level management and seek to help with change. Chan (2014) elaborated on a method to enable the “voice” of employees. High moral leadership, coupled with information sharing, can lead to an increased voice for employees. Open-style and trusting forms of leadership, with information sharing, can help employees develop a commitment to supervisors and to the organization. Dissemination of information to employees by the supervisor enhances trust and fosters a feeling of empowerment because of shared knowledge. Employees come to expect positive responses from communicating opinions, and the idea is reinforced reducing the perceived risk in speaking up.

An individual's perspective is a result of cognitive moral development and the perception of who is in control. In certain cases, demographic characteristics are a decision-making factor. If the supervisor or the person in control is larger physically or has a commanding physical appearance, it can be an influencer; an employee might feel physically intimidated. Ethical leaders must discourage bullying or any type of retaliation toward employees who work with higher-level management to facilitate change and report poor behavior. Stouten, Baillien, Van den Broeck, Camps, De Witte, and Euwema (2010) found that bullying does occur in the workplace and in almost 90% of cases, it is done by a person in a leadership role. Sometimes the leader may not be the actual perpetrator, but is aware of teammate intimidation and does not intervene. Bullying can manifest itself in workload distribution, working conditions, as well as direct confrontational behavior. It is incumbent on the leader not to display any type of harassing behavior and to discourage the behavior among others. Employees fear retaliation. The 2013 National Business Ethics study of the U.S. workforce, conducted by the Ethics Resource Center, reported that 34% of participants surveyed did not report wrongdoing for fear of retaliation by leadership. The report is consistent with the position of Stouten et al. (2010), despite whistleblower protections from the Sarbanes Oxley Act, employees' perceptions of retaliation are often a barrier to reporting wrong-doing. Through the same survey, however, the Ethics Resource Center found an overall decline in observed ethical misconduct. "The percentage of workers who observed misconduct on the job fell to an all-time low of 41% in 2013, down from 45% two years ago and a record high of 55% six years ago" (Ethics Resource Center, 2014). While the reported survey results show a decline in misconduct, the reader could conclude that employees are less willing to participate in wrong-doing for fear of being caught jobless in a challenging economy.

Stephens, Vance, and Pettegrew (2012) stated that top management must live by the code of ethics transparently, and not merely create rules for subordinates to follow. The transparency philosophy, coupled with a written code of ethics, can lead to a higher success rate when an organization's employees attempt to consistently apply a set of criteria to the decision-making process. The authors also proposed that the accounting profession adopt the same philosophy for membership organizations (such as the American Institute of certified public accountants (CPAs) [AICPA] and the IMA), because the public looks to these types of organizations as ethics "enforcers".

The stated goal of this research was to explore these ethical drivers. Several factors compose an effective ethical code: the content of the code; how often communication takes place about the code's existence and the quality of the communication; the extent to which the code is "lived" by senior management and frontline managers (Kaptein, 2011b). Yet, even with legislation, rules and ethical codes, violations will undoubtedly occur.

Many researchers have found that analytical research supports the use of ethical codes in organizations to reduce ambiguity. Codes must be clearly written and implemented transparently. An organization's ethical reputation can lead to maintaining positive relationships with current customers and employees and can be useful for recruiting potential employees (Ogunfowora, 2014). An organization's structures, policies and codes must be adhered to and maintained through regular review. While Weber (2015) agreed that most organizations have some level of training or review on ethical decision making, the shortness and infrequency of this training is of concern for lasting results.

Gino and Margolis (2011) proposed that management can influence ethical decision making through framing and the use of proper terminology when writing ethical codes, thereby concluding, preventive descriptions were more effective than positive promotions. Study results led Gino and Margolis (2011) to conclude that framing ethical codes as the accepted norms (from a compliance perspective) leads to less dishonesty and overinflated performance. The researchers cautioned in framing and administering goal-based rewards. It is important that obtaining the goals does not overshadow the methods used, as the goals need to be obtained in the correct (compliant) manner. Many organizations require an annual review or signing of the code of ethics as a refresher for employees. Shu, Mazar, Gino, Ariely and Bazerman (as cited in Treviño et al., 2014) postulated that organizations should take code signing one step further and include an “honesty clause” or attestation at the beginning of the document, to remind the reader of the importance of honesty. Historically, an attestation comes at the end of the document (just before signing). By the end of a document, the reader might be fatigued by the content and might not acknowledge the statement. Mazar et al. (2012), suggested placing the attestation at the beginning fosters thoughts of honesty at the beginning of the process.

In support of organizational culture as a decision-making driver, but in contrast to the effectiveness of ethical codes is Wang and Hsieh’s study of 2013. Wang and Hsieh’s (2013) study results led the researchers to imagine that an organization’s focus is on creating a caring environment for employees. An environment where there is direct correlation to the infrequency of silence, both acquiescence and defensive, whereas a written set of codes or laws does not have a statistical influence on silence. In organizations relying on whistleblowing and reporting of wrong-doing, a written set of codes does not appear to influence silence positively or negatively. These results did not lead the authors to discount ethical codes, but suggest a focus on fostering a caring climate where employees feel valued and safe. A supportive atmosphere has a negative influence on silence, and can encourage the information necessary to expose wrong doing.

Fehr and Gelfand (2012) suggested that terminating the employment of employees whose behavior is unethical may not always be a good solution. “Restorative justice” as a facet of a forgiving organization is offered as an alternative and has the potential to advance the business ethics agenda (Fehr & Gelfand, 2012). The main objectives are to repair damage done to victims, to bring the offender back into good standing with the victim and the community, and to heal the community and move past the offense. The practice of restorative justice began in the Middle Ages, but the concept is new to business ethics. Caldwell, Dixon, Atkins, and Dowdell (2011) also supported the idea of repentance and restoration. Drawing parallels between repentance and continuous improvement and suggesting modern leaders adhere to Biblical teachings about repentance; to wit:

- Acknowledge the incorrect action and the inadequacy of the failed behavior; you cannot fix a situation if you do not acknowledge it.
- Identify the root causes of errors; take the time to diagnose or discover what caused the errors.
- Forgive yourself and others; you cannot move forward if you harbor ill feelings toward yourself or a person who made the error.

To translate these tenets to the business world: employees who cannot forgive an error in judgment or who are not forgiven are less likely to put effort into future projects. Making amends to the injured party can be simply acknowledging an error in judgment or action and apologizing. If the action resulted in punitive damages, the wronged party should be compensated. The offender should commit to do better in the future, and move forward.

The brain uses pattern recognition, also called “emotional tagging” in every decision. Pattern recognition makes assumptions based on past experiences, and applies the same techniques to a similar experience if the previous outcome was positive.

However, each decision has its own unique set of factors and simply applying what has worked before is not a guarantee of a positive outcome. Emotional tagging helps us, as humans, to prioritize the need for reaction and can guide decisions, but it runs the risk of overtaking our objectivity. Even the best of decision makers can be unconsciously motivated by emotional memories and reactions. Emotions are part of the human psyche and are inherent in leadership. As feelings are unavoidable and an influencing factor in decision making, what can be done to limit emotional influences? Thiel, Bagdasarov, Harkrider, Johnson, and Mumford (2012) suggested that leaders be required to undergo training to help recognize and regulate emotions and bring a more balanced approach to decision making. Strategies for regulating emotions by reflecting on previous experiences and allowing time to ruminate on examples of prior ethical decision making is integral to future ethical decision making. In further support of the influence of emotions, Krishnakumar and Rymph (2012) suggested training on emotional intelligence for employees to aid in ethical decision making. Additionally, organizations can better position themselves for proper ethical decision making by ensuring that positons requiring many ethical decisions employ those who have high degrees of emotional intelligence.

If one subscribes to the idea that organizational decision making can be a prescribed formula or tool, organizations can put in safeguards, a set of checks and balances to maintain the objectivity necessary for organization decisions. The use of committees, external uninterested parties and proper governance can help to check the proposed decisions for positive outcomes and desired results prior to implementation or changes being made. Finally, although the concept of honoring a higher (i.e., spiritual) standard and moral law (i.e., God) might sound uncomfortable—like making a pitch for bringing religion, specifically Christianity, into the business world—in principle it is the golden rule (behave toward others as you want them to behave toward you), and it can be applied to business ethics for setting a high bar for behavior and for the services and products an organization produces.

Transition and Summary

It has been 13 years since Enron imploded and filed bankruptcy (Catanach & Ketz, 2012). The offenses at Enron were numerous and so egregious that it prompted the nation's leaders to enact and pass legislation to help protect the public from such misuse and abuse of trust (the Sarbanes-Oxley Act of 2002). As outlined in Section 1, legislation and fraudulent behaviors by organizations, besides Enron, led to a shift in the approach of thought leaders and researchers on ethical decision making. The move from a prescriptive approach of morality as a driver of ethical behavior, to researching external factors could contribute to or detract from employees' ethical decision making.

The literature review contained information on the current state and summarized the future direction of ethical decision making in organizations. Organizations should view ethics as a standalone management topic, not a subtopic of existing practices and management styles (Mayer et al., 2009). The measures of productivity must be retooled to include a bottom line not only based on an increased margin, but on asking how the increase came about. All stakeholders need the knowledge, protection and comfort level to ask questions and report wrongdoing. It is incumbent upon the leaders of organizations to foster an environment that encourages ethical decision making and supports whistleblowing, when necessary.

Section 2 includes the methodology and research design for the study. The data collection method required the participants to participate in recorded semistructured phone interviews. The section also outlines the data analysis methods used to understand the lived experiences of accounting professionals regarding ethical decision making.

Section 2: The Project

Purpose Statement

The purpose of this qualitative exploratory multiple case study was to explore the ethical decision-making best practices accounting managers in the not-for-profit sector of the Washington, DC, metropolitan area need to strengthen the ethical decision-making process. The population of the study included not-for-profit sector accounting managers from the Washington, DC, metropolitan area. The results of the study may be of value to accounting managers in implementing successful ethical decision-making practices. Unethical decision making can lead to bankruptcy, as in the case of Enron (Catanach & Ketz, 2012), and result in damaged reputations and costly losses to stockholders. By reading first-hand accounts of positive ethical decision-making factors, accounting managers may adopt some of these tactics within organizations. The study findings may provide a basis for organizations to begin exploring tactics to positively influence ethical decision making in business practices.

Role of the Researcher

I personally conducted all data collection, which included recorded phone interviews and reviews of nonconfidential company documents. Honesty is one of the most important parts of research. A lack of honesty can damage the reputation of the researcher and the credibility of the publishing journal (Myers, 2013). I held an existing working relationship with one participant; this relationship was disclosed on the record during the interview process. The only data used for the study from this participant was data presented in the interview and the supporting documentation provided by the participant. It is the responsibility of a researcher to identify potential bias and engage in the process of exposing bias, known as bracketing, that cannot readily be eliminated (Wilson & Washington, 2007). The researcher should only report the facts from the data. There will be opportunity to disagree with the findings, but it is never acceptable to alter the results (Myers, 2013).

All interviews were conducted via recorded telephone calls, using semistructured questions. The interview transcriptions were uploaded into NVivo software to analyze the data. In accordance with one of the principles of the Belmont report, participants signed an informed consent form prior to scheduling of interviews (Lolis & Goldberg, 2015).

Participants

The results of a multiple case study may help to provide the researcher data for analysis that fosters the ability to explore differences and likenesses between the cases. The objective in this study was to duplicate findings across cases or find common themes. Because comparisons were drawn, it was imperative that the cases were chosen carefully so that the researcher can find common themes across cases, or find contrasting results based on a theory (Wahyuni, 2012). The use of a more homogenous population of participants was chosen to find similarities (Palinkas et al., 2015). Participants were from the Washington, DC, metropolitan area, not-for-profit sector and met the following criteria: (a) accounting or finance professionals (by degree or certification, not just by the length of the job experience); and (b) individuals currently working or who most recently worked in an organization where, as an individual or as part of a team, the participants developed a strategy to implement ethical standards or processes promoting ethical decision making.

Participants were identified through snowball sampling. Once identified as potential participants and after Institutional Review Board (IRB) approval (Walden IRB # 07-08-16-0224743), potential participants were contacted via e-mail to solicit participation. Participants were asked to sign an informed consent (Lolis & Goldberg, 2015). Existing relationships were leveraged to receive participant referrals. Trust was established with each participant by taking measures to ensure confidentially. First, privacy was assured in the study results; no organizations or participants were referred to by name or gender. Secondly, no names were used during the conference call to continue to protect anonymity during the transcribing process (Novak, 2014). During the referral process, to help increase participant trust levels, referrers conveyed my ability to maintain participants' privacy.

Research Method and Design

Method

Postmodern, ideological and critical research focuses on the importance of fomenting change (Morrow, 2005). The purpose of the qualitative exploratory, multiple case study was to examine the successful ethical decision-making practices accounting and finance managers use in U.S. workplaces; specifically, in not-for-profit organizations located in the Washington, DC, metropolitan area. A case study research approach was used to facilitate exploration of a phenomenon within its context using a variety of data sources to gain a holistic picture of the case (Baxter & Jack, 2008). Case studies are often used in the research fields of psychology, sociology, anthropology, and education (Amerson, 2011). Leadership encompasses the use of all of these fields.

Phenomenologists look for the common themes or factors of the lived experience of one particular phenomenon, whereas grounded theorists are interested in theoretical saturation. Grounded theorists also seek variations of the subject by looking for the emergence of a new theory based on data collected and not only through the individual experience (Berge et al., 2012). The relevancy of using case studies in governance related fields, has a long history and is considered to be applicable in exploring management outcomes (Stewart, 2012).

Utilizing participant discussions rather than survey numerical data places an emphasis on the nuances of individual perspectives rather than on generalizations applied to an entire population based on statistical data (Maxwell, 2012). Streiner (2013) suggested that the sum of the human experience is better than the individual parts and presents an entire story of the experience. Qualitative researchers can or may provide an in-depth understanding into behaviors, attitudes, and experiences (Tong, Flemming, McInnes, Oliver, & Craig, 2012). Researchers using qualitative inquiry in organizational and company settings can share study findings by reporting a first-hand understanding of social dynamics. (Bertolotti & Tagliaventi, 2007).

Research Design

To support understanding ethical decision-making practices, the experiences were collected through interviews. Hearing or reading an account of an experience paints the entire picture, rather than concentrating on the individual parts, such as would be presented in quantitative data collection. The use of interviewing by researchers implies an important emphasis on the use of spoken language as data. If a degree of depth from nonverbal language is needed to convey meaning, then researchers may opt for face-to-face interviews. Via interviewing the researcher seeks to gain insight and understanding from the interviewee. It is the most popular method of qualitative data collection (Doody & Noonan, 2013). Unstructured interviews are open-ended, requiring free-responses with minimum established context. Semistructured interviews consist of a set of questions about a specific subject that allow for additional probing questions for clarification; however, the interviewer always covers the original set of questions for each participant (Doody & Noonan, 2013). In this study, participants were also asked to submit nonconfidential company documents for method triangulation analysis to support the organization's claim of no known fraudulent behavior currently occurring. Audited financial statements contain the independent opinion of auditors.

Qualitative results for successful ethical decision-making examples collected through semistructured interviews may give readers a better understanding of accounting professionals' views and illustrate the drivers shaping these views. Researchers are not provided with a set number of participants by the requirements of qualitative research but rather use sufficiency and saturation as measures. Sufficiency is defined as ensuring enough data are collected for themes to emerge, and saturation is reached when no new data or themes emerge (Seidman, 2013). The more homogenous a sample population, the sooner data saturation can be reached with fewer participants, as the assumption to receive answers alike in kind increases with similar backgrounds and experiences

(Palinkas, et al., 2015). Marshall, Cardon, Poddar, and Fontenot (2013) found that the number of cases needed to reach saturation ranged from two to three cases (43%) or eight or more cases (43%). More than eight became too difficult to manage.

Population and Sampling

Data were collected through semistructured interviews, where participants in a qualitative study can provide clarifying contributions to creating and describing the full structure and character of the experience under investigation (Doody & Noonan, 2013). Purposive sampling, in particular snowball sampling, was used to obtain participants. Snowball sampling is often employed when the researcher identifies one or more participants with the criteria needed and asks if those the participants know potential candidates with similar qualifications. This sampling method is especially useful when trying to reach populations that are difficult to find (Socialresearchmethods.net, 2015). Another reason for choosing snowball sampling was that it was otherwise difficult to locate degreed finance and account professionals who are also part of the formal ethical decision-making structure for organizations. Previous attempts at solicitation through accounting and finance membership organizations had yielded no participants.

Because accountants are bound to uphold a certain standard of ethics and according to public expectation are the fraud detectors for society (Cohen, Ding, Lesage, & Stolowy, 2013). Therefore, it was deemed that accounting managers have the necessary knowledge to comprehend the context of the questions. Based on this opinion, accountants are well positioned to provide informed opinions on factors that positively and negatively influence ethical decision making. Accounting professionals also have access to and can understand the results from the auditor's opinion provided in the audited financial statements of organizations. According to the Internal Revenue Services' statistical report on 2011 not-for-profit charitable organizations, the number of not-for-profits (required to file a tax return) are in excess of 274,000 and include $1.6 trillion in total revenue (Internal Revenue Service [IRS], 2015). Not-for-profit organizations are a unique segment of the population as they are not accountable to shareholders but rather to the public at large.

Ethical Research

Measures were taken to ensure that all participants' identities were protected. During the conference call interview, interviewees were referred to as Participant A, B, C, and so on. At the opening of each interview, the conditions of the signed informed consent were reiterated. Upon request, participants provided verbal consent to record the interview at the beginning of each call, which was again reconfirmed at the conclusion of each interview. Conference call transcripts are safeguarded using password protection and keep the identities of study participants confidential; the data collected was reported without additional personal commentary or word substitution. Participation was completely voluntary, and all answers were strictly confidential. No monetary compensation was provided to participants. Electronic transcripts were available for substantiation and were stored on a password-protected flash drive. The recordings will be kept for five years.

The presentation of honest and trustworthy work is paramount to the role of the researcher. A qualitative researcher uses nuanced self-regulation and emotional intelligence when conducting interviews. The researcher/interviewer's emotional intelligence evokes interviewee trust (Collins & Cooper, 2014). The interviewee was not interrupted nor presented with any preconceived ideas to inadvertently guide responses. Not interrupting or steering the interview may make it easier for interviewees to answer questions and potentially reduces the need to probe for deeper answers or ask interviewees to expound on responses.

Data Collection

Instruments

A conference call service with electronic recording capability was used to conduct the semistructured interviews (see Appendix A). A firm transcribed the electronic recordings under contract with a signed nondisclosure agreement. Electronic written transcription facilitates the storage of data to be archived, retrieved and searched more expediently than traditional auditory methods (Bain, Basson, Faisman, & Kanevsky, 2005). The transcripts were imported into software to assist in finding recurring themes during the interpretation of results. Though a useful tool, it is a good practice to audit the transcripts against the recordings prior to analysis (Thompson, 2014). As proposed by Palmer and Maramba (2015), phone interviews also aided scheduling of participants.

Participants were asked to electronically submit nonconfidential company documents for analysis to support the organization's claim of no known fraudulent behavior currently occurring to satisfy the need for data triangulation. For example, audited financial statements and filings derived from external audits contain the independent opinion of auditors and are required to disclose any existing or pending litigation as part of the financial footnotes. Not-for-profits are required, by law, to provide IRS Form 990, which include disclosures regarding governance practices, and though not as detailed as audited financial statements, key organizational data is available (Ozmeral, Reiter, Holmes, & Pink, 2012).

All participants were required to complete consent forms, although identities will remain anonymous. Participant consent was gained during the interview scheduling process and was reaffirmed at the end of the telephone interview, to maximize participant understanding about the information shared and how it is used (Speer & Stokoe, 2014). Monetary incentives for participation were not provided and participants could choose not to participate or complete the interview at any time during the process.

Data Collection Technique

All the interviews and data were collected through the use of a conference call service, with electronic recording capabilities. Telephone interviewing versus face-to-face interviewing can save both cost and time Block and Erksine (2012), support the length of interviews affect the feeling of anonymity. Reducing the length of interviews for both parties as much as 50%, and can invoke a feeling of anonymity that does not exist in face-to-face scenarios. Additionally, there is no conclusive evidence to support that results differ from a particular medium of collection (Block & Erksine, 2012).

The established interview protocol encompasses the two most important factors, introduction to the interviewee and the interview questions (Rabionet, 2011). The invocation of purposive snowball sampling helped to leverage existing relationships to establish the new relationships needed for participants to achieve a comfort level to share experiences. The conditions of consent were reconfirmed and interviewees were allowed to stop at any time during the interview. At the conclusion of the interview, the next steps were outlined for the participants. The steps were to make transcripts of the interview available to them for review as well as an interview summary as a form of member checking to ensure the thoughts were accurately communicated.

Data Organization Techniques

Conference call transcripts to ensure confidentiality of interviewees, have been saved to a password protected portable storage device. Signed consent forms recording the interview conference calls include the interviews transcribed by the conference calling service, are also stored on the same storage device. Electronic versions of transcripts were stored on a removable flash drive and will be kept for five years. Each transcript was provided a unique password to open in a read-only status, thereby not allowing alteration of the original data.

Data Analysis Technique

Qualitative researchers collect data for research studies through interviewing, document analysis, and often record observations (Chenail, 2011). Semistructured interviews are a set of questions about a specific subject and allow new perspectives from the interviewee to be shared on the subject (Ifenthaler & Schweinbenz, 2013). The following questions, also presented in Appendix A were asked of the interviewees.

Organization Background Questions

1. In what state or states is your organization located?
2. If in multiple locations, where is the headquarters?

3. How many employees are in the organization?
4. What are your organization's annual earnings?

Interview Questions

1. What behavior or process have you implemented or observed promote ethical decision making by the employees?
2. Which do you believe had the most positive and lasting impact?
3. What were the successful outcomes of the particular process you chose?
4. Why do you think the process was successful?
    a. How is this success specifically attributed to a unique factor(s) within your organization?
    b. Do you believe this is a process that could be duplicated in other organizations?
5. What other information do you see pertinent that has not been discussed in this interview?

Member checking was used with the participants to validate that the responses were properly captured and understood during data collection as another point of validation (Houghton, Casey, Shaw, & Murphy, 2013). Participants were also asked to submit company documents for analysis to support the organization's claim of no known fraudulent behavior currently occurring, for example audited financial statements contain the independent opinion of auditors (Chen, Ma, & Stice, 2015).

Wong, Wang, Meng, and Phillips (2011) employed the analytical methods of Glaser and Strauss' (1967) grounded theory approach to qualitative analysis, rigorously and methodically examining the data to assign codes to discrete phenomena and to identify explicative themes based on evidence iterated by the codes. Dierckx de Casterle, Gastmans, Bryon, and Denier (2012) further expounded on the Glaser and Strauss' method by subdividing the qualitative analysis process between paper and pencil work and the use of coding software into 10 steps called the Qualitative Analysis Guide of Leuven (QUAGOL), see Figure 1 for the detailed steps.

Dierckx de Casterle, et al. (2012) stated that the researcher must read and re-read interviews before finding themes for use in the coding. The authors caution against the initial use of line-by-line coding or section coding, as this could corrupt the integrity of the interview and the message as a whole. The QUAGOL 10-step process was used and each interview transcript was read several times before using coding software. Reviewing the data multiple times provided the opportunity to better understand the depth of study responses, and aided in thorough presentation of the results.

NVivo, a qualitative analytical software, which offers many types of analysis options, was used to find themes in the data. Researchers can use NVivo in the collection and management of the data, as well as in analyzing the data to find themes (Azeem, Salfi, & Dogar, 2012). The use of analytical software is also Step 6 of the QUAGOL method (Dierckx de Casterle et al., 2012). The electronic transcripts were uploaded into the software, to aid in the mechanics of coding. Coding was used to find themes in participant responses that may lead to a collation of best practices of ethical decision making in U.S. not-for-profit businesses.

Reliability and Validity

Reliability

Reliability is not germane to qualitative studies. Dependability is to qualitative research what reliability is to quantitative research. There must be credibility in order to have dependability. Qualitative researchers must ensure the equivalent of reliability in the qualitative setting by using measures to ensure creditability, dependability, transferability and conformability in qualitative research (Sinkovics, Penz, & Ghauri, 2008). Multiple case studies, as the research method used in the study and defined as one case study replicated multiple times, increases the certainty of the results (Yin, 2012). The use of five participants from five different organizations, using the same core set of questions, increases certainty through replication. Lewis (2015), in an assessment of Creswell's 2012 book on qualitative research, summarizes the applicability of reliability in qualitative research, reliability is established through the use of accurate data recording, transcription, or intercoder agreement. In this study, reliability is established through the utilization of conference call recording, and the use of an external professional transcription service. The checking of the data with the participants is part of the triangulation covered in a subsequent section. Sinkovics and Alfoldi (2012) proposed the use of computer-assisted qualitative data analysis software (CAQDAS), such as NVivo, which systematically documents the research process and aids in coding of the data collected. Sinkovics and Alfoldi (2012) also suggested that the use of coding software will help document the rigor and validity of the process. NVivo was the software used for coding in this study. All steps of the process were documented using a personal reflective journal to help with coding and observation of the entire process (Lamb, 2013). Electronic transcripts from the conference calls, informed consent and company documents will be kept for five years on a secured external storage device.

Participants were asked to submit company documents for analysis to support the organization's claim of no known fraudulent behavior currently occurring, for example audited financial statements contain the independent opinion of auditors (Chen, Ma, & Stice, 2015). Participants were also permitted to submit any additional documentation to support the ethical decision-making processes or standards in place at the organization, such as codes of conduct or training syllabi, and as further demonstration of data triangulation. Thomas (2015) supported the use of external documentation to further the support of data triangulation. Permission to use any materials submitted was obtained in during the interview. The analysis process and procedural approach for extracting the data and analyzing the results will be documented as suggested by Ali and Yusof (2011).

Validity

Utilizing multiple sources of evidence that are externally reviewed, establishes construct validity (Amerson, 2011). This validity is achieved by maintaining interview transcripts that are reviewed through member checking to support data triangulation (Baxter & Jack, 2008). Member checking was used with the participants to validate the responses were properly captured and understood during data collection as another point of validation (Houghton, Casey, Shaw, & Murphy, 2013). To achieve an expert opinion on the validity, the study was submitted for review to a doctoral study committee including two members with doctoral degrees and a professional methodologist multiple times. Additionally, the interview questions were reviewed by an expert in the field, a Research Scientist with a Ph.D. in statistics (Ekekwe, 2013) and the questions were updated as needed, prior to use. The data may be transferable to future research, because it yields a set of practices applicable in organizations and potentially leading to more in-depth research to the individual best practices, which shall be up to the reader to determine.

Transition and Summary

The former chairman of Stanford International Bank was sentenced to 110 years in prison, in June 2012. The former chairman was convicted of devising a 20-year investment fraud Ponzi scheme through which led to the embezzlement of $7 billion to finance personal businesses (FBI, 2014). The Ponzi scheme statistic indicates, along with the examples in Section 1 that white collar crime continues to plague the US. The crimes are for large amounts of money and include countless individual victims. These are examples of unethical decision making on the part of the perpetrators. The challenge for organizations is how to promote ethical decision making, and also determine the or processes which can be used by managers and employees who drive the organizational culture.

The purpose of the exploratory multiple case study method and the researcher's role using the case study design was outlined in the previous section. Section 2 also contained a detailed description of the research methods, data collection techniques, and methods for analyzing the data. Semistructured interviews were conducted for each of the multiple case studies to understand what experienced practices helped to foster ethical decision making.

In Section 3, The interview findings and the conclusion are presented as a result of the data collection. The presentation is based on identifying and reporting the data's meta-themes. The findings of the qualitative study may help inform management of best practices for fostering ethical decision-making practices within organizations.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this qualitative exploratory multiple case study was to examine the successful ethical decision-making practices accounting managers use in the not-for-profit sector in the Washington, DC, metropolitan area. The data were collected from interviews of five not-for-profit accounting leaders and a review of informational financial returns. The results yielded best practices for fostering ethical decision making for accounting managers and accounting teams. Participants also believed the same practices were applicable to all employees, not just the accounting staff.

Presentation of the Findings

The overarching research question driving the study was: What ethical decision-making best practices do accounting managers in the not-for-profit sector in the Washington, DC, metropolitan area need? To answer this question, five semistructured phone interviews with C-suite level executives in the Washington, DC, metropolitan area were conducted. Additionally, I reviewed the IRS Form 990s of each organization. The 990s provide data that report the organizations' governance policies and if any were under any type of criminal investigations in order to further validate the participants' competency and qualifications for participation. The participants were from not-for-profit organizations that have been in existence from six to 37 years, ranging in size from 15 to 309 employees, with annual revenues ranging from $5 million to $60 million.

Utilizing a set of semistructured interview questions that included four questions to collect organization background data, four topic questions, and one open-ended closing question, three main themes or processes emerged from the interviews. The three main themes that emerged were: (a) the use and strength of internal controls to reduce the opportunity for unethical and fraudulent decision making; (b) concentrated effort of the organization to focus on ethics with education; and (c) tone from the top, or demonstrative ethical leadership. Table 1 displays the results of the analysis conducted to find the three main themes. The question asked to solicit best practices is analyzed based on interview excerpts from which key themes emerged. The keywords used are italicized in the responses.

Table 1

Key Themes

Question	Interview excerpt	Key theme	Inductive/deductive
Which best practices do you believe had the most positive and lasting impact in ethical decision making?	One, general *training*, ethical training. So I think that *training* helps remind you and keep it top of mind. But, I think more importantly is the ongoing dialog and *kind of leading by example of working with your team*. And so when the revised 990 came out, back in early 2010, I thought it was important to have, be able to answer those questions honestly and have the *policy and procedures* in place to do that	Education of staff	Inductive
		Ethical leadership "tone from the top"	Inductive
		Internal Control	Inductive
	So for this organization, an area that hadn't been addressed, *was their spending* and expense reports and *allowable expenses*. So as a CPA … taken *annual ethic* course. I've attended many in the accounting realm, good for all staff to have one.	Internal control	Inductive
		Education for staff	Inductive
	…what I've tried to do, is sort of take notes some of the *internal control* and review process. And so, not that it wasn't tighten before, but the heavy review process in the accounts payable side	Internal Controls	Inductive

Table 1 continues

Question	Interview excerpt	Key theme	Inductive/deductive
Which best practices do you believe had the most positive and lasting impact in ethical decision making?	So, one of the first things I did [head finance employee] when I got here with general counsel was *talk with the financial staff about fiduciary responsibility and ethical decision making.*	Education of staff Internal Controls	Inductive Inductive
	So, someone sends something for payment and it doesn't feel right, … they will question it and they will, if they're, don't feel like they're on sure footing, they'll come to me	Ethical leadership "tone from the top" Internal Controls	Inductive
	I'll talk about my behavior for which I tried to have others model. *I believe the tone at the top is crucial to establishing and maintaining an ethical culture*. I act as a steward of the resources in my care and I expect all staff, …to act in the same manner. One other aspect is *separation of duties is also paramount*. Separation of duties tend to prevent or eliminate the opportunity for unethical behavior.	Education of staff	

	…*training* that we administer on an annual basis or sexual harassment training or safety and security training, *all of those have aspects of ethical decision making built into them*	

Table 2 provides the frequency of responses of the successfully implemented processes. Though one process was discussed in each of the interviews, it did not directly correlate to being ranked the number one successfully implemented process.

Table 2

Successfully Implemented Processes

Top implemented processes	# of participants discussing the process in their response	# of Participants ranking it as #1 successfully implemented process
Use and strength of internal controls as reduction of opportunity for unethical decisions (fraud)	5	2
Education of staff on ethical decision making (both formal and informal)	4	2
Ethical leadership “tone from the top”	3	1

Participants presented a variety of successful outcomes and ongoing monitoring activities to justify reasons for ranking a process as their top choice. The monitoring protocols include the ability to describe thorough governance activities on the company’s Form 990, Return of Organization Exempt from Income Tax. The 990 document includes a section for organizations to disclose a whistleblower policy and to describe the conflict of interest policies for the board of directors. Two organizations reported procedures expanding beyond the board of directors to include yearly conflict of interest disclosures for senior management as well. Choo and Goh (2015), shared the idea of considering corporate values and ethics in governance, and going beyond company requirements. One organization considered it a measure of success to have no tips on the fraud hotline.

Based on the data collected in the study, for younger organizations (under 20 years), measures of success were less outcome-based and more reliant on a leadership perception of change. Leadership of these organizations considered progress to be measured by employee behavior changes. One organization observed that accounting employees were asking more questions, especially concerning expenses and consultant hiring. One participant's response to what constitutes successful outcomes of the number one best practice was, "If they see things that don't feel right, they'll come and talk" (Participant D). This supports the review of the literature from Detert et al. (2008) that warned against employee disengagement, and argued that it is incumbent upon the shapers of workplace culture to encourage engagement. This view is further supported by Reis, Trulen, and Story (2016), who found that a culture which allows employees to feel they may behave authentically and in line with personal beliefs leads to more employee engagement and an environment of safety to behave in an authentic manner. In the above example, employee engagement was a measure of success.

Theme 1: Use and Strength of Internal Controls

All five participants during the interview stressed the importance of the use and strength of internal controls. The collective position was to institute strategies to reduce the opportunities for unethical decision making, which in accounting is often synonymous with fraud. The organization would then have a higher degree of ethical decision making by default, not necessarily by individual employee choice. Properly designed and adhered-to internal controls serve a two-fold purpose: reducing opportunity and leaving the policies and procedures surrounding the internal controls better positioned to catch fraud should it occur. Participant C has implemented such a control. "One other thing I implemented is a lock box system. So that, what's great about that is we get our funds after and it reduces the rift of any potential fraud." Sutherland and Cressey's (as cited in Verschoor, 2015a) fraud triangle theory consists of three components: motivation, opportunity, and rationalization. Criminologists Sutherland and Cressey believe these three components work in tangent to allow individuals to commit fraud in organizations. Motivation can come from a variety of sources including internal pressure by leadership to achieve certain financial goals. Opportunity comes about when internal controls do not support the necessary oversight and allow unchecked autonomy. Rationalization allows behaviors to continue, where the perpetrator feels justified in their actions. In an analysis of Bernard L. Madoff Investment Securities LLC's court case, Azim and Azam (2016) discussed how opportunity, which is the second component of the fraud triangle, demonstrates a lack of internal control. The authors found that minimal internal controls existed in the Madoff organization. Many family members were employed in key roles, and one manager remained the sole-decision maker and conducted the majority of the investment transactions.

Expenditure approval, segregation of duties, and decentralized decision making, which is a specific action under segregation of duties, are the main areas of focus on internal controls (see Table 3). Four participants specifically used the term “segregation of duties” to refer to a core part of affiliated organizational internal controls. Lack of segregation of duties and poor internal controls allow the opportunity for fraud to occur (Verschoor, 2015a), as also evidenced by Madoff’s Ponzi scheme. Though this theme was discussed in each interview and its importance to ethical decision making noted, only two participants thought it was that specific practice that made the most difference in the organization. Other participants referred to internal controls as “basics of ethical decision making,” and gave more weight to the other two themes as yielding more successful outcomes within their organizations.

The two participants who chose internal controls as the best practice yielding the most success disclosed how adherence to tighter internal controls was a culture change within the organization. “Mangers felt burdened and did not like the change initially, but grew to appreciate the results” (Participant B). As discussed previously in the conceptual framework, changing culture can be a major undertaking (Jacobs et al., 2013) and directly affect employee performance. Participants defined tighter controls as not only the establishment and implementation of policies on travel and expense, but the continued monitoring of consistent application of the policies.

As supported by Seo et al. (2012), communicating changes and the reasons for them help employees to embrace change. In accordance with the direction of this study of best practices, the communication of planned changes and the results of tighter controls led to greater fiscal stability of the organization, which reportedly influenced employee comfort level with the changes and support for future changes.

Table 3

Subthemes to Theme 1: Internal Controls

Internal controls subthemes	# of participants discussing the process in their response
Internal controls	5
Segregation of duties	4
Decentralized decision making	1

Theme 2: Education of staff on ethical decision making

The theme of employees' education was chosen by two participants as the number one best practice, yielding positive outcomes, and identified by four of the five participants as an important area of focus. As an aside, one participant stated that there were no education processes present in their organization, but has been influenced by ethical training required for their profession. CPAs are required a minimum of two hours a year of professional ethics courses (District of Columbia Board of Accountancy, 2016). Participant B reflected on the topics covered in the courses, and indicated the information learned from the required courses has influenced personal decision making at work. Education can be further delineated into sub themes, formal and informal education. Table 4 provides the responses regarding the use of education.

Table 4

Subthemes to Theme 2: Education of staff

Education themes	# of participants discussing the process in their response
Formal education:	
Annual testing	1
Formal training	4
CPE requirements	2
Informal/impromptu training (i.e. one-one discussions with staff and/or staff meetings)	2

Formal education is defined as training by subject matter experts or institutional based programs. One organization has the CFO and the general counsel give annual staff trainings that include scenario role playing to explain their fiduciary responsibilities of employees. Chan, Othman, and Jones (2011), support ethical training as a means for ensuring all participants are aware of different viewpoints, and understand the organization's ethical stance on topics. Another organization utilizes technology with online mandatory trainings on sexual harassment, the Health Insurance Portability and Accountability Act (HIPAA), and organizational-wide codes of ethics and policies.

Informal or impromptu education is defined in this context as one-on-one conversations and unplanned discussions. One organization's financial leader takes any and all opportunities to have, what is termed, teachable moments whether it is during a review of financial transactions with staff, answering procurement questions, or conducting performance appraisals. The positive outcomes of these informal conversations, include receipt of unqualified audit opinions and the organization has not been the subject of any types of fraud allegations.

The topic of keeping staff educated on ethics, sends a focused message to employees that an organization deems ethical decision making an important topic warranting specialized education. A focused message supports the conceptual framework of conscious organizational promotion of ethical decision making. Throughout the interviews, and even for those who found education the top best practice, having a set of ethic codes or the importance of them was only shared in two occasions. One organization has a yearly training on the codes, and another organization indicated employees are required to sign the codes upon hire. The lack of discussion on the importance of having a code of ethics in the interviews, and the constant theme of training, could further support a conclusion found in Kaptein's study (2014). Kaptein (2014, concluded that ethics codes are effective as one component of an ethical program that also includes, training, accountability, and auditing. Code of ethics alone is not sufficient for an organization that wants to deter fraud, a document must be kept relevant, through training and accountability.

Theme 3: Ethical Leadership "Tone From the Top"

The use of the term "tone from the top" has been the focus of several studies and research. The power in the tone from the top can be yielded in a positive manner, as outlined from the findings of this study. The converse is also true, where power can be yielded in a negative manner as is the case in Enron and Bernard L. Madoff Investment

Securities LLC (Azim & Azam, 2015) and many other fraud examples, presented, throughout the study.

Patelli and Pedrini (2015) suggested when tone from the top at the C-Suite level (specifically CEOs) is presented in a certain manner, it can be associated with and influence unethical accounting practices. Chief executive officers using certainty (authoritative leadership tone in communications), realism (deceptive communication by using hard to understand or complex language for the reader), and reverse commonality (neurotic leadership that demonstrates isolation) in communications can influence decision making. In response, staff could become more willing and obedient to making decisions that present financial information in a more aggressive or less conservative manner. This is an example of tone from the top being used in a negative manner. When a leader uses their influence to promote an aggressive reporting mentality, further confirming Campell and Gortiz (2014) who described leaders creating a tone from the top that implied “by any means necessary”, it allows for decisions that could be in direct conflict of ethical decision making. The Dodd-Frank act supports a change to the mindset of the financial leaders of an organization. The Dodd-Frank act gives the SEC the ability to prosecute, without having to prove willful knowledge. Negligence can be a factor as well, active engagement and passive leadership are both punishable offenses (Dodd-Frank Act, 2010).

The findings in this study are congruent with the third theme, of positive tone from the top in a culture with demonstrative ethical leadership as best practice. Three of the five participants believed it warranted discussion in the interview. However, only one organization, the largest in employee count, largest in annual revenues, and one of the mature organizations (over 20 years) found this to be the number one implemented best practice. “I think the top person having those [ethical] discussions with the next tier down, and those people having discussions with the next tier down, it’s a trickle-down effect, and it is a lead-by-example” (Participant A). Kaptein (2011a) agreed that managers who position themselves as positive role models, create greater trust in employees. One could argue because of the size, age, and the financial status of the organization, that the other two themes of strong internal controls and education may already have been developed and in place. The participant noted that employees perceives this tone to imply that the leadership really fosters an ethical culture.

Applications to Professional Practice

A multiple case study is relevant to understanding, a potential set of best practices for fostering ethical decision making in nonprofit organizations. The use of different types of not-for-profits helps to present a broader prospective than a review of a single organization. The participants came from one geographical location in the Washington, DC metropolitan area, however when asked, all of the participants believed that the success of the processes implemented where not unique to their organizations. The participants consider the successfully implemented processes presented during the interviews to be applicable outside of the not-for-profit industry and outside of the geographical location.

The review of the literature, presented to the reader a variety of alternatives to influence ethical decision making, from written codes of ethics, to training, to behavior punishment and behavior reward systems. The literature also offered the possibility that organizations were not in control of an employee's decision-making process (Suar & Khuntia, 2010). Researchers have proposed that ethical decision making was more intrinsic in the employee's upbringing and it was the goal of the organization to seek employees with morals and ethics to influence the organizational culture (Chan, Othman, and Jones, 2011).

The findings of this study further narrow down the field of options, with the emergence of three successful areas organizations should focus, internal controls, education of staff, and leaders modeling behaviors that exemplify ethical decision making. Internal controls were the most discussed theme with every participant, expressing the value of deterring the opportunities for fraud. To ensure that established policies and procedures, specifically on expenditures, were consistently applied and followed by staff was a reoccurring point. Another was the importance of frequent staff education, both formally to express the importance to the organization and informally to keep ethical decision making at the top of the employees' minds.

It is the responsibility of leaders of the organization to model ethical decision making. Participant E summarized "as the top financial leader, I'm responsible for the ethical culture so I demonstrate that in my every thought, word, and deed so others can model their behavior after it." Another participant expressed that modeling behavior includes zero tolerance for willful breaches in ethics, which in their organization is met with immediate termination (Participant A). Persons (2009) agreed that unethical conduct should be punished regardless of legality. The study's findings further refine the knowledge from the perspective of individuals closest to fraud in organizations: accounting and finance professionals. In understanding that organizations have a finite amount of resources and time to devote to ethical decision making, the findings offer options for how best to allocate those resources for successful outcomes.

Implications for Social Change

The findings of the study, if implemented with the assumption of yielding similar successes, will serve to foster ethical decision making in organizations. The opening statement from a participant when asked about practices to foster ethical culture was, “I act as a steward of the resources in my care and I expect all staff to do the same” (Participant E). The idea of stewardship is one of the cornerstones of corporate social responsibility (Waters et al., 2013). Corporate social responsibility of organizations is a requirement to be a positive contributing member of the society, in which the organization resides.

The creation of shared value for the organization, emphasizes the connections between societal and economic progress (Carroll, 2015). When organizations behave ethically as part of their responsibility in being good corporate citizens, it advances the mission of society. The best practices identified in this study could be used by organization to reduce the opportunities for fraud within their organizations.

Even with preventative measures, fraud may still occur, and continues to be a problem, the SEC (2016) reported for fiscal year end 2016, 868 enforcement cases involving financial misconduct, this is an increase of 7.5% from 807 reported in 2015. The practices outlined in this study, also reflect on safely reporting wrongdoing, through established whistleblowing policies as part of good governance. The importance of whistleblowing to fraud detection and reductions is supported by the SEC. The SEC (2016) also reported the whistleblower program paid out 57 million dollars to 13 key whistleblowers in 2016, an all-time high in payouts. Participants also stressed the importance of education and asking questions, which can lead to perpetrators reconsidering criminal behaviors.

Asking questions and holding one another accountable is the basis of the concept entitled ethics of care in organizations. Ethics of care is based on employees seeing themselves as collective part of the organization and not as an individual (Rodgers, Soderbom, & Guiral, 2015). Subscribing to ethics of care in an organization, are a microcosm of humans' place in society, where members work together for the good of the collective. According to the Bureau of Prisons (2015) in 2014 the average cost of housing one criminal in federal prison is $30,619.85, if the number of criminals can be reduced, the associated costs can be eliminated. The effort by organizations to reduce the opportunity for fraud has positive financial implications for society, as well as immeasurable effects on the moral fabric.

Recommendations for Action

The purpose of the study was to explore successfully implemented processes for fostering ethical decision making in not-for-profit organizations. The data were gathered from the lived experiences of accounting and finance professionals in the not-for-profit industry of the Washington, DC metropolitan area. The goal was to provide the reader with actionable areas to focus their attention to possibly achieve the same success.

Success was measured in a variety of ways by the participants. All participants believe that the organizations which they help to lead behave ethically, and review of the corresponding external reporting forms (990s) supported their claims. The findings and conclusions can provide to organizational leaders, areas for review, improvement, or provide confirmation to the leader, if they are already focusing on the areas outlined. The three areas outlined were focusing on internal controls, education, and tone from the top by the leaders.

Study participants believe the best practices identified are applicable beyond their organization, and could be beneficial in any other type of organization. The idea of focusing on internal controls is not a new concept. The Sarbanes Oxley Act of 2002, specifically Section 404, which is legally applicable to public companies (and some private), mandates that the effectiveness of an organization's internal controls be attested to by an independent auditing firm on an annual basis (Li, Raman, Sun, & Wu, 2015). Though not-for-profit companies may not be legally bound to the regulations of SOX, the IRS 990 filing and state regulations have adopted many of the same governance requirements and disclosure requirements (Desai & Yetman, 2015). Many external stakeholders view the governance policies and internal controls as benchmarks to be measured and compared in business regardless of organization type.

Education on ethics is a requirement for all three certifying areas encompassing Washington, DC metropolitan area, in which CPAs are required a minimum of two hours a year of professional ethics courses (District of Columbia Board of Accountancy, 2016). While this fact may not extend to all staff within organizations, the financial leaders of the organization receive formal training and are required to stay current on ethical dilemmas and topics. Four of the five participants found value in their individual required education and in providing education to staff.

Tone from the top can be viewed as the foundation of the other two themes, as the leadership of an organization helps to set the tone for what is expected and what is tolerated. Stephens, Vance, and Pettegrew (2012) wrote that transparency in action by leadership, must align with stated ethics. The converse was true of Enron, in which leaders chose to not behave in accordance with the organization's stated core values (Cantach, 2012), leading to bankruptcy and criminal prosecutions. Later research by Gatling, Shum, Book and Bai (2017), supported that relational transparency by leaders leads to less deviance (unethical) behaviors by employees, and increases their trust and engagement. If leadership does not offer the educational opportunities to staff and ensure that monitoring of internal controls, to which they are required to review, (Li, Raman, Sun, & Wu, 2015) none of the initiatives outlined can be effectively implemented.

The findings of this study can be disseminated to future readers in the form of quick reads for leaders. The use of social media in a private knowledge base sharing section of applicable groups, e.g. LinkedIn, has proven to be a successful, inexpensive and quick dissemination medium of information (Ngai, Moon, Lam, Chin, & Tao, 2015). The findings can also be used as empirical data to support and offer validity to the need for educational training or webinars on the topic of ethical decision making.

Recommendations for Further Research

The purpose of the study was to collect best practices in ethical decision making, from the accounting and finance professional point of view. The population sample was limited to the perspective of five participants, employed in not-for-profit sector of the Washington, DC metropolitan area. Though the participants believed their practices are applicable to all types of organizations, the findings in this study remain isolated to that specific population.

Future research could take a different population and explore the same research question from the for-profit view, keeping the same geographical location, as for-profits have additional external stakeholders than that of not-for-profits. Expansion into not-for-profit organizations in other geographical locations, could help to broaden the body of knowledge for this specific organization type.

Further study could entail a deeper look at one theme or best practice. For example, if education were the topic of expansion, the findings could be useful to university curricula developers or other external training programs. Effective internal control was the top theme identified. Future research on which specific internal controls influence ethical decision making could provide more specificity to organizations on what controls to maintain, enhance or develop. An implication for social change may be to explore if one of the themes can be further developed into actionable steps, directly linked to the reduction of fraud offenses thereby reducing the use and strain on the legal system. As evidenced by companies that have gone bankrupt due to unethical practices, such as Lehman Brothers, adds to unemployment rates. While I do not assert that all ethical organizations stay in business or remain profitable; unethical business practices certainly increase the probability those organizations will suffer financial losses or complete closure.

Reflections

At the beginning of the doctoral journey, I assumed it would be similar to previous collegiate experiences; I enjoy learning and taking classes, however I could not have been more wrong. The discipline, rigor, determination, grit, time, and money it takes to persevere to the end has been unmatched by any experience in my life. I had to change methodologies, change committee chairs, I lost time, references and patience. I truly wondered at times if I would ever finish. Retrospectively, doctoral research specifically the doctoral study portion requires more of a time investment than attending school part-time. I would highly suggest a sabbatical or becoming a part-time worker if one can afford it.

The doctoral study process has taught me the importance of defending my opinions and ideas with other research studies and scholarly material. Research is not always fast; one may read many articles to find the needed article to support an opinion or idea. Hours of reading may result in only one or two sentences in the study. There is a large amount of data available and there is no way to read or expose yourself to all of the literature, which left me wondering if I had missed a key piece of data or one more relevant research study. In writing the data results and supporting the conclusions with material from the literature review as well as new literature, I found that many researchers had updated their own research and study findings, research continuously evolves.

The data collection process itself was actually the least intimidating and worth the wait, as I needed a victory in this process. The results of the data confirmed existing practices and no new themes or ideas emerged. It was refreshing to see what practitioners believe works in the field are not cost intensive to implement, or a new concept to learn, but tone at the top and communication is all that it takes – the challenge is to consistently practice the skill. Sometimes the original recipe is always the best and trying to look for new concepts or expensive policies and practices is not what is required. Continue to practice some basic traits that many of us were taught as children, communication is key.

Conclusion

In May, 2015, JP Morgan Chase, UBS, Barclays, and the Royal Bank of Scotland, paid $5.6 billion in antitrust violation penalties (Verschoor, 2015b). Unethical decision making continues to be a business problem and a societal problem in the US. The findings of this doctoral study bring to light that there seems to be no new theme or practice to implement as a way to foster ethical decision making. The themes served to reiterate and further undergird prior research in the field and existing legislation. The tenets of the conceptual framework in addressing the importance of ethical leadership, and deliberate organizational initiatives to foster ethical decision making were addressed in the findings. Three themes were identified by accounting and finance professionals, the use and strength of internal controls, the education of staff, and the tone from the top are key elements to fostering ethical decision making in Washington, DC not-for-profit organizations.

Organizations should focus efforts and resources on the fundamentals of internal controls. Policies and procedures must support internal controls, but the key is consistent administration of the policies. External motivators to organizations to signify the importance of internal controls include laws requiring the CEO and CFO must review and approve financial statements. Additional requirements include independent attestation of the administration of these controls must be obtained (Li, Raman, Sun, & Wu, 2015).

The education of staff, was another theme with education comes empowerment and engagement by staff (Caldwell, 2011). Informal education through frequent communication with staff, in an environment without fear of retribution, is a key contributor of keeping ethics top of mind. Formal training and education sends a message to the employee of the importance of a topic and demonstrates a deliberate effort by the organization.

Tone from the top sets the pace for all that occurs within an organization, power can be yielded in a positive or negative manner. Ethical leadership, does matter and needs to be demonstrated in word and deed (Mayer et al., 2012). Good governance internally and externally, fairness towards and among staff, and being good stewards of that which has been entrusted to you (Waters et al., 2013).

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Appendix A: Semistructured Interview Questions

Organization Background Questions

In what state or states is your organization located?

If in multiple locations, where is the headquarters?

How many employees are in the organization?

What are your organization’s annual earnings?

Interview Questions

1. What behavior or process have you implemented or observed to promote ethical decision making by the accounting managers?
2. Which best practices do you believe had the most positive and lasting impact in ethical decision making?
3. What were the successful outcomes of the particular best practice you chose?
4. Why do you think this practice was successful?
    a. How is success specifically attributed to a unique factor(s) within your organization?
    b. How do you believe this practice could be duplicated in other organizations?
5. What other information do you see pertinent that has not been discussed in this interview?

Appendix B: Stages of the Qualitative Analysis Guide of Leuven