CORPORATE GOVERNANCE

Institutionalising Ethics as a means of instilling ethical values and behaviour within a State Owned Enterprise
“INSTITUTIONALISING ETHICS AS A MEANS OF INSTILLING ETHICAL VALUES AND BEHAVIOUR WITHIN A STATE OWNED ENTERPRISE”

by

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Not to forget my colleagues, friends and extended family.
DECLARATION

I the undersigned hereby declare that this dissertation: “Institutionalising Ethics as a means of instilling ethical values and behaviour within a State Owned Enterprise” is my own original work and that all sources used and quoted have been specified, acknowledged and referenced accordingly. I also confirm that I have not previously in its entirety or part submitted it at any university for a degree.

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ZIMELE ABRAM LEBAKENG

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DATE
EXECUTIVE SUMMARY

State Owned Enterprises (hereinafter referred to as SOEs) are currently experiencing increasing ethical problems and they have been trying to control these problems by formalising ethics. Institutionalising ethics is an important task if SOEs are to effectively counteract the increasingly frequent occurrences of blatantly unethical and illegal behaviour (Sims, 2004:493). Ethics and values play a key role in prescribing the ethical code to be followed by an organisation in the conduct of its affairs. Efforts by organisations to institutionalise ethics have a positive effect in instilling and improving ethical behaviour.

The research project discusses the ethical aspects of governance focusing on formalisation of ethics within a SOE as a mechanism to improve governance practices. The focus of the research paper is on different ethical instruments utilised by the SOE selected for the purpose of this study. The organisation that is used for the purpose of this study is based within the service industry and for purposes of confidentiality; the organisation is referred to as the “STATE”.

The research paper covers five chapters.

Chapter 1 highlights the background of the SOE selected for the research paper. The problem statement which is the basis of this study was identified, defined and explained.

Chapter 2 discusses the relevant literature on matters pertaining to institutionalising ethics.

Chapter 3 outlines the research methodology to be used. The triangulation was used as a means of understanding and addressing the research questions. Interviews and questionnaires were used as the research methods in conducting this study.
Chapter 4 presents some results and interpretations through the use of statistical tables or figures. The summary of the research findings and how SOE developed and institutionalised ethics and the efficacy of the methods used was discussed.

Chapter 5 is based on policy recommendations. The conclusions were drawn based on the use of the triangulation research approach. The conclusions address the questions as mentioned above.

As a conclusion the study presents some recommendations specific to SOE. The bottom line is that good corporate governance is an important part for SOE. Living the values and complying with the organisational ethics starts with leadership and such leadership requires a great deal of personal commitment, courage, and perseverance guided by strong ethical values to confront and end any form of unethical practices that allow individuals to abuse positions of entrusted power for personal gain.

It should be borne in mind that the existence of sound corporate governance standards does not guarantee an unethical-free environment. The exposure of unethical behaviour is a manifestation of weak corporate governance practices, with unethical behaviour at the root of the scandal. Exposure of unethical behaviour can also be viewed a positive sign. Overall, corporate governance by itself should not be regarded as a solution or an automatic cure for all corporate ills. Policy is the most influential factor in managers' ethical decision-making and behaviour.
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<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>ACAS</td>
<td>Anti-Corruption and Security Unit</td>
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<tr>
<td>CEO</td>
<td>Chief Executive Officer</td>
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<td>CO</td>
<td>Chief Officer</td>
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<tr>
<td>EC</td>
<td>Eastern Cape</td>
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<td>ERC</td>
<td>Ethics Resource Centre</td>
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<td>EXCO</td>
<td>Executive Committee</td>
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<tr>
<td>FS</td>
<td>Free State</td>
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<tr>
<td>GE</td>
<td>Group Executive</td>
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<tr>
<td>GM</td>
<td>General Manager</td>
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<tr>
<td>GP</td>
<td>Gauteng</td>
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<tr>
<td>HO</td>
<td>Head Office</td>
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<td>KZN</td>
<td>Kwazulu Natal</td>
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<td>MP</td>
<td>Mpumalanga</td>
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<td>NW</td>
<td>North West</td>
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<tr>
<td>OCEG</td>
<td>Open Compliance Ethics Group</td>
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<tr>
<td>OECD</td>
<td>Organisation for Economic Co-operation &amp; Development</td>
</tr>
<tr>
<td>PLK</td>
<td>Polokwane</td>
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<tr>
<td>SA</td>
<td>South Africa</td>
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<tr>
<td>SBL</td>
<td>School of Business Leadership</td>
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<td>SOE</td>
<td>State Owned Enterprise</td>
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<tr>
<td>UK</td>
<td>United Kingdoms</td>
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<td>UNISA</td>
<td>University of South Africa</td>
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<td>US</td>
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<td>WC</td>
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“Ethics is not definable, is not implementable because it is not conscious; it involves not only our thinking but also our feeling” Valdemar W. Setzer

“Ethics is the activity of man directed to secure the inner perfection of his personality”

Albert Schweitzer
CHAPTER 1: BACKGROUND TO THE STUDY

1. INTRODUCTION TO THE PROBLEM

This study is an evaluation of institutionalising ethics as a means of instilling ethical values and behaviours within a State Owned Enterprise in South Africa. The importance of ethical behaviour is emerging with all professionals and organisations and recent research suggests that business ethics policies, organisational structure and employee behaviour are very closely interrelated elements and that all organisations must closely monitor and manage these aspects as their strategic fundamentals (Farr, 2002).

The introduction of corporate governance can be viewed as a means of ensuring that organisations control their affairs in ways that will serve the interests of the stakeholders (Rossouw, Van der Watt and Malan, 2002:289-302). The responsibility of executives to stakeholders entails four functions, which is direction, executive action, supervision and accountability (Reinecke and Newman, 1996:11).

The existence of sound corporate governance standards does not guarantee an unethical-free environment. The exposure of unethical behaviour is a manifestation of weak corporate governance practices, with unethical behaviour at the root of the scandal. Exposure of unethical behaviour can also be viewed as a positive sign. Overall, corporate governance by itself should not be regarded as a solution or an automatic cure for all corporate ills. Policy is the most influential factor in managers' ethical decision-making and behaviour.

Chapter 1 covers the overview of the “STATE” used for this research paper. The problem statement is also identified, defined and explained. The chapter also details challenges and obstacles experienced in the process of completing this research.
1.1 PROBLEM STATEMENT

Recently the State Owned Enterprises (hereinafter referred to as SOEs) have been in the news with regard to matters of corruption and unethical behaviour. SOEs have been trying all they could and have made serious efforts in cultivating and implementing different initiatives in support of good corporate governance but in spite of all that, they are still faced with devastating governance failures aggravated by unethical individual behaviour(s). The manifestation of this unethical individual behaviour(s) is continuously causing serious loss of revenue and serious economic outcomes with severe consequences, and corruption has continued to delay the progress of SOEs.

The continuous involvement of employees in unethical behaviours has driven home the need for constant change. Previously, organisations viewed business ethics only in terms of administrative compliance with legal standards and adherence to internal rules and regulations, but today the situation is different (www.news24.com).

There is a growing concern within the society about business ethics. The cause of this concern is as a result of the events in corporate America during the early part of the twenty-first century which demonstrated the destructive effects occurring when the leadership of a company does not behave ethically. Despite the experience, education and obvious business savvy abilities of corporate officers of Enron, WorldCom, and Tyco, leadership of these companies produced disastrous results (D'Aquila, 2001).

Vittel, Dickerson and Festervand (2000) believe that ethical standards have declined. Fritz, Arnett and Conkel (1999) indicated that there is a growing body of evidence pointing to the benefits for businesses accruing from an ethical stance. Professional ethics literature is often too simplistic and only very rarely identifies the impact of sound ethics guidelines on employee involvement and everyday
business operations (Lewis, 2006). The well-publicised cases of corporate scandals, such as Enron, WorldCom and Tyco demonstrated enormous misconduct that seriously damaged stakeholders’ trust in corporate governance (Swartz, 2003). An investigation of these incidents revealed that the primary causes for the misconduct included non-compliance with corporate codes of ethics and unethical behaviour of company officers. Similarly, SOEs organisations have their share of ethics difficulties.

Given increasing ethical problems in business, many organisations have tried to control the increase of unethical behaviour by institutionalising ethics through creation of new ethics positions, formulating and enforcing codes of ethics (Vitell and Singhapakdi, 2008:343). Within South Africa, organisations such as ARMSCOR, SAA, ESKOM, TRANSNET and SASOL among others have institutionalised ethics. There is an increase attention of business ethics locally and globally. As a result of these, organisations must realise that in order to succeed they must earn the respect and confidence of stakeholders. In this regard a number of organisations realised the importance of ethics in improving their business practices.

According to Adobor (2006), organisations continue to develop a variety of ethics programmes by developing organisational infrastructures to support their ethics implementation efforts. One of the critical aspects of the ethics implementation process is a creation of ethics officer position. Various studies have been performed on ethics in leadership, including corporate transparency and code of ethics disclosure (Bassiry, 2002).

In order for organisations to remain competitive, their senior leaders must come up with strategies that will eradicate unethical behaviour by creating an ethical environment within their organisations. The research conducted by Cheney (2006) has proven that organisations that have an ethical orientation witness improved reputations, attract strategic partners, create and fuel creativity, have a
work environment that is more responsive and open to change, are motivated to excel and to create personal growth opportunities for employees.

As soon as organisations are faced with ethical scandals many questions quickly arise as to whether the Board of Directors was complacent in its oversight responsibilities. If ethical scandals are left unattended they can be costly for the organisation and non-adherence to corporate governance increases the cost of addressing the damages caused by unethical behaviour. Non-adherence to corporate governance is and has been a cause of grave concern to many organisations even globally. Therefore, leadership of organisations must make efforts and come up with appropriate strategies in conducting their business within the constraints of corporate governance.

According to Ntshangase (2008), good governance enables efficient and effective service delivery and also ensures high levels of accountability and transparency. The Chairperson of Deloitte & Touché, Tim Store has mentioned that good governance will make a positive impact on the economic growth of the country (www.news24.com).

Adobor (2006) mentioned that organisations in U.S. have renewed their focus on ethics and that ethics compliance has become a priority for most organisations and many leaders attempt to establish a connection between organisational ethics and employee professional behaviour in a workplace.

1.2 PROBLEM DEFINITION

Business ethics has become and has remained a popular news topic in today’s world. The integration of ethics is becoming an aspect of organisational life to counter unethical conduct, enhance the organisation’s reputation, and stimulate the attraction and retention of talent. Scholars believe ethical behaviour must be
institutionalised as evidenced in daily practices and rooted in organisational culture to sustain ethics in the workplace (Foote, 2008).

Institutionalising ethics is by no means a simple task. Simply explained, it means getting ethics into company policy formation at the board and top management levels and through a formal code, getting ethics into all daily decision making and work practices down the line, at all levels of employment. It means grafting a new branch on the corporate decision tree – a branch that reads “right/wrong” (Purcell and Weber, 1979:6). It means formally and explicitly incorporated ethics into business life on a daily basis (Carlson and Perrewe, 1995:835). It means making ethics a regular, normal part of policing. It requires putting ethics into policymaking at top management levels as well as through formal codes (Payne, 1993). Ethical practices have the potential of strengthening the stakeholders trust and enable the company to perform efficiently. Institutionalising ethics must be more than draughting a code of ethics. It has to involve top management support, ethical leadership and changes in organisational culture and operating policies (Jose and Thibodeaux, 1999:134).

The scandals hitting SOEs, and some of which are still unfolding bringing to light employees involved in high incidences of improper activities by engaging in unethical behaviours, informed the basis of this study. This research paper addresses the question of whether institutionalising of ethics instills ethical values and behaviour.

The research paper focuses on one of the SOEs which have already institutionalised ethics. This organisation is based within the service industry. The research discusses the ethics aspects of governance focusing on formalisation of ethics within a SOE as a mechanism to improve governance practices. The focus of the research is on different ethical instruments utilised by the organisation selected.
1.3 RESEARCH OBJECTIVES

The objectives of this research paper are:

- To find out the reasons why the “STATE” has institutionalised ethics;
- To explore the challenges experienced or faced by the “STATE” in institutionalising ethics;
- To investigate the mechanisms/methods used by the “STATE” in institutionalising ethics and its efficacy;
- To highlight the role played by the “STATE” management in institutionalising ethics;
- To identify areas that could be improved in terms of the King III requirements; and
- To provide recommendations for institutionalising ethics.

1.4 RESEARCH PROPOSITIONS, HYPOTHESIS AND QUESTIONS

1.4.1 Propositions

- Ethics and values must be incorporated in the organisational culture and discipline.
- Ethics and Code of Conduct must be developed and be capable of reducing misconduct.
- Standards and procedures must be communicated to all employees through training programmes and formal communication systems.
- Standards and punishment must be enforced consistently in an organisation and the organisation must create a process to prevent further offenses.
- The organisation must take reasonable steps to achieve compliance with its standards through the use of the monitoring and internal auditing systems in order to detect misconduct. A reporting system must allow
employees to report misconduct without fear (e.g. anonymous ethics hotline).

- A plan to review and modify the compliance programme is necessary to demonstrate a continuous improvement process in self-monitoring.
- Management plays an integral part in effectively institutionalising ethics.

1.4.2 Hypothesis

A hypothesis is a relationship between two or more variables. From the literature it is concluded that a hypothesis is a logical supposition, a reasonable guess, an educated conjecture. It provides a tentative explanation for a phenomenon under investigation. It may direct the thinking to possible sources of information that will help in resolving one or more sub-problems and in the process the principal research problem (Leedy and Ormrod, 2005:4).

- Mechanisms/methods used to institutionalise ethics are effective in instilling ethical behaviour.
- Institutionalising an organisation’s code of ethics is critical for employees to demonstrate awareness and understanding of the organisation’s ethical standards.
- Publicising and communicating codes of ethics to all employees regularly through all levels of management provides better chances for its efficacy.
- Unethical behaviour of management does have an impact on the organisation.
- Reporting unethical behaviour is encouraged by properly constituted reporting mechanisms.

1.4.3 Research questions

The research focuses on the following questions:
• How effective are the mechanisms/methods used by the “STATE” to institutionalise ethics as a means of instilling ethical behaviour? The focus was on whether the explicit forms of institutionalising ethics such as Ethics and Code of Ethics, ethics communication and ethics training has a positive impact on the ethical behaviour of employees.

• Is the Ethics and Code of Conduct effectively publicised and communicated to employees? The test was to determine whether the “STATE” have effectively publicised and communicated the Ethics and Code of Conduct.

• Do employees demonstrate awareness and understanding of the Ethics and Code of Conduct? The focus was on whether the “STATE” employees understand the Ethics and Code of Conduct and whether they are able to use and interpret the Ethics and Code of Conduct when faced with ethical dilemmas.

• What is the impact of the existence of the Ethics and Code of Conduct in the “STATE”? The test was whether the existence of the Ethics and Code of Conduct instill ethical values and behaviour.

• Does the “STATE” reporting mechanism encourage reporting on unethical behaviour? The main focus was whether the employees are free to report any unethical behaviour and on how the “STATE” maintain integrity of the hotline and the confidentiality of the subject matter.

1.5 SIGNIFICANCE OF THE STUDY

According to Cowton and Thompson (2000), the amount of empirical evidence that is available on the impact of business codes is very limited. Also Somers (2001) argues that there is a paucity of empirical research into the effectiveness of business codes.

In general there seems to be a fair amount of literature reviewed on institutionalising ethics and values but not much has been studied or researched
on SOEs. This is in spite of the fact that South Africa and the world at large have suffered catastrophic corporate failures as a result of unethical behaviour, conduct and practices.

The purpose of this research is to add to the body of literature regarding institutionalising ethics. Therefore, the importance and benefit of this study is to highlight the importance of institutionalising ethics and values within a SOE. The study will benefit SOEs by helping them to apply governance consistently.

Not much has been done to research what South African SOEs have done to instil ethical values into their organisations. Integrating ethics values within an organisation could prevent corporate mishaps and thus safeguarding the individual and corporate reputation (Drennan, 2004).

The significance of this study lies in that it seeks to highlight the importance of institutionalising ethics and values in a SOE.

1.6 ASSUMPTIONS OF THE STUDY

- All respondents participated to the best of their knowledge.
- Individuals answering the questionnaires were expected to have knowledge of the “STATE” Ethics and Code of Conduct.
- Individuals who participated were all representatives of the “STATE”.
- Individuals who participated had the knowledge of employee ethical behaviour and professional conduct within the organisation.
- Individuals who participated were able to understand and accurately complete the survey.
- Individuals who participated reported the existence and status of the Ethics and Code of Conduct accurately.
- Individuals who participated reported employee behaviour accurately.
• Individuals who participated were honest when completing the survey document.

1.7 LIMITATIONS OF THE STUDY

According to Creswell (2009), several limitations can be encountered at the theoretical level as interviews contain data that has been sifted through the interviewee.

Many of the ethical dilemmas within a SOE are rooted in the fact that religion and culture differs drastically for individuals, organisations and countries. What is considered unethical in one culture or religion may be considered normal practice in another religion or culture.

Different challenges were encountered at the practical level and limitations were mainly experienced in the data collection stage of this study. Among the challenges faced are access to information due to oath of secrecy and confidentiality and severe delay in receiving formal response to conduct research study. Below are the limitations of this study:

1.7.1 Sample size

The sample size was limited and the findings may not be generalised to the population as a whole. Participants were part of a purposive and convenience sample; therefore, they may not accurately reflect the general population.

1.7.2 Oath of secrecy and availability of participants

The researcher and the employees of the “STATE” are bound by the oath of secrecy which means that they are not allowed to divulge any of the organisation’s data without prior approval as this will be deemed to be a serious
contravention of the organisation’s policies. The information collected for the purpose of conducting the research is highly confidential. It was not easy to gain access to the selected participants especially those in management level due to their commitments and schedules. The selected participants to be interviewed or answer the questionnaire were far apart from the researcher in terms of distance and this posed a potential challenge in that there was more likelihood that access to information and/or participants may not go smoothly.

Careful consideration of this proved that this might be a serious limitation. This was proactively managed by soliciting commitment for support from some key senior individuals within the organisation. Prior approval was requested from the Ethics division in order to continue with the research.

1.7.3 Reputation of the organisation

The “STATE” is regarded as an organisation with standards that are tested and proven in each business transaction it makes. The organisation is highly reputable and socially responsible. It is well known and very well spoken about and has contributed to the development and empowerment of many South Africans. The organisation has drastically transformed over the years and was recently presented with the Grand Prix Platinum award for Best Reputation.

1.7.4 Non-approval to use company as a case study

The initial objective of the study was to do a comparison between three SOEs but this did not materialize as two of the other organisations planned to be used declined the request to use them as a case study. The reasons given were that they are not at liberty to divulge any information that is not already in the public domain as it could prejudice the organisation. The organisation does not have capacity to handle the research. In addition, the organisation does not have
control over the final document and whether or not it will be published. At the end only one SOE was used as a case study to conduct this research.

1.7.5 Response time from participants

The response time to any correspondence send either through email or follow-up through telephone was not adhered to. This caused unnecessary delays in the completion of this study.

1.7.6 Accuracy of completing the questionnaire

Individuals who participated might not have been able or willing to accurately complete the survey instrument.

1.8 DEFINITIONS OF THE CONCEPTS

- State Owned Enterprises are defined as any statutory body established by an Act of Parliament and any corporate body/company/organisation in which the state has a controlling interest (www.right2info.org).

- A code of ethics can be thought of as a set of moral principles or guidelines, which govern behaviour and which enshrine a set of values and beliefs. A code of ethics is, therefore, concerned with what is good and bad and right and wrong in the organisation’s decision-making, and often does reflect senior management’s attempts to mould the culture of the organisation (McNutt, 2002:21-30).

- Institutionalising ethics means getting ethics formally and explicitly into daily business life. It means getting ethics into organisation policy formation at the board and top management levels and through a formal code, getting ethics into all daily decision making and work practices down the line, at all levels of employment. It means grafting a new branch on the
corporate decision tree, a branch that reads “right/wrong” (Purcell, et al., 1979:6).

• Explicit ethics institutionalisation refers to the formal codification of ethical behaviour in terms of policy manuals, orientation programmes and ethics committees (Singhapakdi, Sirgy, Lee and Vitell, 2010:77).

• According to Singhapakdi, et al. (2010) implicit ethics institutionalisation refers to a work climate where ethical behaviour such as informal expectations that all employees demonstrate a high level of professionalism, honesty, and integrity is either implied or understood to be crucial to the functioning of the organisation.

• Organisational culture is defined as a mosaic of basic assumptions expressed as beliefs, values and characteristic patterns of behaviour that are adopted by the company’s members in an effort to cope with both internal and external pressures (De Vries, 2006:2005).

• The ethical dilemma also known as moral dilemma has been a problem for ethical theorists as far back as Plato. An ethical dilemma is a situation wherein moral precepts or ethical obligations conflict in such a way as to make any possible resolution to the dilemma morally intolerable. In other words, an ethical dilemma is any situation in which guiding moral principles cannot determine which course of action is right or wrong (www.ehow.com).

• Conflict of interest denotes a situation in which an elected representative has a personal or private financial interest sufficient to influence, or appear subjectively to influence, the exercise of his or her public duties and responsibilities. The implementation of a code of ethics is one of the measures used to combat unethical conduct in the public service (Williams, 1985:6).
1.9 CHAPTER SUMMARY

In this chapter the background, ethics and code of conduct of “STATE”, purpose, research questions, methodology and chapter outline were addressed. The purpose of this chapter was to give the reader some background information on the study and background information on the organisation used for the purpose of this research. The problem statement, that forms the basis of this study was identified, defined and explained. The chapter also detailed challenges and obstacles experienced in the process of completing this research.

The next chapter deals with the literature review and defines concepts related to institutionalising ethics, business ethics, values, organisational culture, explicit and implicit forms of institutionalising ethics.
CHAPTER 2: LITERATURE REVIEW

2. INTRODUCTION

The previous chapter defined the problem statement, hypothesis and formulated the basis for addressing the problem statement and the hypothesis. In this chapter the literature is reviewed pertaining to institutionalising ethics. This helps to understand the state of the art with regard to the issue of institutionalisation of ethics within SOE. Integrating ethics value within an organisation could prevent corporate mishaps and thus safeguard the individual and corporate reputation (Drennan, 2004).

2.1 INSTITUTIONALISING ETHICS

Rice and Dreilinger (1990) conducted several studies on the largest corporations within the U.S. Their studies found that 80% of these corporations have taken some initiative to instil ethical values in their employees. The studies also found that 44% of these corporations provide employees with some form of ethics training. The studies were uncertain as to whether the measures/actions taken by these corporations were effective. Many studies have been done on the topic of business ethics and related issues (Cleek and Leonard, 1998:620). But not much has been done on ethics in relation to SOEs in South Africa.

To institutionalise means to make something an established custom or an accepted part of the structure of a large organisation or society (Concise Oxford English Dictionary, 2004). Ethics researchers such as Hoffman, Moore and Fedo (1983) reported that the institutionalisation of ethics should be viewed as a formal initiative that is aimed at guiding the member of an organisation to make ethical decisions. Empirical evidence in the 1980s and 1990s from the studies conducted by Stevens (1994) and Vitell and Hidalgo (2006) has proven that the institutionalisation of ethics is a form that has been incorporated in organisations
to direct corporations towards ethical decision making. The President of the Republic of South Africa, Jacob Gedleyihlekisa Zuma has raised concerns about the manner in which SOEs have been managed and run and globally the general public has also raised concerns about the ethical issues within businesses as a result of the unethical practices by high profile companies such as Enron and WorldCom. As a result Vittell et al. (2000) believe that ethical standards have declined.

Fritz et al. (1999) indicated that there is a growing body of evidence pointing to the benefits for businesses accruing from an ethical stance. Researchers such as White and Lam (2000) believe that both individual and situational factors are influential antecedents of ethical decision making and behaviour.

Institutionalising of ethics is not a simple task and Payne (1993) is of the view that this is not just getting ethics formally and explicitly into the daily business of the organisation but rather making ethics a regular, normal part of policing and governing the activities of the organisation. This involves the commitment of top management in placing ethics as part of the strategy of the organisation as well as through formal codes. In order for organisations to achieve the objective of institutionalising ethics they must ensure that ethics forms part of the decision making framework. This process places a burden to organisations to provide formal guidelines and assistance to employees in matters which have an ethical dimension. Institutionalisation of ethics has been identified by Vitell and Hidalgo (2006) as an important route to control the problem of ethical issues in organisations. Hoffman et al. (1983) stated that whenever organisations institutionalise ethics, they must anticipate ethical matters and that institutionalising ethics must lead to a consistent set of values within the organisation.

Sims (1991) is of the view that Code of Ethics, Ethics Training, Ethics Committees and hotlines are some of the forms or mechanisms used to
institutionalise ethics. Codes of conduct are essential to ensure that employees
fulfil their obligations in an ethical manner and that societal values are protected
against unethical conduct (Mafunisa, 2008:81).

Soutar, McNeil and Molster (1995) believe that the institutionalisation of ethics
keeps employees of an organisation guided by formal ethics elemental to matters
related to ethical concerns. Institutionalisation of ethics would help in decision
making in an organisation because it is a consistent set of values that would
 guide employees in their conduct of doing business. Soutar et al. (1995)
indicated three factors relevant to institutionalised ethics in an organisation which
are internalisation of ethical values, compliance with rules and external
perceptions.

2.2 THE IMPORTANCE OF VALUES

Values are the mediators between the inner world, hopes, ideals, dreams, and
images and the external and observable world of everyday life and human
behaviour. Values help organisations in creating policies and procedures and in
turn policies reinforce the values (Hall, 1995:35). Values determine how
members of the organisation perceive, think about, feel about, and judge
situations, and relationships thus forming the essence of an organisation’s
culture, the artefacts and norms being just manifestations of its values (Schein,
1985:490-502). Although, culture pervades and radiates meanings into every
aspect of the enterprise, it is, however, possible to transform the complex topic
into an application-oriented corporate credo (Trompenaars & Hampden-Turner,
1998:16). Value systems are defined as a process of how individuals organise
their ethical and ideological ideas and are considered the embodiment of what
organisations stand for (Mattson and Stage, 2001).

Good corporate governance depends on ethical business behaviour of being fair
and mindful of the public, fulfilling duties to the different stakeholders and building
integrity and faith across all its operations. George Steiner once stated that every executive resides at the centre of a web of values and that there are five principal repositories of values influencing business people. These values are (Carroll and Buchholtz, 2006:199-200):

- Religious values: It has long been a basic source of morality. Religion and morality are deeply intertwined. Ethics is the bit of religion that tells us how we ought to behave.
- Philosophical values: Philosophers have claimed to demonstrate that reason can provide us with principles or morals in the same way it gives us the principles of mathematics. The strong influence of moral relativism and postmodernism influence some people’s values.
- Cultural values: Culture which is societal norms and values emanating from everyday living has also had an impact on the manager’s thinking.
- Legal values: The legal system has been and continues to be of the most powerful forces defining what is ethical and what is not for managers
- Professional values: These include those emanating for the most part from professional organisations and societies that represent various jobs and positions (Carroll and Bucholtz, 2006:200).

There is a definite link between ethics and values although the two concepts are not identical. The difference between the two is clear as one can have values that are not ethical or that have nothing to do with ethics (Rossouw and Van Vuuren, 2004:5). According to these authors, within organisations three different kinds of values can be distinguished:

- Strategic values refer to the shared conviction of the organisation about its desired objectives. This is normally captured in the vision and mission of the organisation
• Job values refer to the priorities that organisational members should adhere to in their jobs. Example of this is punctuality, innovation, quality, etc.
• Ethical values are respect, transparency, fairness, etc (Rossouw and Van Vuuren, 2004:6).

2.3 THE IMPORTANCE OF ETHICS

Stalnaker (2005) argued that it is not easy to define ethics as it is somewhat of an ambiguous concept that should not be confused with individual’s personal moral standards which are supported by their life experiences, including education, religion and upbringing. Ethics refers to issues of right, wrong, fairness and justice (Carroll and Bucholtz, 2006:22,173). Ethics concerns itself with what is good or right in human interaction. It revolves around three central concepts: ‘self’, ‘good’ and ‘other’ (Rossouw and Van Vuuren, 2004:3). Ethics is a term referring to a set of rules and principles that define right and wrong conduct (Lamberton, Mihalek and Smith, 2005).

According to McNamara (2008) ethics includes the fundamental ground rules by which people live their lives. Moral values guide people on how to behave, such as respect, honesty, fairness, responsibility, etc. It is imperative to note that ethics are important to all organisations and they set the tone for the cultural and working environment of an organisation. Ethics acts as a barometer of how things should be done in an organisation and provides rules of conduct that employees can follow. Today ethics plays an increasingly important role in business, as organisations do not operate in a vacuum, but are part of society (www.buzzle.com).

Brandl and Maguire (2002) maintained that not only does ethics project a positive image about an organisation’s business dealings and provide individual employees with protection against possible abuse. They can also lessen the
legal penalties attached to violations. For Brumback (1991), ethics should be seen as the responsibility of both the individuals and the organisations and should not be left out to a person’s conscience as temptation and pressure may overcome the conscience and that unethical behaviour is contagious and has a potential of infecting and affecting others.

Ethical behaviour results when one does not merely consider what is good for oneself but also considers what is good for others (Rossouw and Van Vuuren, 2004:3). According to Brammer and Millington (2005), attention to ethics guides corporate leadership, management and the entire staff on how they should act. The existence and practice of business ethics in a workplace helps to ensure that strong moral principles are retained even during difficult times and struggles.

2.3.1 Descriptive ethics

Descriptive ethics is concerned with describing, characterising and studying the morality of a people, a culture, or a society. It also compares and contrasts different moral codes, systems, practices, beliefs and values (Carroll and Bucholtz, 2006:174).

2.3.2 Normative ethics

Normative ethics is concerned with supplying and justifying a coherent moral system of thinking and judging. It seeks to uncover, develop and justify basic moral principles that are intended to guide behaviour, actions and decisions. It also seeks to propose some principle(s) for distinguishing what is ethical from what is unethical in the business context (Carroll and Bucholtz, 2006:174-175).

An ethical dilemma exists when one is faced with having to make a choice among alternatives. Organisations should develop and document a procedure for dealing with ethical dilemmas as they arise. Ideally, ethical dilemmas should be
resolved by a group within the organisation. Ethical dilemmas, in intercultural environments, are often created when employees are wedged in a position between the behavioural expectations of the host culture and the contrasting cultural expectations of the home organisation (Mattson and Stage, 2001). When organisations are faced with ethical dilemmas and these are not addressed it may lead to unethical behaviour. Unfavourable organisational culture can also influence members to behave unethically. Extensive research by Kranacher (2006) involving a creation of ethical climate and corporate ethical culture has taken place. Deshpande (1996) argues that ethics policies in an organisation and ethical behaviour of employees and management within an organisation are two distinct concepts; however, they do influence each other

A conflict of interest occurs when an individual’s personal interests interfere or conflict in any way or even appear to interfere or conflict with the interests of the organisation. A conflict of interest situation can arise when an employee or manager takes actions or has interests (financial or other) that may make it difficult to perform his or her organisation work objectively and effectively. Conflicts of interest also may arise when an employee or manager, or a member of his or her family, receives improper personal benefits as a result of his or her position in the organisation, regardless of whether such benefits are received from the organisation or a third party (McDonald, 2002).

Bribing employees to obtain business favours is regarded as a major social evil that undermines the stability of organisations, societies, endangers democratic and moral values, and harms economic advancement. Bribery is defined as the offering, promising or giving something in order to influence a public official in the execution of his/her official duties (OECD Observer, 2000). Passive bribery occurs when organisations feel that they have to pay to avoid being punished (Wu, 2005:154). Active bribes occur when organisations initiate the transaction of bribe payment in order to evade their responsibilities to the public or to undermine the efforts of their competitors. Bribes are illegal and unethical (Wu,
According to Waller and Gardner (2002), bribery may take two forms; it can either be top down or bottom up. Top down includes high level bribe taking in an attempt for high level government employees to gain high rewards and a portion is shared with those underlying as hush money. Bottom up also called petty corruption involves numerous small payments to low level employees who pass some of the gains to their superior as rent.

2.4 BUSINESS ETHICS

Business ethics is a set of corporate practices and procedures, examining ethical principles, moral and ethical problems that can occur in business environment (Dorweiler and Yakhou, 2006). Business ethics is about identifying and implementing standards of conduct that will ensure that at a minimum level business does not detrimentally impact on the interests of its stakeholders (Rossouw and Van Vuuren, 2004:4).

Business ethics describe an organisation’s commitment to a set of core values and principles, which provide a basis for business decisions and conduct. They involve a lot more than compliance with the organisation policies, laws and regulations. SOEs must periodically examine and reflect on their own behaviours to ensure they are staying on the ethical track (www.managementhelp.org).

The general understanding is that business ethics has to conform to clear standards such as internal policies and procedures, core values such as honesty, integrity, respect, fairness and efficiency as defined by the organisation. Business ethics can be regarded as the strong preventative medicine and organisations that manage ethics in the workplace have many benefits (www.managementhelp.org). The notions of right and wrong, fair and unfair, moral and immoral, ethical and unethical are present in all organisations and individuals. According to Thompson, Strickland and Gamble (2010:291), there
are three schools of thought about the extent to which the ethical standards travel across cultures:

- According to the School of Ethical Universalism, the same standards of what is ethical or unethical resonate with peoples of most societies regardless of local traditions and cultural norms; hence, common ethical standards can be used to judge the conduct of personnel at organisations operating in a variety of country markets and cultural circumstances (Thompson, et al., 2010:292).

- According to the School of Ethical Relativism different societal cultures and customs have divergent values and standards of right and wrong thus what is ethical or unethical must be judged in the light of local customs and social mores and can vary from one culture or nation to the other. Under ethical relativism there can be no one-size-fits all set of authentic ethical norms against which to gauge the conduct of company personnel (Thompson, et al. 2010:292-294).

- According to the School of Integrative Social Contracts Theory, universal ethical principles or norms based on the collective views of multiple cultures and societies combine to form a social contract that all individuals in all situations have a duty to observe. Within the boundaries of this social contract, local cultures or groups can specify other impermissible actions; however, universal ethical norms always take precedence over local ethical norms (Thompson, et al., 2010:295).

It is critical for organisations to pay attention to business ethics during times of fundamental changes as paying attention to ethics in the workplace sensitises managers and staff about how they should act and conduct themselves. Most importantly, paying attention to ethics in the workplace helps managers to ensure that they keep a strong moral compass during times of crises and confusion (www.ethicsa.org).
The study conducted by Kranacher (2006) indicated that ethical business conduct is essential to all stakeholder relationships, and adherence to ethical conduct does not only represent a full compliance with standard business laws, but it includes a commitment to establishing a business culture that would regain the public’s trust again. All organisations need to be morally responsible by complying with ethical requirements. Unethical behaviour, such as corruption, is a destructive element of every business. Research conducted by Farr (2002) suggests that business ethics policies, organisational structure, and employee integrity are very closely interrelated elements, and all organisations must closely monitor and manage these aspects as their strategic fundamentals.

2.5 BROAD AREAS OF BUSINESS ETHICS

Madsen and Shafritz (1990) define managerial misbehaviour as an illegal, unethical, or questionable practice of individual managers or organisations, as well as the causes of such behaviours and remedies to eradicate them.

2.5.1 Business ethics: A management discipline

Business ethics is a management discipline and SOEs must realise that they need to manage a more positive image to the public and that they also need more guidance to ensure their dealings support the common good and do not harm others (www.managementhelp.org).

2.5.2 Myths about business ethics

Business ethics in the workplace is about prioritising moral values for the workplace and ensuring behaviours are aligned with those values. Below are the myths about business ethics (www.managementhelp.org):
• Business ethics is considered as a matter of religion more than management.
• Employees are ethical and there is no need to pay attention to business ethics.
• Business ethics is a discipline best led by philosophers, academics and theologians.
• Business ethics is unnecessary.
• Business ethics is a matter of the good guys preaching to the bad guys.
• Business ethics is regarded as the new police person on the block.
• Ethics cannot be managed but rather indirectly managed.
• Business ethics and social responsibility is the same thing.
• Organisations are not in trouble with the law, so they are ethical.
• Managing ethics in the workplace has little practical relevance.

2.5.3 Benefits of managing ethics in the workplace

Possessing an ethical policy helps to protect and enhance corporate reputation; motivates and encourages loyalty in staff and is useful in terms of risk management (www.managementhelp.org). McNamara (2008) provides some of the benefits of managing ethics in the workplace:

• Business ethics has significantly improved the society.
• Ethics programs help maintain a moral course in turbulent times.
• Ethics programs cultivate strong teamwork and productivity.
• Ethics programs support employee growth and meaning.
• Ethics programs help avoid criminal acts of omission and can lower fines.
• Ethics programs help manage values associated with quality management, strategic planning and diversity management.
• Ethics programs promote a strong public image.
The view of managing ethics in the workplace is further supported by Donaldson and Davis (1990) who believe that managing ethical values in the workplace provides benefits such as legitimises managerial actions, strengthens the coherence and balance of the organisation’s culture, improves trust in relationships between individuals and groups, supports greater consistency in standards and qualities of products, and cultivates greater sensitivity to the impact of the enterprise’s values and messages.

2.6 PRINCIPLES AND CHARACTERISTICS OF A HIGHLY ETHICAL ORGANISATION

There are four principles for a highly ethical organisation that are mentioned by Pastin (1986):

- The organisation interacts easily with different internal and external stakeholder groups.
- The organisation is consumed with fairness.
- The organisation promotes the culture of being individual rather than collective responsibility, with individuals assuming personal responsibility for actions of the organisation.
- The organisation sees their activities in terms of purpose.

On the other hand McNamara (2008) upholds the following characteristics of a high integrity organisation:

- The organisation has a clear vision and picture of integrity.
- Top management drives the vision over time.
- The reward system is aligned with the organisation’s vision of integrity.
- Policies and procedures are aligned with the organisation’s vision;
- Management decisions have ethical value dimensions.
2.7 WAYS OF IMPROVING ETHICAL BEHAVIOUR

Ferrell and Gardiner (1991) suggest six ways of improving ethical behaviour:

- Organisations should offer training programs which independently and clearly address specific treatment of ethical issues;
- Limit the opportunity to engage in unethical behaviour by providing a well-developed structure and a system of checks and balances including explicit penalties for unethical behaviour;
- Inform employees of the penalties to be enforced on those who engage in unethical behaviour;
- Organisations should identify and understand how the behaviour of superiors and co-workers influence other employees within the organisation;
- Develop an ethics committee to address new issues and help establish and evaluate existing codes and policies; and
- Develop a code of ethics or ethical policies that are widely communicated and enforced.

2.8 FORMAL PROCESS OF INSTITUTIONALISING ETHICS

Another way organisations attempt to guide members’ ethical behaviour is by developing formal codes of ethical conduct (Trevino, 1986:613). Organisations should have a code of conduct that outlines the expected ethical behaviour that employees must portray, provide education and training on the code, publicise and communicate the expectation of the organisation regarding how the code must be interpreted and used, provide a safe reporting system such as anonymous whistle-blowing hotlines to report risky or unethical behaviour. Training on organisation values, standards, and compliance procedures is an essential element if organisations expect employees to adhere and uphold the code’s stated values and policies (Sullivan, 2009:32).
2.8.1 Code of ethics/conduct within organisations

Codes of ethics and codes of conduct may be the same in some organisations depending on the organisation’s culture and operations and on the ultimate level of specificity in the code (Cressey and Moore, 1983; White and Montgomery, 1980). A code of ethics is not the only tool available to pursue an organisation’s ethical objectives (Sullivan, 2009:29). For Murphy (2005) code of ethics is the most popular form of instilling ethical values in an organisation.

A corporate code can be defined as a written, distinct and formal document which consists of moral standards used to guide employees or corporate behaviour (Schwartz, 2001:248). Several researchers such as Farrell and Farrell (1998); Schwartz (2001) and Valentine and Barnett (2002) define a code of ethics as a written expression of its ethical norms and values. This is supported by other researchers such as Adams, Tashchian and Shore (2001); Sims (1991); and Wotruba, Chonko and Loe (2001) who indicated that a code of ethics demonstrates the organisation’s interest in business ethics and communicates the core beliefs to employees. A business code is a distinct and formal document containing a set of prescriptions developed by and for an organisation to guide present and future behaviour on multiple issues of at least its managers and employees toward one another, the organisation, external stakeholders and/or society in general (Kaptein and Schwartz, 2008:113). A code of ethics can be thought of as a set of moral principles or guidelines, which govern behaviour and which enshrine a set of values and beliefs. A code of ethics is, therefore, concerned with what is good, bad, right and wrong in the organisation’s decision-making, and often does reflect senior management’s attempts to mould the culture of the organisation (McNutt, 2002:21-30). Ethics codes provide organisation’s members with the primary information about the principles which guide or at least should be expected to its members’ behaviour and are used as devices for self regulation (Schwartz, 2001).
Organisations that do not have an ethics code will make decisions that are ethically inconsistent and arbitrary (Stohs and Brannick, 1999:322). According to Waddock and Smith (2002) such organisations are increasingly prompted by their stakeholders or even forced by law to develop a code because researchers such as Ferrell and Skinner (1988); McCabe, Trevino and Butterfield (1996); Valentine and Barnett (2002) and Wotruba, et al. (2001) believe that formal codes of ethics may lead to more positive perceptions of the ethical values of the organisation and may also contribute to higher levels of ethical conduct among employees. A code often plays a symbolic role as the mere presence of a code is more important than its content (Adams, et al., 2001:208). The code of ethics is not a cure-all and it possesses no magic powers by which it can change moral darkness into light (Graves, 1924:59). Different scholars have listed various benefits that can be derived by organisations in having a code. Bowie (1990) believes that business codes preserve or improve an organisation’s reputation, Pitt and Groskaufmanis (1990) are of the view that codes decrease the amount in legal fines in case of transgressions (Pitt and Groskaufmanis, 1990), Clark (1980) indicated that codes encourage the authorities to relax onerous regulations and controls (Clark, 1980) and Mezher, Jamali and Zreik (2002) stated that codes increase organisational efficiency.

The board should ensure that a code of ethics is developed, stipulating the ethical values or standards as well as more specific guidelines guiding the organisation in its interaction with its internal and external stakeholders (King III Report: Code of Governance Principles for South Africa, 2009:57). Top management has the responsibility for establishing standards of behaviour and for effectively communicating those standards to all managers and employees in the organisation (Carroll and Bucholtz, 2006:242). Unless employees are well informed about the content and application of the code it is unlikely to have a real impact. It is imperative that all members of the organisation receive training on how to interpret and apply the code in order for a code to have a real impact (Rossouw and Van Vuuren, 2004:183).
Many CEOs are trying to take steps to reduce the level of unethical activities within their organisations. The first step that most organisations think of taking is to implement a Code of Ethics/Conduct. Simply having a code can be a deterrent of unethical activity because codes define the limits of acceptable conduct (Brenner and Molander, 1977:66). Codes of ethics are a vital part of every organisation for employers to follow to ensure sound professional behaviour and to maintain their integrity at the highest level (Hernez-Broome, et al., 2004) since a Code of Ethics contains the ethical standards to which an organisation commits itself both as an organisation and in respect of individual conduct by members of the organisation. (www.ethicssa.org).

Employees need to know the basic principles and standards they are expected to apply to their work and where the boundaries of acceptable conduct lie. A concise, well-published statement of core ethical standards and principles for the guidance of the public service, for example in the form of a code of conduct, can accomplish this (Mafunisa, 2008:83). A code of conduct provides examples of how values translate into concrete decisions and actions, rather than a full or comprehensive catalogue of rules or prescriptions (www.ethicsa.org).

Wood and Rimmer (2003) indicated that where a code is communicated solely to external stakeholders its purpose might be to improve public relations rather than ethical conduct and where it is only communicated internally it may be an attempt at behavioural control rather than ethical guidance. Where it is not publicised at all it may have no role. Obviously, to communicate it to all stakeholders is the desired method and shows a higher commitment to the ideals of being ethical.

Authors such as Hanekom, Rowland and Bain (1987:163) believe that codes of conduct should have objectives. Among the other objections the following can be mentioned:

- To promote and maintain the responsible conduct of employees;
To provide guidelines to employees in their relationships with fellow employees, elected representatives and members of the public; and
To provide guidelines to employees in the exercise of their discretionary powers.

For Mafunisa (2002:55) a code of conduct is necessary and should assist an organisation in:

- Promoting trust and confidence in the ethical performance of employees;
- Decreasing, and, if possible, eliminating, unethical practices by discouraging and punishing them;
- Legitimising the imposition of sanctions for unethical behaviour;
- Sensitising both current and aspiring employees to the ethical and value dimensions of bureaucratic decisions;
- Reducing uncertainty as to what constitutes ethical and unethical behaviour;
- Developing skills in the analysis of ethical and value issues;
- Assisting employees to resolve ethical and value dilemmas; and
- Promoting moral development (Mafunisa, 2002:55).

For Molander (1987) and Weller (1988) a code of ethics is a distinct and formal document. Code of ethics is formal in the sense that the board should approve it for it to apply to management and all employees. One powerful instrument for making a code of conduct a living document is the exemplification of ethical behaviour by senior employees (Malan and Smit, 2001:177). Wood, Svensson, Singh, Carasco and Callaghan (2004) are of the view that ethics should be seen as a continuous and dynamic process where revisions will be required every now and then due to a changing and evolving environment.

The findings of the research conducted in Turkey and Sweden by Aydinlik and Donmez (2008) revealed that organisations communicate the code of ethics
through electronic communication, conducting training and issuing of booklets. The only downside to this method is that if organisations are just handing out a booklet or communicating the code through electronic measures (i.e. posting it on the intranet) with minimal follow up and discussion of the principles contained within the code, this may lead to failures as people have a tendency of ignoring, filing and discarding booklets and electronic documents especially if they don’t understand its content or see no value in it. The biggest challenge is that such an experience may result in employees not fully appreciating the value and importance of the ethics document. Therefore, in order for employees to understand the importance of the code, it is advisable that organisations should conduct training or education on the essence of the code for employees (Aydinlik and Donmez, 2008:781).

2.8.2 Ethics training

According to Callan (1992) ethics training is another valuable tool that can be used to raise the ethical consciousness of employees in organisations. Institutionalisation of ethics such as ethical programmes could provide difference in governance practices in a corporation (Othman and Rahman, 2009). The King III report requires the board to educate and train the members of an organisation on organisation’s ethical standards. The ethical training of staff is stressed as one cannot just expect individuals to be ethical to the level of an organisation’s expectations without having some training. Ethical training is used to expose employees to discussion and training in ethics in situations that they might face whilst in the organisation’s employ (Svensson, Wood and Callaghan, 2009:286).

Researchers such as Rampersad (2003), Schwartz (2002) and Trevino and Brown (2004) advocated the use of education programmes as a means of institutionalising ethics within the organisation. According to Ferrell and Fraedrich (1994), an effective ethics programme begins with the development of a code of ethics. The objectives of the ethics training can be viewed in two dimensions,
namely defensive and enhancing. On the one hand, ethics training aims at preventing ethical misconduct, but it also strives to stimulate ethical sensitivity and ongoing reflection among employees, with the view that the professional identity entails a “life-long commitment to act ethically” (Dewald and Clark, 2008:2). Organisations can manage ethics in their workplaces by establishing an ethics management program. Ethics programs convey organisation values, often using codes and policies to guide decisions and behaviour, and can include extensive training and evaluating, depending on an organisation. They provide guidance in ethical dilemmas (Brenner 1992:391-399).

It is important for organisations to offer ethics training to all its employees since people are different and can at some point interpret things differently. The aim of the ethics training should be to make employees aware of the ethical values of the organisation (Wood, 2000). It is interesting to note that when people join an organisation each person has different values and perspectives, and what they may perceive as acceptable or unacceptable behaviour may differ from one person to another. Some organisations provide their employees with ethics training during an induction period. It can be argued that this is not sufficient as employees are usually flooded with many new ideas, philosophies and rules and regulations and as such they are often overwhelmed with information and its relevant importance may not be realised and understood (Wood, 2002). Therefore training and discussion provides a platform that enables employees to engage with the ethos of the code in an interactive and proactive manner. They can discuss the code with their peers and others and subsequently develop opinions grounded on their own experiences (Aydinlik and Donmez, 2008:781). This view is further supported by Dean (1992) who is of the view that organisations should reinforce their codes of conduct by offering ethics training so that employees can see how the generality of the codes can be used in specific day-to-day situations. A number of writers such as Rampersad (2003); Schwartz (2002); Trevino and Brown (2004) have advocated the use of education programmes as a means of institutionalising ethics within the
organisation. They further indicated that without education, one could contend, that the desire to incorporate an ethical perspective into the business practices of employees will only be a hope that cannot be translated into reality.

An ethics program that does nothing more than keep behaviour legal, while this is no small accomplishment, cannot be seen as genuine. Such ethics programmes are regarded as just law enforcement programs. Laws and regulations cannot be seen as the answer to keeping behaviour above the bottom line of ethics. There is more to ethics than staying out of trouble (Josephson, 1989:2). Organisations that have an effective ethics program and culture do not have scandals and events that cause significant legal or reputation damage (Ferrell and Ferrell, 2005).

Ethics training is particularly important and the organisation must be able to show that it has effectively communicated its ethical standards either by providing training programs or clearly written publications (McKendall, De Marr and Jones-Rikkers, 2002). Currently, most U.S. organisations provide ethics training to at least some of their employees, and 95% of the Fortune 50 organisations have ethics training programmes (Wells, 2002).

No one is likely to learn ethics in training programs as such workshops can improve ethical behaviour by sensitising participants to the importance of enduring ethical principles and facilitating the development of skills for analysing the application of such principles to ethical and value issues. Training programs can foster an understanding of what the adopted code of ethics means in praxis, possibly stimulating formal changes in unrealistic rules. The value of training programs is particularly evident in organisational change, where actors need support to adjust (Koch and Dixon, 2007:553).

According to these authors, training programs provide an intellectual basis and stimulus for a continuing dialogue on ethical issues. Given the complexity of
ethical issues, combined with the need for exemplary role models in the executive ranks of the public service, training courses are especially important for senior level officials. Training programs can provide formal opportunities for executive officers to articulate values and assess the extent to which their values are shared by their colleagues.

Public sector staff and management need to train to understand and develop sensitivities to the nuances and ambiguities of ethical situations, recognise ethical problems, appreciate the ethical dimensions in decision-making and accept the multiple and, sometimes, conflicting obligations of their management role (Koch and Dixon, 2007:553).

Therefore, training cannot be regarded as the only answer. Organisations have an obligation and responsibility to remind employees of ethical standards and this can be achieved by publicising and communicating the ethical standards of the organisation.

2.8.3 Publicising and communication

In order for an organisation to gain momentum in its quest to achieve ethical organisation status over time, an organisation has to clearly communicate its ethics expectations to all its stakeholders. It is imperative that standards for ethical conduct that are recorded in the code of ethics must be understood and applied by all employees (Rossouw and van Vuuren, 2004:232). A good two way communication strategy that enables the organisation to convey ethics expectations and that affords its stakeholders in particular employee’s opportunities to tell the organisation about their ethics experiences has to be designed and implemented (Weaver, Trevino and Cochran, 1999a). According to Rossouw and Van Vuuren (2004:232-234), in order to ensure effective communication the organisation has to develop specific interventions such as:
• Awareness programmes which will include interventions such as orientation sessions about the importance of ethics, what the code of ethics entails, how it should be applied, what the resources for advice on ethics are and procedures in case of non-compliance.

• Ethics talk: business ethics scholars and practitioner agree that ethics talk is an extremely powerful tool with which to entrench ethics in an organisation. Organisations need to aim at making ethics talk part of employee’s daily vocabulary. The way to instil this is to create forums where ethics can be discussed openly and freely, making ethics part of management development and training and identifying a number of credible ethical role models in the organisation that can be utilised to facilitate ethics talk.

• Ethics helpline: employees need guidelines on how to deal with what they may perceive as lesser decisions as well as issues that have more serious ethical consequences. This may be a challenge to some of the employees as to how to deal with such situations. Organisations must have an ethics helpline to assist employees in code interpretation or when they are confronted with difficult ethical issues (Navran, 1997). Having an ethics helpline naturally raises the ethics awareness within an organisation.

• Confidential reporting system: not all ethical issues can be addressed by the helpline. It will serve the organisation best to have an anonymous facility for reporting unethical behaviour. It may be best to outsource this function as it may provide a safer environment for those who want to report to feel free and some want to remain anonymous. A person making the complaint needs to feel that they have the guarantee of freedom from reprisals (Anand, Ashforth and Joshi 2005).

• Ethics newsletters: this is one of the ways of maintaining organisational ethical awareness. Sharing of such stories being it ethical or unethical will bring about awareness within the organisation. When people read about how unethical behaviour is exposed and how wrongdoers are punished or
those doing right are rewarded this will in itself be a form of bringing ethical awareness (Rossouw and Van Vuuren, 2004:234).

The King III report expects the board to communicate the organisation’s ethical standards. This is also supported by Aris, Nykodym and Cole-Laramore (2002) who are of the view that it is the responsibility of management to communicate an organisation’s code of conduct and ensuring that members of an organisation accept and understand the corporate standards.

The findings of the research conducted by Robertson and Schlegelmilch (1993:301) highlighted some important differences between US and UK organisations in perceptions of what are important ethical issues, in the means used to communicate ethics policies, and in the issues addressed in ethics policies and employee training:

- UK organisations tend to be more likely to communicate ethics policies through senior executives,
- US organisations tend to rely more on their Human Resources and Legal Departments.
- US organisations consider most ethical issues to be more important than do their U.K. counterparts, and are especially concerned with employee behaviour which may harm the organisation.
- In contrast, the issues which UK managers consider more important tend to be concerned with external corporate stakeholders rather than employees.

An organisation can have the best code of ethics, offer training to employees and publicise and communicate the expected ethical standards but this is not sufficient to instil ethical behaviour within employees. Not all scholars agree that explicit forms such as codes of conduct are beneficial for the organisation. According to Weaver, et al. (1999a) codes are presumably ineffective unless
distributed to employees. Distributing a code is not a sufficient measure in ensuring efficacy as distribution alone does not guarantee that members of the organisation will read the code. Sims (1991) argues that employees must be familiar with the content of the code before the code can impact their behaviour. Cressey and Moore (1983) feel that codes of conduct are not sufficient tools to promote employees’ ethical behaviour. They feel that codes were oriented too much towards organisational factors such as conflict of interest and embezzlement and not enough towards social responsibility factors such as pollution, unsafe working conditions and the marketing of unsafe products. In reality codes of ethics are organisational tools to help stop unethical conduct that might jeopardise the organisation’s profits. Although the study of Cressey and Moore (1983) did not focus on addressing the question as to whether the code of ethics were effective they felt that codes of conduct are not well written, communicated or enforced. Only one study has found that business codes could be counterproductive (Kaptein and Schwartz, 2008:113). The implicit form of institutionalising ethics could be one of the variables that a code depends on for its success and effectiveness. Some of the criticisms noted by other scholars are that:

- Codes undermine the responsibilities of employees and are accusatory, threatening, and demeaning (Raiborn and Payne, 1990).
- Codes do not influence behaviour because as Ladd posits “those to whom it is addressed and who need it the most will not adhere to it anyway, and the rest of the good people in the profession will not need it because they already know what they ought to do” (Ladd, 1985:11).
- Codes are viewed as mere window-dressing (White and Montgomery, 1980), providing “superficial and distracting answers to the question of how to promote ethical behaviour in corporate life” (Warren, 1993:186),
- Codes make stakeholders more suspicious, cynical and distrustful (Dobel, 1993),
- Codes cost more than they yield (Hess, McWhorter and Fork, 2006), and
• Codes are less effective than sector codes or laws (McClintock, 1999).

According to Clark and Leonard (1998) the code of ethics is not just an instrument that serves the interests of an organisation but that is has-or should have-a broader normative claim. Several theorists have suggested that ethical decision making or behaviour can be influenced by a code of ethics. Ferrell and Gresham (1985) suggest that ethics related corporate policy will influence ethical/unethical behaviour. Corporate policy and codes of ethics that are enforced will produce the highest level of compliance to established ethical standards (Ferrell and Gresham, 1985: 93).

Previous research lacked information on how the codes were communicated and there was also a lack of solid evidence on whether the codes were effective or not (Helin and Sandstrom, 2007:254). Corporate codes of ethics together with code-supporting variables and organisational ethics lead to more effectiveness in code influence on behaviour (Boo and Koh, 2001:367). The presence of a formal code does have an impact on individual ethical decisions (Pierce and Henry, 1996:434). The study conducted by Valentine and Barnett (2002) found that corporate code of ethics contribute to ethical behaviour by influencing the perceptions employees have about the ethical values of the organisations.

One of the organisation’s factors influencing behaviour includes codes of conduct, which “. . . can significantly decrease the prevalence of unethical behaviour in organisational contexts” (Brass, Butterfield and Skaggs, 1998:5).

While codes of ethics are believed to have a positive influence on ethical behaviour, findings from the literature are mixed. In particular, it appears that codes of ethics by themselves may not influence ethical behaviour significantly (Boo and Koh, 2001:360). In order for codes to have a potential impact on employee behaviour, employees must have read the document at some point (Schwartz, 2001:252).
Researchers such as Murphy (1988) and Brenner (1992) are of the view that institutionalising ethics should be more than just drafting an ethics code but rather the process has to involve top management support, ethical leadership, organisational culture and operating policies. If an organisation introduces new initiatives such as whistle blowing protection for employees, ethics committees, ethics education committees and ethics education, then one could say that a higher level of commitment has been achieved (Wood and Rimmer, 2003).

Ferrell (2000:167) is of the view that when organisations develop ethical compliance programs several requirements should be in place:

- The standards and procedures, such as codes of ethics should be reasonably capable of detecting and preventing misconduct.
- High-level personnel responsible for ethics compliance programs.
- No substantial discretionary authority given to individuals with a propensity for misconduct.
- Effective communication of standards and procedures through ethics training programs.
- Establishment of systems to monitor, audit, and report misconduct.
- Consistent enforcement of standards, codes, and punishment.
- Continuous improvement of the ethical compliance program (Ferrell, 2000:167).

There have been a few evaluations of the effectiveness of codes (Weaver, 1993), but very little empirical research has been done on the effectiveness of corporate codes of conduct and much scholarly debate has been generated on the topic. Bowman (1981) conducted a study on the codes of conduct and the findings of the study found out that:

- Most organisations did have a code of conduct;
• Codes were helpful in assisting organisations to conduct their business in an ethical manner;
• Employees were familiar with their codes;
• Existence of the code provided a frame of reference for the behaviour in the organisations;
• Clear and specific standards from the organisation demonstrated its intent to uphold professional ethical posture;
• All managers must assure that each member in the organisation is required to hold to the same ethical guidelines as everyone else;
• The codes need to be communicated to all members in the organisation and must be enforced; and
• Employees must know the limits of acceptance conduct and have an institutional standard against which to refuse unethical requests.

The key to ensuring the effectiveness of codes of conduct is to create an environment where a high standard of professional behaviour is the norm (Mafunisa, 2008:88). According to Cowton and Thompson (2000), the amount of empirical evidence that is available on the impact of business codes is very limited. Also Somers (2001) argues that there is a paucity of empirical research into the effectiveness of business codes. Research conducted by Higgs-Kleyn and Kapelianis (1999) suggests that within the South African context, professionals in the legal, engineering and accounting field are supportive of their professional code of ethics and aware of its contents. Research into the effectiveness of business codes has produced conflicting results (Kaptein and Schwartz, 2008). The findings of the study conducted by Valentine and Barnett (2002) suggest that ethics codes are not the only means of enhancing employee’s awareness of corporate ethical principles. A code of ethics needs to be administered for it to be effective, it must be lived (Hansen, 1973).

Some studies identify positive effects on moral practice (Boo and Koh, 2001; Kaptein and Wempe, 1998; Stohs and Brannick, 1999), whereas others see the
code as playing a mere symbolic role (Adams, et al., 2001), as mere window-dressing (McKendall, et al., 2002), constituting an important symbolic artefact (Stevens, 2004). Empirical research remains inconclusive regarding the effect on moral practice (Schwartz, 2001, 2004), and has yet to take into account the capability of the corporate code of ethics to influence moral practice.

Ethical codes have a positive influence on employee behaviour (Allen and Davis, 1993:456). Codes have little to do with ethics and may not be able to mandate an ethical business climate (Robin, Giallourakis, David and Moritz, 1989:66). There is considerably less agreement in the literature regarding the effectiveness of ethical codes of conduct. Some of the authors have concluded that codes of conduct are effective in shaping decision making (Trevino, Butterfield and McCabe, 1998; Barnett, Cochran and Taylor, 1993) while other authors have suggested that they have very little immediate influence at all (Kohut and Corriher, 1994; Cleek and Leonard, 1998).

A thorough review of existing literature reveals at least 79 empirical studies that examine the effectiveness of business codes (Kaptein and Schwartz, 2008:113):

- Thirty five percent of the studies have found that codes are effective,
- Sixteen percent have found that the relationship is weak,
- Thirty three percent have found that there is no significant relationship, and
- Fourteen percent have presented mixed results.

Empirical research on code effectiveness indicated that there is a significant relationship between codes of ethics and ethical behaviour. The position is supported by various authors who believe that codes by themselves have little impact; codes plus sanctions leads to more ethical behaviour (Laczniak and Inderrieden, 1987:304). The existence of a corporate code of ethics was associated with significantly lower levels of self-reported unethical behaviour in
the workplace (McCabe et al., 1996:471). An organisation code of conduct influenced the [ethical] behaviour [of respondents (Rich, Smith and Mihalek, 1990:35). Existence of a code related significantly to greater perceived ethical behaviour; enforcement of codes significantly related to higher ethical behaviour for data subcontractors and research firms, but not corporate researchers (Ferrell and Skinner, 1998:106)

On the other hand some of the authors are of the view that there is a weak relationship on the efficacy of the code of ethics and behaviour. There is a weak relationship between the existence of ethical codes and ethical behaviour (Murphy, Smith and Daley 1992:18). Matthews (1987) also discovered a weak link between the existence of ethical codes and corporate misbehaviour. The study found that there is little relationship between the adoption of a code and the amount of a corporation's behaviour. One might assume that in order for codes to have a potential impact on employee behaviour, employees must have read the document at some point (Schwartz, 2001:252). A well communicated code of ethics may be related to ethical sales force behaviour (Weeks and Nantel, 1992:757). Other researchers argue that there is weak relation between ethical codes and behaviour (Farrell, Cobbin and Farrell, 2002:488). The ethical climate study conducted in organisations with and without a code of ethics concluded that the effect of such a code on the ethical climate does not appear to explain why the relationship between ethical climate and ethical behaviour is stronger in organisations without a code of ethics (Peterson, 2002:325). The study conducted on whether ethical codes have been successful in deterring unscrupulous behaviour found that codes are important symbolic artefacts but they have not done much to belay the perception that the U.S. business executive is not very ethical (Stevens, 1994:163).

There are those who are of the view that there is an insignificant relationship between codes of ethics and behaviour. Codes of ethics seemed to make little difference (Badaracco and Webb, 1995:14). Studies conducted by Chonko and
Hunt (1985) and Cleek and Leonard (1998) discovered that the existence of ethics codes makes little, if any difference in employees’ attitudes and behaviours. The presence of the code had little or no effect on the behaviour of the respondents (Ford, Gray and Landrum, 1982:53). Corporate codes of ethics are not influential in determining a person’s ethical decision making behaviour (Cleek and Leonard, 1998:619).

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<td>Questionnaire</td>
<td>&quot;The presence of a corporate code of conduct seems to be unrelated to the extent of ethical problems in marketing research.&quot; (p. 319)</td>
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Benson (1989) felt that codes of conduct are generally favourable towards creating a more ethical corporate climate. He further indicated that organisations must realise that there are several areas that these codes cannot address effectively. He felt that although codes do not address all ethical dilemmas which organisations face in business dealings they do help with countless other areas that decision makers face in their daily work lives.

An empirical study conducted by Ford et al. (1982) on whether organisational codes of conduct really affect employee’s behaviour concluded that codes were basically ineffective. The study conducted by Hegarty and Sims Jr. (1979) concluded that organisational ethics policies were found to significantly reduce unethical decision behaviour. The majority of literature on codes of ethics discusses the fact that most organisations have codes of ethics and the majority of these organisations perceive their codes to be effective in promoting ethical behaviour. Unfortunately very little research has been devoted towards discovering whether codes really are effective in promoting ethical decision making behaviour (Cleek and Leonard, 1998:624). Mafunisa (2000:31) made some criticisms regarding the code of conduct:

- The broad ethical principles contained in many codes of conduct are often difficult to apply to particular situations;
- Codes of conduct, even if they contain detailed provisions, are difficult to enforce;
- Many codes of conduct contain no provision for their enforcement;
- Given the considerable size and complexity of the public service, it is difficult to draft a code of conduct that can be applied effectively and fairly across all departments of the public service;
- Codes of conduct are ineffective in dealing with systemic maladministration where the public service professes an external code of conduct which contradicts internal practices, and where internal practices encourage and hide violations of the external code of conduct; and
• A code of conduct is regarded as a “lip service” document, as senior public employees and political office bearers fail to abide by its provisions (Mafunisa, 2000: 31).

Studies conducted on the effectiveness of codes gave various answers. The results given by different researchers are that codes are:

• Largely counterproductive (Grundstein-Amado, 2001),
• Ineffective (Ladd, 1985),
• Often ineffective (Warren, 1993),
• Insufficient (Kram, Yeager and Reed, 1989),
• Not enough (Hyman, Skipper and Tansey, 1990),
• Not very effective (Robin and Forrest, 1996),
• Uncertain (Myers, 2003),
• Doubtful (McCoy and Twining, 1988),
• Have little impact (Lere and Gaumnitz, 2003), and
• Less effective than their proponents think (Doig and Wilson, 1998),
• Needed (Rezaee, Elmore and Szendi., 2001),
• Valuable (Wood, et al., 2003),
• Vital (Coughlan, 2005),
• Invaluable (Sethi, 2002),
• Effective (Clarkson and Deck, 1992), and
• Successful (Dobson, 2005).

McDonald (2000) believes that even though there are no direct effects brought by a code of conduct at least its presence brings about the ethical awareness within organisations and that ethics is a relevant and significant factor in decision making. Wood, et al. (2003) contends that having a code is not of itself enough to ensure that an organisation has a commitment to the code. The code needs to be intertwined into the life of the organisation. Trevino, Weaver, Gibson and
Toffler (1999) believe that the existence of the ethical code is not a guarantee that employees will possess ethical behaviour. Enron had an extensive Code of Ethics, yet it faced one of the greatest business scandals of all time, highlighting the fact that a Code of Conduct/Ethics effectiveness is determined by not only the content of the Code, but by numerous variables.

In order for ethical codes to be effective they must be specific, clear and practical, revisable and enforceable. He also pointed out the importance of clearly communicating the ethical code (Wiley 1995). According to Benson (1989) codes happen to be a better means of ethical education and should be publicised. The usefulness of codes depends on boards of directors and top management who want to keep their organisations ethical.

The study conducted by Ross (1988) found that respondents cited the adoption of business codes as the most effective measure for encouraging ethical business behaviour. Codes are presumably ineffective unless distributed to employees (Weaver, Trevino and Cochran, 1999b:41). But even distributing a code is not sufficient because it does not guarantee that anyone reads it. Sims (1991) argues that employees must be familiar with the content of the code before the code can impact their behaviour. The content of the code determines its effectiveness (Weaver, 1993).

The Ethics Resource Centre (1994) found that when the implementation of a code is not supported by other instruments, it had a negative effect on employee perceptions of ethical behaviour in the workplace. The study also found that when a code was supported by ethics training and an ethics office, it had a positive effect on employee perceptions. Murphy (1995:731) studied ethics codes and found out that codes have some limitations and criticisms:

- Codes were criticised for being just statements;
• Some codes are rather general and discuss topics that are not pertinent to its industry;
• No codes can account for every conceivable ethical violation;
• Codes tend to be too legalistic and just codify rules rather than provide moral guidance; and
• Codes are not enforced.

Schwartz (2002) mentioned that codes of ethics are prima facie ethical in terms of their content and use and argues that codes of ethics themselves should be evaluated against a set of ethical criteria. Schwartz (2000) speculated that as part of their control system, management merely utilise ethical codes to ensure compliance and are actually devoid of ethical content. Jenkins (2001) has identified the shortcomings of codes as being related to:

• The limited number of issues they address;
• Confusion as to who the codes apply to;
• Structural limitations of the codes themselves;
• The limitation of codes to particular sectors; and
• The tendency for codes to focus on particular issues.

It therefore appears that criticisms of codes tend to raise the issues that the guidelines are not exhaustive and cannot cover all areas of potential unethical practices (Jenkins 2001). Matthews (1987) discovered a weak link between the existence of ethical codes and corporate misbehaviour while Callan (1992) observed that employees' awareness and use of the organisation's code of conduct generally proved to be poor predictors of ethical values. Similarly, Mitchell, Daniels, Hopper, George-Faley and Ferris (1996) found that the presence or absence of a code of ethics was not significantly correlated with perceptions of illegal activity. In a further effort to address the research deficit on whether codes are effective, Cleek and Leonard (1998) concluded that corporate
codes of ethics are not influential in determining a person’s ethical decision-making behaviour.

Singhapakdi and Vitell (1990) generally found organisations that have codes of ethics that are enforced, tend to be more sensitive to ethical problems when they occur and to choose ethical alternatives in the decision-making process. McCabe, et al. (1996) concluded that the existence of a corporate code of ethics was associated with significantly lower levels of self-reported unethical behaviour in the workplace. Ferrell and Skinner (1988) also determined positive effects on employee moral behaviour and the presence of corporate codes of ethics has been found by Somers (2001) to be associated with less perceived wrong-doing in organisations (intriguingly, professional codes of conduct have no influence on perceived wrong-doing) but not with an increased propensity to report observed unethical behaviour.

Valentine and Johnson (2005) confirmed that the practice of reviewing ethics codes during employee orientation was positively related to individual’s beliefs that incorruptibility is an important individual virtue. Among others Snell and Herndon (2004) pointed out that leadership, consultation, internal consistency, codes that are user-friendly and a document that encourages open discussion and implemented with training rewards and disciplinary procedures as factors likely to increase code effectiveness.

A number of studies have been conducted in an attempt to verify if codes are in fact a variable which influence behaviour. The results of the studies are clearly mixed. Several studies (8/19) have found that codes are effective. Other studies (2/19) have found that the relationship is weak, while numerous other studies (9/19) have found that there is no significant relationship between the two variables (Schwartz, 2001).
However, the explicit forms of institutionalising ethics can be supported by the implicit forms. The study conducted by Jose and Thibodeaux (1999) found that the implicit forms of institutionalising ethics are more effective than the explicit forms in shaping the ethical behaviour. Singhapakdi and Vitell (2007) found that the implicit institutionalisation of ethics has a significant positive influence on work climate, partially through job satisfaction, esprit de corps, and organisational commitment, while explicit institutionalisation does not have a significant positive influence on work climate. This finding is important in that it implies that managers should place a higher priority on the implicit institutionalisation of ethics compared to the explicit forms of ethics institutionalisation to ensure a positive organisational climate (Cullen, Parboteeach and Victor, 2003).

Several studies were conducted on the efficacy of the code of ethics and not all authors and/or researchers hold the same opinion on the effectiveness of the code of ethics in instilling ethical behaviour. Several authors hold the opinion that ethics codes cause employees to believe that the organisation's norms and values are fitting with their own. They also mentioned that codes may also lead to higher levels of organisational commitment (Finegan, 2000; Hunt, Wood and Chonko., 1989; Schwepker, 1999, Schwepker, 2001).

Wotruba, et al. (2001) believe that even when an organisation has a code of ethics, members of the organisation might not be aware of its existence or acquainted with its composition. Therefore, the awareness by employees of the ethics code is regarded as more important than the existence or nonexistence of the ethics code. However, other research has observed that employees’ awareness and use of the organisation’s code of conduct generally proved to be poor predictors of ethical values (Callan, 1992:768). Similarly, Mitchell, et al., (1996) found that the presence or absence of a code of ethics was not significantly correlated with perceptions of illegal activity. In a further effort to address the research deficit on whether codes are effective, Cleek, and Leonard (1998) concluded that corporate codes of ethics are not influential in determining
a person’s ethical decision-making behaviour. Organisational culture can be seen as another tool that can enhance ethical behaviour.

2.8.4 Organisational culture

Researchers such as Genfan (1987), O’Boyle and Dawson (1992) and Sims (1992) indicated that there is a direct relationship between ethical behaviour within organisations and corporate culture. Corporate culture sets the moral tone for organisations as organisational culture is a vibrant composition that strongly influences an ethical conduct within an institution, as well as a conduct with outside entities (Bassiry, 2002). Organisational culture plays a vital role amongst employees. An organisation that has a good culture ensures that its employees are satisfied. Kerr and Slocum (2005) and Chatman and Eunyoung Cha (2003) define organisational culture as a system of shared assumptions, values and beliefs that show people what is appropriate and inappropriate behaviour.

Culture can be defined as that complex whole which includes knowledge, belief, art, morals, law, custom and other capabilities acquired by man as a member of society (Hill, 2006: 90-91). Culture is a system of assumptions, values, and norms which can be objectively described (Torp, Gertsen and Soderberg, 1998: 21). Culture has been defined as the system of meaning values, beliefs, expectations and goals shared by members of a particular group of people that distinguish them from members of other group (Gooderham and Nordhaug, 2003:131). Culture acts as a learned and transmitted way of perceiving, thinking and feeling about problems (Hodgkinson and Sparrow, 2002: 96). Culture is the accumulated shared learning of a given group, covering behavioural, emotional and cognitive elements of the group member’s total psychological functioning. For such shared learning to occur there must be a history of shared experiences that in turn, implies some stability of membership in the group (Schein, 2004:16). The culture of a group or organisation can be defined as shared assumptions
and beliefs about the world and their place in it, the nature of time and space, human nature and human relationship (Yukl, 2006:290).

Conceptually, organisational culture is a general group of beliefs, customs, value systems, behavioural norms, and ways of doing business that are unique to each organisation. It sets a general pattern for organisation activities and actions, and describes the implicit and emergent patterns of behaviour and emotions characterising life within an organisation. A strong culture is a powerful force for guiding behaviour and it helps employees to do their jobs a little better (Deal and Kennedy, 1982:15). It assigns continuity and identity to the group and can greatly facilitate the exchange of understanding (Hampden-Turner, 1991:21).

Organisational culture is defined as a mosaic of basic assumptions expressed as beliefs, values and characteristic patterns of behaviour that are adopted by the organisation’s members in an effort to cope with both internal and external pressures (De Vries, 2006:205). It is important to note that cultural statements become operationalised when top management articulates and publish the values of an organisation which provides patterns of how employees should behave.

Organisational culture is shaped by the organisation’s origin and history, as well as the values, norms, and attitudes of its leaders and stakeholders. The culture is reflected in the organisation’s decision-making and communication procedures, business ethics methods, and policies regarding servicing customers and clients. Organisational culture is the primary predictor of business ethics program success or failure. There are several measurable elements of culture that should be a part of the regular evaluation of the business ethics program by owners and managers (www.ethicsa.org). Organisation’s culture is the collective behaviour of people using common organisation vision, goals, shared values, beliefs, habits, working language, systems and symbols. In addition, different individuals bring to the workplace their own uniqueness, knowledge and ethnic culture. So organisational culture encompasses moral, social and behavioural norms of an
organisation based on the values, beliefs, attitudes and priorities of its members. Organisational culture can be transformed, but leadership to sustain anything that sweeping, has to come from the top (www.ethisa.org).

It is hard to change culture because group members value stability and it provides meaning and predictability. Culture is the deepest, often unconscious part of a group and is, therefore, less tangible and less visible than other parts. Once culture has been developed, it covers all of a group’s functioning. Culture persists and it influences all aspects of how an organisation deals with its primary task, its various environments and its internal operations (Schein, 2004:14). The extent of shared values in culture and the degree of co-operation in culture will determine the organisational co-ordinating activities and the formality in the system (Birnberg and Snodgrass, 1988).

The culture of a country may have a strong influence on the way people behave. It is interesting to see the effect on multicultural societies especially when each ethnic group prefers to maintain their ethnic identity (Sendut, 1991). It is therefore important for organisations to undertake regular reviews to ensure that they are functioning properly and remain relevant. They have to ensure that they are built on strong foundations and the culture and values of an organisation play a key role in this. Organisations in which employees do not share the same vision, culture and values will not function optimally and will not thrive.

Vitell and Hidalgo (2006:39) findings indicated that: [. . .] in addition to one’s country, playing a role in the perceived importance of ethics and social responsibility to the success of an organisation, this construct was also influenced by the corporate culture. Ethics policies and organisational structure are very closely interrelated elements and each organisation must closely monitor and manage these aspects as their strategic fundamentals (Shillam, 2004).
In order to develop a strong ethical corporate culture, Gilmartin (2003) is of the view that top management must set the right tone to encourage ethical behaviour. Organisations must offer formal training in ethics and have a formal structure for reporting any wrongdoings.

When codes of ethics and their interpretation are not nurtured and constantly maintained, ethical dilemmas may often result in unethical behaviour. In those situations, an organisation's culture also can predispose its members to behave unethically. Extensive research, involving a creation of ethical climate and corporate ethical culture has taken place (Kranacher, 2006). A good, ethical system requires more than just signposts such as codes of ethics pointing employees in the right direction. An all-out effort should be directed at developing and maintaining a culture a set of beliefs, values, norms and practices that comprise an ethical culture. If an organisation has an ethical corporate culture, ethical values shape the search for opportunities, the design of organisational systems, and the decision making process used by individuals and groups. They provide a common frame of reference and serve as a unifying force across different functions, lines of business and employee groups. The management of organisational culture is a key to raising ethical standards in business as organisational ethics set the tone for management actions and decision making in all circumstances. Top management has the responsibility to set the right organisational culture.

2.8.5 Management support/ethical Leadership

Leadership is defined as a process where one individual influences other group members to attain organisational goals (Verschoor, 2005). Transformational leadership is defined as an attempt to align the principles of individual and organisational interests. Transformational leaders have the capability to inspire followers to go beyond their own self-interests for the benefit of the organisation (Bass and Steidlmeier, 1999).
The role of the CEO is to set the tone from the top in providing ethical leadership and creating an ethical environment and ensuring that an organisation complies with all relevant laws and regulations (King III Report: Code of Governance Principles for South Africa, 2009:35). The board should ensure that an organisation’s ethical standards are integrated into an organisation’s strategies and operations. This requires ethical leadership, management practices, structures and offices, education and training, communication and advice and prevention and detection of misconduct through whistle-blowing (King III Report: Code of Governance Principles for South Africa, 2009:57).

Moral managers are dedicated to high standards of ethical behaviour, both in their own actions and in their expectations of how an organisation’s business is to be conducted. They see themselves as stewards of ethical behaviour and believe it is important to exercise ethical leadership. They pursue success in business within the confines of both the letter and the spirit of what is ethical and legal. They typically regard the law as an ethical minimum and have a habit of operating well above what the law requires (Thompson, et al., 2010:297). According to Brown, Trevino and Harrison (2005), the role of leadership in institutionalising standards for ethical behaviour and moral values to guide and support ethical behaviour and decision making for their followers is important.

The support of the CEO and top management is imperative as it shows commitment and expresses the organisation’s values to both the members of the organisation and to its stakeholders. Verschoor (2005) states that an establishment of strong ethical environment should be a top priority of all organisations, and that management needs to lead by example to set the right tone throughout the organisation. According to Hosmer (1987), ethical leadership sets the moral standards for the organisation by focusing on the integrity of common purpose. O’Boyle and Dawson (1992) indicated that role models are vital in setting a positive ethical climate because humans as social beings are influenced by others. Research conducted by Davis and Rothstein (2006) has
shown that leaders who model ethical behaviour are the primary influence on employees’ intent to behave ethically. This is further supported by Pelletier and Bligh (2008) who mentioned that leaders can be a role model of doing ethical behaviour. They also stated that leaders must model ethical behaviour both in words and actions. Leaders ought to encourage and show support at every level. When top leaders behave unethically, employees are likely to make attributions about why the leaders acted the way they did. The unethical conduct of leaders can create loss of trust in the leader.

The ethics recognition and implementation processes in any organisation need to be initiated by top management. SOE in particular, require strong leadership skills to support their program efforts and their organisational strategic objectives. This notion is supported by Thompson (2006) who stated that solid ethical conduct and ethics policies recognition are required for organisations that are entrusted with public funds restricted to pursue their commitment to specific programs and activities. SOE leaders need to realise that ethics programs are not just mere requirements but rather are designed to support operations to ensure that organisations become valuable players (Kubal, Baker and Coleman, 2006). Senior employees need to set a good example or display their ethical behaviour if they want their juniors to imitate them (Mafunisa, 2008:85).

The values of top management do have a significant impact on the ethical choices made by employees. Living the values and complying with the organisational ethics starts with leadership. Such leadership requires a great deal of personal commitment, courage, and perseverance guided by strong ethical values to confront and end any form of unethical practices that allow individuals to abuse positions of entrusted power for personal gain. The role played by top and senior managers is crucial in defining the organisational ethics and values. Fombrun and Foss (2004) are of the view that the best way to promote ethical behaviour is by setting a good personal example. Employees expect their leaders to enforce the proper standards and provide guidance for the organisation.
Treating everyone in an organisation fairly and ethically should be the top priority of every leader. Employees who are treated ethically will more likely behave ethically themselves in their dealings with others. Green (1997) argues that leaders have the obligation to set a moral example for all members of an organisation. Employees who operate in ethical environment are inspired to adhere to ethical standards themselves. Employees’ ethical behaviour represents actions with leaders’ and moral intentions and is transparent with moral evaluations that lead up to that behaviour (Green, 1997). The role of top management and lower level of management plays a vital role in institutionalising ethics. Managers are expected to lead by example and be the doers of what they preach. This is definitely some positive benefits to the organisation when leaders behave ethically. Modelling ethical behaviour reduces pressure on employees to compromise ethical standards, increases employee willingness to report misconduct, improves trust and respect at all levels, protects the positive reputation of the organisation, encourages early detection of problem areas and ethics violations, fosters a positive work culture, provides an incentive and framework for ethical decision making, increases pride, professionalism and productivity, enhances the ability to attract and retain high-quality employees and helps ensure the long-term viability of the enterprise.

While every employee is responsible for his or her own conduct, most junior employees will take their cue from their senior employees. Senior employees have a particular duty to set and maintain high standards of honesty. They must also be responsible in their use of resources, be punctual and be conscientious in the performance of their duties (South Africa (Republic): White Paper on a New Employment Policy for the Public Service, 1997).

The study conducted by Logsdon and Wood (2005) showed that employee response tends to reflect positive reactions if corporate management decision-making engaged ethical conduct. Study conclusions further reveal that today’s executive’s face great challenges because the demands and expectations of
corporate stakeholders are increasing, while the availability of discretion to achieve many objectives is on a decline. Corporate leaders are being pressured to meet high performance quotas, and, at the same time, to adhere to ethical guidelines and policies while attaining imposed tight deadlines.

An institutional environment where high standards of conduct are encouraged by providing appropriate incentives for ethical conduct, such as adequate working conditions and effective performances assessment, has a direct impact on the daily practice of service values and ethical standards. Managers have an important part to play by serving as role models and providing consistent leadership in terms of ethics and conduct in their professional relationship with employees and members of the public (Mafunisa, 2008:84). Management should be able to set a standard that proves that when unethical behaviour is detected it will be addressed and also reward ethical behaviour as a means of encouraging others.

2.8.6 Reward and punishment

For Trevino and Nelson (2007), reward systems are the most important formal influence on people’s behaviour. Organisations should formalise the ethical performance of employees through the employee appraisal system. If an organisation is serious about its desire to have an ethical culture it should link its employee’s ethical performance to their employee appraisal system as this highlights to everyone that the organisation is serious about ethics as a part of employee behaviour (Aydinlik and Donmez, 2008:782).

Harvey (2000) contends that ethics programs are neither necessary nor sufficient to ensure ethical behaviour in organisations. He argues that individual ethics are most readily influenced by formal organisational structure. According to Harvey, three elements of the organisational structure affect ethical considerations, namely, reward structure, performance monitoring and evaluation procedures,
and job design, which include empowerment levels and the awarding of decision-making rights. Each of these may either enhance or impede ethical behaviour by employees, far outweighing the impact of ethics training.

Whenever unethical behaviour is detected it is imperative that decisive action be taken against those that engage in wrongdoing. Acting against wrongdoers through disciplinary action is however a reactive approach. Organisations need to come up with proactive means of addressing unethical behaviour. One of the proactive means of addressing unethical behaviour is to integrate ethics into the performance management system of the organisation. By making ethical behaviour one of the critical performance areas in the organisation’s performance appraisal process, the message is sent to all employees and managers that ethics matters in the organisation (Rossouw and van Vuuren, 2004:183).

The findings of the research conducted by some authors suggests that unless ethical codes and policies are consistently reinforced with a significant reward and punishment structure and truly integrated into the business culture, these mechanisms would be of limited value in actually regulating unethical conduct (Allen and Davis, 1993:456).

The findings of the research conducted by some authors suggests that unless ethical codes and policies are consistently reinforced with a significant reward and punishment structure and truly integrated into the business culture, these mechanisms would be of limited value in actually regulating unethical conduct (Allen and Davis, 1993:456). This is further supported by the research conducted by the Ethics Resource Centre (1994) that discovered that when codes that are not supported by other instruments they have a negative effect on employees perceptions regarding ethical behaviour in the workplace. The study also discovered that a code has a positive effect on employee’s perceptions when supported by ethics training and an ethics office. The results of the study conducted by Valentine and Fleischman (2004) indicated that business persons
employed in organisations with formalised ethics training have more positive perceptions of organisational ethics than do those working for organisations without such training.

Organisational leadership should consider utilising ethics education and training to effectively institutionalise an ethical environment (White and Lam, 2000). It is likely that organisations with ethics training are perceived to be more ethical because responsible businesses are known to favour corporate awareness of ethical issues. Indeed, ethical organisations want not only to foster employee ethical sensitivity but to also ensure that employees actually do behave ethically and training that promotes ethical decision making strengthens a company culture that has already been developed to encourage such positive conduct (Valentine and Fleischman, 2004:387).

Although ethics training may enhance perceptions of an ethical context, it is alternatively possible that a context compromised of corporate ethical values prompts a willingness to provide ethical training (Valentine and Fleischman, 2004:387). Ethics training is an effective tool to make the ethical standards understood and ensure their proper dissemination within organisational structure (Palmer and Zakhem, 2001:83). LeClair and Ferrell (2000) are of the view that an organisation should have an ethics training program that reinforces its position on ethics, outlines how employees should report questionable behaviour and presents the possible outcomes of unethical conduct.

2.8.7 Reporting mechanism

Whistle-blowing is another way that organisations have attempted to stem the tide of unethical activity by setting up a whistleblower program wherein employees can report any potential unethical activity of fellow organisational members to their supervisors, or to some other person of authority either within or outside their organisation (Lamb, 2009:1).
Whistle-blowing is defined as the disclosure by organisation members (former or current) of illegal, immoral or illegitimate practices under the control of their employers, to persons or organisations that may be able to effect action (Near and Miceli, 1985:4). Whistle-blowing is a process referring to an employee or an organisational member reporting misconduct to a persons or entities that have power to take corrective action (Eaton and Akers, 2007). Whistle-blowing refers to the public exposure of organisational wrongdoing (Wilmot, 2000:1051).

If employers are going to expect ethical behaviour from their employees then whistle-blowing should be considered by the organisation (Wood, 2002). Implementing a whistle-blowing mechanism is a generally expensive exercise that needs to be correctly done in order for it to be effective. In order for a whistle-blowing mechanism to operate successfully, organisations need to create a foolproof system (Brincker, 2010:2). The King III report requires that the board must integrate an organisation’s ethical standards in its strategy and operations through prevention and detection and misconduct for example through whistle-blowing.

Researchers have been studying the whistle-blowing phenomenon for over 25 years, with the majority of them focusing on the whistleblower. The work of Miceli and Near (1992) focused on what leads employees to blow the whistle. The aim of their study was to establish if there are particular employee behaviours or characteristics that are predictors of whistle-blowing. Their study revealed that people are reluctant to blow the whistle because of how the whistleblowers think their peers will treat them afterward. Unlike Miceli and Near (1988, 1992) and Miceli, Near and Dworkin (2008), the works of other researchers (Glazer and Glazer, 1989; Keenan, 2002; Parmerlee, Near and Jensen 1982) concentrated primarily on those employees that blew the whistle, and did not include employees who observed unethical activities but chose not to blow the whistle.
Whistleblowers may face repercussions as a result of coming forward even if the action of whistle blowing results in positive corrective action. A 2002 Time/CNN poll reported that 18% of those polled considered whistleblowers traitors, and 59% considered whistleblowers heroes. People blow the whistle for various reasons and the study conducted by Kassing and Armstrong (2002) revealed that people will blow the whistle because they see someone committing an illegal act; or they determine that a product would be harmful to the public and their employer feels it will not be harmful; or they witness human rights violations; or they witness someone being cruel or insensitive to another worker. On the other hand some people will not blow the whistle unless they believe the activity or behaviour is serious enough to report (Schultz, Johnson, Morris and Dyrness., 1993).

Researchers such as Ellis and Arieli (1999) and Ayers and Kaplan (2005) have come across the same concern that whistleblowers have when deciding whether to blow the whistle. Those who decide not to report say the personal cost to themselves and their families outweigh reporting and thus the reason for not blowing the whistle. However, those that felt they were morally compelled to act did not consider personal cost as an overriding factor (Johnson, 2003). Personal cost to whistleblowers may include job loss (voluntary or involuntary), failed marriage, deteriorating health problems, loss of income, loss of reputation, and loss of friends. Whistle-blowers are often viewed as finks instead of heroes; are retaliated against through personal threats; are ostracised, dismissed, or demoted; and often suffer in their careers due to damaged reputations (Delikat, 2007).

The study conducted by Rothschild (2002) indicated that people choose not to report any unethical behaviour due to fear of retaliation. Retaliation can take many forms such as reducing job responsibilities, disrespect, moved from an office to a cubicle, loss of benefits, not considered for promotions, or loss of support of superiors or subordinates. Rothschild’s findings suggest that the
greater the degree of unethical activities or behaviours within an organisation, the more severe the retaliation.

Whistleblowers seem to collide with their own personal value systems when they observe problems and their managers or colleagues who ignore those observations. Whistleblowers are incapable of sweeping perceived wrongdoing under the rug (Taylor, 1999). According to Taylor (1999) whistleblowers have diverse careers, identities and backgrounds. Some are career employees with many years service to their employers and some are motivated by religious experiences and others by family pressure. The majority, however, appear to be motivated by a desire to do the right thing. Greed does not appear to be a dominant motivation for whistle blowing. Many whistleblowers are forced to quit their jobs or are fired outright after bringing the action. Many are required to move themselves and their families to distant locations to seek other employment or avoid retribution from co-workers. Many whistleblowers are forced to downsize financially. According to Faunce (2004) whistle blowers are sincere in their desire to implement the fundamental virtues and principles. Whistle blowing is a formal part of a virtue-based theory that emphasises the foundational importance of conscience.

Ray (2006) identified whistle blowing as an ethical failure at the organisational level. An ethical culture places constraints upon certain activities, but also prescribes what the organisation must do in situations of ethical conflict. Whistleblowers are typically employees who are above average regarding performance and highly committed to the organization, not disgruntled and out for revenge employees (Miceli and Near, 1992:332). Whistle blowing is dysfunctional for both whistleblowers and their organisations. Organisations need alternative methods that do not cause disruption and dysfunction to address the ethical challenge (Cruise 2002:2).
Even though organisations may have procedures in place to protect the whistle blower, whistle blowing is a dangerous path to take for any employee as historically the act of whistle blowing has been fraught with personal danger and the ever-present threat of recriminations (McLain and Keenan, 1999). Therefore, employees need to know what their rights and obligations are in terms of exposing actual or suspected wrongdoing. Employees also need to know what protection will be available to them if they wish to expose wrongdoing (Mafunisa, 2008:84). Anonymously blowing the whistle may offer some protection to the whistleblower, but the effectiveness of an investigation may be reduced. Carroll and Bucholtz (2006) believe that loyalty to an unethical organisation violates basic professional duties such as telling the truth, self-determination and mutual respect.

In Turkish society, whistle blowing is not seen as an acceptable behaviour (Aydinlik and Donmez, 2008:784). In South Africa the Protected Disclosures Act 26 of 2000 protects whistle blowers if the disclosure is made in good faith. Many employees appear unwilling to take action when they observe unethical activity. A study by the Ethics Resource Center (ERC) of over four thousand U.S. employees found that 30% of the employees had observed misconduct at work in the last year which violated the law or organisation policy. Of those employees who did observe misconduct, less than half actually reported such misconduct to an appropriate person in an organisation (Ethics Resource Center, 1994:22-23).

It is important to note that whistleblower programs are not effective if they are only located on paper and not practiced. If employees are not aware of whistleblower programs, the programs are doomed to fail. In addition, employees must be able to trust in the protection a program provides before they will participate in any whistle-blowing activity. One of the important things organisations have to keep in mind is that there can be quite significant costs for being unethical. Nelson, Weeks, Campfield and MacLeod (2008) developed a chart (Figure 1) of the actual costs organisations incur when faced with ethical
violations. These costs are broken into three categories: operations, legal, and public relations costs. While the first two categories have the potential to cause a significant financial strain to an organisation, public relations cost could be the final nail in their organisational coffin. It is hard for anyone, an organisation or person to fix a badly damaged reputation, which can ultimately result in the organisation going out of business.

If management does not support whistleblower programs, employees will not trust them, and no one will report any unethical activities. On the other hand, if employees are aware of the benefits of reporting unethical activities, and if they feel safe in doing so because of perceived support of their management team, they may report violations they observe. Employees have the option, then, of reporting any observed violations internally or externally, whichever way they feel best suits the activity.

The Protected Disclosures Act No. 26 of 2000 (or more informally ‘The Whistleblowers Act’) makes abundantly clear the South African government’s resolve and commitment to freedom of speech and its intention to create a climate of transparency in both the public and private spheres. It also makes extensive provision for procedures to enable and assist employees to make protected disclosures on the unlawful or irregular conduct of their employers or co-workers, without the fear of victimisation or reprisal. It is imperative that the disclosure be true and made in good faith (The Government Gazette, 2000:4).
Figure 1: Chart of the actual costs organisations incur when faced with ethical violations.

Bok (1980) believes that if an organisation has a clear ethical climate and has published procedures for resolving disputes this might minimise the need for whistle blowing all together. Wood (2002) is of the view that if organisations expect their employees to behave ethically then whistle blowing should be considered. If standards are to be set, one needs ways to ensure that violations or breaches can be reported, reviewed and corrected.

2.8.8 Ethics office or Unit

According to Adobor (2006), organisations continue to develop a variety of ethics programmes by developing organisational infrastructures to support their ethics implementation efforts. One of the critical aspects of the ethics implementation process is a creation of the ethics office or unit. Organisations that expect ethical behaviour from their employees must consider establishing the ethics office or unit and this should be considered, because if standards are to be set, one needs ways to ensure that the ethical standards contained in the code are reviewed and corrected because we live in an evolving world (Wood, 2002).

An ethics Office plays an important preventative advisory role by providing guidance and confidential advice to all members of the organisation on ethics related concerns, in order to reflect the values, principles and standards of conduct of the organisation. The role of the Ethics office is to advise and educate employees and provide guarantees for confidential counselling. It is therefore, crucial that the Ethics office must revisit and review its ethical programmes on a regular basis to ensure that they are aligned to the global changes and the current ethical climax within the organisation.
2.9 CORRELATION: EMPLOYEE BEHAVIOUR AND ORGANISATIONAL ETHICS

The connection and correlation between employee professional behaviour and organisational ethics appears to differ according to geographical regions. Important variations in access to corporate ethics and employee integrity are associated with demographics, giving rise to profound ethical concerns (Reichert, et al., 2000). Their study examined the ethical drivers underlining the existence and use of codes of ethics and their impact on employee professional behaviour. An influence of ethical policies on individual integrity was explored by the use of survey instruments in approximately 220 organisations nation-wide. Pearson correlation coefficient was used to measure the positive relationship between the two variables, reflecting the influence of ethics policies and the results of employee integrity in a workplace.

A study by Rucker (2003) suggests that a relationship between organisational ethics policies and employee integrity fluctuates according to individual industries. Individual organisations handle various levels of sensitive material, including confidential information, intellectual property, and numerous financial resources. The study demonstrated results suggesting various levels of correlation between codes of ethics and employee integrity in various corporate fields. The findings of the study conducted by Berry, Sackett and Wieman (2007) demonstrated that integrity tests correlate substantially with conscientiousness, agreeableness, and emotional stability. The strongest correlation was with conscientiousness. Other findings suggested that integrity tests are unrelated to cognitive ability and generally do not produce strong negative reactions.

2.10. THE CHARACTERISTICS OF GOVERNANCE

Naidoo (2002) has adopted the characteristics which are positioned to highlight both the value and the importance for governance:
• **Discipline**: A need for all parties involved to be committed and adhere to procedures, processes and authority structures established by the organisation.

• **Transparency**: Available for inspections regarding all actions implemented and their decision support.

• **Independence**: Ensuring that processes and mechanisms are free of conflict of interest at all times.

• **Accountability**: Ensuring that everyone is accountable of their actions.

• **Responsibility**: Everyone is expected to act responsibly to the organisation and its stakeholders.

• **Fairness**: Ensuring that all decisions taken, processes used and their implementation are fair advantage to any one particular party.

### 2.11 CHAPTER SUMMARY

The focus in this chapter was on reviewing literature about institutionalising ethics, definitions of institutionalising ethics, business ethics, values, organisational culture and the explicit and implicit forms of institutionalising ethics. It is clear from the above literature review that the explicit form of institutionalised ethics cannot be applied alone as this needs to be supported by the implicit forms to produce the envisaged results. Leaders with strong ethical principles and passion for their beliefs possess a constructive impact on the business their organisations engage in and on the teams and employees implicated in the process. The next chapter deals with the research methodologies, data collection methods and research participants that were interviewed.
CHAPTER 3: RESEARCH METHODOLOGY

3. INTRODUCTION

In the previous chapter, literature pertaining to institutionalising of ethics was discussed. This chapter concentrates on the research methodology adopted and the tools used for data collection in the research process. Lastly, the justification for the choice of a research methodology is provided.

3.1 RESEARCH PARADIGM EMPLOYED AND WHY

Research is a process of finding out about a phenomenon by critically looking at its significant attributes and behaviours. It thus encompasses the application of a systematic and objective investigation to bring about answers to an identified problem (Burns, 2000:259). A methodology is an organised way to manage and run a research process comprising of sequences, procedures and systems (Burns, 2000:259).

Leedy and Ormrod (2005) defined research as a systematic process of collecting and analysing data in order to increase the understanding of a phenomenon with which the study is concerned or interested in. Eight distinct characteristics of a research are listed below (Leedy and Ormrod, 2005:3):

- Research originates with a question or a problem.
- Research requires a clear articulation of a goal.
- Research follows a specific plan or a procedure.
- Research usually divides the principal problem into manageable sub-problems.
- Research is guided by the specific research problem, question or hypothesis.
- Research accepts certain critical assumptions.
• Research requires the collection and interpretation of data in an attempt to resolve the problem that initiated the research.
• Research is by its nature, cyclical: or more exactly spiral or helical.

Triangulation is used as a means of understanding and addressing the research questions. In this respect, the research methods employed in conducting this study were interviews and questionnaires. Therefore, the design of this study was a combination of both methods (quantitative and qualitative). Gathering of data was comprehensive using face to face interview and email. The questionnaires were designed in such a way that the data collected opened a window of the organisation's corporate governance experiences as a case study focusing on critical incidents and turning points.

The study was conducted at various zones (regional clusters) where the organisation selected for the study was based and covered all functional/divisions within the organisation. The reason for choosing the organisation to conduct this study was due to the fact that the organisation has institutionalised ethics and is not immune from facing unethical behaviour.
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<tr>
<th>Qualitative</th>
<th>Quantitative</th>
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<tr>
<td>&quot;All research ultimately has a qualitative grounding&quot;</td>
<td>&quot;There's no such thing as qualitative data.</td>
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<td>- Donald Campbell</td>
<td>Everything is either 1 or 0&quot;</td>
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<tr>
<td>The aim is a complete, detailed description.</td>
<td>Researchers know clearly in advance what he/she is looking for.</td>
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<td>Researchers may only know roughly in advance what he/she is looking for.</td>
<td>Researchers uses tools, such as questionnaires or equipment to collect numerical data.</td>
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<td>Recommended during earlier phases of research projects.</td>
<td>All aspects of the study are carefully designed before data is collected.</td>
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<td>The design emerges as the study unfolds.</td>
<td>Researchers uses tools, such as questionnaires or equipment to collect numerical data.</td>
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<tr>
<td>Researcher is the data gathering instrument.</td>
<td>Data is in the form of numbers and statistics.</td>
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<td>Data is in the form of words, pictures or objects.</td>
<td>Subjective – individuals' interpretation of events is important, e.g., uses participant observation, in-depth interviews etc.</td>
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<td>Objective – seeks precise measurement &amp; analysis of target concepts, e.g., uses surveys, questionnaires etc.</td>
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<tr>
<td>Qualitative data is more 'rich', time consuming, and less able to be generalized.</td>
<td>Quantitative data is more efficient, able to test hypotheses, but may miss contextual detail.</td>
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<td>Researcher tends to become subjectively immersed in the subject matter.</td>
<td>Researchers tends to remain objectively separated from the subject matter.</td>
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*Table 1: Distinction between Qualitative and Quantitative Research (Source: Leedy and Ormrod, 2005: 96)*
3.2 RESEARCH DESIGN

The organisation used for the purpose of this study is based within the service industry and for purposes of confidentiality the organisation is referred to as the “STATE”.

The study was based on data collected from employees of the organisation during August 2010. The research focused on the past and present reputation these companies as perceived and experienced by various stakeholders, namely its employees.

According to Hite Belizzi and Fraser (1988), survey instrumentation is typically implemented as a method of administering questionnaires. Alreck and Settle (1985) claim that survey instruments are appropriate and effective when the following conditions are present:

- Researcher’s confidence in respondents being willing to provide information through this method of data collection;
- When the information provided is in a form to be used in a survey process;
- When the sample size is adequate for the intended measurement; and
- When the sample covers adequate geographic area.

According to Reichert, Webb and Thomas (2000), demographics do play a role in measurement of the level of relationship between organisational ethics and employee professional behaviour.

3.2.1 Quantitative research

Quantitative researchers seek explanations and predictions that will generalise to other persons and places. The intent is to establish, confirm, or validate
relationships and to develop generalisations that contribute to theory (Leedy and Ormrod, 2005:95).

3.2.2 Qualitative research

The qualitative research process is more holistic and emergent, with the specific focus, design, measurement instruments and interpretations developing and possibly changing along the way. Researchers enter the setting with open minds, prepared to immerse themselves in the complexity of the situation and interact with the participants (Leedy and Ormrod, 2005:95).

Leedy and Ormrod (2005) classified the qualitative research design into five choices:

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<tr>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethnography</td>
<td>The focus of the investigation is on the everyday behaviours of the people in the group with the aim of identifying cultural norms, beliefs and other cultural patterns. Focuses on the sociology of meaning through close field observation of socio-cultural phenomena. Typically, the ethnographer focuses on a community. Methods of data collection are structured or unstructured interviews or participant observation.</td>
</tr>
<tr>
<td>Historical</td>
<td>Systematic collection and objective evaluation of data related to past occurrences in order to test hypothesis concerning causes, effects, or trends that may help to explain present and anticipated future events.</td>
</tr>
<tr>
<td>Case study</td>
<td>Attempts to shed light on a phenomenon by studying in-depth a single case example of the phenomena. The researcher collects extensive data on the individual(s), program(s), or event(s) on which the investigation is focused. These data often include interviews, articles and observations.</td>
</tr>
<tr>
<td>Grounded theory</td>
<td>Theory is developed inductively from a corpus of data acquired by a participant-observer. Method of data collection is interviews and any other relevant data sources. Methods of data collection is also in-depth, unstructured interviews.</td>
</tr>
<tr>
<td>Phenomenology</td>
<td>Describes the structure of experience as they present themselves to consciousness, without recourse to theory, deduction, or assumptions from other discipline.</td>
</tr>
</tbody>
</table>

Table 2: Research design for Qualitative Research (Source: Leedy and Ormrod, 2005: 144)
3.2.3 Triangulation

According to Jones (2004) a basic description of a triangulation is simply that it is a methodology with methods that have comparisons between quantitative and qualitative data. The purpose of this phase was to collect quantitative inputs in the form of focus groups and qualitative interviews to determine what the elements are that have a significant influence on corporate governance within the organisation. Questionnaires are made up of objects and the participants provide answer(s), or reaction(s) to it (Descombe, 2003:30-31). For the purpose of this study an open-ended questionnaire was selected and sent to the participants to provide feedback.

3.3 SAMPLE SELECTION

According to Diamantopoulos and Schlegelmilch (2000) sampling means exclusion of some of the population from a sample. Random selection of participants is ideal so as to avoid bias in the sample.

According to Webster (1985) the purpose of sampling is to draw conclusions about populations from samples, through the use of inferential statistics which enables the researcher to determine a population’s characteristics by directly observing only a portion (or sample) of the population. The reason for selecting a sample is because it is cheaper to observe a part rather than the whole.

The population was the employees of the “STATE” at all three zones. For the purpose of this study a sample of 80 participants was selected and the breakdown is as follows:

- **Group A**: One Chief Executive Officer was selected.
- **Group B**: Three randomly selected employees from the Ethics Office were selected
• **Group C**: Seventy-six randomly selected employees, ranging from Senior Manager to lower level employees.

### 3.4 DATA COLLECTION AND METHODS

Arhar, Holly and Kasten (2001), list several kinds of sources for data collection such as interview notes, observations written up in journals, documents and artefacts. McNutt (2002) adds multimedia records and surveys to the list, but points out that the method of data collection must always be appropriate to the particular research project, and that the point of the data collection must always be to gather evidence for improvement of practice. One of the arguments held by researchers is that if interviewing is used as a data collection method, it must be guided by open–ended questions that draw from the participant the most unbiased information possible (Stringer, 1996:62).

Individuals were interviewed for the qualitative section of the study to substantiate the findings obtained from the secondary data. Interviews were based on a formulated standard questionnaire. A questionnaire is a method of eliciting, recording and collecting of information. Questionnaires are made up of items, and the users supply answers, or react to it (Descombe, 2003:30-31). Interviewing is a data collection technique that involves oral questioning of responding either individually or as a group (Descombe, 2003:30-31).

For the purpose of the study methods such as open-ended and guided interviews, open-ended and closed-ended questionnaires were used.

• **Annexure “D”**, being an open-ended questionnaire - utilised to gather information from a sample Group A. The targeted participant here being the Chief Executive Officer (CEO).
• **Annexure “E” and “F”**, being an open-ended questionnaire –utilised to gather information from a sample of Group B. The targeted participants here being from the Ethics Office.

• **Annexure “G”**, being closed-ended questionnaire –utilised to gather information from a sample of Group C. The targeted participants were employees ranging from Senior Manager to lower level employees.

The primary data was collected from interviews and questionnaires. Secondary data was used and this was obtained from the organisation’s archives such as press releases, notices, correspondence, published documents and annual reports. External sources such as the Internet and Indexes were used.

<table>
<thead>
<tr>
<th>METHOD</th>
<th>“STATE”</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interview Open-ended</td>
<td>1 CEO</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>3 Employees from the Ethics Office</td>
<td></td>
</tr>
<tr>
<td>Questionnaire Closed-ended</td>
<td>76 Other Employees</td>
<td>76</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>N = 80</td>
<td>80</td>
</tr>
</tbody>
</table>

*Table 3: Total Participants in the study and data collection techniques*

Due to time, distance and representation the questionnaires for groups B and C were mailed to the participants.

### 3.5 DATA COLLECTION

There are many ways to collect data, such as: surveys, document analysis, observation, interviews and focus groups interviews. Researchers must choose the best approach or combination of approaches that best answer the research questions (Cooper and Schindler, 2006:432).
Methods such as open-ended and guided interviews, open-ended and closed-ended questionnaires were used for the purpose of the study.

The data collection through this study followed the traditional approach using archival material, materials from media, documents, and artefacts. The key goal was to highlight the importance of institutionalising ethics. It was also intended to capture how business ethics, values and organisational culture enhance corporate governance. While source materials for the case provided essential facts and information about the organisation, it could not provide in-depth information on the institutionalisation of ethics, change processes and the role and actions of leadership, both at management and at EXCO level. This information was augmented by semi-structured interviews with the relevant role-players, especially those affected by the changes (i.e. multiple informants). The preferred notion is that of the fact that leadership does not exist separate to follower perceptions. Thus, it was important to include the perceptions of employees, across the spectrum.

Secondary data was used and was obtained from the organisation’s archives such as press releases, notices, correspondence, published documents and annual reports. External sources such as the Internet and Indexes were used. The accuracy of the documents was substantiated when primary data was obtained through interviews and answering of questionnaires.

The researcher e-mailed 293 questionnaires, instruction letters providing a survey introduction and guidance on how to complete the survey documents. The sample of 76 employees was selected by using convenience sampling, obtained from the organisation’s list of employees.

Instructions on how to complete the questionnaires were provided by an instruction letter accompanying the questionnaires. The instruction letter introduced the researcher, and it explained the need for this study. It provided
guidance for the survey completion as well as instructions for the return of the questionnaire.

3.6 DATA ANALYSIS AND TECHNIQUES

A combination of documents content analysis and responses from participants were qualitatively analysed.

3.7 RELIABILITY AND VALIDATION

The data collected through this research paper was utilised to design and construct a model of institutionalising ethics as a means of instilling ethical behaviour. The accuracy of the documents was substantiated when primary data was obtained through interviews and answering of questionnaires.

Validity can be defined as twofold, internal and external validity. Internal validity asks the question: “do the conclusions that are drawn about a demonstrated experimental relationship truly imply cause?” and while on the other hand external validity raises the question: “does an observed causal relationship generalise across persons, settings, and times?” Each type of validity has specific threats we need to guard against (Cooper and Schindler, 2006:432)

Cooper and Schindler (2006:322) states, that even if individuals agree to participate, they may not possess the knowledge being sought. If participants were ask to report on events that they have not personally experienced, the reply needs to be assessed carefully. If the purpose is to learn what the participant understands to be the case, it is legitimate to accept the answers given. Cooper and Schindler (2006:323) go further by stating that, if the intent is to learn what the event or situation actually was, we must recognise that the participant is reporting second-hand data and the accuracy of the information declines. If a
more direct source can be found, the dependence must be less on the second-hand sources.

### 3.8 MEASUREMENT OF THE VARIABLES

The study examined the main categories of independent variables which were measured as follows:

- The existence and training of the Ethics and Code of Conduct: The existence and training of the Ethics and Code of Conduct was measured directly as a dichotomous-response (“yes” or “no”) question.
- Ethics and Code of Conduct supporting variables such as publicising and communication, enforcement and usage of the Ethics and Code of Conduct was assessed on a 4-point scale, with “1” representing “strongly disagree”; “2” representing “disagree”; “3” representing “agree” and “4” representing “strongly agree”.
- Management support and reward & punishment for ethical/unethical behaviour was assessed on a 4-point scale, with “1” representing “strongly disagree”; “2” representing “disagree”; “3” representing “agree” and “4” representing “strongly agree”.

### 3.9 ETHICAL ISSUES IN RESEARCH

Conducting interviews can be seen as an intrusion of people’s privacy or life as the researcher may prompt the participants to discuss personal information that has been kept away from others. The research endeavoured to observe all these ethical issues during the process of conducting this study.
3.9.1 Exposure to undue harm

Participants were not exposed to undue physical or psychological harm. The questions were designed in such a way that they did not subject the participants to unusual stress, embarrassment and loss of self esteem.

3.9.2 Informed consent

All participants were informed verbally and in writing of the nature of the study.

3.9.3 Participation and withdrawal

All participants were informed that they had the right to voluntarily participate in this study and also that they had the right to withdraw their participation at any given time without fear of being intimidated. No participant was forced or enticed to participate in this study.

3.9.4 Confidentiality

Participation was strictly voluntary, thus having informed consent, linking to right of privacy and confidentiality. Confidentiality is important for legal and business reasons. If an informant revealed that SOE is not compliant to corporate governance, unknown to the public domain, it might create negative consequences like customer loss, dropping of share prices for instance. The person who reveals this information could be reprimanded and seen as a whistle blower. For the researcher to ensure participants responses, confidentiality and good faith on the part of the researcher was guaranteed.
3.9.5 Anonymity

In conducting the research it might have been found that responses revealed information of non-compliance to corporate governance. This information could show criminal violations and could not be revealed but might pose an ethical conflict to the researchers. The researcher guaranteed that during the process of this study anonymity would be kept at all times. The research questionnaire was compiled in such a way that it did not ask for the personal identification of the participants other than gender, race, division and employee profile.

3.9.6 Honesty and reporting

The findings of the study were reported in a complete and honest manner without misrepresenting what was done or intentionally misleading others about the nature of their findings. Under no circumstance was the data fabricated to support a particular conclusion or viewpoint.

3.9.7 Acknowledgement

The researcher ensured that all sources were acknowledged and credited to the original writers.

3.9.8 Theoretical level

A formal request was forwarded to the Ethics Office of the “STATE” to request permission to conduct the study, marked Annexure “A”. For the purpose of addressing challenges regarding confidentiality the formal letter received from Ethics Office marked Annexure “B” and UNISA (SBL) marked Annexure “C” was given to each participant before they participated in the study. The basis and reasons for the study was explained to each participant. All participants were
treated with respect. The researcher did not impose any views to any of the participants.

3.9.9 Practical level

The “STATE” is governed by various rules that prohibit employees from discussing any information of the organisation without having prior approval.

3.10 CHAPTER SUMMARY

This chapter discussed the research methodologies, data collection methods and research participants that were interviewed. The sampling designs and the techniques applied to analyse and interpret the collected data were also emphasised.

The next chapter will investigate, analyse and interpret the results of the collected data.
CHAPTER 4: DATA COLLECTION, ANALYSIS AND FINDINGS

4. INTRODUCTION

The preceding chapter discussed the research methodology, data collection instruments and the participants selected for the research. In this chapter the findings and analysis of the research are presented. Data was collected through interviews and questionnaires. Approval and informed consent was requested from the participants prior to the collection of data. The findings collected were used to answer the research questions. In order to answer the research questions, interview questions and questionnaires were developed (refer to Annexure “D” to “G”)

4.1 DATA COLLECTED, ANALYSIS AND INTERPRETATION

The data collected through interviews (open-ended) and questionnaires (open and closed-ended) were coded analysed and conclusions made. The result of this study is a comprehensive case study of institutionalising ethics as a means of instilling ethical behaviour within the SOE in South Africa. Through the principles in data analysis the objective was to ensure that data collected was analysed in a fair and consistent manner. The views of the researcher did not take precedence over the views of the participants.

The table below presents a summarised analysis of the nature and the extent of the responses per sample group and overall sample size of participants. A table summing up the responses received from the participants is as follows:
<table>
<thead>
<tr>
<th>Type of the Sample Group</th>
<th>Target Sample Size</th>
<th>Number of questionnaires sent out</th>
<th>Analysis of the participants responses</th>
<th>Total of actual participants</th>
<th>Actual participation as a % of Target Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group A</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Group B</td>
<td>3</td>
<td>6</td>
<td>1</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Group C</td>
<td>76</td>
<td>293</td>
<td>215</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>80</strong></td>
<td><strong>300</strong></td>
<td><strong>217</strong></td>
<td><strong>1</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

Table 5: Analysis of participant’s responses

**Group A:** The actual participation of 1 against the sample target participant of 1, resulting in 100% participation rate in this group.

**Group B:** The actual participation of 2 against the sample target of 3, resulting in 67% participation rate in this group.

**Group C:** The actual participation of 215 against the sample target of 76, resulting in 283% participation rate in this group.

The overall participation is 218 against the sample target of 80, resulting in 273% participation.

The selection of the respondents was done randomly. Of the total population selected, one face-to-face interview was conducted and the rest of the population answered questionnaires via email. Two of those who participated were from the ethics office, meaning that they were partly responsible for institutionalising ethics within the organisation through the administration of the code.

4.1.1 Data Collected from Group “A” Participants sample

The type of questionnaire used for this group is an open-ended questionnaire and this is marked Annexure “D”. The request was sent to the CEO office to
either interview him or his deputy. Only one participant availed himself to answer and complete the questionnaire. Due to the busy schedule of the CEO face-to-face interview was not possible and the response was sent through an email. The response rate is 100% which can be concluded that it is satisfactory.

**Question 1: Has your organisation institutionalised ethics and why was this initiative undertaken?**

**Response:** Yes,

Amongst other things, the initiative was undertaken:

- To enhance “STATE” corporate image
- To ensure that “STATE” stakeholders and taxpayers have confidence in “STATE” operations and leadership.
- To comply with internationally recognised principles of corporate governance such as the King Codes on corporate governance, OECD corporate governance principles etc
- To ensure that “STATE” leadership and the entire organisation reflects societal norms and accepted corporate citizenship
- To address unethical/unlawful behaviour

**Question 2: How was this done and what specific issues were addressed in the institutionalisation process?**

Response: Our risk management tools seek to, amongst other things, to deal with identifying risks that are prevalent due to unethical conduct. The monitoring of these risks helps “STATE” to uproot corruption and non compliance to organisational policies/standards. The “STATE” strategic intent requires “STATE” to play a direct and indirect role in fighting crime and corruption through its enforcement activities relating to cross-border crime and the illicit economy as well as providing key support to the investigative and crime combating activities
of other law enforcement agencies. EXCO has approved policies that seek to deal with ethical conduct and the effective implementation of which is done through various programmes such as imbizos, the media, education and awareness campaigns etc.

**Question 3: What challenges were experienced when institutionalising ethics?**

Response: Institutionalising ethics is an ongoing process because of the fact that organisations by their nature are dynamic and not static. Employees join and leave the organisation, strategies change and these bring new dynamics in the area of ethics. Other challenges that we continue to face is the fact that “STATE” does not operate in isolation but it is part of a society, there are stakeholders and partners that we work with who also have a bearing on the employees’ ethical levels.

**Question 4: Has your organisation taken formal steps to incorporate ethical values and concerns into the daily operations? Elaborate.**

Response: By adopting the “STATE” Code of conduct and the “STATE” values

- Setting the tone on ethics and integrity through the “STATE” governance framework
- Ensuring that “STATE” management consistently communicates and models “STATE” values and behavioural expectations
- Consistently training “STATE” employees on ethics and integrity
- Establishing an Ethics Committee and an Office dedicated to deal with Ethics and Integrity
- Adopting policies to address ethics and integrity, e.g. Protected Disclosure Policy, Conflict of Interest Policy, Gift Policy etc
- Establishing Anti-corruption unit and the Anti-Corruption hotline
“STATE” has now developed a programme as a way of moving beyond the code of ethics and ensuring that organisational practice and conduct are aligned to organisational values.

Question 5: How important were the following issues when your organisation made the decision to formally incorporate ethics into the organisation?

- To provide guidelines for employees behaviour.
- To establish a better corporate culture.
- To improve the company’s public image.
- To improve management.
- To comply with government guidelines.
- To eradicate unethical behaviour.
- To be a socially responsible company.

Response: The code of ethics indicates the standards and norms for employee behaviour. The integrity promotion framework informs all the interventions aimed at enhancing the corporate culture. Compliance to laws and regulations is very critical on the image of the organisation the internal audit also assists in assessing the extent to which the organisation is aligned to its policies. ACAS has been established to work on combating unethical behaviour. The aforementioned issues formed the basis for the “STATE” values, ethics and integrity framework.

Question 6: Which of these formal processes or mechanisms have been established in your organisation to deal with matters of an ethical nature and how effective are they?

- Ethics and Code of Conduct
- Ethics training and communication
- Ethics Committee
• Audit Committee
• Hotline.

Response: All of the above mentioned processes/mechanisms have been established and are operational.

Question 7: *Is ethics a standard agenda item at any top management meetings such as EXCO and where does ethics fit in the organisation’s strategies?*

Response: Currently ethics is not a standing agenda item for top management meetings. Currently strategic objective 6, does talk about creating a culture that is reflective of organisational values.

Question 8: *Does your organisation have a fraud prevention plan and anti-corruption strategy?*

Response: “STATE” has an Anti-Fraud and Corruption Strategy which serves as a comprehensive approach to fight against fraud and corruption in the organisation. The strategy utilizes four pillars, namely to prevent, detect and deter fraud and corruption, designed to provide the necessary tools. Our strategy also seeks to deepen key external relationship through collaborative partnership with private, public and international partners.

Question 9: *Does your organisation have a whistle-blowing policy? How does your organisation maintain integrity of the hotline and the confidentiality of the subject matter? How does your organisation provide assurance of not being victimised to those who are willing to report unethical behaviour?*
Response: “STATE” has a policy called Protected Disclosure Policy that seeks to protect whistleblowers that make protected disclosures. The policy provides a platform within which unlawful/unethical conduct may be reported without fear of retribution.

- Fraud and corruption are reported via the “STATE” Anti-Corruption Hotline and the toll free number of the service is communicated to all employees via existing media channels, including “STATE” television, posters, “STATE” intranet as well as public information boards at “STATE” offices countrywide.
- The facilities for reporting unethical behaviour include hotlines managed by third parties to bolster the confidence in reporting incidents without fear of victimisation.

Oversight bodies including the Enterprise-wide Risk Steering Committee (internal), the Ethics Committee (internal), the Audit Committee (external), and the Auditor-General (external) give credence to the ethics and integrity process at “STATE”.

**Question 10:** Who is/are the custodian(s) of the hotline, what are the reason(s) for selecting them and what is/are the expectation(s) of your organisation from this custodian?

Response: The Anti-Corruption and Security Unit (ACAS) is the custodian of the Anti-Corruption hotline but the hotline is managed by independent third parties outside “STATE” to ensure confidentiality. The Unit is vested with the authority to deal effectively with ethical and integrity violations through established programmes to address violations or offence across “STATE”.

**Question 11:** Does your organisation have a corruption database where reported incidents are recorded? Does your organisation pick up trends on
the reported incidents and how are these addressed? To whom does your organisation report these incidents and trends?

Response: Currently ACAS has the case management system which provides data on all the cases reported. No trends were done in the past, but the integrity promotion unit will be analysing the data and presenting it to EXCO. The incidents and trends are reported to SAPS and other law enforcement agencies. The Minister of Finance also receives reports on a monthly basis of illicit activities and breaches.

4.1.2 Data collected from Group “B” participants sample

The type of questionnaire used for this group is an open-ended questionnaire and this is marked Annexure “E” and “F”. Questionnaires were sent to six people and only two responded and managed to complete the questionnaire. The target sample of three was planned for this group. One face-to-face interview (Participant 2) and was conducted and the other participant responded through email (Participant 1). The response rate is 67% which can be concluded that it is satisfactory. The face-to-face interview was recorded through a digital recorder and is available on request. Both participants were from the Ethics office now known as the Institutional Enablement & Integrity office. The two participants below have been classified as follows:

- Participant 1: This participant holds a position of an Executive: Integrity Promotion.
- Participant 2: This participant holds a position of Group Executive: Institutional Enablement & Integrity.

Question1: What are the critical ethical issues in your organisation? Are these different from what they were a year ago? What about 2 years from now?
**Participant 1:** Fraud and Corruption continues to be a major challenge for the organisation which is indicative of the fact that employees are not aligned to organisational values. To date no data was ever collected to determine and measure the trend.

**Participant 2:** No comment

**Question 2:** Does your organisation have any official procedures to deal with ethical infractions? Are they enforced? Is there an Ethics Committee? If so, who serves on the committee, how often does it meet, and what issues are addressed?

**Participant 1:** Yes, a policy has been developed on how to conduct investigations. There are also procedures on prosecutions as well. These are the tools used to enforce the ethical standards.

**Participant 2:** There are official procedures to deal with ethical infractions as to whether they are adequate one is not sure. Yes they are enforceable but not sure if they are adequate. As far as I know there is a form of ethics committee but it deals with different things such as vetting and declarations. The question is whether declarations are checked if they are true, one is not sure. People who work in anti-corruption are part of the committee and it looks at the validation of issues. Other people for instance from HR should be included.

**Question 3:** What have been some examples of highly ethical and highly unethical behaviour in your organisation? Are there ethics materials specific to your organisation that would help to highlight these examples?

**Participant 1:** The example of a highly ethical behaviour is from one employee in KZN who busted a drug load. In spite of the risk and danger involved the employee still did what was right. This employee was attacked twice but still
continued to report the matter. The highly unethical example relate to the Group Executive who was fired for tender rigging.

Participant 2: Examples of highly ethical – the leadership that the previous CEO provided. He set the standard for the entire leadership. He orientated the organisation to a big purpose by emphasising serving more than oneself. The organisation’s mandate and reputation depends on how it conducts itself. The information of stakeholders is not discussed in public. Oath of secrecy is kept or maintained.

Examples of highly unethical – we have employees that have been arrested due to criminal activities which compromised not only themselves but also the organisation. Ethics materials: Internal communication - each time there are cases of unethical conduct these are communication to the entire organisation to alert us of what is happening and also inform us of what is wrong. The usefulness of this communication informs the organisation that they need to improve.

**Question 4: How does your organisation ensure implementation and efficacy of the Ethics and Code of Conduct?**

Participant 1: To date the focus has been much on training employees on the document.

Participant 2: Not sure about the efficacy. Ethics education is conducted through an induction process and on an ongoing process. I’m not sure of its efficacy.

**Question 5: What are the areas covered on your organisation’s Ethics and Code of Conduct?**

Participant 1: Organisational values, Gift policy, Declaration of interests policy, relationships within and outside of the organisation, how to relate to all the applicable regulations and laws.
Participant 2: Responsibilities that we have in protecting the image of the organisation, it warns us against unethical conduct we shouldn’t be involved in. It also outlines the consequences of being involved in unethical conduct.

Question 6: How is your organisation’s Ethics and Code of Conduct communicated to employees and how often?

Participant 1: Online – through intranet, booklets and through workshops.

Participant 2: Intranet, induction and ethics training. The whole aim is to sensitise people about ethical issues. No comment on the how often- due to capacity constraints it is not done all the time. Remind people of the specific aspects of the Code of Conduct. Accessibility is very important – we have to annually sensitise employees to ethics issues. We need to link ethics to the performance contracts, to be actively managed. Ethics are a line function.

Question 7: Is it a requirement that employees sign and acknowledge that they have read and understood the content of the Ethics and Code of Conduct?

Participant 1: Was not done in the past but has been identified as important and will only be implemented from the 1st of September 2010.

Participant 2: It was a requirement but whether we consistently do it is another issue due to capacity constraints.

Question 8: What method(s) is/are used to train employees in the area of ethics? What does your organisation expect trainees to achieve from this ethics program? How will your organisation know if they have achieved it?

Participant 1: Workshops. Through these the organisation hopes that employees will gain an understanding on organisational values, principles, norms
and standards of behaviour. The impact will obviously not be realised immediately but in future there will be a reduction in the flouting of organisational values with a reduction in cases of corruption.

**Participant 2**: No idea except the fact that people do workshops. Inductions are not substantive in their nature. The organisation targets the new people within the organisation. The whole idea is for people not to memorise the Code but rather be able to understand what it is all about.

**Question 9**: How effective is your organisation’s Ethics and Code of Conduct, Ethics Training and Communication program? How often does your organisation revise the Ethics and Code of Conduct and the Ethics Training Program?

**Participant 1**: No assessment has been done to date to measure the effectiveness of the programme. Since its development it has not been reviewed and will be reviewed next year in the light of analysis on the gap on organisational values.

**Participant 2**: I’m not sure about its effectiveness. Some people measure effectiveness based on the lesser number of unethical issues reported but this is not the real measure as people might be afraid to report unethical behaviour.

**Question 10**: What method does employees and the public use to report unethical behaviour and how effective it is?

**Participant 1**: Hotline is used for reporting. The numbers of reports are not as much as expected.

**Participant 2**: I don’t know, I think we use a hotline.
Question 11: Does your organisation have capacity to deal with complaints reported through the hotline and how effective is it?

Participant 1: Yes. All cases reported get investigated.

Participant 2: I don’t know

Question 12: How is your organisation rewarding and punishing ethical and unethical behaviour and what method(s) is/are used and how effective is/are the method(s)?

Participant 1: The reward is through Amakhwezi, where employees get presented with awards. The punishment is through prosecutions.

Participant 2: I don’t know how we reward ethical behaviour as the organisation does not have an active program of rewarding ethical behaviour. With regard to punishing unethical behaviour, the organisation uses disciplinary measures and also provides counselling around the wrong that they have done and what is expected of them if they are given a chance to change.

4.1.2.1 Interpretation, findings and summary of responses from Group B

The response from both participants can be summarised as follows:

- Major challenge faced by the “STATE” is fraud and corruption and this is a sign that employees are not aligned to its organisational values.
- The “STATE” has procedures to deal with ethical infractions and they are enforced. There is a form of an Ethics Committee and it deals with vetting and declarations. It is represented by members from the Anti-Corruption and Security unit.
- There are examples of highly ethical behaviours, the leadership provided by the previous CEO who set the standards for all levels of leadership.
The other example is of an employee who lived the values of the organisation irrespective of what he/she faced. Examples of highly unethical behaviours are employees arrested due to criminal activities which compromised themselves and the organisation.

- The “STATE” trains employees on the code while ethics education is provided to employees through an induction process and an ongoing process.

- The Code covers issues such as organisational values, gift policy, and declaration of private interests, relationship with internal and external stakeholders and the consequences of being unethical.

- The “STATE” uses methods such as Intranet, booklets, workshops, inductions and ethics training to communicate the code. This is not done as often as it is envisaged due to capacity constraints.

- Different views were provided in this regard. Participant 1 indicated that it was not a requirement but will be implemented from September 2010 while participant 2 stated that it was a requirement but was not sure as to whether it was done consistently due to capacity constraints.

- The “STATE” uses workshops and induction to train employees on matters of ethics.

- No assessment has been done to measure the effectiveness of the code, training and communication as number of reported unethical behaviour is not a true measure.

- The hotline is used and the number of reports is not as much as expected.

- The “STATE” has the capacity to deal with matters reported through the hotline and all matters are being investigated.

- The “STATE” doesn’t have an active programme to reward ethical behaviour but currently the organisation rewards employees by presenting awards through Amakhwezi. The organisation uses disciplinary measures, prosecutions and counselling to address unethical behaviour.
4.1.3 Data collected from Group “C” participant’s sample

Closed ended questionnaires were used for this group and this is marked as Annexure “G”. The questionnaires were divided into two categories of 10 questions each, a dichotomous-response (“yes” or “no” or “don’t know”) question and a 4-point scale, with “1” representing “strongly disagree”; “2” representing “disagree”; “3” representing “agree” and “4” representing “strongly agree”. The questionnaire was emailed to all the participants. No face-to-face or telephonic interviews took place. A target sample size of 76 participants was planned. The questionnaire was e-mailed to 293 people and 215 responded. The total number of responses against the number of questionnaire emailed is 73% and 283% against the study sample which is satisfactory. Some of the participants did not complete the questionnaire in full and the breakdown is as follows:

- “0” means participants left the block(s) blank or ticked more than one block in one question: 13 participants did not complete question 1 to 10 in full, 11 participants missed 1 block; 1 participant missed 3 blocks; and 1 participant missed 10 blocks. This represents 1% of the total population.

<table>
<thead>
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<th>Question number</th>
<th>Blank or Ticked more blocks (0)</th>
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<th>Disagree (2)</th>
<th>Agree (3)</th>
<th>Strongly Agree (4)</th>
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</tr>
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<td>19</td>
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<td>110</td>
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</tr>
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<td>4</td>
<td>3</td>
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</tr>
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<td>1</td>
<td>11</td>
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<td>3</td>
<td>8</td>
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<td>7</td>
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<td>106</td>
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<td>Total</td>
<td>2</td>
<td>9</td>
<td>28</td>
<td>105</td>
<td>71</td>
<td>215</td>
</tr>
</tbody>
</table>

*Table 6: Response from Group C (Question 1-10)*
Question 1: A majority of the participants (46% agree and 39% strongly agree) that top management has clearly conveyed that unethical behaviour will not be tolerated and that management is ethical and can be regarded as role models while a smaller margin shared a different view (3% strongly disagree and 11% disagree).

Question 2: A majority of the participants (44% agree and 42% strongly agree) are confident that the Ethics and Code of Conduct has a real meaning and contributes to the success of the organisation, while a smaller margin shared a different view (5% strongly disagree and 8% disagree).

Question 3: A majority of the participants (66% agree and 9% strongly agree) are confident that employees conduct themselves in accordance with the organisation’s Ethics and Code of Conduct while a smaller margin shared a different view (21% disagree and 3% strongly disagree).

Question 4: A majority of the participants (51% agree and 44% strongly agree) believe that the organisation’s Ethics and Code of Conduct is based on the organisational values while a smaller margin shared a different view (2% disagree and 2% strongly disagree).

Question 5: A majority of the participants (40% of the participants agree and 20% strongly agree) regard the Ethics and Code of Conduct as nothing else but one of the law enforcement programmes requirement and the minority hold a different view (27% disagree and 13% strongly disagrees).

Question 6: A majority of the participants (49% agree and 42% strongly agree) feel that the Ethics and Code of Conduct is specific, clear and practical, revisable and enforceable while a smaller margin share a different view (6% disagree and 1% strongly disagree).
**Question 7:** A majority of the participants (37% agree and 49% strongly agree) that the Ethics and Code of Conduct of their organisation is publicised and communicated to all employees while a smaller margin share a different view (10% disagree and 3% strongly disagree).

**Question 8:** A majority of the participants (50% agree and 29% strongly agree) feel that the Ethics and Code of Conduct is enforced and employees refer to it while a smaller margin shared a different view (15% disagree and 5% strongly disagree).

**Question 9:** A majority of the participants (56% agree and 27% strongly agree) believe that the existence of the Ethics and Code of Conduct has a positive impact on the ethical behaviour of the employees while a smaller margin share a different view (12% disagree and 4% strongly disagree).

**Question 10:** A majority of the participants (49% agree and 30% strongly agree) believe that the organisation is appraising and punishing employees for ethical and unethical behaviour while a smaller margin share a different view (17% disagree and 3% strongly disagree).

<table>
<thead>
<tr>
<th>Question number</th>
<th>Ticked comment or more blocks (S)</th>
<th>Yes (Y)</th>
<th>No (N)</th>
<th>Don’t Know (D)</th>
<th>Blank (X)</th>
<th>Total responses</th>
</tr>
</thead>
<tbody>
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<td>12</td>
<td>6</td>
<td>97</td>
<td>68</td>
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<td>0</td>
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<td>13</td>
<td>4</td>
<td>110</td>
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<td>9</td>
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<td>3</td>
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<td>16</td>
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<td>87</td>
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<td>3</td>
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<td>1</td>
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<tr>
<td>20</td>
<td>4</td>
<td>193</td>
<td>9</td>
<td>6</td>
<td>3</td>
<td>215</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3</strong></td>
<td>124</td>
<td><strong>71</strong></td>
<td><strong>16</strong></td>
<td><strong>1</strong></td>
<td>215</td>
</tr>
</tbody>
</table>

*Table 7: Response from Group C (Question 11-20)*
Some of the participants did not complete the questionnaire in full. The breakdown is as follows:

- **“S” means participants ticked the comment block or ticked more than one block:** Twelve participants did not complete questions 11 to 20 in full, 6 participants missed 1 block; 1 participant missed 2 blocks; 2 participants missed 3 blocks; 1 participant missed 4 blocks; 1 participant missed 6 blocks and 1 participant missed 10 blocks. This represents 2% of the total population.

- **“X” means participants left the block blank:** Seven participants did not complete the question 11 to 20 in full, 5 participants missed 1 block; 1 participant missed 2 blocks and 1 participant missed 6 blocks. This represents 1% of the total population.

**Question 11:** A majority of the participants, 95% said yes which means that they have an idea that the organisation has an Ethics and Code of Conduct, no one said no and 2% do not know if their organisation has an Ethics and Code of Conduct.

**Question 12:** Forty five percent of the participants said the organisation has a corporate-wide training program that teaches every employee the principles of ethics, 32% said no and 20% do not know if the organisation has a company-wide program that teaches every employee the principle of ethics.

**Question 13:** Fifty one percent of the participants received training on the organisation’s Ethics and Code of Conduct, 43% said they did not receive training and 4% do not know if they did receive training.

**Question 14:** Eighty four percent of the participants responded by saying yes, which meant that they know where to find the Ethics and Code of Conduct, 12% responded by saying no and 3% do not know where to find it.
Question 15: Eighty one percent of the participants have read and familiarised themselves with the Ethics and Code of Conduct and are aware of its content, 2% don’t know if they have read and familiarised themselves with the Ethics and Code of Conduct and 14% have not read and familiarised themselves with the Ethics and Code of Conduct and are also not aware of its content.

Question 16: Forty percent of the participants responded by saying yes which meant that they are aware of someone violating or has violated the Ethics and Code of Conduct, 50% responded by saying no which meant that they are not aware of anyone violating or has violated the Ethics and Code of Conduct and 8% don’t know if they are aware of anyone violating the Ethics and Code of Conduct.

Question 17: Sixty five percent of the participants can report any form of unethical behaviour without fear of intimidation, 16% said no which meant that they are not free to report any form of unethical behaviour due to fear of intimidation and 17% do not know if they can report any form of unethical behaviour without fear of intimidation.

Question 18: Fifteen percent of the participants responded by saying yes meaning that they are aware of someone who has been victimised as a result of reporting unethical behaviour, 72% said no which meant that they are not aware of anyone who has been victimised as a result of reporting unethical behaviour and 11% do not know if they are aware of anyone who was victimised for reporting unethical behaviour.

Question 19: Seven percent of the participants indicated that they have been trained in the Protected Disclosure Act. Eighty eight percent responded by saying no which meant that they were not trained in the Protected Disclosure Act and 3% do not know if they were trained.
**Question 20:** Ninety percent of the participants responded by saying yes, meaning that their individual role as employees is important in making sure that ethics and values are practiced and that is a good reflection of their organisation’s culture. 4% responded by saying no which meant that their individual role as employees is not important in making sure that ethics and values are practiced and that it is not a good reflection of their organisation’s culture and 3% do not know if their individual role is important in making sure that ethics and values are practiced and that is a good reflection of their organisation’s culture.

### 4.2 FREQUENCY DISTRIBUTION

Analysis of the frequency tables for question 1 to 10: Refer to Annexure “I” for a detailed response.

<table>
<thead>
<tr>
<th>Type of Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 = Blank or ticked more than one block</td>
<td>2</td>
<td>1%</td>
</tr>
<tr>
<td>1 = Strongly disagree</td>
<td>9</td>
<td>4%</td>
</tr>
<tr>
<td>2 = Disagree</td>
<td>28</td>
<td>13%</td>
</tr>
<tr>
<td>3 = Agree</td>
<td>105</td>
<td>49%</td>
</tr>
<tr>
<td>4 = Strongly agree</td>
<td>71</td>
<td>33%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>215</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

*Table 8: Frequency distribution – type of responses 4 point scale*

*Figure 2: Frequency distribution – type of responses 4 point scale*
Table 8 read with Figures 2 and 3 can be interpreted as follows: 49% (agree) and 33% (strongly agree) of the participants were positive which suggests that the methods used by the organisation are effective in achieving the intended objectives of institutionalising ethics. The 13% “disagree” and 4% “strongly disagree” is an indication that there is a need for some interventions and improvements.

Analysis of the frequency tables for question 11 to 20: Refer to Annexure “J” for a detailed response.

<table>
<thead>
<tr>
<th>Type of Response</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y = Yes</td>
<td>124</td>
<td>57%</td>
</tr>
<tr>
<td>N = No</td>
<td>71</td>
<td>33%</td>
</tr>
<tr>
<td>D = Don’t know</td>
<td>16</td>
<td>7%</td>
</tr>
<tr>
<td>S = Ticked more blocks</td>
<td>3</td>
<td>2%</td>
</tr>
<tr>
<td>X = Blank block</td>
<td>1</td>
<td>1%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>215</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

*Table 9: Frequency distribution – type of responses dichotomous*
Table 9 read with Figures 4 and 5 can be interpreted as follows: 57% of the participants were positive which suggests that the methods used by the organisation are effective in achieving the intended objectives of institutionalising ethics. The 33% “no” and 7% “don’t know” is an indication that there is a need for some interventions and improvements.

4.3 SUMMARY OF OVERALL FINDINGS

Based on the data collected, the researcher can therefore summarise the findings as follows:
• “STATE” has institutionalised ethics and has an ethics office and has further demonstrated that they have a good corporate governance strategy that is aligned to eradicate unethical behaviour.

• “STATE” leadership has an influence in institutionalising ethics and shaping the manner in which the rest of the organisation has to live and conduct itself. This is clearly indicated by 85% (46% agrees and 39% strongly agree) of the participants being positive that top management has clearly conveyed that unethical behaviour will not be tolerated. Management is viewed as ethical and is regarded as role models.

• “STATE” has an Ethics and Code of Conduct which clearly defines the manner in which employees should conduct themselves. The survey also revealed that “STATE” has communicated the ethics and code of conduct to its employees through hard copy materials and electronic version. The organisation communicated its Ethics and Code of Conduct through advice from the managers and through entrance interviews. This is in line of the views held by Aydenlik and Donmez (2008) that are of the view that codes must be discussed through training and not just be publicised.

• The organisation uses disciplinary actions and counselling sessions as a way of punishing unethical behaviour. This is line with the views of Ferrell and Gresham (1985) who indicated that the enforcement of the code will produce the highest level of compliance to established ethical standards.

• “STATE” is not shy to discipline anyone found to be unethical irrespective of the position. This is evident as the organisation dismissed one of the Group Executives for unethical conduct.

• The survey revealed that “STATE” has a form of Ethics Committee. The committee deals with matters of validation such as vetting and declarations. This is supported by Ferrell and Gardiner (1991) who indicated that organisations should develop an Ethics Committee to address new issues and help establish and evaluate existing codes and policies.
• The survey revealed that “STATE” has an existing ethics training program. Employees are trained in ethics matters. Workshops, road shows and inductions are some of the methods used by the organisation to train employees. The publication of unethical behaviour through the internal communications channels is another form that is used to conscientious employees of ethical issues.

• It was found out that “STATE” has a reporting system in a form of a hotline. The Anti-Corruption hotline is the custodian of the Anti-Corruption and Security Unit (ACAS) but the hotline is managed by independent third parties outside “STATE” to ensure confidentiality. The ACAS unit is vested with the authority to deal effectively with ethical and integrity violations through established programmes to address violations or offence across “STATE”. The reason for mandating the ACAS unit is so that the employees can have confidence in the system and be free to report any unethical behaviour. This is also done to protect employees from being victimised by their superiors or colleagues when reporting unethical behaviour. It is evident from the results of the research that not all the employees of “STATE” are willing to report any unethical behaviour due to fear of victimisation.

On the other hand the research revealed some flaws and matters that need attention.

• Currently ethics is not a standard agenda point for top management meetings such as EXCO.

• The one downside to the Ethics and Code of Conduct is that the document has not been reviewed over the years to test its effectiveness. This does not support the views held by Wood, et al. (2004) who indicated that codes must be revised.

• It can therefore be concluded that even though “STATE” has an Ethics and Code of Conduct it is clear that the communication to employees is
not sufficient and this diminishes their effectiveness and possibly their fairness.

- It was interesting to note that even though a significant number of employees know where to locate the Ethics and Code of Conduct; agree that the Ethics and Code of Conduct is enforced and employees refer to it; and also that employees conduct themselves in accordance with the Ethics and Code of Conduct; 40% are aware of someone violating or having violated the Ethics and Code of Conduct. Furthermore even though employees know that the organisation punishes unethical behaviour we still have employees that are violating the Ethics and Code of Conduct.

- Even though employees are aware of someone violating the Ethics and Code of Conduct the research revealed that we still have employees that are not free to report unethical behaviour due to fear of being victimised and this is a matter of concern.

- Not everyone has been trained on the Ethics and Code of Conduct. This is risky as the employees will have different interpretations when faced with ethical dilemmas. This is even made worse by the fact that over 50% of the employees indicated that they are not aware and others responded by saying no to the question of whether the organisation has a corporate wide training program that teaches every employee the principles of ethics. The study conducted by Callan (1992) found that the employee’s awareness and use of the organisation’s code of conduct generally proved to be poor predictors of ethical values.

- Even though over 40% of the participants agree that the Ethics and Code of Conduct has a real meaning and contributes to the success of the organisation over 50% regard the Ethics and Code of Conduct as nothing else but one of the law enforcement programme requirements. Josephson (1989) discourages this, indicating that laws and regulations cannot be seen as the answer to keeping behaviour above the bottom line of ethics.
• It is also interesting to note that even though a significant number of the participants indicated that they have an idea that the organisation has an Ethics and Code of Conduct, know where to find the Ethics and Code of Conduct and agree that it is publicised and communicated to all employees, we still have employees that have not read and familiarised themselves with its content and also those that violate it. This behaviour does not support the views of Schwartz (2001) who indicated that in order for a code to have a potential impact, an employee must have read the document at some point.

• A significant number of employees are not trained in the Protected Disclosure Act and this will not assist the organisation in encouraging whistle-blowing. This may be a proof of what Rothschild (2002) has alluded to by saying that employees choose not to report unethical behaviour due to fear of retaliation.

• The disciplinary action is a reactive approach. Organisations need to come up with proactive means of addressing unethical behaviour. One of the proactive means of addressing unethical behaviour is to integrate ethics into the performance management system of the organisation. By making ethical behaviour one of the critical performance areas in the organisation’s performance appraisal process, the message is sent to all employees and managers that ethics matters in the organisation.

• The organisation does not have a formal programme of rewarding ethical behaviour. The method(s) used for punishing unethical behaviour is reactive and the organisation needs to address this matter.

The organisation must work on assuring those who want to report unethical behaviour as 15% of the participants are aware of someone who has been victimised as a result of reporting unethical behaviour. The organisation also needs to improve in the area of training its employees on the Protected Disclosure Act as only 7% indicated that they were trained. The issue of the Ethics and Code of Conduct needs to be revisited as 40% of the participants...
indicated that they are aware of someone who is violating or has violated the Ethics and Code of Conduct. The organisation must ensure that they work on the way in which its employees regard its Ethics and Code of Conduct as (40% (agree) and 20% (strongly agree) that the organisation’s Ethics and Code of Conduct is nothing else but one of the law enforcement programme requirements.

4.4 CHAPTER SUMMARY

This chapter discussed the research findings and results. It is clear from the findings discussed in this chapter that the “STATE” needs to improve their governance in order to institutionalise ethics. The recommendations and conclusions of the results of this study are presented in the next chapter.
CHAPTER 5: RECOMMENDATIONS AND CONCLUSIONS

5. INTRODUCTION

The preceding chapter looked at data collection, analysis and the findings of the research. This chapter summarises the research findings, provides recommendations and gives research conclusions.

5.1 RECOMMENDATIONS

Unethical behaviour thrives when accountability and transparency are absent. The primary responsibility for preventing and detecting unethical behaviour rests with the administrative authorities, such as the police or anticorruption agencies (Dye, 2007:305).

Based on the findings of the research the following are recommended:

- The “STATE” needs to provide more training to the employees on how to access, use and interpret the Ethics and Code of Conduct policy. The organisation must also provide training on the Protected Disclosure Act.
- The “STATE” should introduce an acknowledgement form to be signed by each employee as a declaration that they are aware and have read and familiarised themselves with the organisation’s Ethics and Code of Conduct. Refer to Annexure “H” for a proposed format of the acknowledgement form.
- The “STATE” should assist its employees with technological know-how in order to access intranet services so that employees should be able to use more of corporate governance programmes.
- The “STATE” should reassure employees that they will not be victimised for reporting unethical behaviour. This can be achieved through an anonymous reporting system. At some point this becomes effective as the
reporting mechanism is under the custodian of an independent party. This is supported by Mafunisa (2008) who indicated that employees need to know what protection will be available to them if they wish to expose wrongdoing.

- Practical implications – One practical implication is that corporate ethics and values should be grounded in the organisation's ownership, board and stakeholder structure. Real changes in corporate ethics and values may require real changes in governance structure.

The main emphasis during the next few years should be on improving the practical application of the existing corporate governance framework, not on introducing major new corporate governance initiatives. Good corporate governance is a delicate balancing act between “too little and “too much”. The challenge for the future is to ensure that the “STATE” model of corporate governance remains an asset rather than a liability for the SA business community.

Corporate Governance initiatives cannot be successfully implemented without a full understanding of the costs and benefits of the program. Just as any effective corporate strategy requires clear goals, an effective use of key resources, and successful implementation, so must a corporate governance initiative.

Below are the recommendations provided to the “STATE”:

5.1.1 Unethical behaviour must be severely punished

Punitive action against unethical employees can have an important deterrent effect. Therefore, if employees are exposed frequently and punished severely, and there is a credible prospect that if they engage in unethical activities and caught they will eventually lose their jobs, forfeit their ill gotten gains and go to prison, these would in turn serve as deterrents.
The role of the media is important in publicising the punishment of unethical employees. Financial penalties for unethical behaviour should be harsh enough to discourage employees from engaging in wrongdoing. Employees of the “STATE” are expected to exercise their administrative functions justly and fairly with integrity and honesty and to deal with the affairs of the stakeholders efficiently, promptly and without bias or maladministration. For instance section 195 of the South African Constitution requires that public service be provided impartially, fairly, equitably and without bias.

In addition to financial penalties, some severe cases of unethical behaviour need to be publicly denounced or the persons imprisoned. Stringent laws for punishment of unethical employees, along with the confiscation of wealth accumulated through bribery, will help reduce unethical conduct (Purohit, 2001:294).

Since disciplinary action is a reactive approach, the organisations need to come up with proactive means of addressing unethical behaviour. One of the proactive means of addressing unethical behaviour is to integrate ethics into the performance management system of the organisation. By making ethical behaviour one of the critical performance areas in the organisation’s performance appraisal process, the message is sent to all employees and managers that ethics matters in the organisation are taken seriously.

The organisation needs to encourage whistle-blowing and the South African Protected Disclosure Act 2000 makes provision for whistle blowers who disclose acts of corruption or other abuses of office in public and private sector. Whistle blowing is important as an effective tool in the fight against unethical behaviour.
5.1.2 Ethics and code of conduct to be enforced and revised

Every organisation should have a comprehensive code of ethics that spells out appropriate and inappropriate behaviour for employees. A leadership code of conduct is important, because the organisation’s future prospects depend, to a very large extent, on the quality and honesty of its leaders and employees at large. It is important that the code should describe the expected and prohibited forms of conduct. It should outline a broad concept of what constitutes leadership, emphasise the role of leaders in setting an example, and identify principles of good leadership. At the same time, it should ban certain activities, such as seeking or accepting gifts or benefits relating to official duties and personal interests; abusing power; and misusing official information not available to the public (Purohit, 2001:297-298). The “STATE” must ensure that their code is revisited and reviewed to cater for ethical changes and also take into consideration the evolving world. The Ethics Committee can play a vital part in reviewing this document.

5.1.3 Ethics training to be provided to employees

It is vitally important for organisations to provide an intensive training to employees in ethical conduct, even in organisations that lack good governance. Course contents should include the laws and rules of the training to be administered and emphasise ethical values such as integrity, honesty, public service, justice, transparency, accountability, and the rule of law. Training should be repetitive in nature, followed up with refresher courses. Employees should be aware of existing anticorruption measures, as well as their responsibilities and the liability involved.

Ethics programs can be carried out in several ways. Ethics management guidance can be offered by training employees. Ethics audit research and inquiry can be conducted to assess their strengths and weaknesses. The objective of
ethics maintenance is to make the ethical gains of the organisation sustainable. Assistance from anticorruption bodies, civil society organisations, and private firms can be used to sustain best practices, as well as to improve and monitor the effectiveness of ethics programs. Stakeholder education programs could be strengthened through interactive television and radio programs and pamphlets (Purohit, 2001:298).

5.1.4 Stakeholders to be informed of their rights and duties

Access to accurate information should be a right that is publicised adequately so that stakeholders are aware of it. All rules and procedures should be available on the Internet and Intranet. Lack of access to information about rules and regulations makes stakeholders unaware of their rights and exposes them to discretionary treatment by unethical employees (Purohit, 2001:298).

5.1.5 Procedures must be standardised

Procedural manuals and electronic forms, made widely available to the stakeholders, make the services more transparent, reduce discretion of employees and strengthen accountability and possibilities for controls. Standardised procedures should limit one-on-one contacts between employees and stakeholders and reduce the number of forms/approvals needed (for example through the introduction of "one-stop procedures").

5.1.6 Service must be professionalised

A number of factors can increase the professional standards of employees, starting with the appointment of a professional management, instead of politically appointed heads of administration. Employees need to be recruited and promoted on merit, compensation needs to be sufficient and regular training, adapted to the needs of the staff members, and should be provided. In addition,
responsibilities should be clearly defined and functions duly separated. Staff rotation schemes should be put in place to prevent nepotism and clientelism.

5.1.7 Integrity systems

Services should be subject to regular internal and external controls. In order to make controls effective, performance standards as well as codes of conduct, providing for principles such as conflict of interest, confidentiality of information, etc., should be in place. These codes need to be backed up by effective sanctions, which should include internal disciplinary measures for minor offences and the involvement of law enforcement agencies for more serious cases of fraud and corruption. The establishment of special vigilance units can support internal controls. Customer surveys are useful tools to diagnose problems and monitor the ongoing effects of reforms. A credible, independent and accessible appeals mechanism should be made available to the stakeholders.

5.1.8 Incentive reforms

There are a number of studies available on the role of incentive reforms (particularly salary incentives) for employees in preventing unethical behaviour. No consensus has yet emerged in literature as to the direct relationship between pay incentives and ethical levels. However, all studies are in agreement as to the fact that pay incentives as a stand-alone measure will not yield much result and have to be viewed as one element of a carefully tailored strategy. The adoption of real and workable Ethics Codes of Conduct by the “STATE” will contribute immensely to business efficiency. Incorporating ethics training into all employees’ development program(s) will pay dearly for the “STATE”.
5.2 CONCLUSION

The “STATE” cannot progress without establishing systems of corporate governance institutions of control and enforcement. It is time not only to recognise that unethical behaviour is bad, but it is time to take actions against the recipients of unethical behaviour. It is clear that codes of conduct are essential to ensure that employees fulfil their obligations in an ethical manner and that societal values are protected by the codes of conduct against possible unethical conduct. A code of conduct which can guide and direct the actions of employees is essential; otherwise it would be virtually impossible to define what constitutes unethical conduct (Mafunisa, 2008:90). Adherence to prescribed corporate governance practices will, at best, serve as an audit against corporate mismanagement. Corporate governance should be perceived as an opportunity to enhance long term stakeholder value, instead of being construed as an instrument to prevent abuse of management and majority stakeholders.

The following conclusions are reached:

- Firstly, the leaders and certainly the people in the organisation must decide what kind of unethical problems exist.
- Secondly, based on their revised awareness of core values, which includes intolerance to unethical behaviour, they must decide what the current positive behavioural habits that exists are and that promote the desired moral climate within the organisation. This may include a moral audit of the organisation’s policies, practices, and use of resources.
- Thirdly, they must decide on what negative habits exist.
- Fourth, they must decide on the additional positive habits.
- Fifth, they should develop a transformation plan that includes identifying desired positive habits and what habits they need to abandon. This plan should include how to re-enforce their decisions by updating their policies and procedures. The plan should also identify training programs to
achieve the organisation’s goals. In addition to the plan, there should be a set of recommended changes in laws, regulations, and procedures that higher authorities can implement to assist the organisation in their transition.

- Finally, the management of the organisation must live their new habits with constant practice and devotion while acknowledging their mistakes and always trying to achieve their ethical goals.

Berry et al. (2007) indicated that both management and staff have the full responsibility to their organisations and their understanding of the objective of the code of ethics is often critical for organisational survival.

In order to instil ethical behaviour and values that restore and maintain a culture that upholds honest and ethical behaviours, the organisational leaders must verbally promote ethical environment and relentlessly “walk the talk,” by making ethical behaviour part of the organisation’s agenda. There should be the establishment of annual business ethics training for the employees and a good whistle blowing mechanism. Although ethics education seems to produce limited evidence of changing behaviours, the commitment of management to monitor annual ethics education for all employees will produce the desired favourable results. There should be clear communication to the employees of what are honourable and expected behaviours in the organisation. They must maintain and stand firm on a clear cut policy that ethical methods are the only way of doing business.

5.3 CHAPTER SUMMARY

It is clear that in spite of the efforts made by the “STATE” to institutionalise ethics, there are areas of concern that must be addressed. Training of the employees and assuring whistle-blowers protection against victimisation are some of the areas that must be addressed.
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Time/CNN Poll of 1,006 Adult Americans, December 17-18, 2002. Margin of error 3%.


Annexure “A”: Letter to request permission to conduct research

31 March 2010
4 Bay Close
Bloubosrand
Randburg
2188

Group Executive: Reputation Management
“STATE”
Ethics Office
Head Office
Pretoria
0181

ATT: Mr. L.W

Dear Sir,

Re: Research Study on Corporate Governance – Request for your Support and Approval to use the “STATE” as a Case Study for purposes of this Research

I am an employee of the “STATE” and a final year Master of Business Leadership (MBL) student at the UNISA Graduate School of Business Leadership. As part of the requirements of obtaining the MBL postgraduate degree, I’m expected to prepare a Research Report on a topic within a specific field of study that will add value to the existing body of knowledge.

My interest is in corporate governance and I have chosen the subject matter to conduct the research report within “STATE” as a State Owned Enterprise. The
topic of my research is “Institutionalising Ethics as a means of instilling ethical values and behaviour within a State Owned Enterprise (SOE) in South Africa”.

I hereby request for your support and approval that your organisation, “STATE”, be used for the purposes of the above stated research study.

Detailed below is Research Proposal, which forms part of this letter, is an overview of the important aspects of my intended research study to be performed using your organisation (“STATE”) as a case study. All information contained in Annexure “A” is aimed at providing a high level understanding of the intended study, with the hope that this will facilitate the informed response from your organisation on my above request and for your support.

The research study’s time-lines have been provided in Annexure “H” below for your information. Attached to this letter also, is a letter from UNISA Graduate School of Business Leadership (Annexure “C”) which confirms that I’m the student of the same institution and that all the necessary confidentiality requirements from “STATE” will be observed and complied with. I would like to believe that, based on all the information and assurances provided my request to be allowed to use your organisation (“STATE”) for purposes of my research study and for your support will be favourably considered.

Thanking you in anticipation and hoping to hear from you soon.

Yours sincerely,
Mr. Z.A Lebakeng
MBL Student - UNISA Graduate School of Business Leadership
Cell: 083 555 4473
Work Tel: (011) 862 6060
Fax No: (0866) 102047
Annexure “B”: Approval to conduct research

From: Dipuo Mvelazi  
Sent: 10 June 2010 05:04 PM  
To: Jonas Makwakwa  
Cc: Sebabatso Nelly Sekautu  
Subject: 

Dear Jonas,

Apologies for the delay in responding to request to conduct research for study purposes.

The request is supported on condition that the process of information release and of confidentiality of participants is more fully stated and is acceptable to “STATE”.

Please outline the process to be followed and ensure that the policies of “STATE” are complied with.

Regards,

Dipuo Mvelase  
Group Executive  
Institutional Enablement & Integrity
Annexure “C”: Letter from UNISA (SBL)

Ref: Ms Beverley Chetty

Tel: +27 11 6520352
e-mail: BChetty@sbleds.ac.za
Web: www.sblunisa.ac.za

2010-03-11

TO WHOM IT MAY CONCERN

This letter serves to confirm that Mr Z.A. Lebakeng, student number 70524734, is a registered final year student at the Graduate School of Business Leadership for 2010. The student will be doing a Research Report (MBLREP-P) as part of the requirements to obtain the MBL postgraduate degree.

The MBL provides highly professional management development at postgraduate level - with particular emphasis on the theory as well as the practice of management in the education process. It also strives to offer a practical learning experience and an opportunity for the development of leadership qualities.

The Business School will observe any confidentiality requirements regarding information availed to the student in assisting with this study. The content of research reports may not be used by the author, the SBL, or any other person without the permission of the organisation concerned, further the disclosure of the Company Names being researched, will be kept anonymous if requested, in order to protect the confidentiality clause of your organisation.

On behalf of the Business School and Mr Z.A. Lebakeng, we thank you for your cooperation.

Yours sincerely

PROF AA OKHAREDIA
ACADEMIC DIRECTOR
+27 11 6520375 (W)
AAOkharedia@sbleds.ac.za
okharaa@unisa.ac.za
www.sblunisa.ac.za
MR ZA LEBAKENG
STUDENT
OPEN ENDED QUESTIONNAIRE ON CORPORATE GOVERNANCE

Provide a brief overview of the history of your organisation’s Corporate Governance environment/climate by answering the following questions:

Q1: Has your organisation institutionalised ethics and why was this initiative undertaken?

Yes,

Amongst others, the initiative was undertaken:

- To enhance the “STATE” corporate image
- To ensure that the “STATE” stakeholders and taxpayers have confidence in the “STATE” operations and leadership.
- To comply with internationally recognized principles of corporate governance such as the King Codes on corporate governance, OECD corporate governance principles etc
- To ensure that the “STATE” leadership and the entire organization reflect societal norms and accepted corporate citizenship
- To address unethical/unlawful behaviour

Q2: How was this done and what specific issues were addressed in the institutionalisation process?

Our risk management tools seek to, amongst others, deal with identifying risks that are prevalent due to unethical conduct. The monitoring of these risks helps “STATE” to uproot corruption and non compliance to organisational policies/standards. The “STATE” strategic intent requires “STATE” to play a direct and indirect role in fighting crime and corruption through its enforcement activities relating to cross-border crime and the illicit economy as well as providing key support to the investigative and crime combating activities of other law enforcement agencies. “STATE” EXCO has approved policies that seeks to deal with ethical conduct and the effective implementation of which is done through various programmes such as imbizos, the media, education and awareness campaigns etc.
**Q3: What challenges were experienced when institutionalising ethics?**

Institutionalising ethics is an ongoing process because of the fact that organizations by their nature are dynamic and not static. Employees join and leave the organization, strategies change and these bring new dynamics in the area of ethics. Other challenges that we continue to face is the fact that “STATE” does not operate in isolation but it is part of a society, there are stakeholders and partners that we work with who also have a bearing on the employees’ ethical levels.

**Q4: Has your organisation taken formal steps to incorporate ethical values and concerns into the daily operations? Elaborate.**

- By adopting the “STATE” Code of conduct and the “STATE” Values
- Setting the tone on ethics and integrity through the “STATE” governance Framework
- Ensuring that “STATE” management consistently communicate and model “STATE” values and behavioral expectations
- Consistently training “STATE” employees on ethics and integrity
- Establishing an Ethics Committee and an Office dedicated to deal with Ethics and Integrity
- Adopting policies to address ethics and integrity, e.g. Protected Disclosure Policy, Conflict of Interest Policy, Gift Policy etc
- Establishing Anti-corruption unit and the Anti-Corruption hotline

“STATE” has now developed a programme as a way of moving beyond the code of ethics and ensuring that organizational practice and conduct are aligned to organizational values.

**Q5: How important were the following issues when your organisation made the decision to formally incorporate ethics into the organisation?**

- To provide guidelines for employees behaviour.
- To establish a better corporate culture.
- To improve the company’s public image.
- To improve management.
- To comply with government guidelines.
- To eradicate unethical behaviour.
- To be socially responsible company.

The code of ethics indicates the standards and norms for employee behavior. The integrity promotion framework informs all the interventions aimed at enhancing the corporate culture. Compliance to laws and regulations is very critical on the image of the organization the internal audit also assists in assessing the extent to which the organization is aligned to its policies. ACAS
has been established to work on the combating unethical behaviour. The aforementioned issues formed the basis for the “STATE” values, ethics and integrity framework.

Q6: Which of these formal processes or mechanisms have been established in your organisation to deal with matters of an ethical nature and how effective are they?

- Ethics and Code of Conduct
- Ethics training and communication
- Ethics Committee
- Audit Committee
- Hotline.

All of the above mentioned processes/mechanisms have been established and are operational.

Q7: Is ethics a standard agenda item at any top management meetings such as EXCO and where does ethics fit in the organisation’s strategies?

Currently ethics is not a standing agenda item for top management meetings. Currently strategic objective 6, does talk about creating a culture that is reflective of organizational values.

Q8: Does your organisation have a fraud prevention plan and anti-corruption strategy?

“STATE” has an Anti-Fraud and Corruption Strategy which serves as a comprehensive approach to the fight against fraud and corruption in the organisation. The strategy utilizes four pillars, namely to prevent, detect and deter fraud and corruption, designed to provide the necessary tools. Our strategy also seeks to deepen key external relationship through collaborative partnership with private, public and international partners.

Q9: Does your organisation have a whistle-blowing policy? How does your organisation maintain integrity of the hotline and the confidentiality of the subject matter? How does your organisation provide assurance of not being victimised to those who are willing to report unethical behaviour?

- “STATE” has a policy called Protected Disclosure Policy that seeks to protect whistleblowers who make protected disclosures. The policy provides a platform within which unlawful/unethical conduct may be reported without fear of retribution.
- Fraud and corruption are reported via the “STATE” Anti-Corruption Hotline and the toll free number of the service is communicated to all employees via existing media
channels, including “STATE” television, posters, “STATE” intranet as well as public information boards at “STATE” offices countrywide.

- The facilities for reporting unethical behaviour include hotlines managed by third parties to bolster the confidence in reporting incidences without fear of victimisation.
- Oversight bodies including the Enterprise-wide Risk Steering Committee (internal), the Ethics Committee (internal), the Audit Committee (external), and the Auditor-General (external) give credence to the ethics and integrity process at “STATE”.

**Q10: Who is/are the custodian(s) of the hotline, what are the reason(s) for selecting them and what is/are the expectation(s) of your organisation from this custodian?**

The Anti-Corruption and Security Unit is the custodian of the Anti-Corruption hotline but the hotline is managed by independent third parties outside “STATE” to ensure confidentiality. The Unit is vested with the authority to deal effectively with ethical and integrity violations through established programmes to address violations or offence across “STATE”.

**Q11: Does your organisation have a corruption database where reported incidents are recorded? Does your organisation pick up trends on the reported incidents and how are these addressed? To whom does your organisation report these incidents and trends?**

Currently ACAS has the case management system which provides data on all the cases reported. No trends were done in the past, but the integrity promotion unit will be analyzing the data and presenting it to EXCO. Reported to SAPS and other law enforcement agencies. The Minister of Finance also receives reports on a monthly basis of illicit activities and breaches.

**THANK YOU VERY MUCH FOR YOUR PARTICIPATION. THIS IS MOST APPRECIATED. ENJOY YOUR DAY!!!**
Annexure “E”: Open-ended Questionnaire to Group B (Participant 1)

OPEN ENDED QUESTIONNAIRE ON CORPORATE GOVERNANCE

Provide a brief overview of the history of your organisation’s Corporate Governance environment/climate by answering the following questions:

Q1: What are the critical ethical issues in your organisation? Are these different from what they were a year ago? What about 2 years from now?

Fraud and Corruption continues to be a major challenge for the organisation which is indicative of the fact that employees are not aligned to organisational values. To date no data was ever collected to determine and measure the trend.

Q2: Does your organisation have any official procedures to deal with ethical infractions? Are they enforced? Is there an Ethics Committee? If so, who serves on the committee, how often does it meet, and what issues are addressed?

Yes, a policy has been developed on how to conduct investigations. There are also procedures on prosecutions as well. These are the tools used to enforce the ethical standards.

Q3: What have been some examples of highly ethical and highly unethical behaviour in your organisation? Are there ethics materials specific to your organisation that would help to highlight these examples?

The example of a highly ethical behavior is from one employee in KZN who busted a drug load. In spite of the risk and danger involved the employee still did what was right. This employee was attacked twice but still continued to report the matter. The highly unethical example relate to the Group Executive who was fired for tender rigging.

Q4: How does your organisation ensure implementation and efficacy of the Ethics and Code of Conduct?

To date the focus has been much on training employees on the document.

Q5: What are the areas covered on your organization’s Ethics and Code of Conduct?

Organisational values, Gift policy, Declaration of interests policy, Relationships within and outside of the organisation, how to relate to all the applicable regulations and laws.
Q6: How is your organisation’s Ethics and Code of Conduct communicated to employees and how often?

Online – through intranet, booklets and through workshops.

Q7: Is it a requirement that employees sign and acknowledge that they have read and understood the content of the Ethics and Code of Conduct?

Was not done in the past but has been identified as important and will only be implemented from the 1st of September 2010.

Q8: What method(s) are used to train employees in the area of ethics? What does your organisation expect trainees to achieve from this ethics program? How will your organisation know if they have achieved it?

Workshops. Through these the organisation hopes that employees will gain an understanding on organisational values, principles, norms and standards of behaviour. The impact will obviously not be realised immediately but in future there will be a reduction in the flouting organisational values with a reduction in cases of corruption.

Q9: How effective is your organisation’s Ethics and Code of Conduct, Ethics Training and Communication program? How often does your organisation revise the Ethics and Code of Conduct and the Ethics Training Program?

No assessment has been done to date to measure the effectiveness of the programme. Since its development it has not been reviewed and will be reviewed next year in the light of analysis on the gap on organisational values.

Q10: What method does employees and the public use to report unethical behaviour and how effective it is?

Hotline is used for reporting. The numbers of reports are not as much as expected.

Q11: Does your organisation have capacity to deal with complaints reported through the hotline and how effective is it?

Yes. All cases reported get investigated.

Q12: How is your organisation rewarding and punishing ethical and unethical behaviour and what method(s) is/are used and how effective is/are the method(s)?

The reward is through Amakhwezi, where employees get presented with awards. The punishment is through prosecutions.
OPEN ENDED QUESTIONNAIRE ON CORPORATE GOVERNANCE

Provide a brief overview of the history of your organisation’s Corporate Governance environment/climate by answering the following questions:

Q1: What are the critical ethical issues in your organisation? Are these different from what they were a year ago? What about 2 years from now?

No comment

Q2: Does your organisation have any official procedures to deal with ethical infractions? Are they enforced? Is there an Ethics Committee? If so, who serves on the committee, how often does it meet, and what issues are addressed?

There are official procedures to deal with ethical infractions as to whether they are adequate one is not sure. Yes they are enforceable but not sure if they are adequate. As far as I know there is a form of ethics committee but it looks deals with different things such as vetting and declarations. The question is whether declarations are checked if they are true, one is not sure. People who work in anti-corruption are part of the committee and it looks at the validation of issues. Other people for instance from HR should be included.

Q3: What have been some examples of highly ethical and highly unethical behaviour in your organisation? Are there ethics materials specific to your organisation that would help to highlight these examples?

Examples of highly ethical – the leadership that the previous Commissioner provided. He set the standard for the entire leadership. He orientated the organisation to a big purpose by emphasising serving more than one self. The organisation’s mandate and reputation depends on how it conducts itself. The information of stakeholders is not discussed in public. Oath of secrecy is kept or maintained.

Examples of highly unethical – we have employees that have been arrested due to criminal
activities which compromised not only themselves but also the organisation.

Ethics materials: Internal communication - each time there are cases of unethical conduct there are communication to the entire organisation to alert us of what is happening and also inform us of what is wrong. The usefulness of this communication informs the organisation that they need to improve.

Q4: How does your organisation ensure implementation and efficacy of the Ethics and Code of Conduct?

Not sure about the efficacy. Ethics education is conducted through an induction process and on an ongoing process. I’m not sure of its efficacy.

Q5: What are the areas covered on your organisation’s Ethics and Code of Conduct?

Responsibilities that we have in protecting the image of the organisation, it warns us against unethical conduct we shouldn’t be involved in. It also outlines the consequences of being involved in unethical conduct.

Q6: How is your organisation’s Ethics and Code of Conduct communicated to employees and how often?

Intranet, induction and ethics training. The whole aim is to sensitise people about ethical issues

No comment on the how often- due to capacity constraints it is not done all the time

Remind people of the specific aspects of the Code of Conduct.

Accessibility is very important – we have to annually sensitise employees of ethics issues. We need to link ethics to the performance contracts, to be actively managed. Ethics are a line function.

Q7: Is it a requirement that employees sign and acknowledge that they have read and understood the content of the Ethics and Code of Conduct?

It was a requirement but whether we consistently do it is another issue due top constraints.

Q8: What method(s) are used to train employees in the area of ethics? What does your organisation expect trainees to achieve from this ethics program? How will your organisation know if they have achieved it?
No idea except the fact that people do workshops. Inductions are not substantive in their nature. The organisation targets the new people within the organisation. The whole idea is for people not to memorise the Code but rather be able to understanding what is about.

**Q9:** How effective is your organisation’s Ethics and Code of Conduct, Ethics Training and Communication program? How often does your organisation revise the Ethics and Code of Conduct and the Ethics Training Program?

I'm not sure about its effectiveness. Some people measure effectiveness based on the lesser number of unethical issues reported but this is not the real measure as people might be afraid to report unethical behaviour.

**Q10:** What method does employees and the public use to report unethical behavior and how effective it is?

I don't know, I think we use a hotline

**Q11:** Does your organisation have capacity to deal with complaints reported through the hotline and how effective is it?

Don't know

**Q12:** How is your organisation rewarding and punishing ethical and unethical behaviour and what method(s) is/are used and how effective is/are the method(s)?

Rewarding - don’t know how we reward. The organisation does not have an active program of rewarding ethical behaviour.

Punishing - through disciplinary measures, provide counselling around the wrong that they have done and what is expected of them if they are given a chance to change.

THANK YOU VERY MUCH FOR YOUR PARTICIPATION. THIS IS MOST APPRECIATED. ENJOY YOUR DAY!
Annexure “G”: Closed-ended Questionnaire Group C

QUESTIONS ABOUT CORPORATE GOVERNANCE: INSTITUTIONALISING ETHICS WITHIN THE “SOE”

**Tertiary Institution:**
University of the South Africa

**Field Study Topic:**
Corporate Governance

**Course Name:**
Field Study (Research Report)

**Course Code:**
MBLREPP

**Degree:**
Masters in Business Leadership (MBL)

**Student Name:**
Zimele Abram "Abe" Lebakeng
7052473

Field Study Questionnaire

*Please complete the questionnaire below as honestly as possible*

*All responses will remain confidential and anonymous*

*Participation is optional*

*Please mark the sections applicable to you below with an "X"*

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### Questionnaire

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<td>1</td>
<td>Top management in my organisation has clearly conveyed that unethical behaviour will not be tolerated. Management is ethical and are regarded as role models.</td>
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<td>I feel confident that the organisation's Ethics and Code of Conduct has a real meaning and contribute to the success of the organisation.</td>
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<td>3</td>
<td>Employees conduct themselves in accordance with the organisation's Ethics and Code of Conduct.</td>
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<td>My organisation's Ethics and Code of Conduct is based on the organisational values.</td>
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<td>5</td>
<td>I regard my organisation's Ethics and Code of Conduct as nothing else but one of the law enforcement program requirement.</td>
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<td>6</td>
<td>My organisation's Ethics and Code of Conduct is specific, clear and practical, revisable and enforceable</td>
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<td>My organisation's Ethics and</td>
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Code of Conduct is publicised and communicated to all the employees.

My organisation's Ethics and Code of Conduct is enforced within the organisation and employees refer to it.

The existence of my organisation's Ethics and Code of Conduct has a positive impact on the ethical behaviour of employees.

My organisation is appraising and punishing employees for ethical or unethical behaviour.

1=Strongly Disagree; 2=Disagree; 3=Agree; 4=Strongly Agree

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<td>11</td>
<td>Do you have any idea as to whether your organisation has an Ethics and Code of Conduct?</td>
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<td>Does your organisation have a corporate wide training program that teaches every employee the principles of ethics?</td>
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<td>Did you receive any training on your organisation's Ethics and Code of Conduct?</td>
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<td>Do you know where to find your organisation's Ethics and Code of Conduct?</td>
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<td>Have you read and familiarised</td>
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16 Are you aware of anyone who is or was in violation of your organisation's Ethics and Code of Conduct?

17 I can report any form of unethical behaviour without fear of intimidation

18 Are you aware of anyone who has received any form of victimisation as a result of reporting unethical behaviour?

19 Have you been trained in the Protected Disclosure Act?

20 My individual role, as an employee is important in making sure that ethics and values are practiced and that is a good reflection of my organisation's culture.

THANK YOU VERY MUCH FOR YOUR PARTICIPATION.
THIS IS MOST APPRECIATED. ENJOY YOUR DAY!!!
Annexure “H”: Acknowledgement Form for Ethics and Code of Conduct

THE “STATE”

Acknowledgement Form for Ethics and Code of Conduct
I have read and am familiar with the Organisation’s Ethics and Code of Conduct.
As an employee, I understand that I am expected to comply with and enforce this policy in its entirety. I understand that it is my responsibility to create an atmosphere free of misconduct.
I understand that it is also my responsibility to promptly report any incident of misconduct or perceived misconduct that I may experience or witness. I also understand that I may make confidential and anonymous submissions of reports of misconduct that I may experience or witness to “STATE” Anti-Corruption and Fraud Hotline (0800 00 28 70) that is available 24 hours a day, 7 days a week.
Violations of this policy will result in disciplinary action, up to and including termination of employment.
By signing this acknowledgement I am indicating that I have read and will abide by the Ethics and Code of Conduct.

______________________________  ______________________________
Employee Signature  Employee Name (printed)

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Manager Signature  Manager’s Name (printed)

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Annexure “I”: Detailed Response Group
C  Question 1-10

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C  Question 11-20

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