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Employees Expectation from Leaders' Ethics in Decision Making

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Shirley McKinney-Easter

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Walden University
2019

Abstract

Employees Expectation from Leaders' Ethics in Decision Making

by

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MBA, University of Phoenix, 2007

BS, University of Phoenix, 2006

Proposal Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Management

Walden University

February 2019

Abstract

The presence of unethical behavior continues to plague the global business community, however, and its impact in the finance industry is widely thought to be having an even more devastating impact than ever before. Scholarly literature provides little understanding of what drives ethical decision making, or the processes involved and a little evidence that ethical standards have been developed as part of leadership decision making training in finance. The purpose of this qualitative single case study was to explore the drivers and processes in the development of training that supports ethical choices that leaders make in their decision-making role within the finance industry, as well as to understand what effects those decisions have on followers and on organizational culture. The research question examined the processes and training involved in ethical decision making in the field of finance. Rawls' justice as fairness theory provided the theoretical framework. The data were collected interviewing purposefully selected   7 directors and managers in the financial industry. The data were analyzed using a constant comparative approach and the development of vignettes based on Stake. The results showed that leaders were not able to make sound ethical decisions and the need for ethical standards. When these standards and values are compromised, leadership behaviors can affect organizational culture, as they tend to decrease commitment, performance and motivation of employees, while increasing absenteeism and turnover, thus adversely affecting company operations and incurring costs. The study results can have implications for social change through developing higher standards in ethics and adequate morale training.

Employees Expectation from Leaders' Ethics in Decision Making

by

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Dedication

I would like to dedicate my Thesis to my beloved parents Erma Jean Elam Mckinney and Odis Mckinney for surrounding me with affection and love and a dedicated partnership for success in my life.

I also would like to thank my daughter Dr. Charlesa A. Easter-Pierce and friend Ray Stubblefield who provided me with encouragement, special assistance, and inspiration throughout my academic career.

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"I am forever grateful to all those at whatever organization and to everyone else I did not mention but contributed in some fashion to the successful completion of this dissertation."

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Chapter 1: Introduction to the Study

Ethics in decision making by leadership impacts employees by facilitating processes that enable them to achieve their objectives (Avey et al., 2011; Kim & Brymer, 2011; Walumbwa et al., 2011). During the past few decades, the ethics of leadership has had a direct effect on organizations' employees (Hollingworth & Valentine, 2015). The presumption in practice is that ethics programs (such as trainings and codes of conduct, positive leadership, reinforcement, and other ethical approaches) will contribute to a company's values and engagement in ethical pursuits (Craft, 2013).

The presence of unethical behavior continues to be a problem in the global business community and its impact in the finance industry is widely thought to have a more devastating impact than ever before. Numerous companies have faced investigations, fines, or executives' imprisonment in the past few years. In the United States, for example, SAC Capital agreed to pay securities regulators $602 million for improper actions by former employees (Lattman, 2013). One of the most publicized instances of unethical behavior involved J. P. Morgan Chase and its agreement to a $13 billion settlement with the U.S. Justice Department for numerous issues related to the company's residential mortgage-backed securities operations (Barrett & Fitzpatrick, 2013). Enron, Arthur Andersen, and WorldCom are among many businesses in developed countries where leadership failed ethically for several reasons. The general problem is that there is little understanding of what drives ethical decision making or the processes involved. The specific problem is that there is little evidence that ethical standards have been made as part of leadership decision making training in the

Weber (2015) stressed that it is important for a study to show how to develop educational training for ethics in decision making for leaders and employees. In this study, I demonstrated the effect educational training for ethics in decision making have on employees and organizational culture. The potential social implications of the study may be that leaders will have a better understanding of implementation of resource planning strategies that may be used in any business environment. According to Weber (2015), whether a board member, senior executive, manage, blue collar worker, or clerical administrative staff, the employee represents the organization and acts on behalf of the organization

Background of the Study

Currently, there is little evidence to suggest that ethics in decision making of employees is improving (Gino & Ariely, 2012). For example, research has shown that participants' tendencies and unethical intentions have been shown to predict actual behavior relevant to the measured intention. In this study, I addressed the gap in discipline where improvements are not being made. I sought to understand the interactions that influence decision making in the leadership role, the valuable implications for helping leaders make better decisions, and avoid ethical failures. This study on ethics in decision making by leaders is needed to raise awareness and to explore societal mores.

The presumption in practice is that ethics programs i.e., training and codes of conduct, positive leadership, reinforcement, and other ethical approaches contribute to an ability to appropriately recognize, evaluate, and act on ethical issues (Craft, 2013). Craft

(2013) conducted a detailed review of empirical research on descriptive ethical decision-making literature to resolve and place moral concerns ahead of other concerns. His findings revealed several code-of-ethics programs in categories such as intent, judgement and behavior. When standards and values are compromised, Craft found, these leadership behaviors can affect organizational culture in numerous ways: they can decrease employee commitment, performance, and employee motivation, and can increase employee absenteeism and turnover.

More than half of global companies define leaders not by their positions on the organization chart, but by their influence and performance. AMA Enterprise, where the author worked, partnered with Institute for Corporate Productivity and Training magazine to evaluate a study of 1,174 senior level business, human resource and management professionals from 37 industry sectors in 40 countries. This survey was conducted by AMA Enterprise in January of 2013. The largest proportion of participants, nearly four in 10, said their definition of a leader is anyone whose role allows him or her to influence a group, regardless of direct reporting relationships. For another 14 %, a leader is anyone, whether they manage others or not, who is a top performer in their specific role. Furthermore, 53% of responders considered people to be leaders not according their authority, but their impact. While the industry has experienced these changes, many leaders have not. To continue to survive in this industry, leaders must modernize their business practices. The practice of ethics in decision making by leaderships could potentially play a pivotal role to enable sustainable success.

Rawls's (1971, 2001) justice as fairness theory will be utilized as the research framework for the current study. The justice as fairness theory is based on the premise that giving each person what he or she deserves, or in more traditional terms, giving each person his or her due. justice as fairness theory is concerned with actions, processes, and consequences that are morally right, honorable, and equitable (Josephson Institute, 2010). The justice as fairness theory can be used to establish moral standards for decisions that affect others and examines justice and equity in the context of broader social issues, and institutional obligations to individuals.

According to Goldman and Cropanzano (2014), the stability of society, or any group for that matter, depends on the extent to which the members of that society feel that they are being treated unjustly. The strength of society's members (or any group within society) depends on the extent to which the members of that society feel that they are being treated justly. For example, taking credit for another's work, shifting blame, inequitable allocation of workload, and promotions of less competent for political reasons.

The U.S. federal government's 2008 bailout of American International Group (AIG) was a question of decision-making in leadership and moral ethics. The main concern was where it states that ethics of the government assuming 79.9 % of shareholder equity as compensation for providing AIG with an $85 billion 2-year loan. The second concern was about the government's decision to have AIG pay its investment bank counterparties 100 cents on the dollar, for credit default swap agreements the banks held with AIG's financial products division (hereafter, SIGTARP 2009); (a) was decried in the

popular press to see (Krugman 2009; Jenkins 2013; Taibbi 2013); and (b) was found to be misguided, and served no legitimate purpose by a federal judge (Wheeler, 2015). The AIG bailout was the most money ever expended by the U.S. government to save a private company.

According to Wesley, Basran, Hayward, and Harris (2011) there are other cases of unethical practices in developing countries. For example, Nigeria, one of the developing countries in sub-Sahara Africa, has observed increases in the rate of corporate failures. There were reported cases of corporate failure in Nigeria that were attributed to unethical practices of corporate leadership. The Nigerian banking sub-sector was at the brink of collapse in 1997; 26 commercial banks failed due to financial irregularities 11)? In 2006, Cadbury Nigeria Public limited company (Plc), one of the leading food and beverages firms, was affected by financial scandal (Wesley et al. 2011). In August 2011, three Nigerian banks, Afribank Plc, Spring Bank Plc, and Bank PHB failed due to financial irregularities of their corporate leaderships. These banks were among the eight banks placed under Central Bank of Nigeria (CNB) management in August of 2009 following the clean-up of the banking industry.

There are many ethical dilemmas faced by leaders in the financial industry than in the history of banking. Leaders' ethics in decision making, training, code of conduct, improper actions, influences have compromised standards and values in the finance industry (Avey et al., 2011; Craft, 2013; Hollingworth & Valentine, 2015). There have been numerous companies that have faced investigations, fines, or executives' imprisonment in the past few years nationally and globally (Barrett & Fitzpatrick;

Lattman, 2013; Wesley et al., 2011). Several components of ethics in decision making by leadership have been utilized by researchers to form the problem statement, purpose of the study, research questions, conceptual framework, nature of study, and significance of the study.

This study is important to ethics in financial leadership and training because data from this study may contribute to new knowledge/insights and possible financial savings to leaders within the finance industry. Schein (1992) believed the leaders of successful organizations "know that their own visible behavior has great value for communicating assumptions and values to other members…" (p.240). To further comprehend the ethical dimensions of decision-making, a review of leadership is necessary. A single, definitive definition of leadership is e erroneous; literature abounds with varying, yet similar, concepts of leadership (Yukl, 2002).

Problem Statement

In recent decades, there has been increasing debate across scientific disciplines, the business community, and the finance industry concerning ethics. There is little understanding of how ethics in decision making drives the processes of behavior across scientific disciplines and the business community in the finance industry.

According to Aquinis and Glavas (2012), when standards and values are compromised, this could affect organizational culture, decrease commitment, increase absenteeism, decrease performance, increase turnover, and decrease motivation of employees. Research is lacking that could assist in creating a set of standards for teaching ethics. Even in a classroom setting it is important to understand the drivers of ethical

decision making in business settings and what drives the processes such as actions of leaders, promoting good conduct, moral credibility, fostering an ethical culture, steering behavior, resolving in ethical leadership, ethical issues, and practice adopting good behavior. The specific problem was that there is little evidence that ethical standards have been made part of leadership decision-making training in finance (Bazerman, 2013; Bazerman & Tenbrunsel, 2011a; Bazerman & Tenbrunsel, 2011b).

Employees look to leaders for direction to facilitate the processes that enable them to achieve their objectives (Avey et al., 2011; Kim & Brymer, 2011; Walumbwa et al., 2011). Employees also emulate the behaviors of leaders, thus taking their lead when faced with ethical issues. The action of leaders is important in promoting good conduct and fostering an ethical culture when faced with ethical issues. Due to the close relationship between leaders' and followers' attitudes toward morals and ethics, leadership has emerged as an important topic in both research and practice. The evidence and research results of leaders promoting good conduct and fostering an ethical culture may have a significant effect on an organization's performance. Traits and attitudes of leaders have a direct and profound effect on their subordinates who are in leadership' view of their role and the organization. This influence has affected their integrity when faced with moral and ethical dilemmas (Hollingworth & Valentine, 2015). There was a prevalent view that ethics programs including training and codes, positive leadership, reinforcement, and other ethical approaches contributed to a company's values and ethical pursuits.

According to Craft (2013) showed how positive organizational characteristics such as training and codes of conduct may enhance an individual's ability to appropriately recognize, evaluate, and act on ethical issues. There was a prevalent view that ethics programs like training and codes of conduct such as positive leadership, reinforcement, and other ethical approaches, contributed to a company's values and engagement in ethical pursuits.   According to Aquinas and Glavas (2012) confirmed by a recent review of 588 journal articles and 102 books. The review revealed individual-level measurement of how organizational practices and polices impacted employees' attitude was still needed. Aquinas and Glavas (2012) and Kim and Brymer (2011) Walumbwa et al. (2011) have shown that there were insufficient scientific support for evidence-based practice, the importance of ethics and commitment in leadership roles were being increasingly recognized in the corporate world in U. S. banking and finance sectors.

Unfortunately, there is little or no research that could assist in creating a set of standards for teaching ethics. There is little or no research on potential mechanisms through which ethical leadership influences effective performance (Kim & Brymer, 2011). It is important to understand the drivers of ethical decision-making in business settings and to determine what drives those processes is a gap in the extant knowledge that must be addressed.

Processes like goals, increases in demand, incentive systems, and cognitive biases all conspire to negatively skew behavior and obscure that behavior from view. It is now commonly believed that employees will bend or break ethics rules because leaders in

charge are blind to unethical behavior and may even unknowingly encourage it (Bazerman & Tenbrunsel, 2011b; Bligh & Pelletier, 2008).

Various authors like (Ofori &Toor, 2009; Walumbwa et al. 2011) believed that e ethical decision making of those in leadership positions plays a mediating role in the relationship between employee outcomes and organizational culture. Despite the surge in volume of the discourse on ethics, the discussion of ethics in organizational studies is mainly about executive leadership and most performance results, and behavior. Most studies on ethics in leadership is very broad (Ofori & Toor, 2009; Walumbwa et al. 2011).

According to Weber (2015), reoccurring instances of unethical employee behavior raise the question of the effectiveness of organizations' employee ethics training programs among U.S.-based global organizations. According to Warren, Gaspar, & Lauer, 2014) The members of Ethics and Compliance Officer Association were asked to describe various elements of their organizations' ethics training programs. The investigation and assessment of corporate ethics training by Ethics and Compliance Officer Association had pointed to the need for greater attention focusing on expanding ethics training up, down, and outside of the organization. The Ethics Resource Center reported that nearly half (45%) of U.S. employees observed misconduct at work in the past year (Ethics Resource Center, 2011).

The general problem of research is that there is little understanding of how ethical influence and decision-making drive the processes of behavior across scientific disciplines and the business community (Bazerman, 2013; Bazerman & Tenbrunsel,

2011b; Bazerman & Tenbrunsel, 2011a). The specific problem is that there is little evidence that ethical standards have been made part of leadership decision-making training in finance.

Purpose of the Study

The purpose of this qualitative single case study was to explore the drivers and processes involved in the development of training that supports ethical choices that leaders make in their decision-making activities within the finance industry. In this qualitative case study, I explored what effects those activities have on employees and organizational culture. The data from this study may contribute new knowledge and insights, and possible financial savings. to leaders within the finance industry. Researchers focus on social-change may impact and increase our understanding, awareness, and civic participation of ethics in leaders' decision making and how ethics affects followers, organizational culture, and communities. Researchers aim of results is to assess the effects that ethics practices, when adopted by leaders, have on their followers and the overall organizational culture. At a broader level, the results and recommendations that emerge from this work may initiate social change that may take place by increasing the understanding, awareness, and civic participation of ethics in the decision-making processes those in leadership positions undergo. Researchers have shown most importantly, using the study findings, may be elucidated how organizational ethics impact followers, organizational culture, and communities.

Kahneman showed (2013) how to make correct choices when faced with alternatives that would have ethical implications. This is particularly important in

situations in which there is no clear right or wrong answer. Those involved must use moral and ethical codes of conduct to make the most optimal choice, not just from their perspective but also from those of others that may be affected by the decision. In this work, this phenomenon is examined using three perspectives, the ethics of obedience, the ethics of care, and the ethics of reason. Unfortunately, research that could assist in creating a set of standards for teaching ethics, either as a part of corporate education and training or in classroom settings, is presently lacking (Walumbwa et al., 2011).

Owing to the nature of the research problem, it is essential that researcher assess it from several perspectives, considering views of those that may have differing positions and beliefs. The nature of the research problem is the essence of ethical decision making, as it necessitates evaluation of outcomes, not just in terms of measurable results, but also implications they would have on the feelings and perceptions of others. Kahnerman (2013) have shown the three perspectives as intellect, emotion, and emotional intelligence. Social dimensions are an integral aspect of ethical decision making, especially in corporate settings, where actions can have implications not just for employees and stakeholders but a much broader community.

Steare (2013) indicated that *ethical decision making* may be defined as the act of helping people make difficult choices when faced with ethical dilemmas, situations where there is no clear right or wrong answer, by examining three perspectives: the ethic of obedience, the ethic of care, and the ethic of reason. An individual is asked by leadership to adopt another person's point of view to determine if he or she would have had a different opinion to that which was originally drawn.

The three perspectives create an environment of both intellectual and emotional intelligence. Another key ingredient for ethical decision making in the social dimension is that, when confronted with difficult options, human beings tend to make better decisions when they work things through with others who can support the three-perspective process.

Research Questions

The overarching research question guiding this study is: how have ethical standards that have been made as part of leadership decision-making training in the finance industry affect the organizational culture and employees' attitudes and behaviors? It is accompanied by the following six Subquestions that help delved into this this issue deeply:

(SQ1): What are the processes that need to be understood to provide better training aimed at supporting greater ethical behavior in finance?

(SQ2): What are the driving forces that need to be understood to provide better training aimed at supporting greater ethical behavior decision making?

 (SQ3): How are ethical processes used?

(SQ4): What training exists to support ethical decision making?

(SQ5): What material attributes are vital components for leaders and employees to meet their proposed performance objects?

(SQ6): How can ethics in decision making by leaders in the workplace benefit employees?

Conceptual Framework

In this study, I used Rawls's (1971, 2001) justice as fairness theory as research framework. The underlying concept theory is based on the premise that giving each person what he or she deserves would result in the overall sense of justice and fairness, leading those involved to comply with established norms. Rawls (1971) Rawls and Kelly (2001) asserted to giving each person what he or she deserves. The stability of a society, or any group, depends on the extent to which the members of that society feeling that they are being treated justly. When some of the society's members come to feel that they are subject to unequal treatment, the foundations are laid for social unrest, disturbances, and strife. The workplace is where employees tend to feel injustices most acutely, because individuals spend considerable hours at work, and their professional identity is an important part of their perception by others (Goldman & Cropanzano, 2014; Eisenbeiss & Van Knippenberg).

Dealing with unfairness can be a challenge at times, but when unfairness gradually shifts to the workplace it can impact employees. Like taking credit for another's work, shifting blame, inequitable allocation of workload, and promotions of less competent for political reasons. Nish (2005) have shown fairness as justice theory as concerned with actions, processes, and consequences that are morally right honorable, and equitable. The conceptual framework fairness as uprightness establishes moral standards for decisions that affect others. Researchers have shown the conceptual framework fairness could examine justice and equity in the context of broader social issues.

Researcher's study was qualitative in nature and in the form of a single case study, conducted within a bounded system of inquiry. Bennett et al. (2012) and Mills, Durepos, and Wiebe (2010) have shown approach was deemed suitable for investigating the effectiveness of using evaluations and descriptive accounts of online simulations to meet proposed objectives. The comprehensive bounded system strategy was used by researchers to analyze data through the description of the case and the emergent themes, whereby cross-case themes helped to cross-validate the findings of Bennett et al. (2012) and Mills, Durepos, and Wiebe, (2010). Researchers adopting this strategy relied on multiple data sources, such as interviews, observations, documents, and artifacts, as this assisted in data triangulation and increased study validity. The qualitative analysis of the gathered data was subsequently used in the discussion pertaining to the study's research questions. Researcher's strategy was ideal for meeting the objectives of the study. The strategy permitted an analysis of one or more cases, while allowing a comprehensive perspective of the phenomenon of interest to emerge. The process was essential, given that ability to appreciate alternative points of view was the essence of ethical conduct.

Researcher described the case and its context to help identify the issues, which ill assisted in making assertions and reaching conclusions (Stake, 1995). According to Yin (2003) the case study methods would be used because researchers deliberately wanted to cover contextual conditions believing that they might be highly pertinent to the phenomenon of study. Researcher strategy was ideal for the investigation, as its implementation may take significantly less time than required for adopting a sequential model. In addition, data triangulation may have helped enhance the trustworthiness

researchers have shown study, as any evidence that have emerged from analysis of a data

set maybe be verified by examining other sources of pertinent information (Bennett et al.,

2012 and Mills et al., 2010). The case study approach was popular among social

scientists because it allowed an in-depth exploration of the phenomenon of interest, while

benefitting from the availability of multiple sources of information required for a broader

perspective. Owing to these and many other advantages, it was widely used in

psychology Freud, (1909a), medicine (case analysis of a problem), law (case law), and

political science (case reports). In sum, case study research has a long-distinguished

history and value.

The methodology has helped address the how, when, where, and who questions

that this study has sought to answer. The goal was to answer the research questions

guiding the study, as well as provide evidence in support of the conclusions. Those

answers were constituted the way in which the study addressed the underlying problem.

In sum, the methodology adopted have assisted researched in deriving study results,

which answered research questions and developed the evidence necessary to permit the

conclusions.

<div align="center">**Definitions**</div>

Ethics: moral principles and standards that govern individual behavior, aligning it

with the group norms and expectations. Review of pertinent literature revealed that most

extant studies conducted in the field of ethics in leadership have approached this

concept from to the perspective of intent, judgment, or behavior.

Ethics of leadership: direction to facilitate processes that enable employees and organizations to achieve their objectives, behaviors and attitudes toward morals and ethics, role, and ability to appropriately recognize, evaluate, and act on ethical issues (Avey et al., 2011; Kim & Brymer, 2011; Walumbwa et al., 2011).

Ethics programs: training and codes of conduct, positive leadership, reinforcement, and other ethical approaches that contribute to a company's values and engagement in ethical pursuits. Craft (2013) indicated that these positive organizational characteristics enhance an individual's ability to appropriately recognize, evaluate, and act on ethical issues.

Drivers of ethical decision making in a business domain: goals, increases in demand, and incentive systems can create cognitive biases that negatively skew behavior and obscure the ethical implications of individual actions from view. The premise has led to the prevalent view that employees bend or break ethics rules because those in charge are blind to unethical behavior and may even unknowingly encourage it (Bazerman & Tenbrunsel, 2011b; Bligh & Pelletier, 2008).

Ethical decision making of those in leadership positions: plays a mediating role in the relationship between employee outcomes and organizational culture, application of which aims at changing employees' attitudes, performance results, and behavior (Walumbwa et al.; Ofori & Toor, 2009).

Assumptions

The aspects of the study that are believed but cannot be demonstrated to be true are the process of research; the use of inductive logic, studies of the topic within its

context, and the use of an emerging design. Researchers have worked with details before generalizations, described in detail the contextual framework of the study, and changed questions in the middle of the study to reflect the type of questions best needed to understand the research problem. The procedures of qualitative research, or its methodology, are characterized as inductive, emerging, and shaped by researcher's experience in collecting and analyzing the data. (Denzin & Lincoln, 2011).

It was important researcher to convince readers of the potential impact of study. I must communicate these possibilities with a sense of enthusiasm and confidence, but without exaggerating the merits of what the research could have accomplished. I assumed that the participants would tell the truth. I assumed that participants understood and have the exercise to answer the questions fully. That is why it is so important to explicate the reasons why the assumptions were necessary in the context of the study.

Scope and Delimitations

According to Simon and Goes (2013) delimitations are restrictions/bounds that researchers have imposed prior to the inception of study to shorten the scope of the study. Researcher have shown that the study might be delimited to financial institutions or to survey managers. My scope included financial institutions that may have encountered leadership problems and may have benefited from assistance of the development of educational training for leaders about ethics in decision making. Moreover, the study has focused on ethics in decision-making and training (both leaders and employees). For most organizations' ethics in decision-making in leadership positions and training are

significant. Without the focus on ethics organizations may miss out on opportunities to reinforce the responsibility for their internal and external environment (Wiersma, 2000).

I have excluded what is not directly relevant; too problematic; I have not used words like proven or disproven; and what is not feasible. Validity and reliability is extremely hard to replicate since my qualitative research occurred in a natural sitting, the study may have accessed only certain individuals in an organization, certain documents, and certain data. Since my case study involved behavior of one person, group, or organization we may have had causal inferences from case studies, because we could not rule out alternative explanations. It was always unclear about the generality of the findings of a case. The behavior of this unit of analysis may or may not have reflected the behavior of similar entities; case studies may have been suggestive of what might have been found in similar organizations, but additional research would have been needed to verify whether findings from one study may have generalized elsewhere (Wiersma, 2000). The scope is not limited to a certain region. The sample size is limited only if there was saturation of interviews of the participants.

It was posited that the ethical decision making of those in leadership positions played a mediating role in the relationship between employee outcomes and organizational culture (Walumbwa et al.; Ofori & Toor, 2009). Researcher views, while lacking support or empirical data were underpinned by theory of ethical leadership, application of which aimed at changing employees' attitudes, performance results, and behavior. While various positions have emerged, there was evidence lack consensus on what drives ethical decision making and the processes involved (Bazerman, 2013;

Bazerman and Tenbrunsel, 2011a). Researcher have shown, there was little evidence that

ethical standards were an integral aspect of leadership decision-making training currently

in place in the finance industry. The importance of the current study lied in its potential to

assist the development of educational training for leaders like ethics in decision making.

The study was also expected to have demonstrated the effect of leadership practices on

employees and organizational culture.

Leaders may use the study findings when developing and implementing strategies

that could be used in any business environment. Owing to the broad value and universal

meaning of ethics, the findings and recommendations stemming from this work may be

applicable to variety of business operations, from startups to organizations looking to

improve their ethical decision-making processes and engage their employees in these

initiatives. Rawls's justice as fairness theory (Rawls, 1971; Rawls and Kelly, 2001)

would serve as the research framework for the study. The underlying concept of this

theory was based on the premise that giving each person what he or she deserved would

result in an overall sense of justice and fairness, thus leading those who were involved to

comply with established norms. The stability of society (or any group within society)

depends on the extent to which the members come to feel that they are being treated

justly.

Limitations

Limitations were matters not within researcher's control and conditions that

restricted the scope of the study or may have affected the outcome. An example of

limitation is when selected participants may not answered questions truthfully or

financial institution may only have allowed the researcher to collect data during certain time of the year, or not at all. Research can be time consuming and difficult to present in visual ways (Simon and Goes, 2013). A research study usually depends on human experiences; personal observations; data usually gathered from fewer individuals or cases, therefore findings and outcomes cannot be spread to larger populations. My experience as a student and qualitative researcher has taught me to engage in awareness of biases, blind spots, and cognitive limitations as a priority when it related to grasping theoretical knowledge in an honest and open discussion about the issue of researcher bias and subjectivity. Moderators and analysts sometimes produced bias when reporting the results of qualitative research. Researcher would strive to keep a sample bias free environment by screening in the respondents needed; recruiting a sample that represented one target in qualitative study.

When discussing the limitations of study researcher gave explanation of each limitation in detail in concise terms; limitations could not be overcome using the methods chosen to acquire or gather the data; state why each limitation existed; and provide the reasons why each limitation exised (Hoets, 2009).

Significance of the Study

The significance of the study lied in its potential to fill a gap in the research literature. The study helped develop educational training for leaders pertaining to ethics in decision making. The study was also expected to demonstrate the effect of leadership practices on employees and organizational culture. Leaders could utilize the results when developing and implementing strategies that could be used in any business operation,

from startups to organizations looking to improve their ethical decision-making processes and engage their employees in these initiatives to bring about positive social change.

accounting industry, this study offered valuable information to those in governmental and not-for-profit settings as well as local and state politicians, individuals engaged in development in society, could use the results of this study to promote the value of ethics in decision-making adopted by leaders, and emphasize the significance of the effect this may have on employees. Agencies involved in human rights, local, state, and federal government, could also use study's findings to expand their knowledge base.

Significance to Practice

The potential contributions of the study may advance practice and/or policy were the development of training simulations and academic programs focused on ethics, leaders, and employees, as well as business sustainability, would likely benefit from the results this study. Ethical standards were what the clear majority had accepted as good. Chmielewski (2004) showed that ethical standards were the way to behave without imposed rules and regulations. Ethical thinking involved a complicated process used to consider the impact of actions on the individuals or institutions we served.

Significance to Theory

The potential contributions of the study were to advance knowledge in discipline. The advance knowledge may address the development of educational training for leaders about ethics in decision making. The study is also expected to demonstrate the effect of leadership practices on employees and organizational culture. Without the focus on ethics

organizations may miss the opportunity to reinforce the responsibility for their internal and external environment.

Significance to Social Change

The potential implications for positive social change were consistent with and bounded by the scope of the study may have valuable implications for helping leaders make better decisions and avoid ethical failures. The study investigated the moderating effects of individual differences with layoffs, ability to read others' emotions, and intrinsic motivation orientation (IMO) on the relation between the MOC and the ethical decision-making elements for each type of harm. Social change may change attitudes, behaviors, laws, policies, and institutions (May, Menci & Huang, 2014).

<div align="center">

Summary

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The main points of chapter one was to explore the drivers and processes underpinning ethics in decision making in the industry, and assessed the effects that these practices, when adopted by leaders, have had on their followers and the overall organizational culture. Owing the nature of the research problem, it was essential to assess research study from several perspectives, considering the views of those that may have had differing positions and beliefs. This was the essence of ethical decision making, as it necessitated evaluation of outcomes, also implications that would have been about the feelings, perceptions of others and terms of measurable results. Researchers have shown a phenomenon that had been examined through three perspectives, namely the ethics of obedience, the ethics of care, and the ethics of reason. In Chapter Two, relevant literature will be viewed through justice as fairness theory to interpret the constructs of

ethics in decision-making by leaders in relations to the impact on the success of the

employees and the organization. The constructs of leadership, including the drivers and

processes underpinning the ethics in decision making in the finance industry, ethical

behavior among business leaders and greater focus on corporate training up, down and

outside of the organizations.

Chapter 2: Review of Related Literature

The specific problem is that there is little evidence that ethical standards have been made part of leadership decision-making training in finance (Bazerman, 2013; Bazerman & Tenbrunsel, 2011a). More specifically, there is evidence that ethical standards are integral aspect of leadership decision-making training currently in place in the finance industry. The purpose of this qualitative single case study was to explore the drivers and processes involved in the development of training that supported ethical choices that leaders made in their decision-making activities within the finance industry.

The social dimension was an integral aspect of ethical decision making, especially in corporate settings, where actions may have implications not just to employees and stakeholders but to a much broader community (Kahneman, 2013). In the increasingly globalized and interconnected world, it was easy to envision that changes made by leaders of one organization would have a profound effect in many parts of the world. Empirical evidence has shown that, when confronted with difficult options, human beings tend to make better decisions when they sought input from others, as the collaboration draws upon a three-perspective process. Employees looked to leaders for direction to facilitate the processes that enabled them to achieve their objectives (Brymer and Kim, 2011; Walumbwa et al., 2011).

During the past few decades, the ethics of leadership have had a direct effect an organizations' follower (Hollingworth & Valentine, 2015). The presumption in practice is that ethics programs such as training and codes of conduct, positive leadership, reinforcement, and other ethical approaches contributed to a company's values and

engagement in ethical pursuits. This may ultimately have enhanced an individual's ability to appropriately recognize, evaluate, and act on ethical issues (Craft, 2013).

In Chapter 2, I will discuss relevant literature through justice as fairness theory. I will interpret the constructs of ethics in decision making by leadership, as viewed through the lens of justice as fairness theory. I will discuss the behavioral theory of leadership and the full range theory of leadership theories of organization and ethical context. I will discuss Aristotle's theory of virtue ethics, Skinner's theory behavior modifications, corporate fraud, theories of organization and ethical context, Dewey's theory of ethics, and Weber's sociological theory. I will discuss the effect of leadership practices, ethical behavior, dimensions of ethical leadership, ethical decision-making processes, and ethical contexts associated with the effect of leadership practices on employees and organizational culture

Literature Search Strategy

I conducted a systematic literature search that involved a list of library databases and four sequential steps, and each of the steps led to uncovering additional relevant sources. My final sample included 30 journals articles, books and book chapters and search engines used.

As the first step, I focused on the following 15 journals: Academy of Management Journal, Computers & Education, Journal of Applied Psychology, Journal of Business, Journal of Business Ethics, Journal of Global Entrepreneurship Research, Journal of Human Resource and Adult Learning, Journal of Human Value, International Journal of Hospitality, The Leadership Quarterly, Applied Psychology, Military Review, Journal of

Organizational Behavior, Organizational Behavior and Human Decision Processes, and Journal of Personality and Social Psychology. I used the databases EBSCOhost, ProQuest, PsycINFO, Springer, Elsevier, Questia, Emerald Insight, and Google Scholar to access the targeted journals and searched for relevant articles including the phrase "ethics in decision-making by leaderships" in titles, abstracts, subjects, or keywords. I focused on articles and book reviews, replies, and introductions to special issues. As a second step, I identified authors with at least two articles about ethics in decision-making and search all the works by each of these authors to identify additional sources related to Ethics in Decision Making. As a third step and given multidisciplinary nature of Ethics in Decision Making research, I searched additional journals (e.g., Internal Journal of Management Reviews, Journal of Business Studies, Journal of the Academy of Marketing Science, Journal of Marketing). Finally, as a fourth step, I included key books (e.g., Bazerman, & Moore, 2013; Bazerman, & Tenbrunsel 2011a; Bazerman, & Tenbrunsel 2011b; Ciulla, 2014).

Conceptual Framework

The concept/phenomenon is the system of concepts, assumptions, expectations, beliefs, and theories that supports and informs my research and is also an important part of my design Miles and Huberman, (1994) and Robson (2011). Miles and Huberman (1994) defined a conceptual framework as "a visual or written product, one that may explain, either graphically or in narrative form, the main highlights that are the key factors, concepts, or variables-and the presumed relationships among them" (p. 18). I have used the framework in a broader sense, to talk about my ideas and beliefs that were

held about the phenomena studied, whether these were written down or not; this could have been called the "theoretical framework" or "idea context" for my study. The key to comprehending my conceptual framework conception or model was about what research out there that I had planned to study, what was going on with these things and why a tentative theory of the phenomena was being investigated.

Employees looked to leaders for direction to facilitate the processes that enabled them to achieve their objectives (Brymer & Kim, 2011; Walumbwa et al., 2011). During the past few decades, the ethics of leadership has had a direct effect on an organizations' followers (Hollingworth & Valentine, 2015). The presumption in practice was that ethics programs (i.e., training and codes of conduct), positive leadership, reinforcement, and other ethical approaches contributed to a company's values and engagement in ethical pursuits. Craft (2013) showed how an individual's ability to appropriately recognize, evaluate, and act on ethical issues. Craft had developed a detailed review of empirical research on descriptive ethical decision-making to resolve and place moral concerns ahead of other concerns. Some of the ethics training programs had resulted in findings in categories such as intent, judgment, and behavior.

When these standards and values were compromised, these leadership behaviors may have affected organizational culture, decreasing commitment, performance, and motivation while increasing turnover and absenteeism, of employees (Ofori and Toor, 2009). In addition, a recent review of 588 journal articles and 102 books found that measurement at the individual level of how organizational practices and policies impacted employees' attitude were still needed (Ofori and Toor, 2009). The importance

of ethics and commitment in leadership roles have become highly relevant topics of discussion by many in the U.S. banking and finance sectors.

I reviewed justice as fairness theory as a viable alternative to the ethical leadership, behaviors and organization theory. General theories of leadership, traditional, and moral components of ethical leadership were considered. A discussion had been completed on the ethics of leaderships in decision making roles and how the ethics in the leadership role have had a direct effect on organizations' followers/employees.

The preceding review of literature prompted me to further explore how can ethical influence and decision-making drive the processes of behavior and made a part of leadership decision-making training in finance. I viewed interplay between the leadership value system and decision-making, through the lens of justice as fairness theory. An exploration of implementing a foundation for ethics, behavior, and decision-making within the realm of leadership training concluded the review.

Justice as Fairness Theory

Rawls (1971) proponents of justice as fairness theory espouse an underlying concept based on the premise that giving each person what he or she deserves would result in an overall sense of justice and fairness, thus leading those who are involved to comply with established norms. Rawls (1971 and Rawls and Kelly (2001) showed that stability of society (or any group within society) depends on the extent to which the members of that society feel that they are being treated justly. When some society members come to feel that they are subject to unequal treatment, then the foundations will be laid for social unrest and strife. Justice as fairness theory provides a framework

which provides leaders involved with a perspective to comply with established norms (Rawls, 1971; Rawls & Kelly, 2001).

According to Nish (2005) taking credit for another's work, shifting blame, inequitable allocation of workload, and promotions of less competent individuals for political reasons can all be perceived as unfair conduct and victims are likely to feel unappreciated. Justice as fairness theory pertains to actions, processes, and consequences Aristotle's

Theory of Virtue Ethics

Aristotle suggested that morality cannot be learned simply by reading a treatise on virtue. According to Aristotle's the spirit of m spirit of morality, awakened in the individual only through the witness and conduct of a moral person. According to Goldman and Cropazano (2014) and Eisenbeiss and van Knippenberg (2014) Individuals tend to feel injustices most acutely in the workplace, not only because most adults spend considerable time at work, but also because professional identity was an important part of who people are and the way they are perceived by others. Dealing with what was perceived as unfair treatment in any context can be a challenge at times, especially when such injustice prevailed in the workplace, where it may have had an adverse influence on employees' morale, sense of self-worth, performance, and ultimately dedication to the organization.

Leadership Social Role Theories

According to Hoyt and Price (2013) the social role theory of unethical leadership was proposing that the conduct of those in the leadership positions may have resulted in

an increased moral permissibility of questionable behaviors among their followers. These leadership behaviors were perceived as acceptable if the sole objective was to achieve organizational goals and provide valuable information on ethical decision-making strategies and leadership styles. Interdependent self-construal is usually seen as enhancing concern for justice and moral values. The leader role was shown to weaken, and even reverse, a relationship (Hoyt and Price, 2013).

The Theory of Ethical Leadership

Employees look to leaders for direction in facilitating the process that enables them to achieve their objectives. Avey et al. (2011) and Kim and Brymer (2011) Walumbwa, Mayer, Wang, Wang, Workman and Christensen (2011) have shown *ethical leadership* as the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships and the promotion of such conduct to followers by way of communication, assurance, and decision-making. This was a way that researchers could recommend the theory of ethical leadership to improvise the employee attitudes and behavior. The theory of ethical leadership was connected to communication, assurance, and decision-making might could change employees' attitudes and behavior and play an important part in increasing performance results. Walumbwa et.al. (2011) linked several direct reports on ethical leadership with generating a feeling of oneness or belongingness. Walumbwa et al., (2011) revealed exemplifying self-efficacy, and organizational identification as mediators of the ethical leadership organizational identification as mediators of ethical leadership to performance relationship.

Leadership Behavior and Ethics

John Dewey (1932) argued that at the preclinical, prerational, autonomous level, morality starts as a set of culturally defined goals and rules that are external to the individual and are imposed or inculcated as period in lives, where, independent agents, may freely decide to accept, embrace, modify, or deny these rules.

Dewey and Cuilla (2014 p.35) maintained that every serious ethical system rejects the notion that one's standard of conduct should simply and uncritically by any acceptance of the rules of culture in which we happen to live. Even when custom, habit, convention, public opinion, or law are correct in their mandates, to embrace them without critical reflection does not constitute a complete and formal ethical act and might be better labeled "ethical happenstance or "ethics by circumstantial accident." Per Dewey and Cuilla (2014 p.35) ethics is essentially "reflective conduct," and he believed that the distinction between custom and reflective morality is clearly marked. Per Dewey and Cuilla (2014 p,35) ethics is a two-part process; it is never enough simply to do the right thing. In claiming that workers/followers derive their models for ethical conduct by witnessing their leaders, we are in no way denying that workers/followers share responsibility for overall conduct and culture of an organization.

Per Rawls (1971) given the presence of others and needs of these others both to survive and to thrive, ethics is elementally the pursuit of justice, fair play, and equity. For Rawls, building on the cliché that "ethics is how we decide to behave when we decide we belong together," the study of ethics must do with developing standards for judging the conduct of behavior.

Weber's Sociological Theory

Weber and Henderson (1947) detailed human behavior to which the acting individual attaches subjective meaning. It can be overt or inward and subjective. Action is social when, by the subjective meaning attached to it by the acting individual(s), it takes account of the behavior of others and is thereby guided. Social action may be oriented to past, present, or predicted future behavior of others. Others may be concrete people or indefinite pluralities. Not all action is social; if not oriented to the behavior of others, it is not social. It is not merely action participated in by a bunch of people (crowd action) or action influenced by or imitative of others. Action can be causally determined by the behavior of others, while still not necessarily being meaningfully determined by the action of others. If something is done it is fashionable, or traditional, or leads to social and meaningful distinction. His sociological theory points out that knowledge has consistently worked through to disenchantment of the world.

According to (Pfeiffer and Forsberg, 2014, Ch. 1 p. 8-9) acting ethnically was, at best striving to implement ways that were not hurtful to others; respects the dignity of others, individuality, and disguise moral value; and that treat others, as equally and fair important to oneself. If one identify these as quality goals, then there was reason to strive to behave ethically. For those who do not believe these were valuable goals, then one may believe that it is not important to act ethically. To address ethical issues in workplaces, it was essential to acknowledge the main principles and values of capitalism. Those most relevant to ethics are profit, the institution of private property, competition, and the concept of fairness or justice. "Ethic of responsibility" presented its own difficult

demands, and brings little comfort for the politician. Weber notes that "no ethics in the world can dodge the fact that in numerous instances the attainment of "good" ends was bounded to the fact that one must be willing to pay the price of using morally dubious means.

The Full Range Theory of Leadership

This a component of transformational leadership, which enhances motivation and morale by connecting the employee's sense of identity to a project and the collective identity of the organization. The four major components of the theory, which covered the full range of essential qualities of a good leader, are: Individualized consideration: the degree to which the leader attends to each follower's concerns and deeds and acts as a mentor or coach; Intellectual stimulation: the degree to which the leader challenges assumptions, takes risks, and solicits follower's ideas; Inspirational motivation: the degree to which the leader articulates a vision that is appealing and inspiring to followers; Idealized influence: the degree to which the leader provides a role model for high ethical behavior, instills pride, and gains respect and trust. In response to early criticisms of the trait approach, theorists began to research leadership as a set of behaviors. They evaluated what successful leaders did , developed a taxonomy of actions, and identified broad patterns they evaluated.

The Behavioral Theory of Leadership

Incorporates B. F. Skinner's theory of behavior modification, which takes into consideration the effect of reward and punishment on changing behavior. An example of this theory in action is a manager or leader who motivates desired behavior by scolding

employees who arrived late to meetings and showing appreciation when they are early or on time.

Organizational Ethics Theory and Design

Organizations are sometimes compared to individuals in that an organization functions as a moral agent that can be held accountable for its actions; however, organizational ethics focuses on the choices of the individual (*and*) the organization (Boyle et al., 2001). The term organizational ethics is a broad concept that includes not only culture, and trust, but also processes, outcomes, and character and denotes "a way of acting; not a code of principles… [and] is at the heart, pumping blood that perfuses the whole organization with common sense of purpose and shared set of values" (Pearson, Sabin, & Emanuel, 2003, p. 42). The ethics of an organization refers to an organization's attempt to define its mission and values, recognize values that could cause tension, seek best solutions to these tensions, and manage the operations to maintain its values. The ethics process serves as a mechanism for organization's to address ethical issues regarding financial, business, manage, and relationship decisions. Even though organizational ethics often refers to an organization's image, people who work in the organizations are the ones to behave unethically or illegally and therefor are what shape the ambiance an character of the organization.

Corporate Fraud

Corporate fraud occurs when a corporation deceives someone or the public to gain some sort of advantage to which is not entitled. Corporate Fraud has been a major priority with the Federal Bureau of Investigation (FBI) for a number of years. In 2006 alone, the

FBI pursued 490 cases, and 19 of these cases cost investors $1billion. Of the 490 cases, there were 171 indictments and 124 convictions. Besides the $1 billion loss to investors, the costs were $1 billion in restitutions, $4 billion in recoveries, and $62 million in seizures (Adam et al., 2006).

According to Kovanic and Johnson (2004) individual behavior does not exist within a vacuum (p.12) the importance of each individual's role to act ethically in an organization must be emphasized as strong character. Weber's Sociological theory details action of human behavior to which the acting individual attaches subjective meaning. It can be overt or inward and subjective. Action is social when, by the subjective meaning attached to it by the acting individual(s), it takes account of the behavior of others and is thereby guided. Social action may be oriented to past, present, or predicted future behavior of others. Others may be concrete people or indefinite pluralities (Social Structure, 2000).

Not all action is social: if it isn't oriented to the behavior of others, it isn't social. Also, it is not merely action participated in by a bunch of people (crowd action) or action influenced by or imitative of others. Action can be causally determined by the behavior of others, while still not necessarily being meaningfully determined by the action of others. If something is done it is fashionable, or traditional, or leads to social and meaningful distinction. His sociological theory points out that knowledge has consistently worked through disenchantment of the world (Social Structure, 2000).

Literature Review

Employees look to leaders for direction in facilitating the processes that enable them to achieve their objectives (Avey et al., 2011; Kim & Brymer, 2011; Walumbwa et al., 2011). During the past few decades, the ethics of leadership has had a direct effect on organizations' employees (Hollingworth & Valentine, 2015). The presumption in practice is that ethics programs (such as trainings and codes of conduct, positive leadership, reinforcement, and other ethical approaches) will contribute to a company's values and engagement in ethical pursuits (Craft, 2013).

Research is lacking that could assist in creating a set of standards for teaching ethics on potential mechanisms through which ethical leadership influences effective performance (Walumbwa et. al, 2011). It is important to understand the drivers of ethical decision-making processes in business settings, and to determine what drives those processes. Ethical decision making in leadership plays a mediating role in the relationship between employee outcomes and organizational culture (Ofori & Toor, 2009; Walumbwa et al. 2011). The theory of ethical leadership is connected to changing employees' attitudes, performance results, and behavior.

Conceptual Underpinnings of the Study

Eight constructs interacted to inform and guide this research study. The constructs were the Rawl's justice as fairness theory, full-range leadership theories, Skinner's theory of behavior modification, the theories of organization, and ethical contexts which is specified as decision-making processes, Aristotle's theory of virtue ethics, Dewey's theory of ethics and Weber's theory and corporate fraud.

According to Weber (2015), reoccurring instances of unethical employee behavior raises the question of the effectiveness of organization's employee ethics training programs. This research seeks to examine employee ethics training programs among US-based global organizations by asking members of the Ethics and Compliance Officer Association to describe various elements of their organizations' ethics training programs. This investigation and assessment of corporate ethics training seems to point to the need for greater attention focusing on expanding ethics training up, down, and outside of the organization. Some additional focus is to offer longer and more frequent ethics training sessions. There is a consistent lack of ethical behavior among business leaders and employees who regularly appear in the media headlines (Warren, Gaspar, & Laufer, 2014).

The Ethics Resource Center (2011) reported that nearly half (45 %) of U.S. employees observed misconduct at work in the past year. Although ethics has been a subject of discussion for centuries, the debate has increased across scientific disciplines in the finance industry in recent decades. The general problem is that there is little understanding of how ethical influence and decision making drive the processes of behavior across scientific disciplines and the business community (Bazerman, 2013; Bazerman & Tenbrunsel, 2011a, 2011b). The specific problem is that there is little evidence that ethical standards have been made a part of leadership decision-making training in finance.

 Bazerman and Gino (2012) contended that such shifting of modes of thought can lead to profound differences in how individuals and societies make ethical decisions. This

may lead to the conjecture that joint evaluation provides the means for best understanding the actions of those who engaged in the clearly illegal and unethical behavior involved in the 2008 financial crisis.

Pepsi's CEO Indra Nooyi (2013) believes all businesses are challenged to enhance customers' confidence and trust. She stated that revitalizing trust will force many organizations to think again about how to develop trust, and to think again about how to   add value. Understanding the key points that influence the ethical decision-making process can help corporations encourage ethical behavior and discourage undesirable conduct. Embracing ethical decision making within an organization requires terminating employees and improving the firm's ethical standards (Ferrell, Fraedrich & Ferrell, 2014, Ch. 8, p.218).

Larson (2015) stated that companies must assess where they are, be clear about where they are going and measure gap between the present state and future state. Once a company identifies the "from" and "to," this allows employees and candidates to understand if they can succeed in the current culture and thrive in the direction the company is headed. Some employees may introduce more process and work for themselves to prove their value during a time of transformation. That defeats the purpose of transformation; companies need to reduce complexity, not create more. Often leaders, because they do not have complete answers during transformation, have a propensity to stand back.

According to Larson (2015) employees should have told what is known, what is unknown, and when it will be known. This helps to provide ongoing transparency during

uncertainty and helps minimize, distractions amid the needing to deliver results. Most people tend to pull back when change and uncertainty are present, but this is an opportunity to reach out to employees and ask for great ideas. Transformation roles are highly visible opportunities to make significant impact in a short time for internal talent. These roles can also be a great way to accelerate a company transformation. Empowerment might seem harder during transformation because people are being cautious. It is critical to nurture talent who will in turn embrace these challenging opportunities.

Kalshoven, Den Hartog, and De Hoogh (2011) demonstrated that although additional costs were associated with Sarbanes/Oxley Act (SOX) is a bill which contains eleven sections and was put into place in 2002 as a reaction to several corporate and accounting scandals. The SOX contains eleven titles, or sections ranging from additional corporate board responsibilities to criminal penalties, and requires the Security Exchange Commission (SEC) to implement rulings on requirements to comply with laws. The SOX had a positive impact with respect to increased investor confidence. Firms listed on U.S. stock exchanges must bear the additional costs of implementing SOX to access the U.S. markets. (Pub. L. 107>204) p.116 Stat. 745)

Cojuharenco, Shteymber, Gelfand, and Schminke (2012), stated that current research added an important caveat to our understanding of the role of self-construal in ethics. Importantly, the findings that the leader role can weaken or even coerce the beneficial ethical effects of interdependent self-construal should give us pause when we hear calls to make aspects of self-construal more salient to regulate ethical behaviors.

Van Knippenberg and Wisse (2010), asserted that the ethical failures of leaders is not new, most of the extant literature focuses on self-serving, as opposed to group-serving, ethical failures. Recently the popular media has become replete with headlines decrying top executives lofty bonuses and profligate spending at a time when taxpayer money was used to protect their companies from insolvency. For example, John Thain, the CEO of Merrill Lynch, spent $1.2 Million on redecorating his office, as the company was firing employees and was on the brink of bankruptcy. Because self-serving leader behavior can engender a host negative consequences such as decreased leader effectiveness, public embarrassment, and even organizational collapse, it seems essential to comprehend why some leaders act self-servingly and fill their coffers while others act to benefit their groups.

Little has been found to date to suggest that ethics in employees' decision making is improving (Detert, Trevino, & Sweiter, 2008; Gino & Ariely, 2012). Research has shown that study participants' tendency to justify their unethical actions predicts unethical behavior. According to Gino and Ariely (2012), unethical intentions have been known to predict actual behavior relevant to the measured intention that the intentions proposed: some creative personalities and creative mindsets, for instance, promote individuals' abilities to demonstrate their behavior, which in turn can lead to unethical behavior. Reoccurring instances of unethical employee behavior raise the question of the effectiveness of an organization's employee ethics training programs. This research programs among US based global financial crisis evaluates employees ethics training by requesting members of the Ethics and Compliance Officer Association to describe

various elements of organizations' ethics training programs. The results of the investigation and examination revealed that some effective aspects of ethics training, but five major concerns were identified and mentioned as important contributions to the lack of ethics among business organizations' employees (Weber, 2015).

Scott (2012), asserted that the existence of unethical behavior continues to plague the global business community, and its toll is visualized as having an even more devastating effect than ever before. In the past few years, several corporations faced investigations, fines, or executive imprisonment. In Britain, UBS was fined by the British's Financial Services Authority 29.7 million ($47.5 million U.S.) for losses caused by a former trader. According to Lattman (2013), in the United States, SAC Capital agreed to pay securities regulators $602 million for improper actions taken by former employees. Barrett and Fitzpatrick (2013) asserted one of the most publicized incidence of unethical behavior involved J.P. Morgan; J.P. Morgan agreed to a $13 billion settlement with the U.S. Justice Department for several issues involving its residential mortgage-backed securities operations.

According to Rubenfield (2013), unethical behavior is not only seen in the sensational headlines but daily in employees' lives. A survey in 2013 of 114,000 people in 107 countries, administered by Transparency International, revealed that 27 % paid a bribe in the past 12 months. The Ethics Resource Center (2011) reported that nearly half (45 %) of U.S. employees observed misconduct in the workplace in the past year. The Institute of Leadership and Management (2013) confirms the existence of unethical behavior in a U.K. study. The report stated that 63 % of all managers surveyed said they

were expected to behave unethically. The result was quite disturbing, since 83 % of managers asked said their company had a values statement (or code of ethics) but almost half said they were coerced to behave in direct violation of this standard.

According to Shafritz, Ott, and Jang (2011), organizations are self-consciously constructed and managed as bounded and purposive entities. This is a matter of definition, because organizations are distinct from other sorts of social collectives precisely in that they are articulated and formalized. Organizations, thus, are theorized and they are interdependent with the theories that create them, but, that also arise from the academic theory of organizations develop in good part out of intellectual examination of life in real world organizations. Organization and organizational theory are visions as well as practices. Organizational theory drives the kinds of organizations that people build in the real world, and greatly affects the way existing organizations change

Organizations, thus are theorized, and they are interdependent with the theories that create them, but that also arise from them. It is a two-way street. The academic theory, of organizations develop in good part out of intellectual examination of life in real world organizations. Theorists and researchers analyze organization and organizational ideologies and their analyses, carried into reality by a variety of consultants and trained practitioners, change the organizations that exist. The authors provide an extraordinary overview which describes the historical development to greater maturity and sophistication of an intellectual enterprises. There is more empirical research, and there is a greater variety of theoretical ideas and schemes with which to work.

It is important to understand the drivers of ethical decision-making processes in business settings and to determine what drives those processes. For example, goals, increases in demand, incentive systems, and cognitive biases all conspire to negatively skew behavior and obscure that behavior from view. It is now commonly believed that employees will bend or break ethics rules because those in charge are blind to unethical behavior and may even unknowingly encourage it (Bazerman & Tenbrunsel, 2011b; Pelletier & Bligh, 2008). Ethical decision making in leadership plays a mediating role in the relationship between employee outcomes and organizational culture (Ofori & Toor, 2009; Walumbwa et al. 2011). The theory of ethical leadership is connected to changing employees' attitudes, performance results, and behavior.

Per Weber (2015), reoccurring instances of unethical employee behavior raises the question of the effectiveness of organization's employee ethics training programs. This research seeks to examine employee ethics training programs among US-based global organizations by asking members of Ethics and Compliance Officer Association to describe various elements of their organizations' ethics training programs. This investigation and assessment of corporate ethics training seem to point to the need for greater attention focusing on expanding ethics training up, down, and outside of the organization; offering longer and more frequent ethics training sessions; due to the consistent lack of ethical behavior among business leaders and employees who regularly appear in the media headlines (Warren, Gaspar, & Laufer, 2014). The Ethics Resource Center reported that nearly half (45%) of U.S. employees observed misconduct at work in the past year (Ethics Resource Center, 2011).

According to Lattman (2013), Bryan Shaw, a jeweler in the Los Angeles area, bestowed these gifts upon Scott I. London, a senior executive at the accounting giant KPMG. It was the least that he could do for Mr. London, who routinely gave him secret information about KPMG's clients. Mr. Shaw traded on the tips, earning more than $1 million in illegal profits. Prosecutors filed criminal charges against Mr. London on Thursday, laying bare a brazen two-year insider trading scheme. Mr. Shaw was not criminally charged, but named in a related civil action brought by the Security and Exchange Commission. In recent days, both men have publicly confessed to their misconduct. Michele Wein Layne, director of the S.E.C.'s Los Angeles office, believed that as a leader of a major accounting firm, London's behavior was an egregious violation of his ethical and professional duties.

Barrett and Fitzpatrick (2013), J.P. Morgan Chase & Co. has reached a tentative deal with the Justice Department to pay a record $13 billion to settle a number of outstanding probes of its residential mortgage-backed securities business, according to people familiar with the decision. The deal did not resolve a continuing criminal probe of the bank's conduct, which could result in charges against individuals or the bank itself and possibly increase the penalty tab. The deal includes $4 billion to settle claims by the Federal Housing Finance Agency that J.P. Morgan misled Fannie Mae and Freddie Mac about the quality of loans it sold them in the run-up to the 2008 financial crisis, another $4 billion in consumer relief, and $5 billion in penalties paid by the bank, according to people familiar with the decision.

Although ethics has been a subject of discussion for centuries, the debate has increased across scientific disciplines in the finance industry in recent decades. The general problem is: there is little understanding of how ethical influence and decision making drive the processes of behavior across scientific disciplines and the business community (Bazerman, 2013; Bazerman & Tenbrunsel, 2011b; Bazerman & Tenbrunsel, 2011a). The specific problem is that there is little evidence that ethical standards have been made a part of leadership decision-making training in finance.

Little evidence has been found to date to suggest that ethics in employees' decision making is improving (Detert, Trevino, & Sweiter, 2008; Gino & Ariely, 2012). Research has shown that study participants' tendency to justify their unethical actions predicts unethical behavior. Unethical intentions have been shown to predict actual behavior relevant to the measured intention that the intentions proposed: some creative personalities and creative mindsets, for instance, promote individuals' abilities to demonstrate their behavior, which in turn can lead to unethical behavior. Reoccurring instances of unethical employee behavior raises the question of the effectiveness of organization's employee ethics training programs (Weber, 2015).

Because ethical improvements are not being made, it is crucial that researchers seek to understand the interactions that influence decision making in the leadership role, because these interactions hold valuable implications for helping leaders make better decisions and avoid ethical failures (May, Li, Mencl, & Huang, 2013).

Rawls's "justice as fairness" theory justice as fairness theory (Rawls, 1971; Rawls & Kelly, 2001) will serve as the research framework for the current study. The

underlying concept of this theory is based on the premise that giving each person what he or she deserves—or, in more traditional terms, giving each person his or her due—would result in an overall sense of justice and fairness, thus leading those who are involved to comply with established norms. The stability of society or any group within society depends on the extent to which the members of that society feel that they are being treated justly. When some of society's members come to feel that they are subject to unequal treatment, then the foundations will be laid for social unrest and strife. The workplace is where employees tend to feel injustices most acutely, because individuals spend considerable hours at work; our professional identity is an important part of our perception by others (Goldman & Cropanzano, 2014; Eisenbeiss & van Knippenberg, 2014). Coping with unfairness can be a challenge at any time, but it can be particularly challenging for employees when it takes place in the workplace.

Taking credit for another's work, shifting blame, having an inequitable workload allocation, and promoting less competent people for political reasons are all unfair workplace practices; the "fairness as justice" theory holds that these actions, processes, and consequences should be replaced with those that are morally right, honorable, and equitable (Nish, 2005). Part of the conceptual framework is based on fairness and justice theory which supports the establishments of moral standards for decisions that will affect others and examines justice and equity in the context of broader social issues and institutional obligations to individuals.

President Calvin Coolidge was more than a little right when he said: "The business of America is business." Business of all kinds is the economic backbone of this

society. "No group in America is more influential than business persons. Their influence, for good and evil, enters every life and every home." Like it or not, business serves as the moral metronome for society. The meter and behavior established by business and business leaders help to set the tone, develop the vision, and shape the patterns of the behavior for all of us (Ciulla, p. 32).

The issue of ethics in business arises at the very core, the nexus of what we mean by business transactions, actions regarding others. Alone in, or the center of, the universe. We are communally living creatures. We need each other. We are dependent on each other to survive and thrive. Our collective existence requires us to continually make choices, be they good or bad, about "what we ought to do" regarding others. As students of business ethics, we are convinced that without the continuous commitment, enforcement, and modeling of leadership, standards of business ethics cannot and will not be achieved in any organization. The ethics of leadership whether they be good or bad, positive or negative affect the ethos of the workplace and thereby help to form the ethical choices and decisions of the workers in the workplace. Leaders help to set the tone, develop the vision, and shape the behavior of all those involved in organizational life. The critical point to understand here is that, like it or not, business and politics serve as the metronome for our society. And the meter and behavior established by leaders set the patterns and establish the models for our behavior as individuals and as a group. Although the terms business ethics and moral leadership are technically distinguishable, in fact, they are inseparable components in the life of every organization (Cuilla, pp. 32-33).

Aristotle's Theory Virtue Ethics

Aristotle (1095a 19) suggested that morality cannot be learned simply by reading a treatise on virtue. The spirit of morality, said Aristotle, is awakened in the individual only through the witness and conduct of a moral person. The principle of the "witness of another," or what we now refer to as "patterning," role modeling," or "mentoring," is predicated on a four-step process, three of which follow:

1. As communal creatures, we learn to conduct ourselves primarily
   Through the actions of significant others.

2. When the behavior of others is repeated often enough and proves to be peer-

3. group positive, we emulate these actions.

4. When the behavior of others is repeated often enough and proves to be peer-
   when our actions are in turn reinforced by others, they become acquired
   characteristics or behavioral habits (Ciulla, 2014, p. 34).

Per B. F. Skinner the process is now complete. In affecting the actions of individuals through modeling and reinforcement, the mentor in question (in Skinnerean terms, "the controller of the environmental stimuli") has succeeded in reproducing the type of behavior sought after or desired. For Skinner, the primary goal of the process need not take into consideration either the value or worth of the action or the interests or intent of the reinforced or operant-conditioned actor. From Skinner's psychological perspective, the bottom line is simply the response evoked. From a philosophical perspective, however, even role modeling that produces a positive or beneficial action does not fulfill the basic requirements of the ethical enterprise at either the descriptive or

normative level. Modeling, emulation, habit, results whether positive or negative are neither the enough nor the final goal. The fourth and final step in the process much include reflection, evaluation, choice, and conscious intent on the part of the actor, because ethics is always "an inside-out position" involving free will. (Ciulla, 2014, pp. 34-35).

John Dewey (1932) argued that at the preclinical, prerational, autonomous level, morality starts as a set of culturally defined goals and rules that are external to the individual and are imposed or inculcated as period of our lives, when, as independent agents, we freely decide to accept, embrace, modify, or deny these rules. Dewey and Ciulla (2014 p.35) maintained that every serious ethical system rejects the notion that one's standard of conduct should simply and uncritically be an acceptance of the rules of the culture we happen to live. Even when custom, habit, convention, public opinion, or law are correct in their mandates, to embrace them without critical reflection does not constitute a complete and formal ethical act and might be better labeled "ethical happenstance or "ethics by circumstantial accident." Per Dewey and Ciulla (2014 p.35) ethics is essentially "reflective conduct," and he believed that the distinction between custom and reflective morality is clearly marked. The former places the standard and rules of conduct solely on habit; the latter appeals to reason and choice. The distinction is as important as it is definite, for it shifts the center of gravity in morality. According to Dewey (1932) ethics is a two-part process; it is never enough simply to do the right thing. In claiming that workers/ followers derive their models for ethical conduct by witnessing

their leaders, we are in no way denying that workers/ followers share responsibility for the overall conduct and culture of an organization (Ciulla, 2014, p. 35).

Per John Rawls and Ciulla (2014 p.36) given the presence of others and our need of these others both to survive and to thrive, ethics is elementally the pursuit of justice, fair play, and equity. For Rawls, building on the cliché that "ethics is how we decide to behave when we decide we belong together," the study of ethics must do with developing standards for judging the conduct of behavior.

According to Pfeiffer and Forsberg (2014, Ch. 1 p. 8-9) acting ethically is, at best striving to implement ways that are not hurtful to others; respects the dignity of others, individuality, and disguise moral value; and that treat others as equally and fair important to oneself. If one identify these as quality goals , then there is reason to strive to behave ethically. For those who do not believe these are valuable goals for individuals to pursue, then one may believe that it is not important to behave ethically. Individuals who denounce the importance of ethics, or believe that may denounce these goals entirely may conclude that such goals can just as well be pursued on temporary occasions, when it is at one's advantage or to maintain appearances, be ignored when there is no real advantage. There may be very few individuals who denounce such goals altogether.

Many individuals, however, are under the impression that they can live their lives in ways that are ethical much of the time, but unethical at other times. Such an unethical lifestyle has severed disadvantages, many of which are worth listing briefly here:

1. Such a lifestyle, that was realized by others, may lead to distrust in the person.
2. Those who realize such behavior may seek to retaliate against the offender.

3. Living in certain ways may lead individuals to behave unethically at the wrong time. Most individuals may rely on habits and inclinations when there too little time to deliberate. Unethical behaviors may weaken our inclinations to act ethically, and may lead to times of stress, to behave in ways that are later regretted. One may over time, develop into the kind of individual who finds behaving unethically completely acceptable, or as Aristotle said, to have become a vicious individual with no concern for our own or others' good. By behaving unethically on occasion, one me develop the habit of behaving unethically in general.

4. Behaving in such manner may makes one feel guilty if we have been raised up in families and societies that instilled in us a sense of conscience.

5. Behaving ethically only at certain times may lead one to distrust ourselves. Thus, one may become concerned, unsure, and anxious about the possibility that one may make a mistake and behave unethically at inappropriate times.

6. Behaving unethically when one may choose to do so may lead to occasional violations of several values that are of important, such as honesty, loyalty, consistency, fairness, and many other important ethical principles.

7. The intermittently unethical lifestyle may violate our religious beliefs.

According to Bagozzi, Serka, Hill, and Sguera, 2013; Godwin and Charnigo, 2014; Liao and Teng, 2010; Sekerka, Arce and Razzolini, 2016; Weber (2015) have shown most of those in the business world (including business scholars) would agree that the creation of an ethics-in-decision-making online simulation training model would be a key component for providing a sustainable business environment. Such a model could

provide organizations with a cost-effective means to monitor and ensure active

compliance with the spirit of the law and international norms while also increasing staff

members' ethical awareness and desire to contribute to the greater social good.

Workplace justice should point to events in the work environment that are morally

required and involve normative standards: whether rules of appropriate conduct are

followed and implemented (Eisenbeiss & van Knippenberg, 2014; Goldman &

Cropanzano, 2014).

Kim & Brymer (2011) and Lattman (2013) showed the intent of such training is to

help employees make ethical decisions when the answers are in "gray" areas or are

otherwise unclear. The direct benefit of ethics in leadership decision making is that it

provides rules for breaching laws or moral norms. Organizations can benefit by increases

in employee commitment, influence, and performance, as well as decreased absenteeism,

to evaluate future opportunities.

Employees look to leaders for direction in facilitating the processes that enable

them to achieve their objectives. Avey, Palanski, and Walumbwa (2010) defined *Ethical*

leadership as the demonstration of normatively appropriate conduct through personal

actions and interpersonal relationships, and the promotion of such conduct to followers

by way of communication, assurance, and decision-making. This was a way of

recommending the theory of the ethical leadership to improvise the employee attitudes

and behavior. The theory ethical leadership was connected to changing employees'

attitudes and behavior and play a vital part in increasing performance results.

Avey et al. (2011) and Kim and Brymer (2011) and Walumbwa et al. (2011) have shown several direct reports linked ethical leadership with generating a feeling of oneness or belongingness. An examination of a leader-member exchange (LMX) was done exemplifying self-efficacy, and organizational identification as mediators of the ethical leadership to performance relationship.

Per Adair (2011), leadership exists on different levels. Thinking of organizations, there are three broad levels or domains of leadership. The need is for excellence at all three levels of leadership. The secret to business success lies in teamwork between and within operational leaders under their personal direction. Operational is the leader of one of the main parts of the organization, with more than one team leader under their control. It is already a case of being a leader of leaders. Team is the leader of a team of up to 20 people. A simple recipe for organizational success is to have effective leaders occupying certain roles and working together in harmony as a team. Although it has been a recent fashion to produce long lists of leadership 'competencies'- some as thick as telephone books- the essential requirements of a leader are simple. The generic role of strategic leadership is giving direction for the organization; strategic thinking and strategic planning; making it happen; relating the parts to the whole; building key partnerships and other social relationship; releasing the corporate spirit; choosing and developing leaders for today and tomorrow. All leaders need awareness, understanding and skill. The direction others are led by leaders can be specified. The general is governed by three factors: values and vision. Why are we doing this? It can signify too the content of value or meaning in what you are doing. If your purpose connects with

personal and moral values, you will not find it difficult to generate a sense of purpose in your team. A vision is a mental picture of what you want the team or organization to look like or be in, say, three years' time. The purpose can be broken down into aims, which are open ended but directional. Once you have identified purpose, choose aim carefully. Objectives are far more tangible, definite, concrete and time bounded. The word comes from a shortening of the military phrase 'objective point'.

Per Aupperle (2008), one should provide steps for decision-making which would support moral values intent, and consequences. The author level of communication is clear and concise. The author made no special effort to support spirituality. He exposed students to tricky, difficult an imperfect process of moral and ethical decision-making of leaders from all walks of life. He demonstrated the importance of individuals evaluating his or her behavior, beliefs and choices. He reminded us of the importance of doing the right thing, and how values are connected to upbringing. This offers the value of integrity. Moral standards, and ethics in decision making. Since we live in a world controlled by politics, the only way we can make changes is to correct individual behaviors, choices, and beliefs. Aupperle offered some positive steps to move forward. These steps were moral awareness, moral decision making, and moral reasoning. Clearly, all three of these philosophical perspectives were new ways to conceptualize decision making in regard to ethical dilemmas and complex issues.

Bligh and Pelletier (2008) researched the aftermath of employee concerns, opinions, and emotional reactions about ethical behavior of leaders. Most employees clearly attributed ethical behavior to lack of moral reasoning, breaches of trust,

hypocrisy, and poor ethical behavior, and role modeling. Several reasons were given as to why leadership turned toxic. Several reasons were the old boy network, nepotism, cronyism, and ethics interventions. The other reasons given why no one addressed their opinions in the public were cynicism, optimism, pessimism, paranoia, and fear. The article examined the former Enron executives Kenneth Lay and Jeff Skilling ethical scandal which demonstrated around the globe how corruption could be so dynamic where many employees lost lifelong savings. For the most part, unethical behavior by individuals, corporations, governments, politicians, and society in general can affect the livelihood of employees, families around the world. This article examined employee reactions, and the human costs of unethical behavior. This article examined the reactions of employees and the public. There were qualitative design research studies done to examine employee attributions. The qualitative research study was comprised of (1) employee's response to ethical scandals; (2) the role of leadership; (3) issues of retributive justice; (4) organizational politics, including nepotism, cronyism, and elitism; and (5) emotional reactions to ethical transgressions. The results of these studies revealed that leaders violate standards for ethical behavior which leads to increase s in absenteeism, theft, intentions to the organization and decreased organizational commitment.

The qualitative design research study had revealed anger and frustration that there was less hope of leaders or organizations correcting mistakes. The authors discussed the impact that social media continues to play in the military. This information permeability created modern technology in the hands of a younger generation which is affecting both

nation and state and no state actors. This modern-day technology is a challenge to military leaders to develop adaptable and transformative organizations that leverage technology and knowledge management, value the creative ideology of new generations, and promote organizational learning and personal growth. The 21st century is the beginning of an information age that brings a wealth of technological advances and opportunities.

Hoyt and Price (2013) extended our understanding of ethical decision making on the part of leaders by merging social role and self-construal perspectives. Interdependent self-construal is generally seen as enhancing concern for justice and moral values. This research demonstrates that self-construal influences group-based ethical decision making, but that the nature of this influence is moderated by social role. The assumption associated with leader role can influence how leaders carry out the ethical decision-making process.

Hoyt et al. (2013) found that perspective on understanding the potential for unethical behavior on the part of leaders maintain that the obligation of goal achievement associated with the leader role contributes to the overvaluing of group goals and increased confidence in the moral permissibility of using otherwise questionable means to achieve these goals. Thus, in their effort to attain these important group goals, leaders feel more justified than those in non-leading roles to engage in what is conventionally considered to be unethical behavior. The social role of perspective on leadership was further examine ways that leadership positions can make it less likely that interdependent self-construal will promote ethical decision making.

Ring et al., (2014) since the U.S. military operates as a structured hierarchical organization surrounded by a complex, globally linked, and dynamic environment, it must embrace change. A clear majority of men and women are from the millennial generation and are in sync with a society of information permeability where knowledge spreads across nonlinear communication channels. This generation is poised to having the availability of immediate access to information and the ability to share it. This is in direct contrast with senior leaders who are prone to possess mental models in line with traditional hierarchical structures, such as positional leadership linear thinking with reservations on information sharing.

To succeed and not fail, the U.S. military must innovate and create to link with millennial service members and develop agent of change leaders to design a state of the art learning organizational environment geared for success. Since the past two decades' advances in information technology have innovated cultural changes globally. The exchange of information sharing has emerged globally connecting societies and changing relationships among nations. The powering out of communications across nonstandard and unofficial hierarchically structured echelons developed information permeability. Many of the millennial service members possessed computer skills before learning to read or write. Senior officers have more than 25 years in service and entered the military at the end of the cold war.

According to Kim and Brymer (2011) the word leadership has become very relevant in the hospitality industry. There were some investigations taking place in the hospitality industry to find out the level of affective organizational commitment, job

satisfaction, and extra effort being made by middle level management. There was industry conducted surveys taken by middle level managers to find how they felt about the superior corporate executives. The authors spoke of the publicized ethical issues in the U. S. banking and finance sectors.

Per Kim and Brymer (2011) ethical issues have become highly relevant topics of discussion and the focus by many in the corporate world. While 26 hotels had provided ethical codes for analysis, the study concluded that many ethical issues were about personal characteristics such as honesty, integrity, and respect for others, customer relationships, including room theft of the missing valuables left in rooms, acceptance of cash and gifts, revelation of trade secrets, like marketing, and financial information, and insider trading. The authors discussed the many factors where the hospitality industry could be subjected to unethical by members of its staff.

Per Kim and Brymer (2011) some of the behavior problems implemented by employees/managers were stealing from the company forgoing certain charges to receive larger gratuities, billing guests for items they did not consume, and altering signed credit card vouchers. As leaders of organizations there must be an example of ethical guidance for all employees of the organization. Most employees emulate acceptable ethical standards by observing their superiors or from employee code of conduct handbooks. Most ethical executives use standard setting performance appraisals, rewards, and punishments to hold followers accountable for ethical conduct.

Brown et al. (2005, p.120) defined ethical leadership as follows: The demonstration of normatively appropriate (e.g., honest trustworthy, fair, and caring). The

researchers had hoped the research and surveys would show how hourly employees, middle managers, executives, and corporate leaders define ethical behavior. The researchers pointed out that ethical leadership was more than good behavior and trusting relationship opens communications and enhances performance. Superior ethical leadership is vital in reducing staff turnover, creating universal acceptance in the hospitality industry and showing pride and caring for the future which in return start shaping the overall environment.

According to Bushe (2011), valuing the act of recognizing the best in people or the world around us; affirming past and present strengths, successes, and potentials: to perceive those things that give life, health, vitality, and excellence to living systems. This could mean increase in value, e.g., The economy has appreciated in value. (value, prize, esteem and honor). Inquiry; (1) The act of exploration and discovery. (2) To ask questions; to be open to seeing new potentials and possibilities.

The positive core of organizational life is one of the greatest and largely unrecognized resources in the field of change management today. One organization enhances its collective wisdom, builds energy and resiliency to change and extends its capacity to achieve extraordinary results. We call this process mapping the positive core. We are clearly in our infancy when it comes to tools for working with the positive core. Change begins with a clear definition of the problem.

Campbell and Goritz (2014), referred to organizational culture as important characteristics of a corrupt organizational culture. Other than some characteristic that go hand in hand with unethical behavior and features of corrupt organizations, researchers

are still not able to give an account of a corrupt organizational culture as it relates to terms of underlying assumptions, values, and norms. Researchers performed content analysis on interviews of 14 independent experts on familiarity with corrupt organizations spanning several different industries such as governments, foreign trade, pharmacy, sports, and building. Researchers had discovered corrupt organizations had envisioned themselves fighting in a war which leads to their taking for granted assumptions the "the end justifies the means." This assumption inspires many values and norms of organizational cultures. An important value in a corrupt organization in a corrupt organization "security, "an important norm is punishment of deviant and non-corrupt behaviors. From this approach, managers and employees differ in their perception of organizational culture. While the management endorses values in their norms of goal setting. Employees make use of rationalization strategies and endorse values of security, and team spirit modeling.

Several reasons were given as to why leadership turned toxic. For example, the old boy network, nepotism, cronyism, and the ethics interventions. Several reasons were given as to why no one addressed their opinions in the public: cynicism, optimism, pessimism, paranoia, and fear. The article examines the former Enron executives Kenneth Lay, and Jeff Skilling ethical scandal which demonstrated around the globe how corruption could be so dynamic. For the most part, unethical behaviors by individuals, corporations, governments, politicians, and society in general can affect the livelihood of employees, families around the world. This article examines employees' reactions, and

the human costs and accountability of unethical behavior where many employees lost lifelong savings.

There were qualitative design research studies done to examine employee attributions. The qualitative research study was comprised of (1) employees' response to ethical scandals: the role of leadership; (2) issues of retributive justices; (3) organizational politics; including nepotism, cronyism, and elitism; and (4) emotional reactions to ethical transgressions. The results of these studies revealed that leaders violate standards for ethical behavior which leads to increases in absenteeism, theft, intentions to fraud the organization, and decreased organizational commitment. The study has shown anger and frustration in that there were less hope of the leaders or organization correcting mistakes.

In their study, Chamorro-Premuzie, and Funham (2014), focused on an analysis of 1200 sets of 360-degree feedback data by researchers at New Zealand personality assessment and consulting firm, the results of which are detailed in February 2012 issue of Employment Today discovered that compared to their higher-rated peers, bad leaders were overwhelmingly described as bad at controlling their emotions, accepting feedback and adjusting their behavior. In the wake of all the different research and surveys, it is clear why leaders of corporations acknowledge: the commitment and conviction to change. Many leaders are like Corleone in that they overestimate their capacity of change. Their ability to identify and control emotions is stable over time, influenced by early childhood experiences and even genetics.

Ferreira and Sah (2012), discussed organizations who had a special type of expertise that was appealing to larger business corporations. Since certain groups of individuals have deeper levels of expertise it is only fitting that they are assigned to different levels of hierarchies in organizations. Research points out leaders with a higher level of expertise bring more value and innovation to their organizations. Generalists would not necessarily fare as well as specialists due to the level of expertise. Research show that more MBAs head large business organizations than those with any other educational degrees. This is a plus for these high-level individuals and that they will learn all aspects of the business corporation. Research pointed out that it is also difficult communicating with high level individuals and all communication amongst them is imperfect Individuals who have knowledge in several areas find it difficult to communicate with each other. For example, an article by (Heath & Staudenmayer, 2000) which also contains many key references summarizes these phenomena's "inadequate communication and insufficient translation"; that is, some individuals do not communicate well in general and they fail to understand the additional problems of translation across differentiated specialists (Ferriera & Sah, 2012).

Ghosh (2008), faults management as the critical component changing the ethical climate of corporations. Ghosh further mentions that there are too many leaders encouraging rule-breaking which fosters intimidating and aggressive environments that create ethical boundaries in corporations. Too much self-interest and ignoring needs of others have caused a climate of unethical, illegal and moral issues. Research suggests that corporations place all value on financial progress and profits which leaves little room for

ethic or moral behavior. The author presented a convincing observation of decision making climate and culture in corporations.

According to Cianci et. al. (2014), authentic leadership is and approach to leadership that emphasizes building the leader's legitimacy through honest relationships with followers which value their input and are built on an ethical foundation . Authentic leaders are positive people with truthful self- concepts who promote openness. Per Ariely (2012), the decision to behave unethically in most cases require the consideration of two opposing goals: maximizing self-interest and maintaining a positive moral self-image and public image.

Galvas & Kelley (2014), explored the effect Corporate Social Responsibility (CSR) had on employee attitudes and their opinions on how others outside the organization were treated. There were four different pilot studies administered to some 827 employees in eighteen organizations to gauge whether CSR positively linked to (a) organizational commitment with the relationship being halfway mediated by work meaningfulness and perceived organizational support and (b) job satisfaction with work meaningfulness halfway mediating the relationship, but not positive. Corporate Social Responsibility has been researched for the last decades. In a content analysis of the CSR literature, (Aguinis & Glavas, 2012) discovered that some 181 articles had been published since 2005. Furthermore, some twenty peer-reviewed journals were specifically concentrated on CSR (Serenko & Bontis, 2009). In the corporate sector, 93% of Standard and Poor's (S&P) 100 organizations are now reporting their CSR activities (Social Investment Forum, 2009). Scholars are aggressively focused on conducting

research on CSR at the institutional and organizational levels with a specialty   on the toll

on external stakeholders (Aguinis & Glavas, 2012).

Studies on CSR have been primarily geared towards institutional and

organizational levels with a focus on the effect on external stakeholders (Aguinis &

Glavas, 2012). CSR is a construct that binds micro and macro levels Aguilers, Rupp,

Williams & Ganapathi, 2007; Lindgreen & Swaen, 2010). Most scholars have been

researching CSR at the micro level. CSR has been positively connected to employee

performance (Jones, 2010), commitment (Maignam, Ferrell, & Hult, 1999),

Attractiveness to prospective employees (Greening & Turban, 2000; Turban & Greening,

1997), Organizational citizenship behaviors (Jones, 2010, Lin, Lyau, Tsai, Chen & Chiu,

2010; Sully de Luque, Washburn, Waldmen & House, 2008), engagement (Glavas &

Piderit, 2009), retention (Jones, 2010), identification with organization (Carmeloi, Gilat

& Waldman, 2007), creative involvement (Glaval & Piderit, 2009) and improved

employee relationships (Agle, Mitchell & Sonnen, 1999); (Glavas & Piderit).

Gonzalo, J. A., Guiral, A., Rodgers, W., Ruiz, E., (2010, Feb), revealed research

methods used in this article were: (1) a research study by K. Kadous, S. J. Kennedy and

M. E. Peecher, entitled, "The Effect of Quality Assessment and Directional Goal

Commitment on Auditors" from *The Accounting Review* 78, (2) A research study by K.

Kahneman, entitled "A Perspective on Judgment and Choice: Mapping Bounded

Rationality" from the *American Psychologist,* (3) A research study by S. Mong, entitled

"Effect of Audit Report Disclosure on Auditor Litigation Risk" from the *Accounting and

Finance*, and (4) A research study by W. Rodgers, entitled "The Influences of Conflicting

Information on Novice and Loan Officers' Actions' from the *Journal of Economic Psychology*. The article's findings include: First, only positive evidence had a significant impact on the judgment stage. That is, to the detriment of the negative evidence, auditors only gave relevance to that information which might mitigate doubts about client's ability to continue in existence. Second, despite the significant correlation between both the *litigation exposure* and *the whistle-blowing function* dilemmas and the negative evidence, auditors based their judgment only on the positive information. Finally, the third major point that the author's put forward refers to the delicate ethical conflicts of interest faced by auditors at the judgment state (the self-fulfilling prophecy versus the responsibility of providing an early warning signal to investors).

Haraway and Kunselman, (2005) described challenging examples of decision making in the governmental sector. The authors touched on several concerns pertaining to political decision making in government, corporations, politics, communities, and society in general. Individuals whether in leadership in government, organizations or politics must be held accountable for their decision making. The authors described the efforts to devolve administrative decisions to more local levels of government while, increasing the amount of discretion available to individual bureaucrats. Administrators faced ethical dilemma such as accountability, political pressure from prominent citizens.

The authors described the importance of individuals, corporations, governments, communities, and society in general committing to ethical leadership to build public trust and accountability in the responsible use of administrative discretion while pursuing the public interest. These efforts are challenging to general theoretical managerial practices

of decision making commitment to trust, accountability, innovation, values, and choice. When the impact of collective efforts can be contributed to the highest level of ethical leadership through decision making in corporations, governments, communities, politics, and society at large, participants know as Erikson suggested, that adolescents become conflicted between "what they appear to be in the eyes of others, as opposed to "what they appear to be in the eyes of others, as opposed to what they feel they are" (p.128).

Jong, Lancaster, Pelaez, and Munoz (2008) examined the ethical environment of corporations and future work forces. The questionnaires administered by 114 students in the Philippines, 240 from Australia, and 125 USA. The authors examined the ethical environment of the USA. The questions asked were centered around demographic, life style, ethics, and value. The authors' research revealed variables of ethics ranging from increasing academic misconduct, unethical behavior, and questionable business practices and out right legal violations seen in the corporate were examinations and ethical perceptions of beliefs, individual qualities, and difference in law, integrity, and ethicality. The study results vary across the countries as it relates to value, understanding, ethical perspective, ethical behavior, attitudes, needs, training programs, and effective management strategies.

The National Business Ethics Survey ([NBES], Ethics Resource Center, 2013), revealed some areas of concern. While misconduct is down overall, a relatively high percentage of misconduct is committed by managers–the very people who are supposed to set a good example of ethical conduct and make sure that employees honor company rules. Workers reported that 60 % of misconduct involved someone with managerial

authority, from the supervisory level up to top management. Nearly a quarter (24 %) of observed misdeeds involved senior managers. Perhaps equally troubling, workers said that 26 % of misconduct is ongoing within their organization. About 12 % of wrongdoing was reported to take place company-wide. Also troublesome are the facts that the percentage of workers who reported the misconduct they see has stalled, and retaliation against workers who reported wrongdoing continues to be widespread . High retaliation rates are especially worrisome because they discourage reporting and make it difficult for organizations to identify and root out bad behavior.

Among those who observed misconduct in 2013, 63 % reported what they saw, compare to 65 % in 2011 and 63 % in 2009. For the second straight survey, more than one in five workers who reported misconduct said they experienced retaliation in return. In 2013, 21 % of reporters said they faced some form of retribution, virtually unchanged from a record high of 22 % in 2011.

Ncube and Washburn, (2006), presented an innovative and practical model for resolving the complexity of making decisions through empowerment evaluation and the creation of new regulatory controls and laws that ensure to compliance. This case study provides framework and vision for an application process to aid organizations finding pertinent ways to improve decision making and restoring public trust. The focus is to take a long hard look at ethics mentoring, find where corporations had fallen short, how to control ethics with and iron glove, and make rules that are set in stone and mandatory for all. Clearly the focus was on ethics, the Sarbanes-Oxley Act of 2002 is simply not enough.

According to Nill and Schibrowsky (2005), the importance of ethics in the field of marketing even before Enron. Ethics and moral values lie with parents, law makers, and educators. The socialization processes consist of friends, peers, coworkers, teachers, and family members. Most marketing theories are taught on college level. Ethics must be taught in a classroom setting starting from third grade to twelfth. Polls reveal that trust in business is down from 28 % to 16 % in the wake of the Enron crisis. Marketing professionals rank at the bottom in honesty and ethical standards. Nill and Schibrowsky, (2005), stressed the importance of understanding ethical decision-making in business settings and what drives the process.

Researchers maintain the option of focusing in on what it means to have an honest corporate culture. In conclusion, the key factors from their study recommends the focus must be on additional research to define if students with training in freestanding ethics courses differ in their ethical decision making from those with ethical training that is incorporated throughout the curriculum and what other factors besides corporate culture and rewards system affect ethical decision making?

Moseman, Sawyer, and Wegner (2006) conducted a case study to explore the politics and ethics surrounding a likely breach of school policy and possible breach of law. In this case, there was a successful academic program with high achievements. There was no record of coordination, or commitment to a greater vision, and discipline. A new principal was put in position to implement a quality way of carrying out ethics, school politics, and change. Students were asked to identify key legal, ethical, and political issues in a unique scenario. What was at stake from the results were the

employment status of administrative positions, community togetherness, school climate, and potentially student achievement.

Reynolds, Trevino, and Weaver (2006) discussed why the importance of ethical behavior to corporations have never been clear. There is an apparent widespread interest in ethical and unethical behaviors. All stakeholders, stockholders, communities and governments must have moral awareness and offer direction by conducting future research on behavioral ethics in organizations. The researchers emphasized that role of emotions can either motivate or interfere with ethical behavior. The researchers discussed the effects of cognitive perspective as it relates to organizational behavior. The study revealed that much of the research on ethics and behavior was conducted on children. The authors recommended competitive management simulation exercises involving ethic issues and how performance and ethical behavior effects organizations and governments.

Zekany (2007) indicated that professional ethical principles included honesty, fairness, and objectivity while standards of ethical practice include competence, confidentiality, integrity, and credibility. Zekany pointed out the professional principles, and practices of values and emphasized the importance of making the right ethical choices to restore your reputation as individuals. The author administered a 14-item test as a means of evaluating ethical judgment.

Under the heading "c published in the Journal of Economic Behavior and Organizations, there have been a limited success of corporate mergers across different industries in the U. S. and globally (Anonymous, 2010). This article discusses why mergers continue to happen. The article points out how mergers have no positive effect

on value, or diminish shareholder value for the takeover firm. Power and optimism is at the core of the common explanation. The article investigated different types of behavioral bias influencing merger acquisitions. The investigations by certain Cornell University colleagues support the existence of bias in merger decision-making behavior with respect to certain corporate executives. Then again, ethics is important in decision-making. Good ethics can offer positive decision-making that is fair and balanced.

Leaders must take actions to develop ethical practices within organizations. Leaders must develop a formal manual to show ethical leadership in their daily behaviors, decisions, and actions. By developing a zero-tolerance policy on ethics, leaders can design a reward and sanction system to hold employees accountable for choices and actions. The researchers spoke of a strong need to create an ethical organizational context in the construction industry (Ofori & Toor, 2009).

According to McCartney (2011) Eddie Antar, CEO of Crazy Eddie Electronics and (his cousin), Sam Antar had masterminded the biggest organizational frauds in the 1980s, bilking investors and creditors out of hundreds of millions of dollars. Presently, Antar spends his time lecturing about corporate fraud (and shorting the stocks of organizations he thinks may have inflated their earnings). Antar states that even with the antifraud provisions of Sarbanes-Oxley Act of 2002 and the newly enacted Dodd-Frank Wall Street Reform Consumer Protection Act, it is quite simple today for bad guys (internal and external) to loot corporate offers as it was with the Enron and WorldCom days. "Nothing's changed," he replied. From all the consensus, financial mishaps are on the rise. Within the Dodd-Frank Wall Street Reform and Consumer Protection Act

regarding fraud prevention the law contains provisions that reward whistle-blowers (McCartney, 2011). The Securities and Exchange Commission has already set aside more than $400 million for payout to whistle-blowers. The rules protect and prohibit employers from retaliating against employee tipsters. Per McCartney (2011) the IRS set up a similar whistle-blower reward program three years ago, however, it has not paid out anything to date, since it is waiting for all the appeals to be exhausted. Whistle-blowers are now bypassing compliance and sending reports of fraud.

Organizational culture is vital to the moral development of organizational members. Organizational culture has recently become an important topic of discussion for organizational scientists. It is defined as the common set of assumptions, values, and beliefs shared by organizational employees. The culture of an organization influences thoughts and feelings, and guides behavior. It manifests itself in the choices of heroes and heroines (Deal & Kennedy, 1983; Schein, 1984; Smircich, 1983).

Bruhn (2009) revealed that all corporations have gray areas where the border between right and wrong behavior is blurred, but where a major part or organizational decision-making takes place. While gray areas can be sources of problems for organizations, they also have benefits. Gray areas become problematic when the process for dealing with them is flawed, when gatekeeper managers see themselves as more ethical than their peers, and when leaders, by their own inattention, inaction, and poor modeling, minimize the importance of building a moral community by delegating gray area issues to second-tier administrators. The general purpose of gray areas is to identify

the limits or boundaries of behavior. It is where the line between what people must do or not do and what he may choose to do or not choose to do is blurred.

According to Lloyd (2010), the culture of an organization can lend to an individual's moral development by allowing members decision-making capability and by promoting role-taking opportunities. Leaders must understand the difference between power and responsibility and how to mix the two to focus on a wisdom-based approach. This type of process will enhance the quality of conversations and dialogue vital in the management of decision-making process. Leaders must pass down wisdom to future generations. They must solicit respect for other individuals, those who have opinions or reflect values, perhaps we are not in agreement with.

Our best results accentuate the importance of integrating emotions into research areas traditionally dominated by more cognitive perspective. Scholars have begun to point out processes underlying framing effects. It is believed that emotions significantly influence both individuals' tendencies to take risks and the impact of a frame of risky choices. Research shows that emotion must be distinguished beyond their positive or negative valance (Politics and Government Business, 2008).

One of the keys to organizational success is high quality employee commitment. Recent studies show employees are tied to individuals, group, and corporate performance outcomes such as performance and productivity, service, and customer loyalty as well as to bottom-line results such as growth in operating margins, increased profitability, and revenue growth rates. Employee remains a concern globally. Employees are committed when there is a heightened mental and emotional link to their job, organization and its

mission to succeed. According to Gallup's 2013 State of the Global Workplace study, only 13 % of employees across 142 countries were committed to their work. Another 63 % were disengaged—essentially "checked out." And almost a quarter of all employees (24 %) were "actively disengaged." According to a 2013 Harvard Business Review Analytic Services study, most organizations do not have formalized structured employee committed and recognition in the workplace (Miller, 2014).

Recent research from the People's Republic of China investigated a connection between ethical leadership and performance. There was an analysis of access leader-member exchange (LMX), self-efficacy, and organizational identification as mediators of the ethical leadership to performance relationship. Direct reports taken from 72 supervisors and 201 immediately linked ethical leadership with generating "a feeling of oneness or." Previous research had connected ethical leadership with prosocial and negatively deviant behavior. There has been very little proof how and why ethical leadership relates to task performance (Walumbwa et al., 2011).

According to (Walumbwa et al. 2011), the ethical leadership to performance does question whether the roles of task significance, autonomy, and effort would increase performance results in the relationship between ethical leadership. Researchers had debated whether ethical leaders' benevolent behavior and consideration of employees' developmental needs would cause growth and confidence in their job-related skills, thereby enhancing levels of self-efficacy through observational or vicarious learning and persuasion. According to the social exchange theory, there are many ways ethical leaders could improve quality of LMX with their followers. It was recommended that further

research be done on increasing understanding of ethical leadership and employee performance. Per social learning theory, individuals learn standards of behavior vicariously by observing others (Walumbwa et al, 2011).

Ethical leadership promotes positive effects on attitudes. Some of the expected relationships were those with satisfaction and commitment, and negative ones with cynicism. Most organizations demand ethical leadership to have a positive effect on attitudes and ethical conduct of employees and on organizational performance. Previous researchers developed a 10-item Ethical Leadership Scale which is presently used to measure Ethical Leader Behaviors such as acting fairly and honestly, allowing follower's voice, and rewarding ethical communication. One of the strongest needs in life is a longing for truth and meaning. Walt Whitman famously stated on this need in his poem, O Me, O Life, where he opined that the solution is "That the powerful play goes on, and you will contribute a verse." One huge "best practice" is to aide employees in making their "voice" in their life be the contribution that they offer to the success of the corporation. The goal here is to meet employees' human needs through communication and helping them feel connected to the organization's vision and values, and to invite them the opportunity to be an integral   part of some noble meaning bigger than just their job or the corporation (Miller, 2014).

Arce and Razzolini (2016) assessed the ethics of the U.S. government's indirect bailout of the bank counterparties of American International Group during the 2008 financial crisis. When the indirect bailout of AIG was jointly compared with a counterfactual government direct bails out the banks, the indirect bailout was far more

unethical. On the other hand, when the two scenarios are judge separately, subjects consider a direct bailout of banks to be more unethical. The AIG indirect bailout versus the U.S. government's direct bailout of the bank counterparties suggests that ethical judgments of indirect versus direct action exhibit a type of preference reversal that is dependent upon whether the evaluation mode is joint or separate. The pedagogical and policy implications of this preference reversal are discussed (Arce & Rizzoli, 2016).

Boddy (2011), argued that the global financial crisis raised several ethical issues concerning who would be liable for the damage inflicted and who would be responsible for causing the crisis. This is important because when large financial corporations are destroyed by the actions of their senior directors, employees lose their jobs and sometimes their livelihoods. Share-holders lose their investments and sometime their life savings. Capitalism also loses some of its credibility. The Global Financial Crisis which argues the psychopaths working in corporations and financial corporations have had a major part in causing the crisis.

Elm and Radin (2012), were concerned with contradictions such as ethical preference reversals, because they challenge the fundamental assumption that ethical decision making is meaningfully different from other decision-making processes that exhibit similar contradictions. Ethical preference reversals are especially troubling because they can foster misleading practices, whereby control over evaluation mode facilitates a deceptive strategy for hiding morally dubious actions.

In the journal article Vertino, stated communication to be a vital process in the organization and is a crucial mechanism for accomplishing integration and balance of

activities of specialized units at several levels in the corporation. According to Vertino (2014) what we say, how we say it, and what we mean by it are extremely important and can be life-changing. Communication in the organization can be upward, horizontal, or downward. Communication is merely a linking process to connect individuals', formal and informal organizations to its employees (Organizational theories, 2014, p.4).

Summary and Conclusions

Change is an opportunity to reach out to employees and ask for great ideas. Companies must assess where they are, where they are going and measure the gap between present and future state. Often leaders, because they do not have complete answers during a transformation, have a propensity to stand back. The ethical dilemmas faced by leaders and followers lie in the potential of its findings to assist with the development of educational training for leaders pertaining to ethics in decision making. The study is also expected to demonstrate the effect of leadership practices on employees and organizational culture. Leaders may utilize the study findings when developing and implementing resource planning strategies that could be use in any business environment.

Owing to the broad value and universal meaning of ethics, the findings and recommendations stemming from this work may be applicable to a wide variety of business operations, from new startups to organizations looking to improve their ethical decision-making processes and engage their employees in these initiatives. In addition to being useful to a broad range of professionals in the finance and accounting industry, this study may offer valuable information to those in governmental and not for profit settings as well. Local and state politicians, as well as those individuals engaged in development

in society, could use the results of this study to promote the value of ethics in decision-making processes adopted by leaders and emphasize the significance of the effect this can have on employees. Agencies, especially those involved in human rights, local, state, and federal government, could also likely make use of the study's findings to expand their knowledge base. Lastly, academic programs focusing on ethics, leaders, and employees, as well as business sustainability, would also likely benefit from the results this study will yield.

Presently, there is little evidence to suggest that employee decision making is governed by ethics. For example, extant research has shown that individuals' tendency to justify their unethical actions predicts unethical behavior in varied contexts, including organizational settings. Similarly, unethical intentions have been shown to predict actual behavior relevant to the measured intention (Gino & Ariely, 2012; Detert, Trevino, & Sweiter, 2008). While creativity and self-confidence allow one to act independently, solve problems, and reach decisions autonomously, this can have adverse effect if such an individual is not driven to act per moral standards and societal norms. Similarly, those that are natural followers and seek approval of others can also act unethically, if they perceive that this would be condoned by those they value or feel inferior to. Thus, it can be posited that certain aspects of personalities and mindsets promote one's ability to exhibit specific behaviors, which can be both ethical and unethical, depending on the circumstances and individual traits. Given the importance of ethics in every aspect of life, and thus in business conduct, it is crucial that researchers seek to understand the interactions that influence the decision-making process of those in the leadership roles.

Findings of such studies hold valuable implications for helping leaders make better decisions and avoid ethical failures (May, Mencl & Huang, 2014).

According to Weber (1947) concluded to power as the ability to an actor (or actors) is realizing his or her will in a social action, even against the will of other actors. Power relates to the ability to command resources in a domain. Economic power then, is the ability to control material resources: to direct production, to monopolize, and accumulate, to dictate consumption. Societal power includes economic power, social power, legal political power, legal or political power, and so forth although the control of these domains of resources usually go together, they represent different mechanisms of power, and are conceptually distinct.

Max Weber, contributed to structural concepts in sociology. He investigated and analyzed the institutions of modern society: market, bureaucracy, (private enterprise and public administration), and politic, (i.e., democracy). The notion of social structure my mask systematic biases, as it involves many identifiable sub-variables, for example, gender. Some argue that men and women who have otherwise equal qualifications receive different treatment in the workplace because of their gender, which would be termed a "social structural" bias, but other variables (such as time on the job or hours worked) may be masked. Modern social structural analysis takes this into account through multivariate analysis and other techniques, but the analytic problem of how to combine various aspects of social life into some whole remains (Sociological Theory, 2004).

Weber's Sociological theory details action of human behavior to which the acting individual attaches subjective meaning. It can be overt or inward and subjective. Action is social when, by the subjective meaning attached to it by the acting individual(s), it takes account of the behavior of others and is thereby guided. Social action may be oriented to past, present, or predicted future behavior of others. Others may be concrete people or indefinite pluralities (Social Structure, 2000).

Not all action is social: if it isn't oriented to the behavior of others, it isn't social. Also, it is not merely action participated in by a bunch of people (crowd action) or action influenced by or imitative of others. Action can be causally determined by the behavior of others, while still not necessarily being meaningfully determined by the action of others. If something is done it is fashionable, or traditional, or leads to social and meaningful distinction. His sociological theory points out that knowledge has consistently worked through to disenchantment of the world (Social Structure, 2000).

KPMG reached a $456 million settlement with the government in 2005 to avoid prosecution on charges it helped wealthy clients set up questionable tax shelters. Two former KPMG officials went to prison. KPMG might hold the two KPMG officials responsible for upholding a certain trust and integrity to the firm and to the profession since both held certified public accountant (CPA) credentials to abide by rules of the code of ethics and professionalism and society (Arneson, 2011, p. 7).

Because of such scandals like Enron and WorldCom, President Bush signed the Sarbanes/ Oxley Act (SOX) into law on July 30, 2002, and developed a new standard

(Section 404) for auditors to sign off on reporting processes within the companies they audit regain the public's respect in the world of accounting (Dienhard, et.al., 2004, p. 59).

Since the costs of developing the provisions of SOX were unquestionably high, certain provisions do have significant benefits. The beneficial components can be selectively applied by no corporate entities to provide good organizational governance and reduce the potential for fraudulent activity. Additionally, all organizations should consider that failure to respond appropriately to this regulatory body, could lead to potential disaster in future. The consequences may include not only the loss of funds but also the high-profile negative publicity that can severely damage an organization reputation (Akers & Eaton, 2007, p. 67).

Because ethical improvements are not being made, it is crucial that researchers seek to understand the interactions that influence decision making in the leadership role, because these interactions hold valuable implications for helping leaders make better decisions and avoid ethical failures (May, Li, Mencl, & Huang, 2013).

Rawls's justice as fairness theory (Rawls, 1971; Rawls & Kelly, 2001) will serve as the research framework for the current study. The underlying concept of this theory is based on the premise that giving each person what he or she deserves—or, in more traditional terms, giving each person his or her due—would result in an overall sense of justice and fairness, thus leading those who are involved to comply with established norms. The stability of society (or any group within society) depends on the extent to which the members of that society feel that they are being treated justly. When some of

society's members come to feel that they are subject to unequal treatment, then the foundations will be laid for social unrest and strife.

The workplace is where employees tend to feel injustices most acutely, because individuals spend considerable hours at work; our professional identity is an important part of our perception by others (Goldman & Cropanzano, 2014; Eisenbeiss & van Knippenberg, 2014). Coping with unfairness can be a challenge at any time, but it can be particularly challenging for employees when it takes place in the workplace.

John Dewey (1932) argued that at the preclinical, prerational, autonomous level, morality starts as a set of culturally defined goals and rules that are external to the individual and are imposed or inculcated as period of our lives, when, as independent agents, we freely decide to accept, embrace, modify, or deny these rules. Dewey maintained that every serious ethical system rejects the notion that one's standard of conduct should simply and uncritically be an acceptance of the rules of the culture we happen to live. Even when custom, habit, convention, public opinion, or law are correct in their mandates, to embrace them without critical reflection does not constitute a complete and formal ethical act and might be better labeled "ethical happenstance or "ethics by circumstantial accident." Per Dewey, ethics is essentially "reflective conduct," and he believed that the distinction between custom and reflective morality is clearly marked. The former places the standard and rules of conduct solely on habit; the latter appeals to reason and choice. The distinction is as important as it is definite, for it shifts the center of gravity in morality. For Dewey, (1932) ethics is a two-part process; it is never enough simply to do the right thing." In claiming that workers/ followers derive

their models for ethical conduct by witnessing their leaders, we are in no way denying that workers/ followers share responsibility for the overall conduct and culture of an organization (Ciulla, 2014, p. 35).

Per John Rawls (1971), given the presence of others and our need of these others both to survive and to thrive, ethics is elementally the pursuit of justice, fair play, and equity. For Rawls, building on the cliché that ethics is how one decide to behave when one is on the same accord, the study of ethics must do with developing standards for judging the conduct of one part whose behavior provide a broad array of literature which pertains to the topic of ethics in leadership decision making.

Such a model could provide organizations with a cost-effective means to monitor and ensure active compliance with the spirit of the law and international norms while also increasing staff members' ethical awareness and desire to contribute to the greater social good. Workplace justice should point to events in the work environment that are morally required and involve normative standards: whether rules of appropriate conduct are followed and implemented (Eisenbeiss & van Knippenberg, 2014; Goldman & Cropanzano, 2014). The intent of such training is to help employees make ethical decisions when the answers are in "gray" areas or are otherwise unclear. The direct ics in leadership decision making is that it provides rules for breaching laws or moral norms (Kim & Brymer, 2011; Lattman, 2013).

Organizations can benefit by increases in employee commitment, influence, and performance, as well as decreased absenteeism, to leaders for direction in facilitating the processes that enable them to achieve their objectives. Ethical leadership is defined as the

demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers by way of communication, assurance, and decision-making." This was a way of recommending the theory of the ethical leadership to improvise the employee attitudes and behavior. The theory ethical leadership was connected to changing employees' attitudes and behavior and play a vital part in increasing performance results. Several direct reports linked ethical leadership with generating "a feeling of oneness or belongingness." An examination of a leader-member exchange (LMX) was done exemplifying self-efficacy, and organizational identification as mediators of the ethical leadership to performance relationship (Avey et al., 2011; Kim & Brymer, 2011; Walumbwa et al., 2011).

According to Hoyt et al. (2010, 2013), the leader role can influence how leaders carry out the ethical decision-making process. This perspective on understanding the potential means to achieve these goals unethical behavior on the part of leaders maintains that the obligation of goal achievement associated with the leader role contributes to the overvaluing of group goals, and increased confidence in the moral permissibility of using otherwise questionable means to achieve these goals. Thus, in their effort to attain these important group goals, leaders feel more justified than those in non-leading roles to engage in what is conventionally considered to be unethical behavior.

Lloyd (2010), suggested understanding, and integrating the relationship between power and responsibility needs to result in a greater emphasis on a wisdom-based approach. Together, this would enable us to both improve our ability to evaluate more effectively the ethical issues themselves, today and in the years, ahead. Avey et al.

(2011), suggested that results add to the fast accumulating research that ethical leadership has an important role within the leadership literature. The findings suggest that follower self-esteem may be important in determining when ethical behavioral from leaders is related to follower citizenship and deviant behaviors. In chapter Two, a review of relevant literature was presented to explain the constructs of ethical leadership, as viewed through lens of Rawl's justice as fairness theory, theory of organization and ethical context, Aristotle's theory of virtue ethics, Dewey theory if ethics, Weber's theory of sociology behavior theory of leadership, Skinner's theory of behavior modification, and the full-range theory of leadership. Leadership, behavior and ethics practices were discussed. A description of the research design and methodology was included in Chapter Three.

Chapter 3: Research Method

The purpose of this qualitative single-case study was to explore the drivers and

processes involved in the development of training that supports ethical choices that

leaders make in their decision-making activities within the finance industry, as well as to

understand what effects those activities have had on followers and on organizational

culture. The data from this study may contribute to new knowledge/insights and possible

financial savings to leaders within the finance industry; in addition, its definition of

social-change impact will increase our understanding, awareness, and civic participation

of ethics in leaders' decision making and how ethics affects followers. Chapter 3 includes

a description of the research design and rationale, as well as the research questions.

Research Design and Rationale

The overarching research question guiding this study was how do ethical

standards that have been made as part of leadership decision-making training in the

finance industry affect the organizational culture and follower's attitudes and behaviors?

It was accompanied by the following six sub questions that helped to delve into this issue

more deeply:

SQ1.   What were the processes that needed to be understood to provide better

training aimed at supporting greater ethical behavior in accounting?

SQ2.   What were the driving forces that needed to be understood to provide

better training aimed at supporting greater ethical behavior decision

making?

SQ3.   How were the ethical processes used?

SQ4.   What training existed to support ethical decision making?

SQ5.   What material attributes were vital components for leaders/employees to meet their proposed performance objects?

SQ6.   How have ethics in decision making by leaders in the workplace benefitted employees?

The central concepts were to explore the drivers and processes underpinning the ethics in decision making in a report that included personal biases and a flexibility in the finance industry. In addition, my aim was to assess the effects that those practices, when adopted by leaders, have had on followers and the overall organizational culture. I will asked participants broad general questions. I have collected detailed views from participants in the form of words. I have analyzed and coded data description and themes. I have interpreted the meanings of information drawing on personal reflections and past research. I will write the final report that includes personal biases and a flexible structure (adapted from Creswell 2002, p. 58).

This study will be qualitative in nature and will take a form of a single case study, conducted within an inquiry. My approach was deemed suitable for investigating the effectiveness of using evaluations and descriptive accounts of online simulations to meet proposed objectives (Bennett et al., 2012; Mills et al., 2010). The comprehensive bounded system strategy is used by researchers to analyze data through the description of the case and the emergent themes, whereby cross-case themes help to cross-validate their findings (Bennett et al., 2012; Mills et al., 2010). Researchers adopting this strategy relied on multiple data sources, such as interviews, observations, documents, and artifacts

to increase study validity. The qualitative analysis of the gathered data is subsequently

utilized in the discussion pertaining to the study research questions. This strategy was

ideal for meeting the objectives of this study, as permits analyzed one or more cases,

allowing a comprehensive perspective of the phenomenon of interest to emerge, which

was essential, given the ability to appreciate alternative points of view was the essence of

ethical conduct. The description of this case and its context will help identify the issues,

which will assist in making assertions and reaching conclusions. (Stake, 1995). As Yin

(2003) noted, "you would use the case study method because you deliberately wanted to

cover contextual conditions believing that they might be highly pertinent to your

phenomenon of study" (p. 13).

According to Bennett et al., (2012) Mills et al., (2010) this strategy was ideal for

the investigation, as its implementation would take significantly less time than required

for adopting a sequential model. In addition, data triangulation would help enhance the

trustworthiness of this study, as any evidence that emerged from analysis of a data set

could be verified by examining other sources of pertinent information. Freud (1909)

noted that the case study approach is popular among social scientists because it allows an

in-depth exploration of the phenomenon of interest, while benefitting from the

availability of multiple sources of information, required for a broader perspective.

According to Freud (1909) noted owing to these and many other advantages, it is widely

used in psychology, medicine (case analysis of a problem), law (case law), and political

science (case reports). Freud (1909) noted case study research has a long-distinguished

history and its value has been proven in many disciplines.

The five qualitative approaches to inquiry were Narrative Research, Phenomenological Research, Grounded Theory Research, Ethnographic Research, and Case Study Research. I did not choose a phenomenological design because I elected to describe the case and its context rather than describe personal experiences. I did not describe what all participants have in common as they experience a phenomenon (Van Manen, 1999 p. 177). Grounded theory was not chosen because I elected not to move beyond description and to generate or discover a theory; an abstract analytical schema of a process or actions or interaction. Strauss & Corbin (1998) have shown that this theory-development does not come "off shelf," but rather is generated or "grounded" in data from participants who have experienced the process. Polkinghorne (1995) showed that narrative approach used paradigm thinking to create descriptions of themes that held across stories or taxonomies of types of stories.

Hooper (2011) recommended not to use quantitative research because there was no need to use statistics to generalize a finding, which offered, reduced and restructured a complex problem compared to qualitative research which focused on a much smaller sample, and did not isolate variables and results that were impossible to reproduce, the benchmarks questioning and methods tend to be different. I elected not to test a hypothesis road range of interconnected processes or causes.

The single case study qualitative methodology would help address the how, when, where, and who questions that my study seeks to answer. My goal was to answer the research questions guiding the study, as well as provide evidence in support of conclusions made. Those answers would constitute the way in which the study addresses

the underlying problem. My methodology adopted would assist in deriving study results, which would answer research questions and develop the evidence necessary to permit conclusions.

Role of the Researcher

In qualitative studies, the role of the researcher is quite different from that of quantitative researcher . The researcher is considered an instrument of data collection (Denzin & Lincoln, 2003). This means that data is mediated through this human instrument, rather than through inventories, questionnaires, or consumer's machines. Consumers of the research need to know about the human instrument. The qualitative researcher needs to describe relevant aspects of themselves, including any biases and assumptions, any expectations, and experiences to qualify his or her ability to conduct the research (Greenbank, 2003).

It is useful for the qualitative researcher to keep a research journal explicating personal reactions and reflections, insights into self and past, two journals and show how bracketing takes place. The qualitative researcher should also explain if their role is *emic*—an insider, who is a full participant in the activity, program, or phenomenon, or if their role is more *etic*—from an outside view, more of an objective viewer. There could be a great deal of variation between the two viewpoints. Sometimes a researcher starts as an outsider and then becomes a member of the group. The reverse could occur—the researcher started as a member of a group then became a more objective. As a qualitative researcher my role was more role is more *etic*—from an outside view, more of an objective viewer. I would not be engaged in ethical issues such as a study within my

work environment, conflict of interest or power differentials, and justification for use of

incentives. Since I would not be conducting research in my work environment a plan for

addressing other ethical issues would not apply.

Methodology

According to Yin (2004, p. 3) a multi-case study design is utilized to understand

the meaning of the data. The case, or unit of analysis, is appropriate when the research

aims to produce a first-hand understanding of people and events. According to Merriam,

(1998, p.27) within a bounded system, the case is a single entity, a unit around which

there are boundaries. When studying more than one case, researchers utilize a

comparative, or multi-case approach. According Merriam (p. 40) a multi-case study

involves collecting and analyzing data from several cases that may have subunits or

subcases embedded within. A multi-case study may strengthen the findings…. [through]

deliberate and contrasting comparisons Yin (p. 6).

Gay (1996) determined that the qualitative researcher looks for categories,

patterns, and themes that will facilitate a coherent synthesis of the data (p. 227). Merriam

(1998, p. 29) showed that categories, patterns, and themes would lead to comparative

data and additionally, the similarities and variations of the contextual conditions (i.e.,

size of employee workforce, salary of leaders, years in leadership, gender, level of

education) surrounding the cases are of interest. Overall, the compilation of the data

yields a rich, thick, description of the phenomenon under study.

According to Yin (2004, p. 9) showed that the triangulation of data, or

establishing converging lines of evidence to make our findings as robust as possible. Gay

(1996) defined triangulation as "the use of multiple methods, data collection strategies, and/or data sources…. to cross-check our information" (p. 217). Triangulating data lends reliability and internal validity to the study (Gay, 1996; Merriam, 2002; Yin, 2003). Merriam (2002 p. 27) noted that a multi-case study, reliability is confirmed by determining if the results are consistent with the data collected.

Internal validity was defined as the congruency of findings with reality. In qualitative research, the understanding of reality is really the researcher's interpretation of participants' interpretations or understandings of the phenomenon of interest (Merriam, p. 25). For the purposes of this study, multiple surveys; rich, descriptions and critiques, and, field notes; documentary analysis of findings, and critiques by an educational researcher, established evidentiary data to confirm triangulation and strengthened the reliability and validity of findings.

Yin (2003 p.106) noted that the collection of data, a structured, formal procedure should be followed to ensure quality control. Data would be obtained through interviews open-ended, semi-structured questions. The participants' responses would be transcribed, and returned to each participant to check for accuracy. The transcriptions would be amended, if needed, prior to coding the data.

Participant Selection Logic

The qualitative case study provided an in-depth study of this system, based on a diverse array of data collection materials. My study consisted of 10 to 30 participants who were interviewed until saturation occurred. The participants worked, in the finance industry. These individuals would be part of a purposeful sample. An attempt would be

made to establish a rapport with participants so that good data would be obtained. Stake (1995) noted that this type of case study would focus on a specific issue rather than on the case itself, the case this case becomes a vehicle to better understand the issue According to Creswell (2003) and Yin (2004) When identifying a population and sample for a qualitative study, I selected participants who could contribute additional knowledge to further inform my study. Merriam (1998) showed that purposeful sampling assumes that the investigator wants to discover, understand, and gain insight and therefore must select a sample from which the most can be learned (p. 61). The population group for my study would consist of l0-30 presidents, vice presidents, directors, senior managers, managers, and supervisors.

Procedures would be followed to protect the rights of the participants. Approval of the study would be secured through the Institutional Review Board of Walden University. Then, participants from one single financial institution would be contacted by email to confirm consent to interview. A letter of introduction stating the purpose of the study, interview questions, and a letter of informed consent would be emailed to each participant.

According to Ritchie, Lewis, and Elam (2003) samples for qualitative studies are normally much smaller than those used in quantitative studies. There is a point of diminishing return to a qualitative sample as the study continues more data does not necessarily lead to more information. This is because one occurrence of a piece of data, or a code, is all that is necessary to ensure that it becomes part of the analysis framework. This process will allow the participants time for preparation prior to the phone interview

and to obtain a holistic, in-depth understanding of the phenomenon under study (Gay, 1996, p. 209). Charmaz (2006) provided an example of a researcher studying stigma in obese women. It was entirely possible that a researcher will claim that the category "experiencing stigma" is saturated very quickly while an inexperienced researcher might claim saturation, a more experienced researcher would explore the context of stigma in more detail and what it means to each of these women. According to Charmaz (2006) 25 participants are adequate for smaller projects. According to Guest, Bunce and Johnson (2006) the idea of saturation is useful at the conceptual, it gives little practical assistance for estimating sample sizes for robust research prior to data collection. During the literature search for the background to their study they found only seven sources that provided guidelines for actual sample sizes.

Bennett et al. (2012) have shown that the comprehensive bounded system strategy to analyze data through descriptions and themes of the case as well as cross-case themes to cross-validate my findings. Mills et al. (2010) have shown that this strategy utilizes multiple sources such as interviews, observations, documents, and artifacts. The discussion phase of my study will provide a qualitative analysis of the highest priority factors. This strategy is ideal for the present study due to its ability to analyze one case; the structure of the study is the introduction of "vignettes," a short descriptive literary sketch at the beginning or end of a chapter.

According to Stake (1995) the description of a case (or cases) and the context of that case will lead to the development of various issues, assertions, and closing vignette Merriam (1998) "determined that purposeful sampling assumes that the investigator

wants to discover, understand, and gain insight and therefore must select a sample from which the most can be learned" (p. 61). The population group for my study will consist of l0-30 participants who are serving in a leadership role (presidents, vice presidents, directors, senior managers, managers, and supervisors). The gender of the participants was considered; therefore, and equal representation of male and female leaders would be attempted.

Procedures would be followed to protect the rights of the participants. Approval of the study would be secured through the Institutional Review Board of Walden University. I will contact participants' from one financial institution by email to confirm consent to interview. A letter of introduction stating the purpose of the study, interview questions, and a letter of informed consent would be emailed to each participant.

According to Ritchie, Lewis, and Elam (2003) noted that samples for qualitative studies were normally much smaller than those used in quantitative studies. There were a point of diminishing return to a qualitative sample as the study continued more data did not necessarily lead to more information. This was because one occurrence of a piece of data, or a code, is all that was necessary to ensure that it became part of the analysis framework. This process would allow the participants time for preparation prior to emailing answers to interview questions and to obtain a holistic, in-depth understanding of .the phenomenon under study (Gay, 1996, p. 209). Charmaz (2006) provided an example of a researcher studying stigma in obese women. It was entirely possible that a researcher could claim that the category "experiencing stigma" was saturated very quickly while an inexperienced researcher might claim saturation, a more experienced

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Mills et al.Bennett et al. (2012) and deliberately want to cover contextual conditions believing that they might be highly pertinent to the phenomenon of my study (p. 13). The case-study strategy is ideal for this study because such a strategy would take significantly less time than sequential model. The trustworthiness of the current study will be improved through triangulation, which allows qualitative researchers to validate a study's findings by different avenues (Bennett et al., 2012; Mills et al., 2010). Merriam (1988) and Patton (1980) (1990) and Miles & Huberman (1994) have shown In

triangulation, multiple and different sources, and theories would be used to provide corroborating evidence to shed light on a theme or perspective.

Merriam (1988) Patton (1980) (1990) and Miles and Huberman (1994) have shown that case study research have had a long and distinguished history in many disciplines. The case-study approach is a familiar one in social science because of its popularity in numerous fields, including Freudian psychology, medicine (case analysis of problems), law (case law), and political science (case reports).

Instrumentation

According to Terrell (2016) use of a host of data collection series of interrelated activities aimed at gathering good information to answer emerging research questions. Most importantly I will use a series of activities in the process of collecting data by locating a bounded system such as a process, an activity, an event, a program, or multiple individuals. My instrumentation plan for research study is composed of several decisions that must be determined before the beginning of the study. I would decide what data are needed to answer my research questions, how to gather the data, where to gather the data , and how to analyze the data. These are decisions determined as part of one's instrumentation plan for the study. Once the analysis is complete, I will analyze the data through a coding process that will identify themes; these themes become the foundation for the conclusion of my study and I will formulate a conclusion to answer the research questions.

I will develop protocols or written forms for recording the data such as interviews or observation protocols. I will gather online data and will collect data from more than

one source. I will develop the forms of data collected, such as peer-reviewed journal articles, interviews, observation, and physical artifacts. I will assess many choices regarding data collection, such as e-mail messages a group to study, and investigator may begin at another entry point in the data collection circle. Also, the researcher needs to anticipate issues of data collection, called field issues, which may be a problem, such as having inadequate data, needing to prematurely leave the field or site, or contributing to lost information (Terrell, 2011, p. 119).

Procedures for Recruitment, Participation, and Data Collection

Terrell (2011), suggested, given the advances in today's technology, in some instances, you do not have to be burdened with time and place constraints of years past. Online interviews, video-based remote observations, web-logs, and interactive chat sessions are all viable tools—if you carefully plan your approach to help ensure the validity of the data you collect. For example, the data collected using that approach should be what would have been collected in a face-to-face environment. The key is, if it is valid and the situation calls for it, do what works for you.

Data will be collected from written text-based observations (which was a questioning path tool to determine a reading purpose and to gather key information about the text could lead to an observation about what details or words suggests about the authors' 'perspective) telephone interviews, documents, and artifacts. I will collect the data. Frequency of data collection events will take place twice a day for five days. Duration of data collection events will be ninety minute intervals. Data will be recorded using a protocol, a predesigned form used to record information collected during an

observation or interview about the responses of the interviewee. The predesigned form will help one to organize thoughts on items such as headings, information about starting the interview, concluding ideas, information on ending the interview, and thanking the respondent. Besides the six open-ended questions in the study, this form contains several recommended features (Rasmussen & Creswell, 1995).

Case study data collection involved a wide array of procedures, as the researcher built an in-depth picture of the case. Yin (2003) recommended multiple forms of data collection for case studies, such as documents, archival records, interviews, direct observation, participant observation, and physical artifacts. I will use a matrix, which is especially applicable in an information-rich case study. This might serve equally well in all approaches of inquiry. I will net the most useful information to answer all research questions. I will determine what type of interview is practical. I will assess the types available, such as a telephone interview, focus group interview, or one-on-one interview. A telephone interview provides the best source of information when I do not have direct access to individuals. The drawbacks of this approach are that I cannot see the informal communication and the phone expenses (Miles & Huberman, 1994).

Follow-up plan if recruitment results in too few participants. There are two main goals of recruitment: I will recruit a sample that adequately represents the target population, and I will recruit sufficient participants to meet the sample size and power requirements of the study (Holley et al., 2001; Keith, 2001). Problems with recruitment can disrupt the timetable for a research project, preoccupy staff, reduce the ability of a study and ultimately, result in a trial being abandoned (Ashery & McAuliffe, 1992).

During recruitment, the sampling process can suffer from the associated problems of non-response and the resultant selection bias. The proportion of eligible participants who agree to enter the study (the response rate) influences the validity of the inference that the sample represents population of interest (Woods et al., 2000; Hulley et al., 2001).

Estimating the required sample size was one of the most important aspects of the recruitment process. Before a study was designed, it was important (if not mandatory) to calculate the sample size necessary to show an important result. A sample size too small to detect differences could lead to studies which were unethical or wasteful. Furthermore, it could produce misleading results. In contrast, a sample size too large leads to unnecessary expenditure of time, effort and finance. To minimize the probability of such errors, a power calculation was usually undertaken at the design stage (Power can be defined as the probability of correctly concluding that there is a difference study results, given the sample size). For these reasons researchers must make allowances in terms of time and money for the recruitment of a desired sample size (Strainer, 1990; Hulley et al., 2001).

As ethical principles, must be adhered to and allowance made for potential participants who decline to take part, the required sample size needs to be adjusted to reflect the refusal rate. Ethical principles are based on the respect of the researcher for all potential participants and thus require the researcher to (a) obtain informed consent, (b) protect participants with impaired decision-making capacity, and (c) maintain confidentiality (Hulley et al., 2001).

The content of participant information sheet and consent form consists of name of the investigators, purpose of the research, description of study, estimate of time required, potential benefits and risks of the study, study to maintain confidentiality/anonymity, a statement that potential participants can refuse to participate or withdraw from the study at any time without prejudicing their interests (the right to refuse/withdraw). A form that explicit offer to answer questions or provide further information, and whom to contact will be provided. In a cross-sectional design, all the measurements of risk factors, outcome and confounding variables are made at a single point in time or over a short, specified period with no requirement for a follow-up period. A recruitment for a cross-sectional study is generally less difficult than that for cohort studies and randomized controlled trials, because it involves one-off data collection with no commitment to follow-up (Hulley et al., 2001). I will write out the closing comments that thank the participant for the interview and request follow-up information, if needed, from them (Rasmussen & Creswell, 1995).

Data Analysis Plan

When I conduct a case, study connecting data with a specific research question, I will investigate various reporting on events that happened to a person or a group of people in a single unit. According to (Yin, 2013), I will call this a bounded system. This means that I will try to understand an event that occurred to a person or group at a particular point in time. I will reduce my entire study to a single, overarching research question and six sub questions. According to Stake (1995), issue sub questions address the major concerns and perplexities to be resolved. The issue-oriented questions will take

the phenomenon in the central research question and break it down into sub-topic for examination. The topical sub questions will call for information needed for the description of the case.

Data for a case study can come from a multitude of such, as interviews, observations, documentation, and other data to location and focus of the study. As Baxter and Jack (2008) pointed out, this facilitates reaching a holistic understanding of the phenomenon being studied (p. 554). While an in-depth discussion of specific data analytic approaches is beyond the scope of this study, Yin (2013) and Stake (1995) pointed out several distinct approaches, including pattern matching, linking data to propositions, explanation building, synthesis across cases, time-series analysis, inter-case analysis, intra-case analysis, categorical aggregation, and direct interpretation. In writing a proposal, it is important to understand these different types of data analysis and propose the one best suited to the type of case to propose. At the outset of data analysis, field notes will be reviewed, and transcribed interview transcripts will be compared to the actual recordings for accuracy.

According to Terrell (2016, p. 192), theme of, and procedure for, coding. The data will be analyzed using a constant comparative approach. Interview transcripts will be coded for ideas, thoughts, or statements (i.e., open codes). These will then be analyzed by combining like themes, represented by open codes, into axial codes. One axial code will be chosen as the selective code upon which the resultant theory will be developed. The final report will be shown to the participants (i.e., member checking) to ensure it represents their input. Lastly, I will debrief and review the report to determine the clarity,

accuracy, and consistency of work. Per Kelle (2005) axial code is the implicit or explicit theoretical framework necessary to identify categories in empirical data. The model or theoretical framework underlines the importance of analyzing and modeling action and interaction strategies. I will focus on the single case study (Stake, 1995), I will focus on an issue explored through a single case within a bounded system . I will rely on Stake's (1995) approach to conducting a case study. I will develop a data collection matrix to specify the sum of information collected about the case. The data collection matrix will focus on developing, an in-depth description and analysis of a case, list the type of problem best suited for design by providing an in-depth understanding of the case, draw from a discipline background such as psychology, law or political science, I will use data collection forms such as interviews, observations documents (peer-reviewed journal articles), I will use certain data analysis strategies through description of case, themes of the case as well as cross-case themes, I will design a detailed written analysis of one case, and finalize the general structure of the study with introduction of problem questions, case study, data collection, analysis, outcomes description of the case/ and its context, development of issues, detail about selected issues, assertions and closing vignette (Adapted from Stake, 1995).

According to Strauss and Corbin's (1990, 1998) context conditions, intervening-structural-conditions or causal conditions), (3) the actions and interactional strategies, directed at the managing or handling the phenomenon ad (4) the consequences of the actions/to include categories related to the phenomenon under study, (2) the conditions

related to that phenomenon. who recommended the use of a coding paradigm Charmaz (2006) as extremely structured and optional. No software will be used for analysis

manner of treatment of discrepant cases.

According to Maxwell (1992) the concept of validity is explained by a variety of terms in *qualitative studies.* This concept isn't a single, fixed or universal concept. A few qualitative researchers have debated whether the term validity is relevant to qualitative research. At the same time, they have realized the need for some type of qualifying check or measure for their research. Maxwell (1992) identified five threats to and types of validity in qualitative research: Descriptive validity: what a person is unable to record while gathering data often is a significant as what is collected. Research workers should record interviews accurately and completely. The investigator should make sure that the words and phrases documented are those of the person being observed and not a shorter form recorded by the observer. Tapes and video recordings of interviews can help verify descriptive data but won't be able to eliminate all the threats. The investigator should describe the environment and actions outside the lens of video camera to guarantee all the causes of "what happened "could be captured and examined.

Interpretive validity: to effectively interpret what has happened, the investigator must capture the observation as interpreted by the individual being researched. The primary threat to valid interpretation is imposing one's meaning, instead of understanding the viewpoint of the individuals studied and the meaning they attach to their words, phrases and actions. To avoid compromising interpretation validity, investigators should use open-ended questions which allow the participants to elaborate on answers.

Researcher bias: each investigator has bias. The bias need not be racial, ethical, gender linked, or cultural. The bias could be simply promoting one theory over other or neglecting to interview some kinds of participants. Researchers should determine and emphasize their biases to make sure that they do not impact the study outcomes. Researchers must describe in their proposal the way they will take care of their individual biases to ensure they do not influence the conduct and findings of the study. Theory validity: In the beginning of an investigation, the investigator usually has a specific theory or viewpoint that he or she feels the data will support. Researchers need to ensure that they do not force the data to match a theory, nor can they ignore data that doesn't suit the theory (discrepant data). Investigators must use all data even if it does not support their theory.

Reactivity: how much of what you are observing was caused because you were there? Investigators could impact both environment and the people being observed. Getting rid of the threat of reactivity was not possible; however, the investigator should be aware of it and the way it influenced observations. Interviewees are often reacting to the interviewer rather than the situation being observed. Interviewees may mislead interviewers to make themselves seem more valuable, less important, or tougher. Individuals who are being researched may stage events for the advantage of the investigator. Researchers should stay mindful of how their presence was influencing the environment and the people being observed, and exactly how this may impact the research outcomes (Maxwell, 1992).

I will use a triangulation of sources which examines the consistency of different data sources from within the same method. For example: different points in time and comparing people with different view- points. I will use Theory/perspective triangulation to examine and interpret the data (Denzin, 1978).

Issues of Trustworthiness

Credibility

Credibility is equivalent of internal validity: prolonged engagement will ensure that enough time is spent in the research environment to understand the broad setting, the central phenomenon, and the culture of the setting. Prolonged engagement allows the researcher to develop relationships and rapport, and there by trust and understanding.

Triangulation: allowed the researcher to use more than one source of data and interviewer, where results from each could be checked to ensure that they are similar. Triangulation could also be used theoretically by comparing interview results to the valid results of published resources or theories (LeCompte & Goetz, 1982).

Member checking showed the person interviewed the final report or product, and ask if he or she believed it represented their input accurately (Terrell, 2006, p.174). Saturation was defined as one would no longer find new information that would add to understanding of the category (Strauss & Corbin, 1990). In the development of categories and data analysis phase of grounded theory research, one must find as many incidents, events, or activities as possible to provide support for the categories. In this process, there may come to a point at which the categories are *saturated*; researcher may no longer find new information that adds to understanding of the category (Terrell, 2016,

p. 240). Reflexivity: This entails the researchers continued awareness that any actions taken on their part may affect the outcomes of the study (i.e., they are conducting the study, as well as collecting and analyzing the data (Terrell, 2016, p. 175). Peer review: Impartial colleagues could be asked to examine your study's methodology, transcripts, data analysis, and report. This was debriefing my work. Their feedback could help you ensure the validity and credibility of your work (Terrell, 2016, p. 174).

Transferability

Transferability (external validity) is often compared to the idea of external validity in quantitative research, and is nothing more than attempting to demonstrate that the research findings are applicable in other contexts. This is done by providing a *thick description* of results. When describing an event, scenario, or situation, go into detail (Erlandson et al., 1993; Lincoln & Guba, 1985; Merriam, 1988; Miles & Huberman, 1992) this demonstrates the extent to which the results of the study could be transferable to other participants or & situations (Terrell, 2016, p. 174). Huberman, 1994). Because the writer describes in detail the participants or setting under the study this would allow the researcher capability to enable readers to transfer information to other settings and to decide whether the findings could be transferred due to shared characteristics (Elandson et al., 1993).

Dependability

In qualitative research, dependability refers to the consistency and the replicability of the results. The dependability was often demonstrated by an external auditor examining and evaluating the research process and the accuracy of the results.

One can measure reliability and stability of data over time against dependability. An external auditor allows and external consultant, the auditor, to examine both the process and the product of the account, assessing their accuracy. This auditor should have no connection to the study. In assessing the product, the auditor examines whether or not the findings interpretations, and conclusions are supported by data (Erlandson et al., 1993; Lincoln & Guba, 1985; Merriam, 1988; Miles & Huberman, 1994). Lincoln and Guba (1985) compare this, metaphorically, with a fiscal audit, and the procedure provides a sense of interrater reliability to a study. Dependability of qualitative research is an evaluation of the quality of the integrated processes of data collection, data analysis and theory generation and is the core of what is accepted as scientific proof by scientists and philosophers alike (Terrell, 2016, p. 175).

Confirmability

To achieve confirmability, the researcher discusses how he or she ensured his or her neutrality in the study, and how the results reflect those of the participants with no outside influence. This can be done by using triangulation, as well as confirmability audits, which involves having a researcher not involved in the research project examine both the process and product of the study. This allows for an evaluation of the accuracy of the findings, interpretations, and conclusions based on the data. I collected. An audit trail is a document I created by the that provides a step-by-step account of my research study. The document helps researchers trace their activities to better understand the results of a study. Reflexivity entails the researcher's continued awareness that any action

taken on their part may affect the outcomes of the study i.e., they are conducting the study, as well as collecting and analyzing the data (Terrell, 2016, p. 175).

Ethical Procedures

Agreements needed to gain access to participants or data are dependent on discussions of the research with participants and gaining their informed consent allow concerns with regard to choosing participants to answer the research questions and meet the aim: firstly, the need to ensure the sample allows one to collect data that are appropriate; secondly, the use of specific sampling techniques to choose participants whom are appropriate to meeting the research aim; and thirdly, the number of participants whom are appropriate to provide sufficient data. What is important is that the sample meets the needs of the research.

When identifying a population and sample for a qualitative study, I selected participants who can contribute additional knowledge to further inform my study (Creswell, 2003; Yin, 2004). Merriam (1998) "determined that purposeful sampling assumes that the investigator wants to discover, understand, and gain insight and therefore must select a sample from which the most can be learned" (p.61). The population group for my study will consist of 10-30 participants who are serving in a leadership role {Presidents, Vice Presidents, Directors, Senior Managers, and Supervisors}. The gender of the participants was considered; therefore, and equal representation of male and female leaders will be attempted. Procedures will be followed to protect the rights of the participants. Approval of the study will be secured through the Institutional Review Board of Walden University (IRB). Then, participants from the

attendance of a finance convention will be contacted to setup informal interviews as well as participants in leadership from J. P. Morgan Chase and Wells Fargo will be sent letters of introduction setting up formal interviews. This letter will state the purpose of the study, the prosed over the phone interview questions, and a letter of informed consent will be mailed to each participant.

According to Walliman (2005) ethical concerns related to recruitment materials and processes and a plan to address them. How research is conducted is an important aspect of whether or not it is ethical . For example, strict adherence to research design, protocol and analytic plan is crucial to data integrity. Avoidance or disclosure of financial and/ or personal conflicts as well as real or perceived objectivity or bias in recruitment and in analysis and reporting results. Social research, and other forms of research which study people and their relationships to each other and to the world, need to be particularly sensitive about issues of ethical behavior. Since this kind of research often impinges on the sensibilities and rights of other people, researchers must be aware of necessary ethical standards which should be observed to avoid any harm which might be caused by carrying out or publishing the results of the research project.

According to Beauchamp & Childress (2001) some concerns related to data collection/intervention activities such as participants' refusing participation or early withdrawal from study and response to any predicable adverse events and a plan to address them: Human experimentation has been conducted even before 18th century. Some of the ethical attitudes of researchers have drawn the interest of society only after 1940's because of human exploitation in several cases. Professional codes and laws were

introduced since then in order to prevent scientific abuses of human lives. The Nazi experiments led to the Nuremberg Code (1947) which was the leading code for all subsequent codes made to protect human rights in research. This code focuses on voluntary informed consent, liberty of withdrawal from research, protection from physical and mental harm, or suffering and death. It also emphasizes the risk-benefit balance.

Participants' confidentiality and anonymity should be maintained. Researchers should take precautions to protect confidentiality of participants and data. When personal identifiers are used in a study, researchers should explain why this is necessary and how confidentiality would be protected. Researchers should deal with all data so as not to compromise the personal dignity and privacy of participant. Any information obtained in the course of a research project should be considered privileged information and should not be publicly disclosed and identify any individual organization (except if subpoenaed by a court).

Procedures for protecting the confidentiality of participants should be followed and include:

- Securing individual confidentiality statements from all research personnel
- Coding data with numbers instead of names
- Using codes for identification of participants when transcribing audiotapes
- Storing data with any identifying information in a locked file with limited access

- Using pseudonyms for participants, agencies and geographical settings in the publishing of reports

- Disposing of information that can reveal the identity of participants or places carefully, e.g. burning or shredding. The collection and storage of research data by researchers must comply with the Data Protection Act 1998. I will not be doing a study within my work environment. (Code of Practice, 2003).

Summary

The research design and methodology were presented in Chapter Three. An overview of the research problem and purpose preceded the research questions. The population selection and protocol were addressed was identified. A rationale for using a qualitative study was presented and the study design was identified. Specifically, through the use of a single case study design, field interviews were conducted. Researcher observations and comments contributed to the study. Framed through the lens of Rawl's justice as fairness theory, interviews were coded, categorized, and analyzed for developing themes. Issues surrounding credibility and consistency were discussed. Finally, the bias and assumptions of this researcher were acknowledged. I will work within the process of the constraints of the Institutional Review Board (IRB) rationale for using a qualitative study to present and design my study. I will solicit my participants from the Walden University participant pool. I will follow the process of recruiting my participants within the constraints of the. (IRB) regulations.

 I will keep things simple as possible. I will look at teaming up with instructors who are enthusiastic and willing to help. I will write an initial short solicitation email that

will introduce myself, my research interest, and the study in general. Depending on my research and (IRB) regulations, I may have less flexibility in meeting students or soliciting face to face.

Justice as fairness theory establishes moral standards for decisions that affect others and examines justice and equity in the context of broader social issues, as well as institutional obligations to individuals. Interviews will be coded, categorized, and analyzed for developing themes. The constant comparative method was chosen as an appropriate tool to organize the documents, whereby connected and comparable themes emerged. Issues surrounding credibility and consistency will be discussed. Lastly, the biases and assumptions of this researcher will be acknowledged.

In Chapter 4, the data findings as viewed through the framework of the study are evident via Rawls' (1971) justice as fairness theory. A discussion of the process used in the analysis of data and the linkage of themes to the study problem, purpose, and research questions will be addressed. A summary of research findings, limitations, and implications for further research will be included in Chapter 5.

Chapter 4 Results

Introduction

The purpose of this qualitative single-case study was to explore the drivers and process involved in the development of training that supported ethical choices that leaders made in their decision-making activities within the finance industry, as well as to understand what effect those activities have had on followers and organizational culture. The data from this study may contribute to new knowledge/insights and possible financial savings to leaders within the finance industry; in addition, researchers definition of social-change impact could increase understanding, awareness, and civic participation of ethics in leaders' decision making and how ethics affected followers. The overarching research question guiding this study was how do ethical standards that have been made as part of leadership decision-making training in the finance industry affect the organizational culture and employees' attitudes and behaviors? It was accompanied by the following six sub questions that helped delve into this issue more deeply:

SQ1.   What were the processes that needed to be understood to provide better training aimed at supporting greater ethical behavior in finance?

SQ2.   What were the driving forces that needed to be understood to provide better training aimed at supporting greater ethical behavior in decision making?

SQ3.   How were ethical processes used?

SQ4.   What training existed to support ethical decision making?

SQ5.   What material attributes were vital components for leaders and employees to meet their proposed performance objects?

SQ6.   How could ethics in decision making by leaders in the workplace have benefitted employees?

Chapter 4 includes an introduction, description of research setting, demographics, data collection, data analysis, evidence of trustworthiness, results, and a summary. The data had been compiled from seven online interviews. An explanation of the protocol and process of analysis were presented to clarify the theoretical underpinnings of justice a fairness theory as it relates to the collection and analysis of data.

Setting

Most of the study participants were influenced by past and present professional experiences in leadership positions. The participants were concerned about ethical standards, belief systems, communication boundaries by which decisions are made created healthy communication which is key to resolving differences between leadership and employees, required corporate training, and a set of approved guidelines based on companies' philosophy. The research had been carried out through interviews that were emailed as attachments to participants in a natural setting to permit an understanding of local perspective. This approach was chosen given the purpose that researcher had explored and analyzed ideas of interviewees by asking each participant the same broad research questions. The aim was to assess the effects of practices, when adopted by leaders, have had on their followers and overall organizational culture. I had detailed views from participants that were collected in the form of words. I analyzed the data

description and themes. I interpreted the meaning of information drawing on personal reflections and past research (adapted from Creswell 2002, p. 58).

According to Punch (1998), a good qualitative researcher asks probing questions to get to deeper levels of conversation. As a qualified researcher I conducted my study relying on a combination of participant interviews. According to Punch (1998) My role was etic and objective. As a qualitative researcher I asked probing question, then listened, then thought, then asked more probing questions to reach a deeper concentration and level of answers. I sought to grasp a picture using ideas and theories from a greater source

Demographics

Stake (1995) showed this study consisted of online interviews of seven participants' interviews which reached a saturation occurrence at seven. The participants worked or once worked in a leadership position in the finance industry. These participants were rt of a purposeful sample. This case study focused on a specific issue rather than the case itself, this case became a vehicle to better understand the issue. Creswell (2003) and Yin (2004) identified a population and sample for this qualitative study, I selected participants who could contribute additional knowledge to further inform my study.

According to Merriam (1998) "purposeful sampling assumes that the investigator wants to discover, understand, and gain insight and therefore must select a sample from which the most can be learned" (p. 61). The seven participants for my study have served in a leadership role (Presidents, Vice Presidents, Directors, Senior Managers, Managers,

and Supervisors). Procedures were followed to protect the rights of the participants. The

(IRB) Institutional Review Board approval number for this study is 02-16-18-0070029

and it expires on February 15th, 2019.

      Participants who were members of the Association of African American

Financial Advisors (AAAA) were contacted by email to conduct interviews. After

approval was granted by the corporate office, I distributed research invitation in the form

of emails to potential participants on researcher's behalf and was approved, I started

conducting interviews with interested participants. The interested participants were

emailed the letter of consent and interview questions. After the research participants had

emailed their "I Consent" the interview process started. According to Ritchie, Lewis, and

Elam (2003) samples for qualitative studies had been normally much smaller than those

used in quantitative studies. There was a point of diminishing return to my qualitative

sample; as the study continued more data did not necessarily lead to more information. .

According to Guest, Bunce, and Johnson (2006) have shown that the idea of

saturation is useful at the conceptual level; and have given little practical assistance for

estimating sample sizes for robust research prior to data collection.

Data Collection

Terrell (2011) suggested that given the advances in today's technology, in some

instances, Participants do not have to be burdened with time and place constraints of

years past. Online interviews, video-based remote observations, web-logs, and interactive

chat sessions are all viable tools if you carefully plan your approach to help ensure the

validity of the data you collect. For example, the data were collected using online by

email approach should be what would have been collected in a face-to-face environment. The key is, if it is valid and the situation calls for it, do what works.

Data were collected from seven participants answering 14 interviews questions sent by emails. The data collection were based on interviews and triangulation allowed for an understanding of the anticipated complexity of the proposal research context. Such triangulation strategy lessened the chances of developing inaccurate assumptions, results, and implications, often the case with this type of research. The data were obtained over the course of 6 months (April 2018 to September 2018) I had analyzed data in accordance with the constant comparative method regularly employed in qualitative studies.

The variation in data collection occurred when the participants elected to answer research questions by email. Researcher was the main measurement device in the study, there were no other data collecting instruments. There were no unusual circumstances encountered in data collection.

Data Analysis

According to Bogdan and Biklen (1998), "data analysis is a process of systematically searching and arranging the interview transcripts and other materials…" (p. 157) into a cohesive unit, thereby providing a clearer understanding of data. The data in this study will analyzed, by using a constant comparative approach. According to Terrell (2016, p. 192), showed theme of, and procedure for, coding. I coded interview transcripts for ideas, thoughts, and statements. I will show final report to the participants. (i.e., member checking) to ensure it represented their input.

I analyzed transcripts using the open and axial coding process, and coding to show that all categories were established. I confirmed that answers to interview questions were analyzed to identify patterns and similarities. The process of comparing and re-examining the emerging categories and themes through the framework of the Rawls's justice as fairness theory (Rawls, 1971; Rawls & Kelly, 2001) This theory is based on the premise that giving each person what he or she deserves results in an overall sense of justice and fairness, thus leading those who are involved to comply with established norms. The stability of society or any group within society depends on the extent to which the member of that society feel that they are treated justly (Rawls, 1971)

At the onset of the study, I contacted participants by email to explain the parameters of the study. I made available a letter of introduction stating the purpose of the study. I emailed interview questions, and letter of informed consent to each participant. I followed up with emails to assure the forms had been received and that each participant had emailed a response consenting to participation, before answering the interview questions. Each participant had been asked to print or save a copy of the answers for the record.

Once the data from various sources were analyzed, five overarching themes emerged: ethical standards, belief system, communication boundaries, fail-safe training system with pass/fail goal and survey at completion, and leadership absent of decision-making.

Evidence of Trustworthiness

Credibility

In order to address the credibility, I used triangulation, member checking, and data saturation. To establish member checking and the credibility of data collected during the interview, the transcribed copy of participants' feedback received during the interview was shared with the participants. This allowed the participants to verify and confirm that the transcribed text was an accurate representation of their responses. Data saturation entailed the continuous collection of data until no new information emerged.

Transferability

The transferability of study was enhanced when I provided a clear description of context of the research as data collection. The results reflected those of the participants answers to interview questions . Participants elected to email their answers to interview questions by email, which ensured neutrality in the study and demonstrated how results reflected those of the participants with no outside influence. I used triangulation to evaluate the accuracy of findings, interpretations, and conclusions based on the data. A detailed step by step account of the research data had been gathered to assist in better understanding results of the study. Reflexivity allowed researcher continued awareness of any actions taken on their part that might affect what was being investigated or the outcome of the study.

Dependability

The dependability was demonstrated by an external auditor from the field of education who examined and evaluated the research process and accuracy of results. An auditor, who had no connection to the study, In assessing the product, the auditor had

examined whether or not the findings , interpretations and conclusions were supported by data.

Confirmability

The confirmability allowed an evaluation of the accuracy of the findings, interpretations, and conclusions based on the data. I created a step-by-step account of my research study. I was helped by evaluation to trace activities and better understand the results of study. I was helped by reflexivity to have continued awareness that any action taken on my part that may affect the outcomes of the study i.e., as well as collecting and analyzing the data.

Once the data from various sources were analyzed, five overarching themes emerged. These five themes were ethical standards, belief system, communication boundaries, fail-safe training system with pass/fail goal and survey at completion, and leadership absent of sound decision-making.

Results

Themes/Categories

Figure 1. Theme one and two: Ethical standards and Belief system

Ethical standards were viewed as zero tolerance, taking a stand, unethical practices, values, defining ethical standards, define values as what you stand behind and operate under, doing what is right not just in terms of law , but also personal values. Belief System was viewed as fairness, trust factor, and value.
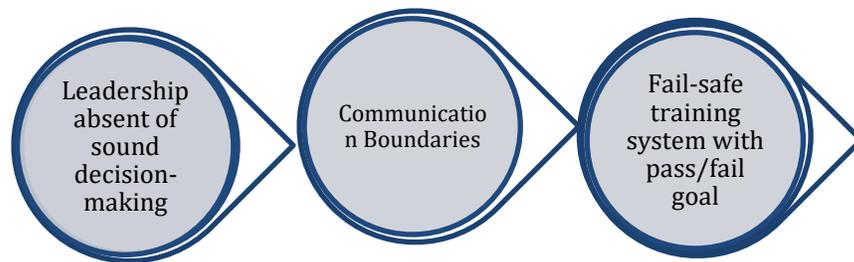
Figure 2. Theme three, four, And five: Leadership absent of decision-making, communications boundaries, and fail-safe training system with pass/fail goal.

Communicate boundaries: highlights what behavior and attitudes will not be tolerated. consequences, reasons, and desired outcome. Fail-safe training system with pass/fail goal and online survey at completion. leadership absent of sound decision-making: understand what defines an individual's ethical behavior, policy development training, group professional development training.

Table 1.

Word Research Matrix

Participant 1	Participant 2	Participant 3	Participant 4	Participant 5	Participant 6	Participant 7
(A1.) Take a stand. communicate direction. Zero tolerance. Fairness. Trust factor. Unethical Practices.	(A1) Boundaries. Company policy. Actions. Decisions. Values.	(A1) Ethical standards. Belief system..	(A1) Provide a set of rules to follow. Highlight what behavior will not be tolerated. Standards of behavior.	(A1) Ethical Values. Required corporate training and policies on attitudes and behavior.	(A1) Set of approved guidelines. Relationship .Decision-makers make employees feel valued by incorporating them.	(A1) Equal to all. Knowledge of processes.
(A2). Consequences. Reasons. Outcome.	(A2) Understand root cause. Fix the issue. Tell the truth. Right checks and balances are in place to help find issues.	(A2) Personal goals and what guide an individual	(A2) Values taught by family.	(A2)Training program assessment to determine the most impactful means for ethical training delivery.	(A2) A Belief that there is a higher power than myself guiding me to make the correct to make the correct decisions daily.	(A2) divine approach.
(A3). Ethical Standards. Quarterly Refreshers	(A3) Processes must come from the top. Processes must be put in action for all levels. Accountability.	(A3)) Having a fail -safe training system in place.to an Understanding what is ethical to an individual	(A3) Online training modules, group professional trainings, zero tolerance policy.	(A3) Organizations being held to greater ethical behavior standard by clients and followers or face consequences.	(A3). Honor being held in the highest regard. Recurrence training by Human Resources. Training by Huma Resources.	(A3)Understanding that leadership is in place for a reason.
(A4). Doing the right thing %100 of the time	Hold people accountable.	(A4) Not understanding what ethics mean to individuals.	(A4) Providing assistance, follow up, consistency.	(A4) Ethical processes are used as the moral guidelines, combined with practices and policies.	(A4) Attempting to be fair to everyone with my actions. Providing empathy to each individual and their situation.	(A4) Never taking anything personal.
(A5). Honesty, transparency, and clear expectation.	(A5). Teamwork Learning and challenging the norm. Sharing best practices.	(A5) Having a clear view of what the goal is.	(A5) Group professional development training scenarios should be utilized in an interview process. Ensure employees have the ability	(A5) Expectations , realistic goals , communication , and understanding of goals and periodic performance review. Some leaders are more willing to	(A5) Respect-treating others as I expect to be treated. Honesty-being consistently truthful. Value system.	(A5) culture of the environment.

Table Continued

Participant 1	Participant 2	Participant 3	Participant 4	Participant 5	Participant 6	Participant 7
			to make good decisions.	follow the direction of their senior leadership than making the ethical right decision .		
(A6)Training on what would considered unethical practices. Companies should provide resumes on its practices before acceptance of the position.	(A6) Right/wrong in the workplace.	(A6) Communication and doing the right thing %100 of the time.	(A6) Understanding what my staff defines as ethical dilemmas.	(A6) Decision-making by leaders obviously determines the direction of an organization. Excellent decision-making can grow a successful business and foster a culture of high ethics and morale. Poor decision making can result in the opposite.	(A6) Morale, loyalty, dedication, and performance in employees increase.	(A6) It determines the culture of the environment.

Table-1 Provided answers and codes for theme for research questions.

(A) =Answers to Research Questions (6)

(P) = Participants (7)

(T) = Theme

Table 2

Themes From Study Results

Codes	Themes	No. of occurrences	Percentage of occurrences
Take a stand; communicate direction; zero tolerance; fairness; trust factor; unethical practices	(Ethical standards)	17	100%

Table Continued

Consequences, reasons, outcome	(Communication Boundaries)	10	60%
Personal goals and what guides an individual	(Belief system)	10	60%
Training program assessment to determine the most impactful means for ethical training delivery	(Fail-safe training with pass/fail goal)	7	40%
Belief that there a higher power than myself guiding me to make the correct decisions daily	(Leadership absent of sound decision-making)	17	100%

The single-case study provided a glimpse into the perceptions and insights of seven leaders who experienced daily, on-going ethical decision-making challenges within the realm of their responsibilities. Table-1 and Table-2 summarized the themes, participate contribution and alignment to the research questions. All data was viewed through the framework of justice as fairness theory to determine the leaders' perspectives on ethical standards and decision-making practices.

The transcripts from the interviews were analyzed to determine themes and categories. Then, emerging themes and categories were viewed through the lens of justice as fairness theory, whereby propositions about underlying relationships were established (Yin, 2003). Five themes were evident from data: ethical standards, belief system,

leadership absent of sound decision-making, communication boundaries, and fail-safe training system and online survey at completion.

The following overarching question guided this study: How do ethical standards that have been made as part of leadership decision-making training in the finance industry affect the organizational culture and employees' attitudes and behaviors? It was accompanied by the following six sub questions that help delve into this issue more deeply:

Bogdan and Biklen (1982) defined qualitative data analysis as "working with data, organizing it, breaking it into manageable units, synthesizing it, searching for patterns, discovering what is important and what is to learned and deciding what you will tell others" (1982, P. 145). Answers to research questions were supplemented and triangulated by other data such as articles. Researcher inductively analyzed data and developed theories, trustworthiness of their study. Data was collected until the information had reached point of saturation. According to Creswell (2002) recommends that 3-5 participants be utilized for case study research. A discussion on evidence of quality shows how this study, followed procedures to assure accuracy of data (e.g. Trustworthiness, member checks, triangulation, etc.).

Theme: Ethical Standards

SQ1.   How do ethical standards that have been made as part of leadership decision-making training in the finance industry affect the organizational culture and followers' attitudes and behaviors?

I used table-1 and table-2 word matrix to create codes and develop theme. The codes used were a set of rules for employees to follow, and highlight what behavior will not be tolerated, thereby causing individuals to be more observant and intolerable of unethical behavior, if emphasized. 100% of participates contributed to the development of ethical standard theme. During the online interviews, the participants agreed that ethical standards must be a part of leadership decision-making training in the finance industry, but all industries and that it affects organizational culture and followers' attitudes and behaviors. Answer one related, "leaders must take a stand, communicate direction, by addressing zero tolerance, fairness, trust factor, and unethical practices. Another participant replied, "There must be boundaries such as company policy, actions, decisions and values" (Answer 1 Participant 2). A third participant replied, "There must be ethical standards and belief system , where a person stands behind their belief" (A1P3).

" I have seen many instances in my business career where leader's actions/decisions directly impacted both positively and negatively on their followers. I have personally experienced that during company mergers and having new bosses with different objectives and values verses the old regime" (A1P2). A fourth participant replied, "We must provide a set of rules to follow, highlight what behavior will not be tolerated and standards of behavior, in which an organization adopts to inspire mutual trust and fair treatment of people within the organization. Ones standards of behavior : If the leader's decisions are fair and respectful of employees, then attitudes and behaviors of the employees will be more favorable" (A1P4).

A fifth participant replied, "There must be ethical values, required corporate training and policies on attitudes and behavior which are delivered on an annual basis, cover the corporation's ethical values. This training addresses code business conduct which influences employee's attitudes and behaviors toward the organization's culture" (A1P5). A sixth participant replied, "There must be asset of approved guidelines, relationship, decision-makers make employees feel valued by incorporating them" (A1P6). A seventh participant replied, "There must be equality to all and knowledge of processes.

Theme 2-Belief System

Codes used were a person stands behind their belief as values of what you operate under; honesty and initiative should guide and individual, fairness and trust factor. 60 % of participates contributed to the development of belief system theme.

SQ2.   What are the processes that need to be understood to provide better training aimed at supporting greater ethical behavior in accounting?

Researchers agree that processes need to be understood to provide better training aimed at supporting greater ethical behavior in accounting (Avey et al., 2011; Bazerman, 2013; Bazerman & Gino, 2012; Bazerman & Tenbrunsel, 2011a, 2011b; Brymer & Kim, 2011; Craft, 2013; Ferrell, Fraedrich & Ferrell, 2014, ch. 8, p. 218; Hollingworth & Valentine, 2015; Kahneman, 2013; Kalshoven, Den Hartog & De Hoogh, 2011; Larson, 2015; Ofori & Toor, 2009; Walumbwa et al., 2011; Warren, Gaspar & Laufer, 2014; Weber, 2015). Participants shared processes that need to be understood to provide better training to support greater ethical behavior in accounting, "Consequences, reasons and

outcome" (A2P1). "Understand root cause, fix the issue, tell the truth, right checks and balances in place to help find issues" (A2P2). " My personal goals and what guides an individual" (A2P3). "Values taught by my family" (A2P4). "There should be training program assessment to determine the most impactful means for ethical training delivery" (A2P5). "Belief that there is a higher power than myself guiding me to make the correct decisions daily" (A2P6). " Taking a divine approach" (A2P7).

SQ3.   What are the driving forces that need to be understood to provide better training aimed at supporting greater ethical behavior in decision-making?

Theme 3-Communication Boundaries

Codes used were highlights what behavior and attitudes will not tolerated, consequences, reasons, and desired outcome. 60 % of participates contributed to the development of communication boundaries theme. Researchers agree that training needed to support greater ethical behavior in decision-making (Avey et al., 2011; Bazerman, 2013; Bazerman & Tenbrunsel, 2011a, 2011b; Brymer & Kim, 2011; Craft, 2013; Goldman & Cropazano, 2014; Eisenbeiss & van Knippenberg, 2014; Hollingworth & Valentine, 2015; Hoyt & Price, 2013; Kahneman, 2013; Ofori & Toor, 2009; Walumbwa et al., 2011).

Evidence of support for greater ethical behavior decision-making was noted in the interviews. One participant shared that he or she would like to see ethical standards quarterly refreshers (A3P1). "Processes must come from the top, must be put in action for all levels and accountability" (A3P2). "Consider having a fail-safe training system in place to develop an understanding what is ethical to an individual" (A3P3). "Develop

online training modules, group professional trainings and zero tolerance policy" (A3P4). "Organizations must be held to greater ethical behavior standard by clients and followers or face consequences" (A3P5). "Honor being held in the highest regard, recurrences training by human resources" (A3P6). "Understanding that leadership is in a place for a reason" (A3P7).

SQ4.   How are the ethical processes used?

Theme 4-Leadership absent of sound decision-making

Codes used were **u**nderstanding what defines an individual's ethical behavior, a built-in guide to do the right thing even if it is unpopular, all leaders should be tested periodically, on situations where ethical standards are required , and if an unethical decision was selected, that manager showed discipline, be a leader and a good follower, leadership absent of sound decision-making promotes a culture with an attitude and behavior of low respect for organizations' values and lack of loyalty. 100 % of participates contributed to the development of leadership absent of sound decision-making. s important to understand the drivers of ethical decision-making processes in business settings, and to determine what drives those processes.

Ethical decision making in leadership plays a mediating role in the relationship between employee outcomes and organizational culture (Ofori & Toor, 2009; Walumbwa et al., 2011). The research conducted by Nish (2005) taking credit for another's work, shifting blame, inequitable allocation of workload, and promotions of less competent individuals for political reasons can all be perceived as unfair conduct and victims are likely to feel unappreciated. Justice as fairness theory pertains to actions, processes, and

consequences. In the study, Avey, Palanski and Walumbwa (2010) defined *Ethical leadership* as the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships and the promotion of such conduct to followers by way of communication, assurance, and decision-making. This was a way of recommending the theory of the ethical leadership to improvise the employee attitudes and behavior.

The theory ethical leadership was connected to changing employees' attitudes and behavior and play avital part in increasing performance results. Several direct reports linked ethical leadership with generating "a feeling of oneness or belongness." An examination of a leader-member exchange (LMX) was done exemplifying self-efficacy, and organizational identification as mediators of the ethical leadership to performance relationship (Avey et al., 2011; Brymer & Kim, 2011; Walumbwa, Mayer, Wang, Wang, Workman & Christensen, 2011). Participant replied, " Doing the right thing 100 percent of the time" (A4P1). Participant replied, "Hold people accountable" (A4P2). Participant replied, " Not understanding what ethics mean to individuals" (A4P3). "Providing assistance, follow up, and consistency" (A4P4). "Ethical processes are used as the moral guidelines, combined with practices, and policies" (A4P5). "Attempting to be a fair to everyone with my actions and having empathy for each individual and their situation" (A4P6). "Never taking anything personal" (A4P7).

SQ5.   What material attributes are vital components for leaders and employees to meet their proposed performance objective?

Theme 5-Fail-safe training system with pass/fail goal

codes used were defined and designed were made in such ways that nothing dangerous can happen if parts of it goes wrong , online training with pass/fail goal and survey at completion, webinars, live delivery from industry professionals. 40 % of participates contributed to the development of fail-safe training system.

Employee look to leaders for direction to facilitate the processes that enable them to achieve their objectives (Avey et al., 2011; Brymer & Kim, 2011; Walumbwa et al., 2011). A participant replied, "Honesty, transparency, and clear expectation" (A5P1). "Teamwork, learning, challenging the norm, and sharing best practices" (A5P2)."

"My having a clear view of what the goal is" (A5P3). "Group professional development training scenarios should be utilized in an interview process to ensure employees have the ability to make good decisions" (A5P4). "Expectations, realistic goals, communication, and understanding of goals and periodic performance review, again, some leaders are more willing to follow the direction of their senior leadership than making the ethical right decision" (A5P5). "Respect, treating others as I expect to be treated, honesty, being consistently truthful, and value system" (A5P6). "Culture and environment" (A5P7).

SQ6. How can ethics in decision making by leaders in the workplace benefit employees?

During the past few decades, the ethics of leadership has had a direct effect on an organizations' followers (Hollingworth & Valentine, 2015). The presumption in practice is that ethics programs (i.e., training and codes of conduct), positive leadership, reinforcement, and other ethical approaches contribute to a company's values and

engagement in ethical pursuits. This may ultimately enhance an individual's ability to appropriately recognize, evaluate, and act on issues (Craft, 2013). A participant replied, "Training on what would be considered unethical practices" (A6P1). Participant one went on to say, "Companies should provide resumes on its practices before individuals' acceptance of position" (A6P1). "Identifying rights/wrongs in the workplace" (A6P2). "Communication and doing the right thing 100 percent of the time" (A6P3). "Understanding what my staff defines as ethical dilemmas" (A6P4). " Decision-making by leaders obviously determines the direction of an organization. Excellent decision-making can grow a successful business and foster a culture of high ethics and morale, but poor decision-making can result in the opposite" (A6P5). "Morale, loyalty, dedication, and performance by employees increase" (A6P6). "It determines the culture of the environment" (A6P7).

SQ1. How do ethical standards that have been made as part of leadership decision-making training in the finance industry affect the organizational culture and followers' attitudes and behaviors?

SQ2. What are the processes that need to be understood to provide better training aimed at supporting greater ethical behavior in accounting ?

SQ3. What are the driving forces that need to be understood to provide better training aimed at supporting greater ethical behavior decision making?

SQ4. How are the ethical processes used?

SQ5. What material attributes are vital components for leaders and employees to meet their proposed performance objectives?

SQ6.   How can ethics in decision making by leaders in the workplace benefit

employees?

Responses to the initial six sub research questions guiding the study emerged as

data were analyzed. The process to address each of the questions was two-fold: pertinent

information contained in the review of literature followed by a summary of data from

chapter Four.

SQ1.   What are the processes that need to be understood to provide better

training aimed at supporting greater ethical behavior in accounting?

There is little evidence that ethical standards have been made a part of leadership

decision-making training in finance (Bazerman, 2013; Bazerman & Tenbrunsel, 2011a,

2011b). More specifically, there is evidence that ethical standards are integral aspect of

leadership decision-making training currently in place in the finance industry. The social

dimension is an integral aspect of ethical decision making , especially in corporate

settings, where actions can have implications not just on employees and stakeholders, but

a much broader community (Kahneman, 2016). Employees look to leaders for direction

to facilitate the processes that enable them to achieve their objectives (Brymer & Kim,

2011; Walumbwa et al., 2011). During the past few decades, the ethics of leadership has

had a direct effect on organizations' followers (Hollingworth &Valentine, 2015).

The presumption in practice is that ethics programs such as training and codes of

conduct, positive leadership, reinforce, and other ethical approaches contribute to a

company's values and engagement in ethical pursuits. This may ultimately enhance an

individual' ability to appropriately recognize, evaluate, and act on ethical issues (Craft,

2013). Reoccurring instances of unethical employee behavior raises the question of the

effectiveness of organization's employee ethics training programs (Weber, 2015). There

is a consistent lack of ethical behavior among business leaders and employees who

regularly appear in the media headlines (Warren, Gasper, &Laufer, 2014).

During the online interviews, the participants agreed that ethical standards must

be a part of leadership decision-making training in the finance industry, but all industries

and that it affects organizational culture and followers' attitudes and behaviors. Answer

one related, "leaders must take a stand, communicate direction, by addressing zero

tolerance, fairness, trust factor, and unethical practices. Another participant replied,

"There must be boundaries such as company policy, actions, decisions and values"

(Answer 1 Participant 2). A third participant replied, "There must be ethical standards

and belief system, where a person stands behind their belief" (A1P3). I have seen many

instances in my business career where leader's actions/decisions directly impacted both

positively and negatively on their followers. I have personally experienced that during

company mergers and having new bosses with different objectives and values verses the

old regime" (A1P2). A fourth participant replied, "We must provide a set of rules to

follow, highlight what behavior will not be tolerated and standards of behavior, in which

an organization adopts to inspire mutual trust and fair treatment of people within the

organization. Ones standards of behavior : If the leader's decisions are fair and respectful

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(A1P4). A fifth participant replied, "There must be ethical values, required corporate

training and policies on attitudes and behavior which are delivered on an annual basis,

cover the corporation's ethical values. This training addresses code business conduct which influences employee's attitudes and behaviors toward the organization's culture" (A1P5). A sixth participant replied, "There must be asset of approved guidelines, relationship, decision-makers make employees feel valued by incorporating them" (A1P6). A seventh participant replied, "There must be equality to all and knowledge of processes.

SQ2.   What are the driving forces that need to be understood to provide better training aimed at supporting greater ethical behavior in decision making? .

SQ3.   How are ethical processes used? .

Researchers agreed that processes need to be understood to provide better training aimed at supporting greater ethical behavior in accounting (Avey et al., 2011; Bazerman, 2013; Bazerman & Gino, 2012; Bazerman & Tenbrunsel, 2011a, 2011b; Brymer & Kim, 2011; Craft, 2013; Ferrell, Fraedrich & Ferrell, 2014, ch. 8, p. 218; Hollingworth & Valentine, 2015; Kahneman, 2013; Kalshoven, Den Hartog & De Hoogh, 2011; Larson, 2015; Ofori & Toor, 2009; Walumbwa et al., 2011; Warren, Gaspar & Laufer, 2014; Weber, 2015). Participants shared processes that need to be understood to provide better training to support greater ethical behavior in accounting, "Consequences, reasons and outcome" (A2P1). "Understand root cause, fix the issue, tell the truth, right checks and balances in place to help find issues" (A2P2). " My personal goals and what guides an individual" (A2P3). "Values taught by my family" (A2P4). "There should be training program assessment to determine the most impactful means for

ethical training delivery" (A2P5). "Belief that there is a higher power than myself guiding me to make the correct decisions daily" (A2P6). " Taking a divine approach" (A2P7).

SQ4.   What training exists to support ethical decision making? .SQ5.   What material attributes are vital components for leaders/employees to meet their proposed performance objectives?

Researchers agreed that training needed to support greater ethical behavior in decision-making (Avey et al., 2011; Bazerman, 2013; Bazerman & Tenbrunsel, 2011a, 2011b; Brymer & Kim, 2011; Craft, 2013; Goldman & Cropazano, 2014; Eisenbeiss & van Knippenberg, 2014; Hollingworth & Valentine, 2015; Hoyt & Price, 2013; Kahneman, 2013; Ofori & Toor, 2009; Walumbwa et al., 2011).

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It is important to understand the drivers of ethical decision-making processes in business settings, and to determine what drives those processes. Ethical decision making

in leadership plays a mediating role in the relationship between employee outcomes and organizational culture (Ofori & Toor, 2009; Walumbwa et al., 2011). The research conducted by Nish (2005) taking credit for another's work, shifting blame, inequitable allocation of workload, and promotions of less competent individuals for political reasons can all be perceived as unfair conduct and victims are likely to feel unappreciated. Justice as fairness theory pertains to actions, processes, and consequences.

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everyone with my actions and having empathy for each individual and their situation"
(A4P6). "Never taking anything personal" (A4P7).

What material attributes are vital components for leaders/employees to meet their
proposed performance objectives?

Employees look to leaders for direction to facilitate the processes that enable them
to achieve their objectives (Avey et al., 2011; Brymer & Kim, 2011; Walumbwa et al.,
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SQ6.   How can ethics in decision making by leaders in the workplace benefit
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is that ethics programs (i.e., training and codes of conduct), positive leadership,
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appropriately recognize, evaluate, and act on issues (Craft, 2013). A participant replied, "Training on what would be considered unethical practices" (A6P1). Participant one went on to say, "Companies should provide resumes on its practices before individuals' acceptance of position" (A6P1). "Identifying rights/wrongs in the workplace" (A6P2). "Communication and doing the right thing 100 percent of the time" (A6P3).

"Understanding what my staff defines as ethical dilemmas" (A6P4). " Decision-making by leaders obviously determines the direction of an organization. Excellent decision-making can grow a successful business and foster a culture of high ethics and morale, but poor decision-making can result in the opposite" (A6P5). "Morale, loyalty, dedication, and performance by employees increase" (A6P6). "It determines the culture of the environment" (A6P7).

A summary of findings of this study identified five perspectives associated with ethical standards made as a part of leadership decision-making training. The perspectives were: there is a strong link between justice as fairness, ethical standards, belief system, communication boundaries, leadership absent of sound decision-making, and fail-safe training system; and the findings confirms and extends what has been found in the peer-reviewed literature described in chapter 2, by raising the need for training programs focused on ethical standards of leadership absent of sound decision-making, belief system communication boundaries, and fail-safe training system.

Bodgan and Biklen (1982) define qualitative data analysis as "working with data , organizing it breaking it into manageable units, synthesizing it, searching, searching for patterns, discovering what is important and what is to learned and deciding what you will

tell others" (1982, P. 145). Answers to research questions were supplemented and triangulated by other data such as articles. I inductively analyzed data and developed theories, trustworthiness of their study. Data was collected until the information had reached point of saturation. According to Creswell (2002) recommends that 3-5 participants be utilized for case study research. A discussion on evidence of quality shows how this study, followed procedures to assure accuracy of data (e.g. trustworthiness, member checks, triangulation, etc.).

Summary

The setting, demographic, data collection, data analysis, result, and evidence of trustworthiness were presented in Chapter four. The data had been compiled from seven online interviews. An explanation of the protocol and process of analysis were presented to clarify the theoretical underpinnings of justice as fairness theory as it relates to the collection and analysis of data. An overview of research problem and purpose preceded the research questions.

A rationale before using a qualitative study was presented and the study design was identified. Specifically, through the use of a single case study design, and online interviews were conducted. Researcher sent initial short solicitation email that introduced themselves, research interest, and the study in general. interviews and comments contributed to the study. Framed through the lens of Rawl's justice as fairness theory, interviews were coded, categorized, and analyzed for developing themes. Participants were solicited from the finance industry. Researcher followed the process of recruiting participants within the constraints of the (IRB) regulations.

Justice as fairness theory established moral standards for decisions that affect others and examined justice and equity in the context of broader social issues, as well as institutional obligations to individuals. Interviews were coded, categorized, and analyzed for developing themes. The constant comparative method was chosen as an appropriate tool to organize documents, whereby connected and comparable themes emerged. The overarching themes and categories were discussed thoroughly utilizing the location of the representation of the data.

In chapter Five, a summary interpretation of the research findings, limitations of the study, recommendations, implications for further practice and conclusion were presented in Chapter Five.

Chapter 5

Introduction

The purpose of this qualitative single case study were to explore the drivers and processes involved in the development of training that supported ethical choices that leaders made in decision-making activities within the finance industry, as well as to understand what effects those activities have had on followers and organizational culture. The data from this study may contribute to new knowledge/insights and possible financial savings to leaders within the finance industry; in addition, this definition of social-change impact will increase our understanding , awareness, and civic participation of ethics in leaders' decision making and how ethics affected followers.

One of the participants of the study said, I think that ethical standards as part of leadership decision-making training should be one of the top concerns of every company, because of trust factor, companies should take a stand and communicate the direction of the company, What is the expectation of its employees, fairness, zero tolerance for unethical practices and make it known what practices are unethical.

Chapter 5 includes interpretation of the findings, limitations of the study, recommendations, implications, and conclusion. A discussion of the processes used in the analysis of data and linkage of themes to the study problem, purpose, and research questions will be addressed.

Interpretation of Findings

I have delved into transcripts from the interviews have analyzed and have determined themes and categories. I have emerged themes and categories that were

viewed through the lens of justice as fairness theory, whereby propositions about underlying relationships have been established. Yin (2003) stated that data should be organized into themes organized into themes in qualitative studies. Therefore I have described five themes from data: ethical standards, belief system, leadership absent of sound decision-making, communication boundaries, and fail-safe training system with pass/fail goal.

The following overarching question guided this study: How do ethical standards that have been made as part of leadership decision-making training in the finance industry affect the organizational culture and employees' attitudes and behaviors? It was accompanied by the following six sub questions that help delve into this issue more deeply:

SQ1. How do ethical standards that have been made as part of leadership decision-making training in the finance industry affect the organizational culture and followers' attitudes and behaviors?

SQ2. What are the processes that need to be understood to provide better training aimed at supporting greater ethical behavior in accounting ?

SQ3. What are the driving forces that need to be understood to provide better training aimed at supporting greater ethical behavior decision making?

SQ4. How are the ethical processes used?

SQ5. What material attributes are vital components for leaders and employees to meet their proposed performance objectives?

SQ6.   How can ethics in decision making by leaders in the workplace benefit

employees?

Participants 'responses to the initial six sub questions guiding the study emerged

as data were analyzed. The process to address each of the questions would be two-fold

and emerged from pertinent information contained in the review of literature followed by

a summary of data from Chapter 4.

There is little evidence that ethical standards have been made a part of leadership

decision-making training in finance (Bazerman, 2013;Bazerman & Tenbrunsel, 2011a,

2011b). More specifically, there is evidence that ethical standards are integral aspect of

leadership decision-making training currently in place in the finance industry. The social

dimension is an integral aspect of ethical decision-making, especially in corporate

settings, where actions can have implications not just on employees and stakeholders, but

a much broader community (Kahneman, 2016).

Employees look to leaders for direction to facilitate the processes that enable them

to achieve their objectives (Brymer & Kim, 2011; Walumbwa et al., 2011). During the

past few decades, the ethics of leadership has had a direct effect on organizations'

followers (Hollingworth & Valentine, 2015). The presumption in practice is that ethics

programs such as training and codes of conduct, positive leadership, reinforce, and other

ethical approaches have contributed to a company's values and engagement in ethical

pursuits. Ethic programs may ultimately enhance an individual's ability to appropriately

recognize, evaluate, and act on ethical issues (Craft, 2013). Reoccurring instances of

unethical employee behavior have raised question of the effectiveness of organizations'

employee ethics training programs (Weber, 2015). There was a consistent lack of ethical behavior among business leaders and employees who regularly appear in the media headlines (Warren, Gasper, & Laufer, 2014).

The findings confirm and extend what had been found in the peer-reviewed literature described in Chapter 2, by raising the need for training programs focused on ethical standards of leadership absent of decision-making, belief system communications boundaries, and fail-safe training system with pass/fail goal. There were no findings by peer-reviewed literature described in Chapter that disconfirmed the knowledge in the discipline.

I found out that online training classes must have a fail-safe system with good role playing scenarios and online tools to show real life interactions and how people handled them, how they should have been handled, and what the legal/morale/ethical ramifications of everyone's decisions were. The stability of society (or any group within society) depends on the extent to which the members feel that they are being treated justly. When some society members feel that they are subject to unequal treatment , then the foundations will be laid for social unrest and strife. Justice as fairness theory is a framework that provides leaders involved with a perspective to comply with established norms (Rawls, 1971; Rawls &Kelly, 2001). According to Nish (2005) When individuals take credit for another's work, thereby shifting blame, inequitable allocation of workload, and promotions of less competent individuals for political reasons could all be perceived as unfair conduct and victims are likely to feel unappreciated.

According to Goldman and Cropazano (2014) Eisenbeiss and van Knippenberg (2014) Individuals tend to feel injustices most acutely in the workplace, not only because most adults spend considerable time at work, but also because our professional identity is an important part of who we are and the way we are perceived by others.

According to Dewey (1932) in claiming that workers/followers have derived their models for ethical conduct by witnessing their leaders, they are in no way denying that workers/followers share responsibility for overall conduct and culture of an organization (Ciulla, 2014, p. 35).

Dealing with what have been perceived as unfair treatment in any context could be a challenge at times, especially when such injustices have prevailed in the workplace, where it can be an adverse influence on employees' morale, sense of self-worth, performance, and ultimately dedication to the organization. Justice as fairness theory pertains to actions, processes, consequences such as ethical standards, belief systems, communication boundaries, leadership absent of sound decision-making, and fail-safe training system.

Limitations of the Study

The limitations for this study were relative to the design used by the researcher and are indicated as follows: The study was limited to Vice Presidents, Directors, Managers, or Supervisors in the finance industry. It was assumed that the participants based their answers on professional experiences. It was assumed that participants were honest in their answers and had correctly interpreted the questions as intended.

Researcher bias was controlled through triangulation of on-going review of data and critiques by a management researcher.

Recommendations

Participants' ethical standards and leadership decision-making were viewed through the lens of justice as fairness theory. Five themes and codes emerged that provided insight into ethical standards developed as part of leadership decision-making training in finance industry: ethical standards, belief system, communication boundaries, leadership absent of sound decision-making, and fail-safe training with pass-fail goal. The findings of this study suggest that within the finance industry there were ethical leaders who embraced ethical standards. Leaders had based ethical standards on the premise that giving each person what he or she deserves, or in more traditional terms to, giving each person his or her due, would result in overall sense of justice and fairness, leading those involved to comply with established norms (Rawls, 1971). Per John Rawls (1971), given the presence of others and needs of these other both to survive and to thrive, ethics were elementally the pursuit of justice, fair play, and equity. According to Rawls building on the cliché that "ethics is how one decide to behave when one is on the same accord", the study of ethics must do with developing ethical standards for judging the conduct of on part whose behavior provide a broad array of literature which pertains to the topic of ethics in leadership decision-making (Ciulla, 2014, p. 36).

Implications

Participants believed that such a development of an ethical standards training model may provide organizations with a cost-effective means to monitor and ensure

active compliance with the spirit of the law and international norms while also increasing staff members' ethical awareness and desire to contribute to the greater social good. Participants believed workplace justice should point to events in the work environment that are morally required.

Further research may yield critical information that would assist organizations in formulating ethical standards training courses, and determining professional development. Participants detailed training courses such as hands on training processes and role playing, mentoring , job shadowing, online training modules, group professional development training , zero tolerance policy training, scenarios used as a tool in the interview process for a leadership position to ensure that people have the ability to make good decisions for leaders and employees in the finance industry. In chapter one, there were many ethical dilemmas faced by leaders in the financial industry than in the history of banking. Leaders' ethics in decision-making, training, code of conduct, improper actions, influences have compromised standards and values in the finance industry (Avey et al., 2011; Craft, 2013; Hollingworth & Valentine, 2015).

Numerous companies who have faced investigations, fines, or executives' imprisonment in the past few years nationally and globally (Barrett & Fitzpatrick; Lattman, 2013; Wesley et al., 2011). Because ethical improvements have not been made, it was crucial that researchers seek to understand the interactions that have influenced decision-making in the leadership role, since the interactions have held valuable implications for helping leaders make better decisions and avoid ethical failures (May, Li, Mencl, & Haung, 2013).

Conclusion

The purpose of this qualitative single case study was to explore the drivers and processes involved in the development of training that supports ethical choices that leaders make in their decision-making activities within the finance industry. Researcher showed that this qualitative case study explored what effects those activities have had on employees and organizational culture. The single-case study provided a glimpse into the perceptions and insights of seven leaders who experienced daily, on-going ethical decision-making challenges within the realm of their responsibilities. Table 1 and Table 2 have summarized the themes, detailed participants 'contribution and alignment to the research questions. Participants data were viewed through the framework of justice as fairness theory to determine the leaders' perspectives on ethical standards and decision-making practices.

Consistent of overall themes emerged: (a). The first was ethical standards provided a set of rules for employees to follow and highlight what behavior will not be tolerated thereby causing individuals to be more observant and intolerable of unethical behavior, if emphasized. (b). Belief system happened when individuals stood behind their belief as values of what to stand behind and operated under like honesty and initiative should guide an individual, fairness and trust factor. (c). Communicate boundaries that have highlighted what behaviors and attitudes would not be tolerated, consequences, reasons, and desired outcomes. (d). Leadership absent of sound decision-making understanding what defines an individual's ethical behavior, and build in a guide to do the right thing even if it was unpopular. All leaders should be tested periodically, on

situations where ethical standards are required, and if an unethical decision were selected, that leader should be disciplined. Leaders must be good followers. leaderships absent of sound decision-making may promote a culture with an attitude and behavior of low respect for organizations' values and lack of loyalty. (e). Fail-safe training system with pass/fail goals defined as designed or made in such ways that nothing dangerous could happen if parts of it goes wrong. Online training with a pass/fail goal and survey at completion, webinars, live delivery from industry professionals (P1, P2, P3, P4, P5, P6 & P7).

The stability of society (or any group within society) depends on the extent to which the members come to feel that they have been treated justly. When some society members come to feel that they were subjected to unequal treatment, then the foundations have been laid for social unrest and strife. Justice as fairness theory have provided a framework which provided leaders involved with a perspective to comply with established norms (Rawls, 1971; Rawls & Kelly, 2001).

According to Nish (2005).Taking credit for another's work, shifting blame, inequitable allocation of workload, and promotions of less competent individuals for political reasons could all be perceived as unfair conduct and victims were likely to feel unappreciated. According to (Goldman & Cropazano, 2014; Eisenbeiss & van Knippenberg, 2014) Individuals tended to feel injustices most acutely in the workplace, not only because most adults have spent considerable time at work, but also because professional identity is an important part of who we are and the way we were perceived by others. In claiming that workers/followers derived their models for ethical conduct by

witnessing their leaders, we are in no way denying that workers/followers shared

responsibility for overall conduct and culture of an organization (Ciulla, 2014, p. 35).

Dealing with what were perceived as unfair treatment in any context could be a

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Appendix A: Interview Questions